

Far Eastone Telecommunications Co., Ltd.

Whistleblower Management Policy

Amended on July 11, 2025 and implemented upon the President's approval

Article 1 (Purpose and Scope)

This Policy is established to define independent internal and external whistleblowing channels and handling procedures, in order to effectively implement the Company's "Ethical Corporate Management Best Practice Principles," "Code of Conduct," "Procedures for Ethical Management and Guidelines for Conduct," and "Anti-Corruption and Anti-Bribery Policy." It aims to safeguard the legal rights of whistleblowers and relevant stakeholders, and to ensure the effective execution of ethical management practices.

Article 2 (Whistleblowing Channels Administered by Independent Directors as Third Parties)

The Company has established whistleblowing email accounts on both its official website and internal network. These accounts are administered by independent directors acting as third-party recipients and are available for use by both external and internal personnel.

- I. **Internal Whistleblowing Email:**
whistle_blower@fareastone.com.tw
- II. **External Whistleblowing Email:**
ombudsman@fareastone.com.tw

Article 3 (Reporting Method)

Whistleblowers are requested to provide at least the following information:

- I. The whistleblower's full name and national identification number (anonymous submissions are permitted), along with contact details such as address, telephone number, or email.

- II. The name of the individual being reported or sufficient information to identify the subject.
- III. Specific facts and supporting evidence relevant to the reported matter.

Article 4 (Responsible Department and Personnel for the Whistleblowing Mechanism)

- I. The Human Resources Department shall be responsible for overseeing the whistleblowing mechanism. Upon receipt of a report, an investigation team shall be established within five (5) business days from the date the written materials are received.
- II. Members of the investigation team shall be appointed by the Head of Human Resources and may include personnel from the Audit Office, Legal Affairs, or other relevant departments.
- III. Any individual with a conflict of interest shall recuse themselves from participating in the investigation team.

Article 5 (Investigation Procedures)

- I. Once the investigation team is formed, it may notify the involved parties to present relevant facts and shall conduct a comprehensive inquiry based on the reported content. The reported individual and related parties are obligated to cooperate with the investigation.
- II. Except under exceptional circumstances, the investigation shall be concluded within three (3) months from the date of acceptance. If necessary, the period may be extended once, for up to thirty (30) days.
- III. Upon completion of the investigation, the team shall submit a written report with findings and recommendations to the Head of Human Resources and the head of the relevant business unit, and shall notify both the whistleblower and the reported party in writing.

- IV. Once a case has been accepted, the whistleblower may not resubmit a report on the same matter.
- V. If the report involves a director or senior executive, or if serious violations or potential harm to the Company are identified, the matter shall be escalated in writing by the responsible unit to the independent directors and the Chairman.

Article 6 (Appeal Procedures)

If any party disagrees with the outcome of the investigation, a written appeal may be submitted within ten (10) days of receiving the report, stating the reasons and attaching new evidence. The appeal shall be processed in accordance with the procedures outlined in this Policy. No further appeals shall be accepted following the appeal decision.

Article 7 (Whistleblower Protection Policy)

All personnel involved in the processing of whistleblower reports shall maintain strict confidentiality regarding the whistleblower's identity and the content of the report. The Company enforces a zero-tolerance policy against retaliation and prohibits any adverse treatment against individuals who report or participate in investigations of unethical conduct. The Company is committed to protecting whistleblowers from improper consequences resulting from their disclosures.

Article 8 (Archiving and Retention)

All documentation related to the acceptance, investigation, and resolution of whistleblower reports shall be archived by the Human Resources Department for a minimum of five (5) years, in either physical or electronic format. If litigation arises prior to the expiration of the retention period, relevant documents shall be preserved until the conclusion of the legal proceedings.

Article 9 (Disciplinary Actions and Rewards)

Employees found to have committed serious violations of the Company's "Ethical Corporate Management Best Practice Principles," "Code of Conduct," or "Anti-Corruption and Anti-Bribery Policy" shall be subject to termination in accordance with applicable laws and internal regulations.

If a whistleblower is found to have fabricated or submitted false information, disciplinary action or legal proceedings may be initiated in accordance with relevant regulations.

Verified reports may be eligible for rewards, determined by the Human Resources Department based on the whistleblower's contribution to the Company or the nature of the case.

Article 10 (Non-Acceptance Criteria)

The investigation team may reject a report under the following circumstances:

- I. The report is submitted under a false name or on behalf of another person without providing contact information.
- II. The report lacks the required information as outlined in Article 3 or fails to comply with procedural requirements, and corrections are not made within the specified timeframe.

Article 11 (No Repetition of Cases)

If a report has been investigated and closed, found to be unsubstantiated or fabricated, and no new evidence is provided, the same matter may not be reported again.

Article 12 (Education and Training)

The Company shall conduct at least one (1) training and awareness session annually for all departments to promote understanding of the whistleblowing system.

Article 13 (Supplementary Provisions)

Any matters not explicitly addressed in this Policy shall be governed by applicable laws, internal regulations, and other relevant provisions of the Company.

Article 14 (Implementation)

This Policy shall become effective upon approval by the President. The same procedure shall apply to any subsequent amendments.