The Sustainable Development Committee assesses ESG risks based on materiality, sets related risk management strategies, and the Board of Directors oversees its implementation

Items	Description
Dedicated Unit for Sustainable Development	The Company established the Sustainable Development Committee (SDC) in April 2020, chaired by the General Manager, to develop and oversee sustainable development policies. On April 30, 2025, the Board formally approved the SDC at the Board level. The current members include Chairman Shao Hong-Chia and Independent Directors Lin Chan-Chuan and Lu Dao-Hong. The SDC is supported by four subsidiary working groups: Management, Sustainable Environment, Information Security, and Labor Rights. Each group is led by a Vice President, with an Associate Vice President of the Sustainable Development Department serving as Secretary General, responsible for planning and execution. The Company actively engages stakeholders, addressing their concerns through dedicated departments and a Stakeholder Section on its website. ESG performance is reported annually to the Board of Directors.

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<td>Formulate corresponding risk management policies or strategies based on the assessed risks.</td>
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Based on the Materiality Principle, the Company has conducted risk assessments on Environment, Social, and Governance issues relevant to its operation. Corresponding risk management policies or strategies have been formulated based on these assessed risks.
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<th>Material Topics</th>
<th>Risk Assessment for Environmental, Social, or Economic Issues Relevant to Operations</th>
<th>Risk Management Policies or Strategies</th>
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<td>Political and Regulatory</td>
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Telecommunications and Digital Regulation Revisions to laws and regulations by the National Communications Commission (NCC) and the Ministry of Digital Affairs (MODA) concerning:

Telecommunications management
Digital convergence
Digital intermediary services
Telecom fraud
Information security requirements
Regulation of OTT (Over-the-Top) / CDN (Content Delivery Network) services

Government Energy and Carbon Policy Starting in 2026, the Government will charge a carbon fee of NT$300 per metric ton for operators emitting over 25,000 metric tons, alongside adjustments to energy policy and higher electricity tariffs.

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Regulatory Monitoring and Compliance Adjustment

Closely monitor the progress of legislative revisions by the NCC and MODA, and the regulatory measures concerning OTT services.
Propose corresponding operational adjustment plans to ensure regulatory compliance.

The Company shall pass the cost increase on to its IDC clients through commercial contracts to prevent an impact on the Company's profitability. It will also closely monitor regulations related to the carbon fee levy and implement necessary energy-saving and carbon reduction measures.

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	Technology and Operations (Social)	The risk of operational interruption during the maintenance or replacement of aging equipment in the IDC data centers, potentially leading to compensation claims for clients' business losses.	The Technical Unit shall thoroughly discuss and simulate drill the equipment maintenance and replacement plan with the Original Equipment Manufacturer (OEM). A complete and secure operational procedure shall be proposed to mitigate the risk.
	Environmental Protection (Environmental)	1. Increased Greenhouse Gas (GHG) Emissions: The risk associated with the increase in greenhouse gas emissions. 2. Power Consumption and Supply Crisis: The risks to the Company's operations caused by the increase in data center power consumption and the power shortage crisis in Taiwan.	1. Energy Efficiency and GHG Reduction Use LED lighting, high-efficiency UPS systems, and replace old data center air-conditioning with power-saving alternatives. The new LY2 data center features water-cooling and smart green building design to improve PUE and reduce GHG emissions. 2. Operational Continuity Data centers are equipped with UPS systems and diesel generators to ensure uninterrupted operation.
	Operating Performance (Governance)	1. The risk of the Company's operating competitiveness being insufficient. 2. FSC Regulatory Compliance Risk	1. Enhance product functionalities, strengthen network quality, and expand network service coverage to boost customer satisfaction and loyalty, thereby reducing customer churn and associated revenue loss. Leveraging the existing competitive advantages of

			telecom neutrality and customer aggregation effects, the Company will continuously increase its market competitiveness. 2. Strengthen corporate governance and implement the audit system. Disclose material information and financial reports in accordance with relevant operating procedures and complying with all applicable regulations.
	Information Security (Governance)	1. Requirements for Service Level Agreements (SLAs) regarding product services and network quality, and requirements for business continuity. 2. Requirements for regulatory compliance (Telecommunications Management Act, Cyber Security Management Act, Personal Data Protection Act).	1. Implement the ISO standard to execute a product security assessment system. Data centers shall annually pass the renewal audit for ISO and DCOS to ensure product services and network quality meet requirements for information security and business continuity. 2. Establish an Information Management Committee and a Cybersecurity Working Group, appoint a Chief Information Security Officer (CISO) and dedicated security personnel. Strengthen training for security staff and encourage them to obtain relevant

			certifications. Implement various security measures to comply with all relevant information security regulations.
	Labor (Social)	1. Occupational Safety Risk 2. Risk of Labor Shortage	1. Continuously strengthen workplace safety, implement various occupational health and safety (OHS) training and safety measures to mitigate the risk of operational disruption. 2. Continuously improve employee benefits and adjust the salary structure. Reinforce measures for talent acquisition, development, utilization, and retention to reduce the risk of labor shortage/talent gap
	Climate Change (Environment)	1. Risk of severe rainfall caused by climate change affecting data center operation. 2. Risk of earthquakes induced by global warming and glacial melting, where the reduction of pressure on the Earth's crust affects data center operations.	1. Install flood barriers/gates at existing data centers and driveways, raise new data center foundations, and conduct periodic flood/typhoon drills. 2. Install anti-seismic steel beams in existing data centers for reinforcement. The new LY2 center uses LRB seismic isolation, designed to withstand M7 earthquakes. 3.

The frequency of the Sustainable Development Committee's reporting to the Board of Directors on sustainability progress, and the date of the 2025 report to the Board	The Sustainable Development Committee reports its sustainability progress to the Board of Directors at least annually. The most recent report, covering 2025 progress, was presented to the Board on October 28, 2025.
Board oversight of sustainability (e.g., establishing and reviewing management policies, strategies, and goals).	Board Oversight of Sustainability (e.g., establishing and reviewing management policies, strategies, and goals): The Board's robust oversight is demonstrated by the following actions: • Quarterly Reviews: The Board periodically (quarterly) receives reports from the management team on ESG and Corporate Governance optimization. • Sustainability Progress: The Sustainable Development Committee reported its progress to the Board on October 28, 2025. • Information Security (KPI): Passed renewal audits for ISO 27001 / 27011 (Telecom) / 27017 (Cloud Security) / 27018 (Cloud PII Protection) certifications, which are listed as Key Performance Indicators (KPIs) and are tracked quarterly. • Governance Excellence: Discussed strategies and goals to continuously improve the Corporate Governance Evaluation ranking. The Company maintained its top 5% ranking among TPEx-listed companies in the 11th (2024) evaluation. • GHG and Reporting: Quarterly reports are submitted to the Board detailing the greenhouse gas (GHG) inventory and verification schedule. The Company completed its 2024 Sustainability Report and GHG Inventory verification ahead of the timeline required by the Sustainable Development Roadmap for TWSE/TPEx Listed Companies. The 2024 Sustainability Report was approved by the Board on July 29, 2025. • New Initiatives (2025): ○ Established an Internal Carbon Pricing mechanism.

	◦ Achieved initial certification for the ISO 50001 Energy Management System. ◦ Commissioned the Taiwan Corporate Governance Association for the first "Corporate Governance System Assessment." • Conclusion: All sustainability targets and progress are regularly reported to the Board and were achieved under its strong support and supervision.