NEXTLINK

NEXTLINK TECHNOLOGY CO. LTD.

2024 Sustainability Report

Stock Code : 6997

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1. Basic Information

1.1 About this Report

1.1.1 Reporting Period

(GRI 2-3 a.~c.)

This is the first Sustainability Report (hereinafter referred to as the “Report”) of Nextlink Technology Co. Ltd. (hereinafter referred to as Nextlink Technology, the Company, or we), which discloses the Company's management policies, strategies, objectives, and sustainability performance with respect to the economic, environmental, and social aspects for 2024 (from January 1, 2024 to December 31, 2024). In the future, the Company will publish the Sustainability Report once a year on a regular basis and disclose it on the Company's website.

- Date of issuance of this Report: August 2025
- Estimated date of issuance of the next report: August 2026

The reporting period of this Report is in line with the consolidated financial statements. In order to ensure the completeness and comparability of this Report, some sections will cover information prior to January 1, 2024 and after December 31, 2024, which will be explained in a note to the respective section.

1.1.2 Basis of Preparation

This Report has been prepared with reference to the standards as follows

GRI Standards issued by the Global Sustainability Standards Board (GSSB).

Guidance on the software and IT services industry TC-SI in the Sustainability Accounting Standards issued by the Sustainability Accounting Standards Board (SASB) and other relevant international regulations.

1.1.3 Scope of Boundary

(GRI 2-2 all)

The scope of information disclosure in this Report is based on the key operating bases of Nextlink Technology Co. Ltd. (hereinafter referred to as Nextlink Technology, Nextlink, the Company, and we), including major subsidiaries, namely, Microfusion Technology Co., Ltd. (hereinafter referred to as Microfusion Technology) and Nextlink (HK) Technology Co., Limited (hereinafter referred to as Nextlink (HK)), which are the key operating bases. The financial data of the operating performance were obtained from the consolidated financial statements of Nextlink Technology's parent company and subsidiaries, which were audited by CPAs. Please refer to the 2024 Annual Report for details of parent company only financial statements included in the consolidated financial statements.
Stock code: Nextlink Technology 6997 https://mops.twse.com.tw/mops/#/web/t57sb01_q1.
Any difference in the scope of disclosure of each section from the foregoing of this Report will be supplemented by additional explanations in the respective section.

1.1.4 Restatements of Information

(GRI 2-4 all)

No prior information has been restated due to the first issuance of this Sustainability Report.

1.1.5 Internal Control

The Sustainable Development Office of the Company is responsible for the overall planning and information integration in the annual Sustainability Report, as well as the compilation and preparation of the content of this Report. Upon completion of the first draft, it is submitted to the Sustainable Development Committee for preliminary review, and finalized upon approval by the Board of Directors. The Company has established an internal control system for the management of sustainability information. The Audit Office conducts annual audits and supervision in accordance with the internal audit plan to strengthen the quality of information disclosure and internal control mechanisms.

1.1.6 External Assurance

(GRI 2-5 all)

In accordance with the requirements of the competent authorities, the Company will carry out assurance at an appropriate time point (2028), and set the reduction targets, strategies, and specific action plans during the period.

1.1.7 Contact Information

(GRI 2-3 d.)

Contact: **Sustainable Development Office, Nextlink Technology Co. Ltd.**

Tel:**02-8501-5055**

Email: esg@nextlink.com.tw

Company website: www.nextlink.cloud

Address: **5F.-8, No. 267, Lequn 2nd Rd., Zhongshan Dist., Taipei City 104452, Taiwan (R.O.C.)**

1.2 Company Profile

1.2.1 Message from the Management

(GRI 2-22)

In an era where businesses must pursue both growth and sustainability, we, as a technology-driven cloud agency service provider, deeply understand the dual importance of transformation and responsibility. Since our transition into the cloud agency industry in recent years, we have remained committed to serving our clients' best interests. Centered on multi-cloud solutions, we help enterprises address pain points in digital transformation, cost control, and operational resilience—establishing ourselves as a trusted partner for IT outsourcing and consulting services.

Thanks to the collective efforts of our team, our consolidated operating profit and net income after tax in 2024 reached NT$155 million and NT$123 million respectively, with annual growth rates of 35.9% and 36.2%—marking new highs in profitability.

We firmly believe that continuous innovation and technological accumulation are essential to delivering long-term value to our clients. To this end, we have developed our proprietary AICOM Cloud Intelligence Management Platform, and further introduced LEMMA - an AI-powered Intelligent Agent Service that integrates generative AI and multimodal capabilities into business operations. This not only showcases our technological strength but also reflects our steadfast commitment to advancing both intelligence and sustainability.

Cloud-Driven Strategies for Sustainable Business Resilience

Sustainability is no longer a choice—it is the core of future competitiveness. We proactively leverage cloud services to support our clients in achieving low-carbon operations and enhancing resource efficiency. For example, in data center management, we promote virtualization and automated resource orchestration. The inherent flexibility of cloud infrastructure enables enterprises to adapt to environmental volatility, reduce energy waste and resource overuse through real-time allocation and automation tools, thereby effectively realizing energy conservation and carbon reduction goals.

Local Roots, Global Connections: Building a Globally Competitive Talent Ecosystem

We firmly believe that talent is the cornerstone of sustainability. As such, localized service has consistently been our strategic focus. Whether in business operations, cloud technology, or project management, we employ full-time local teams and maintain a 100% local hire rate for senior management positions. At the same time, we actively recruit professionals from around the world—our current workforce represents six nationalities. To support our overseas market expansion and strengthen local operations, international employees now account for 10.3% of our total workforce, exemplifying our diverse and global talent strategy. We continuously offer professional training programs in multi-cloud architecture, cybersecurity, and AI to enhance our employees' global competitiveness and career resilience.

Furthermore, we integrate talent development with our ESG initiatives. Through the internal Nextlinker Program, we encourage employees to participate in company-sponsored clubs, social responsibility, and public welfare activities, gradually embedding these values into our corporate culture. We launched the Meatless Monday initiative to encourage employees to choose plant-based meals every Monday, resulting in an estimated reduction of 1.119 metric tons of CO_2 equivalent emissions from food. In our office spaces, lights are turned off for one hour every day in designated areas, with a cumulative total of 250 hours in 2024 alone—reducing approximately 9.0059 metric tons of CO_2 equivalent emissions. We also promote low-carbon commuting by encouraging the use of public transportation or electric vehicles for business travel, aiming to achieve a carbon reduction of approximately 2.2631 kilograms of CO_2 equivalent by 2026.

Through these concrete actions, our culture of sustainability has been naturally internalized and deepened in employees' daily lives.

Building the Cornerstone of Operational Trust with a High-Standard Governance Framework

In terms of governance, we strictly adhere to the Company's internal policies to ensure seamless alignment across information security, service quality, and regulatory compliance. From the execution of 24/7 managed services to the implementation of internal audit systems and engagement with external consultants, we have established a comprehensive governance structure built on precision and accountability.

We have obtained multiple international certifications, including ISO 27001 for information security management, ISO 27017 for cloud service security, and ISO 9001 for quality management systems. In addition, we have earned cloud security credentials such as the AWS Security

Competency, Google Cloud Security Specialization, and the AWS Level 1 Managed Security Service Provider (MSSP) qualification.
These achievements reflect our unwavering commitment to safeguarding client interests and delivering top-tier service quality. With a pragmatic and rigorous approach, we make trustworthiness the most resilient and defining line of defense in our corporate governance.

Looking Ahead

In mid-2024, we were officially listed on the Taipei Exchange (TPEx), marking our entry into the capital market. In the same year, we launched the AICOM Cloud Intelligence Platform, symbolizing our strategic evolution from a "cloud service agent" to a new positioning rooted in technological foundation, AI empowerment, and sustainability orientation.

Looking ahead to the next three to five years, we are committed to further developing our proprietary technology platforms and deepening our international presence through regional talent deployment. Our goal is to elevate service standards and strengthen accountability across the cloud service industry.

We extend our sincere gratitude to every shareholder, client, partner, and employee. Your support propels us forward on this shared journey toward a more resilient and sustainable cloud-powered future.

1.2.2 About Us

Nextlink Technology is the Managed Service Provider (MSP) of Amazon Web Services (AWS) in Asia Pacific, providing enterprises with comprehensive and one-stop cloud solutions to assist customers in upgrading from infrastructure to digital innovation and achieving true digital transformation. As an AWS core consulting partner, Google Cloud elite partner in Taiwan and Microsoft Azure cloud services designated partner, Nextlink integrates the technical advantages of the three mainstream cloud platforms and develops the application scenarios of various industries, from migration, construction, maintenance to optimization, to help enterprises strengthen their resilience and competitiveness in the ever-changing market environment.

The scope of our core services covers cloud migration, operation and maintenance, big data analysis, AI and machine learning and applications, DevOps, information security protection, disaster recovery, and sustainable cloud architecture design to help enterprises move towards a more intelligent, more agile, and more sustainable operation blueprint in the future.

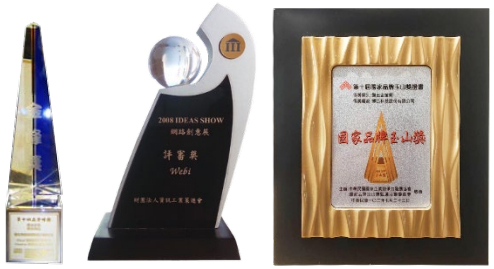
Looking forward, we will continue to adhere to the core value of "integrity, transparency, fact, and sustainability", and join hands with enterprises towards more intelligent operations. The Company will continue to create greater value for customers through the public cloud agent services and the integration of self-developed solutions and products, in order to build a competitive and responsible digital future.

In addition, we also attach great importance to sustainable practices both internally and externally. We have set up information on "Corporate Governance" in the "Investor Relations" section to demonstrate our commitment to a sound governance structure. Meanwhile, we have clearly listed "Friendly Workplace" and "Social Care" in the "Corporate Social Responsibility" section.

{National Recognition & Awards}

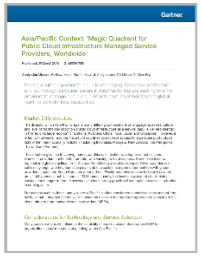
2010~2013

- Ideas Show Jury Award, Ministry of Economic Affairs
- 15th Golden Peak Award for Top 10 Outstanding Products - BENZCLOUD
- 10th National Brand Yushan Award



2016~2018

- Gartner's recognition of Nextlink as the leading cloud managed service provider in Asia Pacific
- Selected as the Top 10 APAC IT Service Companies by the CIO Advisor
- Selected as the Top 25 Amazon Web Services Solutions Transforming Business by the CIO Solutions


Gartner
Asia/Pacific Context: Magic Quadrant for Public Cloud Infrastructure Managed Service Providers, Worldwide

CIO Advisor TOP 10 APAC IT SERVICE COMPANIES - 2017

CIO Solutions 25 AMAZON WEB SERVICES SOLUTIONS TRANSFORMING BUSINESS - 2016

2019~2024

- Awarded AWS Certified 200
- Selected as the Top 10 Cloud Service Providers by the APAC CIO Outlook
- Awarded the Deloitte Technology Fast 500 Asia Pacific
- Passed the AWS MSP Audit with a full score of 1,000
- Honored as the only partner in the world and in Asia Pacific certified to the Amazon QuickSight Service Delivery Partner Program
- Awarded ChannelE2E Global Top 100 MSPs
- Awarded ChannelE2E Top 250 Public Cloud MSPs
- Awarded Best Companies to Work for in Asia at HR Asia Awards
- Awarded AWS Migration Partner of the Year
- Awarded 2024 Google Cloud Partner: Asia Pacific Market Growth Award
- First in Taiwan to receive Google Cloud Security Specialization certification
- First in Taiwan to receive AWS Government Competency

1.2.3 Basic Information

(GRI 2-1、2-7)

Founded in 2006, Nextlink Technology operates in Taiwan, China, Hong Kong, Malaysia, and Singapore. With multi-platform certified architects and experienced teams at home and abroad, Nextlink Technology provides enterprises with professional, diversified, and globalized cloud solutions and managed services.

Company Name	**Nextlink Technology Co. Ltd.**
Stock Code	**6997 (listed on the Taipei Exchange in December 2024)**
Industry Type	Cloud Services Industry
Headquarters Address	5F.-8, No. 267, Lequn 2nd Rd., Zhongshan Dist., Taipei City 104452, Taiwan (R.O.C.)
Paid-in Capital	NT$221 million
Number of Employees	204 (183 domestic employees, 21 overseas employees)

Membership Associations (GRI 2-28)

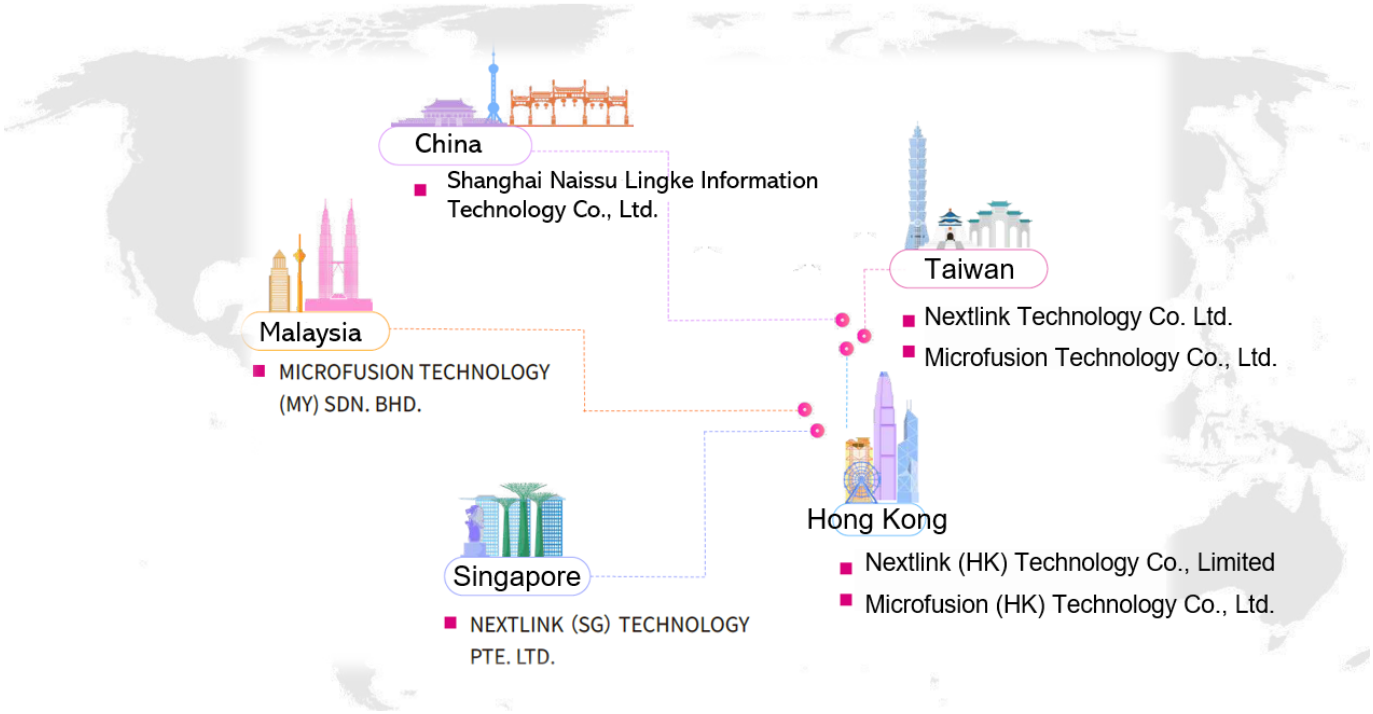
Nextlink Technology continues to participate in associations related to its business to exchange industry knowledge, information, and practical experience with industry peers and professionals, in the hope of jointly improving industry standards in response to changes in the international landscape. In 2024, the Company has joined 3 associations as follows:

No.	Name of Association	Membership
1	Taipei Computer Association	General Membership
2	The Chinese Human Resource Management Association	General Membership
3	Malaysia Retail Chain Association	General Membership

1.2.4 Operating Bases

Nextlink Technology operates in Taiwan, China, Hong Kong, Malaysia, and Singapore. With multi-platform certified architects and experienced teams at home and abroad, Nextlink Technology provides enterprises with professional, diversified, and globalized cloud solutions and managed services.

Nextlink Technology Co. Ltd. **(Taiwan)**
Microfusion Technology Co., Ltd. **(Taiwan)**
Nextlink (HK) Technology Co., Limited **(Hong Kong)**
Microfusion (HK) Technology Co., Ltd. **(Hong Kong)**
Shanghai Naissu Lingke Information Technology Co., Ltd. **(China)**
MICROFUSION TECHNOLOGY (MY) SDN. BHD. **(Malaysia)**
NEXTLINK (SG) TECHNOLOGY PTE. LTD. **(Singapore)**



1.3 Stakeholder Engagement

1.3.1 Stakeholder Identification

(GRI 2-29-a-i)

Nextlink Technology considers the industry attributes and operating model of the Company, and the **Sustainable Development Office** references the five principles of the AA1000 SES Stakeholder Engagement Standard (2015): Dependency, Responsibility, Tension, Influence, and Diverse Perspectives to determine the groups or organizations that exert an impact on **Nextlink Technology** or are affected by Nextlink Technology. Upon identification, there are a total of **7** categories of stakeholders that are directly related to the Company, including **shareholders/investors**, competent authorities, **suppliers/contractors/developers, employees, customers, social welfare groups/NGOs, and the media**.

1.3.2 Stakeholder Communication

(GRI 2-29-a-ii) (GRI 2-29-a-iii) (GRI 2-12-b-i)

In order to understand and respond to the issues of concern to stakeholders, we provide various communication channels to communicate and engage stakeholders on a regular basis, so as to enable stakeholders to provide their opinions at any time, understand the ESG issues that are of concern to different stakeholders, and provide a response or a strategy to address relevant issues. The communication mechanism and issues of concern for each stakeholder in **2024** are summarized as follows:

Nextlink Technology Stakeholder Communication Mechanism and Management Procedures

No.	Communication Procedure	Description
1	**Identification of Stakeholders and Issues of Concern**	• **Each ESG team is responsible for collecting issues of concern to relevant stakeholders.**
2	**Relevant Responsible Units**	• **Opinions from stakeholders are fed back to the relevant responsible units, which formulate measures to address the issues of concern.**
3	**Sustainable Development Committee**	• **The responsible units for each issue report to the Sustainability Management Committee on a regular basis, and the Sustainability Management Committee consolidates the results of engagement.**
4	**Board of Directors**	• **The results of the engagement are reported to the Board of Directors on a regular basis. Issues that cannot be resolved by the responsible units will be submitted to the Board of Directors for direct resolution.** • **The Board of Directors is responsible for reviewing the effectiveness of communication.**
5	**External Disclosures**	• **The results of stakeholder engagement are disclosed in the Sustainability Report and on the website on an annual basis.**

Nextlink Technology's Key Stakeholders and Communication Results

Stakeholder	Significance to Nextlink Technology	Communication Channel and Frequency	Main Issues of Concern Note 1	Communication Result
Shareholders/ Investors	Shareholders/investors are important supporters of the Company's development. We provide real-time and transparent operational information to strengthen investor trust and reward shareholders' expectations with sound operations.	Shareholders' meeting (once a year) Investor conference (at least once a year)	Operational Performance Corporate Governance and Ethical Corporate Management Information Security and Privacy Protection	Organized 1 regular shareholders' meeting Organized 1 performance presentation conference prior to listing on the Taipei Exchange to communicate with investors
Competent Authorities	Comply with the relevant regulations and requirements of the competent authorities and uphold the principles of integrity and compliance to ensure that the Company's operations are transparent, stable, and in line with policy development.	Market Observation Post System (irregular) Questionnaire survey (irregular)	Compliance with Laws and Regulations Corporate Governance and Ethical Corporate Management Information Security and Privacy Protection	Published announcements on the Market Observation Post System in accordance with the dates as specified in the relevant regulations. Irregular letters from the competent authorities for investigation.

Suppliers/ Contractors/ Developers	Nextlink Technology attaches great importance to the long-term relationship with suppliers/contractors/developers and reduces operational risks through effective supply chain management, in order to create more competitive products and services in the market.	Supplier visit (irregular) Supplier audit (once a year)	Supply Chain Management Information Security and Privacy Protection Product Service Quality and Customer Relations Management	For more details on supplier audit, please refer to "4.2 Supplier Management" in this Report.
Employees	Employees are the core force driving the Company's growth and innovation. We provide a stable employment environment and diversified development opportunities, and establish an open communication culture.	Labor-management meetings (once a quarter) Welfare Committee meetings (once a quarter) Opinions proposal section (irregular) Internal Employee Net Promoter Score (eNPS) survey (once a year)	Talent Cultivation and Development Employee Engagement and Health and Safety Human Rights Equality and Employee Diversity Operational Performance	Convened 4 labor-management meetings Convened 10 Welfare Committee meetings Set up an internal proposal section in the Company's internal system for employees to raise opinions from time to time Distributed 1 eNPS survey

		Monthly meeting (once a month)		Organized 12 monthly Company meetings
Customers	Customers are the key to corporate value. We listen to each customer's needs and continue to optimize solutions and service experience to become a trusted digital transformation partner.	The Company's public website (irregular) Customer service mailbox (irregular) Customer satisfaction survey (once every six months)	Information Security and Privacy Protection Intellectual Property Rights Protection Product Service Quality and Customer Relations Management Innovative Product and Service R&D and Digital Responsibility	In 2024, we distributed 2 satisfaction surveys to existing customers, and collected a total of 342 surveys on customer satisfaction, with an overall satisfaction rate of 90%. For details of customers feedback, please refer toNextlink Official Website - Customer Feedback. For details, please refer to the section "3.2. Customer Relations Management" of this Report.
Social Welfare Groups/NGOs	We collaborate on social responsibility programs, and focus on the environmental, educational and underprivileged issues to create sustainable value.	Used Shoes Save Lives, blood donation, road running, donations, and other charity events (irregular)	Social Care and Public Welfare Investment Information Security and Privacy Protection	For details of the public welfare activities, please refer to the section "7. Social Inclusion" of this Report.

			Innovative Product and Service R&D and Digital Responsibility	
Media	The media is an important bridge to communicate the Company's philosophy and value. Media reports exert an impact the Company’s brand image and reputation.	Spokesperson contact hotline and email (irregular) PR/Marketing staff contact (irregular)	Risk Management and Emergency Response Innovative Product and Service R&D and Digital Responsibility Compliance with Laws and Regulations	For details of media communications, please refer toNextlink Official Website - Latest News

Note 1: This table only briefly describes the issues of concern to the stakeholders. Please refer to the relevant sections of this report for detailed response measures.

1.4 Material Issues Management

1.4.1 Evaluation Process of Material Issues

(GRI 2-14、3-1、3-2)

The Sustainable Development Office of Nextlink Technology evaluates the sustainability issues that exert a significant impact on the Company's stakeholders based on the impacts arising from the operational activities, industry type, and value chain of the Company (or the Group) on an annual basis through stakeholder engagement and expert consultation in accordance with the materiality, completeness, and stakeholder inclusiveness as required by the GRI 3 Standards of the GRI Universal Standards 2021. In addition, the Sustainable Development Committee is responsible for making resolutions and reporting on the status of communication with each stakeholder to the Board of Directors from time to time. The detailed evaluation process is described as follows:

Step 1. Identify key issues

(1) Summarize industry attributes: Take stock of the Company's business items, business model, product or service type, industry type, and workforce type, and analyze all industry attributes related to the Company.
(2) Identify sustainability issues: In addition to incorporating significant positive and negative events that had actually occurred in the past, the Company also considers potential risks or opportunities through stakeholder communication feedback, global regulations and standards, industry regulations and standards, and industry benchmark enterprises, in order to completely take stock of sustainability issues related to the Company. A total of 20 sustainability issues were identified during the reporting period.

Step 2. Determine material issues

(1) Stakeholder feedback: We organized interviews, focus meetings, and questionnaires as engagement methods, and reviewed the replies from the Company's Sustainable Development Office, experts, and external stakeholders, to comprehensively evaluate the two major indicators - “level of impact” and “likelihood of occurrence” of positive and negative sustainability issues.
(2) Evaluate the level of impact: Different calculation standards are set according to the nature of the sustainability issues. Negative issues include the severity, scope of impact, and reversibility of the event, while positive issues include the extent and scope of impact of the event.
(3) Evaluate the likelihood of occurrence: Calculation is made based on the likelihood of the impact.
(4) Rank and determine material issues: After calculating the level of impact and likelihood of occurrence of each issue, the Sustainable Development Office will set the materiality threshold scores for these two indicators and select the material issues for the period, which will be considered and approved by the Board of Directors upon completion of the Report.

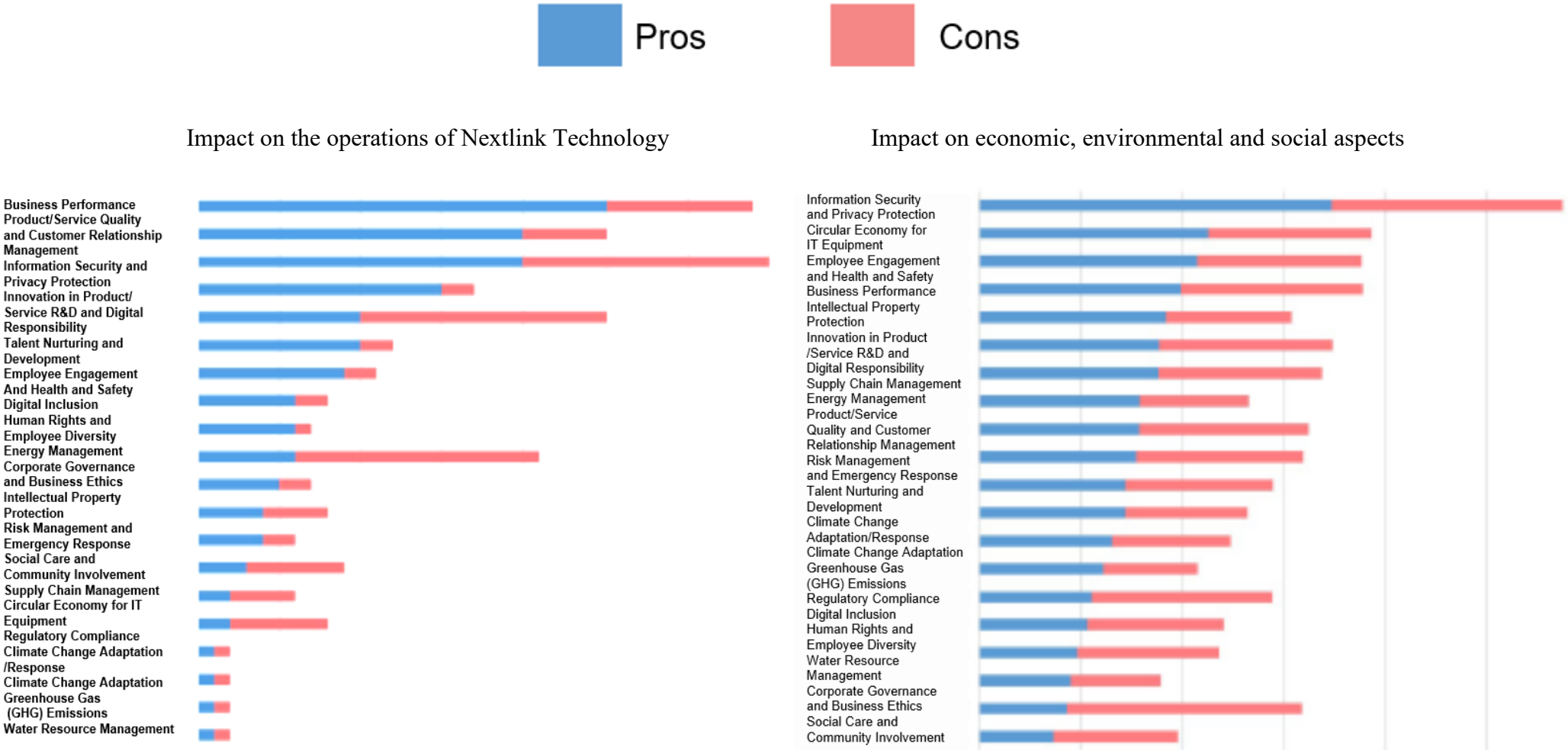
Step 3. Information reporting on material issues

The Sustainable Development Office determines the international standards corresponding to the material issues, reviews the management policies and goals for material issues, and collects annual data to ensure that important sustainability information is fully disclosed in this Report, aiming to fully respond to the issues of concern to stakeholders. Upon completion of the annual Sustainability Report, the Sustainable Development Office reviews the contents of the Report again and submits it to the Board of Directors for review and resolution to ensure that there is no doubt on the inappropriate representation or misrepresentation regarding information disclosure.

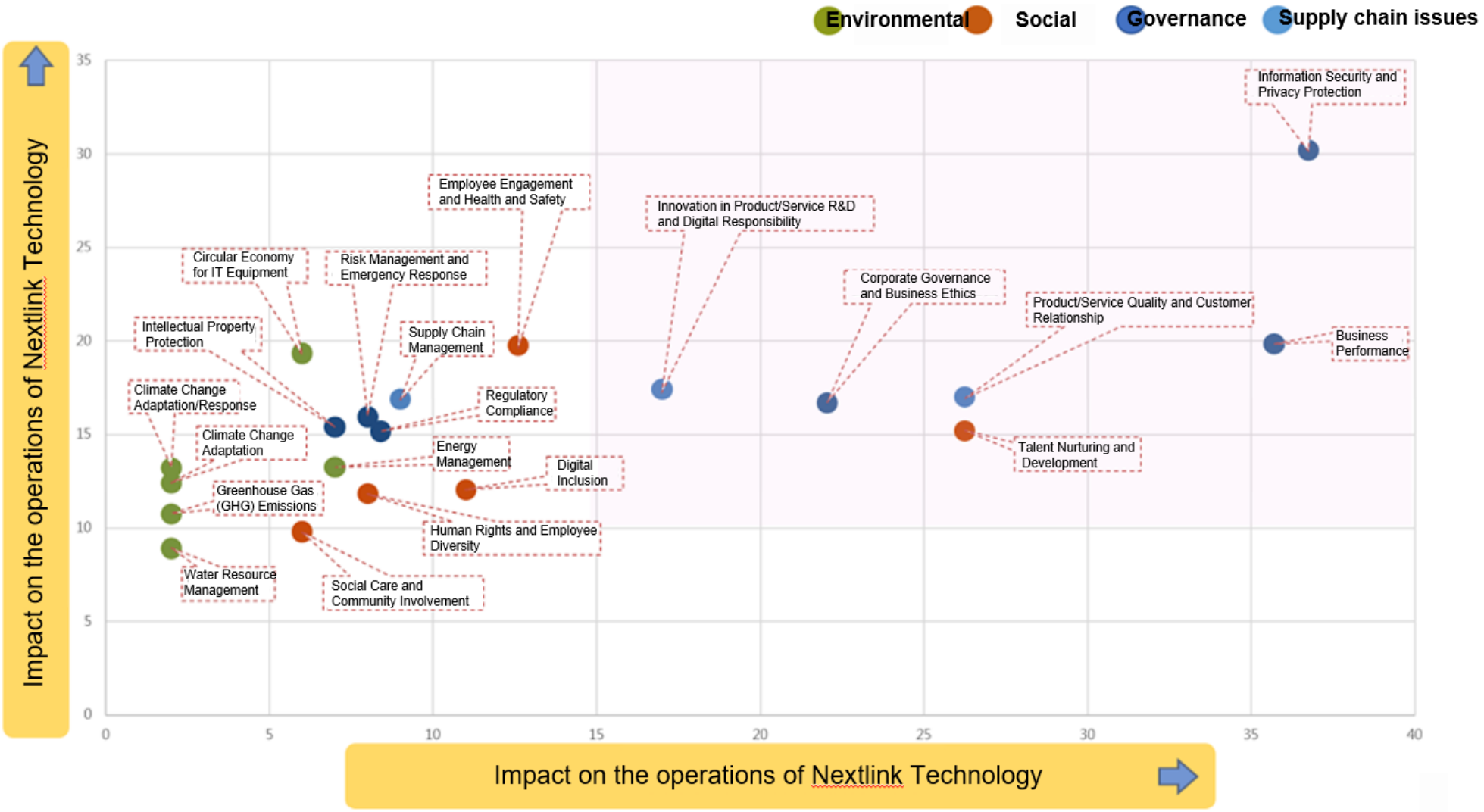
Step 4. Continuous review

We regularly review the implementation of material issue policies and target achievement rate every year to optimize internal management guidelines as well as qualitative and quantitative goals; compare the differences between the previous and subsequent issues after identifying the material issues in the next period, investigate the reasons for the differences, and report them in the Report.

- **Materiality Identification Results**



- **Matrix of Material Issues**


Environmental
Social
Governance
Supply chain issues
Impact on the operations of Nextlink Technology
Impact on the operations of Nextlink Technology
Information Security and Privacy Protection
Employee Engagement and Health and Safety
Innovation in Product/Service R&D and Digital Responsibility
Circular Economy for IT Equipment
Risk Management and Emergency Response
Corporate Governance and Business Ethics
Product/Service Quality and Customer Relationship
Business Performance
Intellectual Property Protection
Supply Chain Management
Climate Change Adaptation/Response
Regulatory Compliance
Climate Change Adaptation
Energy Management
Digital Inclusion
Talent Nurturing and Development
Greenhouse Gas (GHG) Emissions
Human Rights and Employee Diversity
Water Resource Management
Social Care and Community Involvement
0
5
10
15
20
25
30
35
40

1.4.2 Impact Management of Material Issues

(GRI 2-12、2-13、2-15、3-2、3-3)

Material Issues Management Strategies

The Board of Directors of the Company is the highest decision-making and supervisory body for Nextlink Technology's material issues management. It assigns the Sustainable Development Office to be responsible for the management of material sustainability issues, including taking stock of and reviewing material issues management policies, proposing optimization and improvement recommendations; establishing diversified stakeholder communication channels, regularly consolidating stakeholders' recommendations, determining the type and impact of their opinions, preparing response measures or response guidelines, and reporting them to the Board of Directors. The Board of Directors meets with the Sustainable Development Committee at least once a year to discuss the management of material issues and formulate the direction of sustainable development and strategic goals for the year to come.

List of Material Issues - Material Issues Impact Boundary and Target Effectiveness in 2024

Material Issues	Corresponding GRI Topics / SASB Topics	Impact		Causes of Impact	Major Management Guidelines	Action Plans	Correspondence Section in the Report
		Positive Impact	Negative Impact				
Operational Performance	GRI 201	• Ensure the Company's sound operations and stabilize its business position • Enhance brand value • Increase shareholders' and investors' willingness to invest in the Company	• Damage to the corporate image, resource constraints and loss of competitiveness due to revenue fluctuations and project deferral risks.	The Company's own operations and impact of changes in the external environment	• Continuously strengthen information security and cloud compliance: Invest in information security protection and ISO standards certification (e.g., ISO 27001, ISO27017) to	• Facilitate digital and technology transformation • Expand cloud services • Reduce operational impacts on climate change, economy and society	2.2 Operational Performance 3.1.2 Information Security Management

					minimize operational disruptions and trust risks. • Diversify sources of revenue: Develop diversified customer industries (e.g., finance, manufacturing, public sector) to reduce the risk of a single market.		
Corporate Governance and Ethical Corporate Management	GRI 2-9 GRI 205 GRI 206 / Intellectual property rights	• Ensure that the Company operates in compliance with the law, and reduce the legal and financial	• Failure to plan for long-term sustainability and the pursuit of short-term benefits will compromise the	The Company's own operations	• Establish internal control and monitoring mechanisms to ensure compliance	• Establish the relevant provisions of the Ethical Corporate Management Best Practice Principles,	2. Corporate Governance and Ethical Corporate Management

	protection and competitive behavior	risks associated with fraud and irregularities • Enforce the foundation of the Company's management and operations, and strengthen its reputation for trustworthiness, integrity, and honesty	interests of stakeholders and may incur relevant legal risks		• Enhance compliance training to raise employees' awareness of and compliance with regulations and ethical standards • Conduct regular compliance reviews and assessments to identify and resolve compliance risks in a timely manner	establish a proper concept of the rule of law for employees through internal publicity and education and training, and set up a whistleblowing mechanism to prevent corruption • There were no anti-corruption incidents during the year	3.1.1 Innovation and Anti-competition
Talent Cultivation and Development	GRI 202 GRI 401 GRI 404 /	• Promote employee strength, as well as enhance employee	• Loss of highly skilled personnel leads to project disruption or quality	The Company’s own operations	• Establish remuneration management policies to attract outstanding talent	• Employees are the Company's long-term capital and the cornerstone of	6. Employee Care

	Recruitment and management of a diverse and skilled global labor force	satisfaction and retention • Strengthen organizational innovation and competitiveness to build employer brand	degradation, increasing personnel costs and affecting the Company's operational activities • Rapid changes in skills and industries, as well as diversified customer demands pose challenges to the Company's talent cultivation		to join the Company • Establish a happy workplace with equal employment to retain high-potential talent • Promote and participate in various recruitment and training programs	the Company's innovation. We provide a wide range of training activities and learning channels • Employ local talent, provide salaries and benefits in accordance with the Labor Standards Act, and make salary adjustments based on employee performance each year • Ensure transparent career development, and	

						provide employees with opportunities for career rotation and training	
Information Security and Privacy Protection	GRI 418 Information privacy and freedom of expression, information security	• Ensure information integrity, availability, confidentiality, and maintain customer trust • Avoid improper leakage of information. Protect customers' privacy and rights from infringement	• Network attacks due to the implementation of information security, resulting in service interruptions and affecting the Company's reputation • Personal data leakage, resulting in legal liability	The Company's own operations and impact of changes in the external environment	• Conduct regular disaster recovery drills for information systems to ensure the confidentiality and security of customer data. • Establish a privacy policy to appropriately protect important information such as personal data and business secrets.	• Obtained the new version of ISO 27001:2022 certification in 2024 • Implemented disaster drills and off-site backup. • In 2024, there was no violation of customer privacy or loss of customer information that would compromise the rights and	3.1.2 Information Security Management 3.1.3 Customer Privacy Protection

						interests of customers.	
Innovative Product and Service R&D and Digital Responsibility	Self-determined topics	• Enhance the competitiveness and market share of the Company's products to create new business opportunities and customer value • Pursue continuous growth in the field of cloud-based digital services to enhance the Company's social image	• The lack of such may lead to technological lag, decreased customer satisfaction, increased risk of data security, or even lawsuits • Innovative products that do not take into account the digital equality will lead to social controversy and brand damage	The Company's own operations and impact of changes in the external environment	• Strengthen R&D capabilities, build a culture of innovation, invest in new technologies (e.g. AI, big data, cloud applications), and set up R&D centers and project teams. • Ensure user-friendliness of the interface of innovative products, and avoid technological bias and	• Establish a "R&D cycle" to manage the R&D procedures.	3.1 Product Innovation and R&D and Digital Responsibility 7.1.1 Social Engagement Achievements

					exclusion of specific user groups to further achieve digital inclusion. • Cooperate with external sectors and academic institutions to enhance the flexibility and diversity of R&D.		
Product Service Quality and Customer Relations Management	Self-determined topics	• Satisfy diversified customer needs, enhance user experience, and strengthen customer loyalty for products and services	• Failure to do so may result in decreased customer satisfaction, customer turnover, and spread of negative reviews,	The Company's own operations and impact of changes in the external environment	• Actively obtain third-party audits and verification such as ISO 9001 and ISO 27001 to enhance customer trust • Collect customer feedback through	• There were no major customer complaint cases in 2024 • Review service effectiveness by regularly collecting and analyzing	3.2 Customer Relations Management

		• Gain positive reviews through excellent services to enhance the Company's image and increase business opportunities	thereby weakening market competitiveness, and affecting revenues and the Company's growth and development		satisfaction surveys, conduct analysis, and make timely adjustments to service processes and content	customer feedback, and facilitate the implementation of continuous improvement and refinement programs.	

Note: This list of management guidelines only sets forth key policies or strategies and management objectives. Please refer to the descriptions in each section for detailed management guidelines.

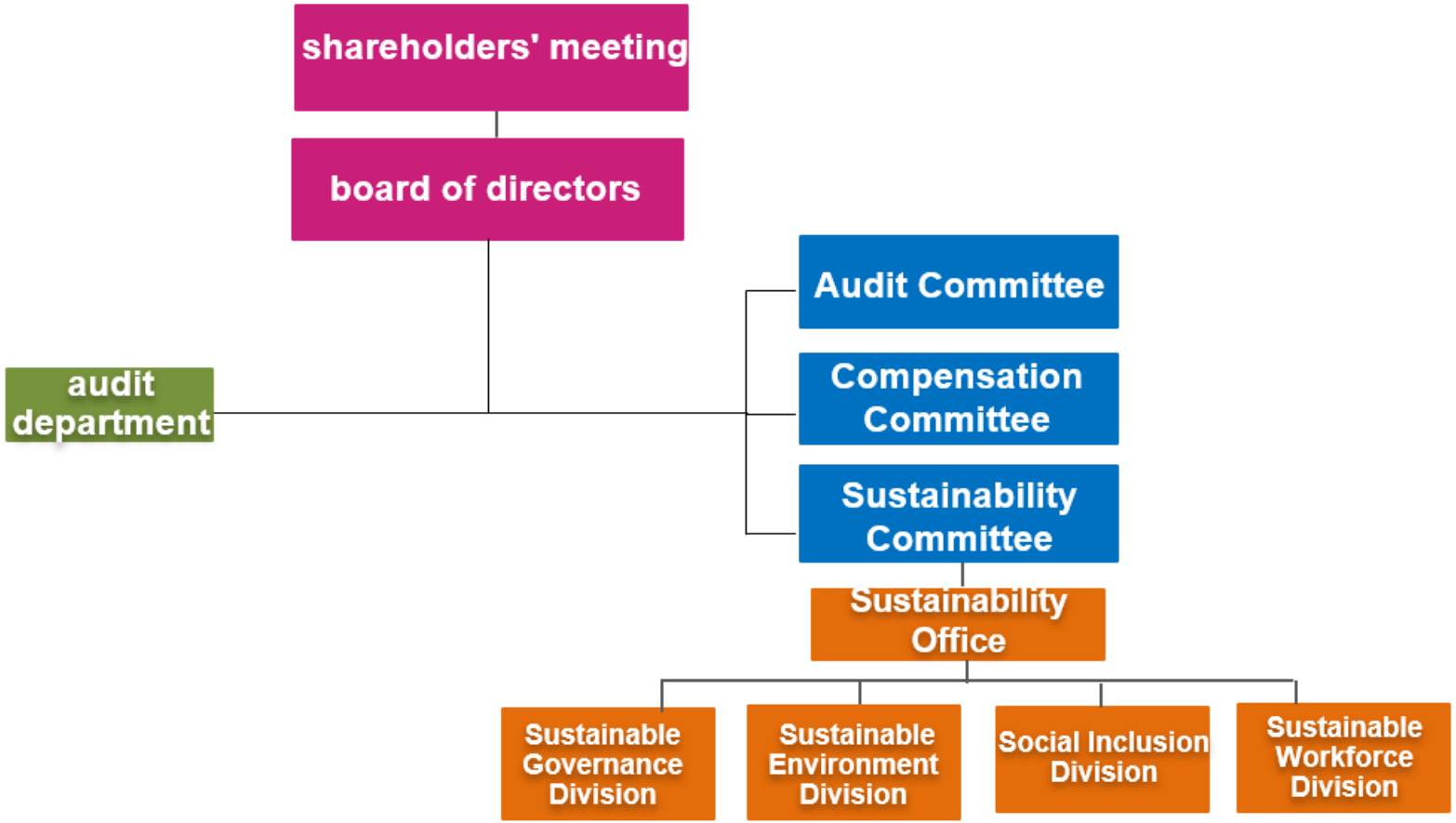
2. Corporate Governance and Ethical Corporate Management

2.1 Governance Structure

2.1.1 Governance Framework

(GRI 2-9)

Nextlink Technology is committed to sound governance and sustainable development. It has established a transparent, accountable, and effective corporate governance structure in accordance with the “Company Act”, the “Securities and Exchange Act”, and other relevant laws and regulations. The highest authority of the Company is the shareholders' meeting. The shareholders elect the directors to form the Board of Directors. The Board of Directors is the highest governance body of the Company and is responsible for the Company's overall business decision-making. There are functional committees under the Board of Directors, namely, the Audit Committee, the Remuneration Committee, and the Sustainable Development Committee. The Audit Committee and the Remuneration Committee are composed of independent directors, and the Sustainable Development is composed of independent directors with expertise in sustainability and the Chief Sustainability Officer, in order to strengthen the checks and balances and the fairness of decision-making. All directors (including independent directors) are elected at the shareholders' meeting, demonstrating the Company's emphasis on shareholder participation and governance transparency, as well as the fulfillment of the core value of corporate governance.


shareholders' meeting
board of directors
audit department
Audit Committee
Compensation Committee
Sustainability Committee
Sustainability Office
Sustainable Governance Division
Sustainable Environment Division
Social Inclusion Division
Sustainable Workforce Division

Operation and Composition of the Board of Directors (GRI 2-9、2-10、2-11)

The Board of Directors exits to ensure the checks and balances between the owners and operators of the Company. It exercises the rights and obligations authorized by the shareholders and formulates operational guidelines in accordance with the rights and interests of the stakeholders; and decides on the Company's management, supervises the Company's operations, resolves the strategies for sustainable development, and tracks the effectiveness of the implementation thereof.

The election of Nextlink Technology's directors (including independent directors) follows the “Regulations Governing the Election of Directors” and adopts a candidate nomination system. The term of office of directors is 3 years, and the term of office of independent directors shall not exceed three years. The current Board of Directors consists of 8 directors, including 4 independent directors, 2 non-executive directors and 2 executive directors, with the ratio of men to women of 4:4. Its duties include appointing and supervising the Company's management, overseeing the Company's overall operations, striving to maximize shareholders' rights and interests, and being accountable to shareholders' meetings to ensure that the exercise of powers and responsibilities are in accordance with the laws and regulations, the Company's Articles of Incorporation, or the resolutions of shareholders' meetings, as well as the effective implementation of the corporate governance system.

In principle, the Company holds Board meetings on a quarterly basis. In 2024, the Company held 8 Board meetings, with an average attendance rate of 87.5%.

For details of the attendance of each director and the contents of resolutions, please refer to Nextlink Technology’s 2024 C：\Users\user\Downloads\2024_6997_年報 6.pdf

Information on Board Members of Nextlink Technology

Title	Name	Gender	Age		Length of Tenure as an Independent Director		Concurrently as an Employee of the Company	Highest Academic Qualification	Main Experience
			51~60 years old	61~70 years old	Less than 3 years	3~9 years			
Chairman	New Century Infocomm Tech Co., Ltd. Representative: Jing, Chi	Female		✓				Ph.D. in Management Information Systems, Purdue University, U.S.	• President, Far EasTone Telecommunications Co., Ltd.
Director	New Century Infocomm Tech Co., Ltd. Representative: Tseng, Shih-Yuan	Male	✓					M.S. in Industrial Engineering, Lehigh University, U.S.	• Executive Vice President, Far EasTone Telecommunications Co., Ltd.

Director	New Century Infocomm Tech Co., Ltd. Representative: Li, He-Yin	Female	✓					M.S. in Intellectual Property, The John Marshall Law School, U.S.	• Senior Vice President, Far EasTone Telecommunications Co., Ltd.
Director	New Century Infocomm Tech Co., Ltd. Representative: Lin, Hsiu-Ying	Female		✓				M.S. in Finance, University of Wisconsin, U.S.	• Chief Financial Officer and Executive Vice President, Far EasTone Telecommunications Co., Ltd.
Director	BVI Avalion Enterprises Limited Representative: He, Kuan-Sheng	Male	✓				✓	M.S. in IMBA, San Diego State University	• President of the Company
Independent Director	Shu, I-Peng	Male		✓	✓			M.S., Graduate Institute of Computer Science and Information Engineering, National Taiwan University	• Honorary IT Consultant, Kindred Plus Philanthropic Foundation of Taipei
Independent Director	Lu, Chih-Hung	Male	✓		✓			M.S., Institute of Electronics, National Yang Ming Chiao Tung University	• Independent Director, Hycon Technology Corporation

Independent Director	Tsao, Hui-Ling	Female		✓	✓			M.S., Graduate Institute of Accounting, National Chengchi University	• CPA, R.O.C. • Person in Charge, An Hui Management Consulting Co., Ltd.
Independent Director	Pao, Shih-Tzu	Male		✓	✓			M.S., New Jersey Institute of Technology, U.S. M.S., Graduate Institute of Health Policy and Management, National Taiwan University	• Director, U-an Co., Ltd.

Note: Mr. Tseng, Shih-Yuan, Chairman of the Board, tendered his resignation as the Chairman of the Board and a director of the Company on April 22, 2024 with effect from April 29, 2024. At the Board of Directors' meeting held on April 30, 2024, all directors in attendance unanimously voted to elect director Jing, Chi to serve as the Chairman of the fourth session of the Board of Directors of the Company for a term commencing on April 30, 2024 and expiring on November 6, 2026.

Note: Mr. Pao, Shih-Tzu, an independent director, was elected at the regular shareholders' meeting held on June 17, 2024 for a term commencing on June 17, 2024 and ending on November 6, 2026.

Diversity Policy of Directors (GRI 405-1 a.)

In order to improve the structure of the Board of Directors, the Company selects the members of the Board of Directors with diversity by taking into account the professional competence and gender equality of individual directors.

Elements Considered	Diversity Policy Objectives	Implementation Results of Diversity
Professional Competence	Each of directors has more than one seat with business, sustainability, legal, financial accounting or other professional and industrial knowledge necessary for the Company's business to complement each other, and supervise the Company's operation, striving to maximize the rights and interests of shareholders.	Each of the current 8 directors is specialized in business, sustainability, legal, financial accounting or other expertise necessary for the Company's business, which will have a synergistic effect on the Company's future development.
Gender Equality	The target percentage of female directors is not less than one-third of the total number of directors.	Currently, 4 out of 8 directors are female, accounting for 50% of the total number of directors.

Diversified Background of Board Members:

Name	Professional Competence and Industry Experience							
	Operational Judgment	Accounting and Finance	Operations Management	Crisis Management	Industry Knowledge	International Market Perspective	Leadership	Decision-making Ability
New Century Infocomm Tech Co., Ltd. Representative: Jing, Chi	●		●	●	●	●	●	●
New Century Infocomm Tech Co., Ltd. Representative: Tseng, Shih-Yuan	●		●	●	●	●	●	●
New Century Infocomm Tech Co., Ltd. Representative: Li, He-Yin	●		●	●	●	●	●	●
New Century Infocomm Tech Co., Ltd. Representative: Lin, Hsiu-Ying	●	●	●	●	●	●	●	●
BVI Avalion Enterprises Limited Representative: He, Kuan-Sheng	●		●	●	●	●	●	●

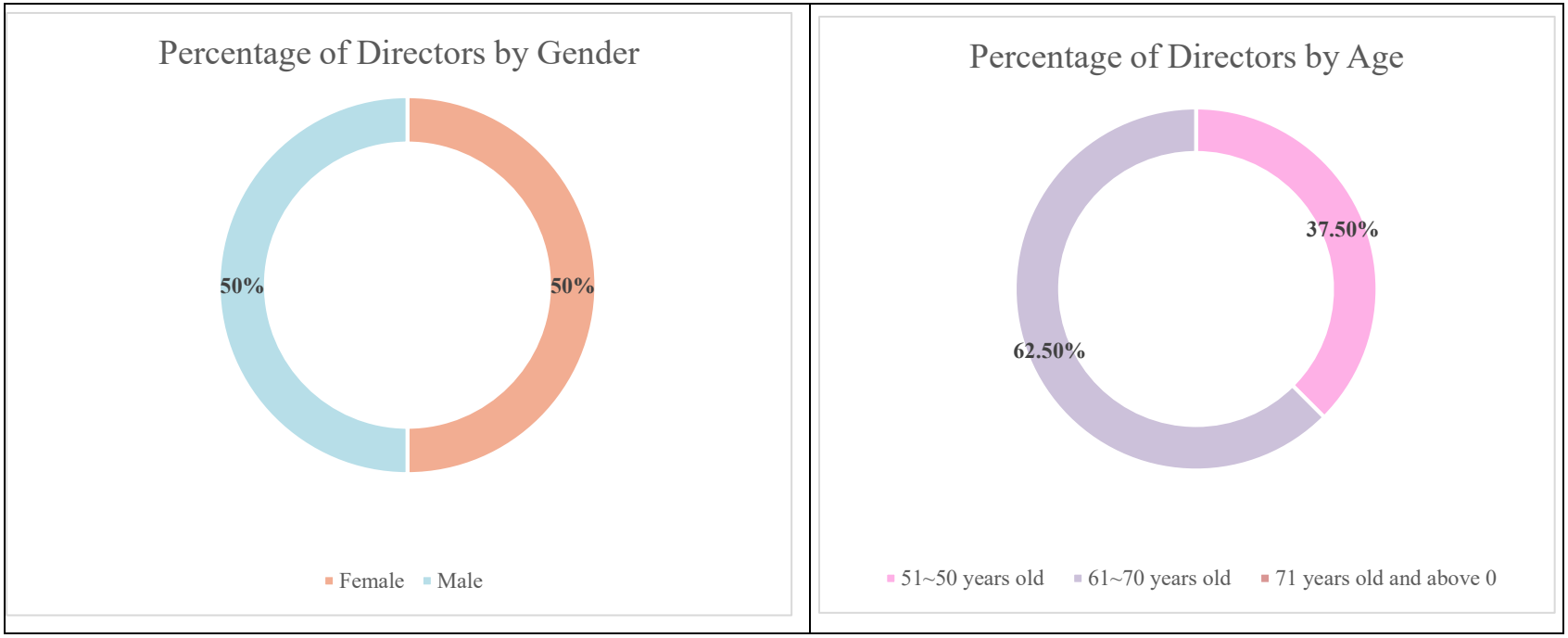
Shu, I-Peng	●		●	●	●	●	●	●
Lu, Chih-Hung	●		●	●	●	●	●	●
Tsao, Hui-Ling	●	●	●	●		●	●	●
Pao, Shih-Tzu	●		●	●	●	●	●	●

Note: Mr. Tseng, Shih-Yuan, Chairman of the Board, tendered his resignation as the Chairman of the Board and a director of the Company on April 22, 2024 with effect from April 29, 2024.

At the Board of Directors' meeting held on April 30, 2024, all directors in attendance unanimously voted to elect director Jing, Chi to serve as the Chairman of the fourth session of the Board of Directors of the Company for a term commencing on April 30, 2024 and expiring on November 6, 2026.

Note: Mr. Pao, Shih-Tzu, an independent director, was elected at the regular shareholders' meeting held on June 17, 2024 for a term commencing on June 17, 2024 and ending on November 6, 2026.

Chart of Gender and Age Distribution of Directors



Directors' Competence and Experience (Unit: Persons)

Continuing Education for Directors (GRI 2-17)

Nextlink Technology arranges continuing education courses for directors every year, focusing on professional skills and knowledge of directors as well as issues related to sustainable development, in order to strengthen the professional ability of directors and the Company to address operational impacts. In order to keep the independent directors abreast of Company-related information, we report revenue announcements and related industry news to the directors prior to the regular Board meetings, and enhance the content of the Company's reports in various aspects based on the feedback and opinions from the annual self-assessment of independent directors. Training for directors is provided in accordance with the needs of independent directors. In addition, we organize courses in line with the Company's annual strategic development priorities.

Continuing Education for Each Director in 2024:

Title	Name	Date of Appointment	Date of Continuing Education		Organizer	Course Name	Hours of Continuing Education	Total Hours of Continuing Education for the Year	Remarks
			Commencing on	Ending on					
Representative of a Corporate Director	Jing, Chi	2024/04/30	2024/06/11	2024/06/11	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulations	3.0	3.0	

Representative of a Corporate Director	Lin, Hsiu-Ying	2023/11/07	2024/09/30	2024/09/30	Taiwan Stock Exchange	Summit on Strengthening the Capital Market in Taiwan	3.0	6.0	
			2024/06/11	2024/06/11	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulations	3.0		
Representative of a Corporate Director	Li, He-Yin	2023/11/07	2024/06/11	2024/06/11	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulations	3.0	3.0	
Representative of a Corporate Director	He, Kuan-Sheng	2023/11/07	2024/06/11	2024/06/11	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulations	3.0	3.0	
Independent Director	Tsao, Hui-Ling	2023/11/07	2024/06/11	2024/06/11	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulations	3.0	3.0	
Independent Director	Shu, I-Peng	2023/11/07	2024/06/11	2024/06/11	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulations	3.0	3.0	

Independent Director	Lu, Chih-Hung	2023/11/0	2024/06/1	2024/06/1	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulations	3.0	3.0	
Independent Director	Pao, Shih-Tzu	2024/06/17	2024/06/11	2024/06/11	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulations	3.0	3.0	

Note: Mr. Tseng, Shih-Yuan, Chairman of the Board, tendered his resignation as the Chairman of the Board and a director of the Company on April 22, 2024 with effect from April 29, 2024. At the Board of Directors' meeting held on April 30, 2024, all directors in attendance unanimously voted to elect director Jing, Chi to serve as the Chairman of the fourth session of the Board of Directors of the Company for a term commencing on April 30, 2024 and expiring on November 6, 2026.

Note: Mr. Pao, Shih-Tzu, an independent director, was elected at the regular shareholders' meeting held on June 17, 2024 for a term commencing on June 17, 2024 and ending on November 6, 2026.

Remuneration Structure for Directors and Senior Executives (GRI 2-19、2-20)

Analysis of Remuneration Paid to the Company's Directors, Supervisors, President and Vice President as a Percentage of Individual Net Profit (Loss) After Tax for the Most Recent Two Years

Item \ Year	Total Remuneration as a Percentage of Net Profit (Loss) After Tax			
	2023		2024	
	The Company	All Companies in the Financial Statements	The Company	All Companies in the Financial Statements
Director	8.22%	8.22%	6.60%	6.60%
Supervisor	—	—	—	—
President and Vice President	25.79%	31.45%	19.39%	25.09%

Policies, Standards and Packages of Remuneration, Procedures for Determining Remuneration, and Correlation between Operating Performance and Future Risks

1. The review of the Company's remuneration policies and related payment standards and system is mainly based on the Company's overall operating conditions, and the payment standards are determined based on the performance achievement rate and contribution in order to enhance the overall effectiveness of the organizational teams.
2. Managers' performance objectives and risks of the Company are integrated to ensure that possible risks within the scope of responsibilities are managed and prevented. The results of the actual performance appraisals are linked to the relevant human resources and related

remuneration policies. Important decisions of the Company's management are made after balancing various risk factors, and the performance of relevant decisions is reflected in the Company's profitability.

Resignation and Retirement Policies of Directors and Senior Management

The notice period for the resignation of directors and senior management of Nextlink Technology is determined in accordance with local government regulations. The number of days' notice and the calculation of severance pay are the same as other employees. In addition to the severance pay, no other payments or in-kind benefits will be paid to the departing directors and senior management.

Linkage of Directors' and Senior Management's Remuneration to ESG Performance

The remuneration of directors and senior management has not yet been linked to ESG performance due to the fact that the relevant indicators and measurement mechanism have not yet been established. In the future, the Company will gradually introduce ESG performance indicators, linking their rewards to the participation in ESG issues and achievement of ESG goals, aiming to strengthen the participation and responsibility of directors and senior management in the Company's sustainability vision.

Performance Assessment of the Board of Directors and Functional Committees (GRI 2-18)

The Company has established the “Measures on Board of Directors Performance Assessment” to conduct annual performance assessments of the Board of Directors, individual Board members, and functional committees, which are assessed at least once every three years by an external professional, an independent organization, or a team of external experts and scholars. In 2024, an internal self-assessment had been conducted and the results of the assessment had been reported to the Board of Directors meeting held on February 26, 2025. A total of 4 questionnaires for performance assessment of the Board of Directors, individual Board members, the Audit Committee and the Remuneration Committee for 2024 were distributed to 8 directors, including independent directors, for written self-assessment.

(I) The “Self-Assessment Questionnaire for the Performance Evaluation of the Board of Directors” includes five major aspects. A total of 8 directors including independent directors completed self-assessment, and the statistical results are as follows:

Table 1. Self-Assessment Results of Performance Evaluation of the Board of Directors

Content of Self-Assessment	Number of Questions	Average Score
Participation in the Company's Operations	12	4.9
Enhancing the Quality of Board of Directors' Decision-making	10	5
Composition and Structure of the Board of Directors	6	5
Election and Continuing Education of Directors	6	4.7
Internal Control	7	5
Total Number of Questions/Average Score	41	4.9

(II) The “Self-Assessment Questionnaire for the Performance Evaluation of the Board Members” includes six major aspects. A total of 8 directors (including independent directors) completed self-assessment, and the statistical results are as follows:

Table 2. Self-Assessment Results of Performance Evaluation of the Board Members

Content of Self-Assessment	Number of Questions	Average Score
Understanding of the Company's Objectives and Tasks	3	5
Awareness of Directors' Responsibilities	3	5
Participation in the Company's Operations	8	4.98
Internal Relations Management and Communication	3	4.96
Professional and Continuing Education of Directors	3	5
Internal Control	3	4.92
Total Number of Questions/Average Score	23	4.98

Management of Conflicts of Interest (GRI 2-15)

The Regulations Governing Procedure for Board of Directors Meetings, the Audit Committee Charter, the Remuneration Committee Charter, and the Sustainable Development Committee Charter of Nextlink Technology contain provisions on the avoidance of interest. If a resolution involves a director's own interest, that of his/her spouse, that of his/her relative within second degree of kinship, or that of a company in which he/she has a controlling interest, he/she shall explain his/her interest at the Board meeting, and shall not participate in the discussion or vote on the resolution if the motion is detrimental to the interests of the Company, shall abstain from the discussion or vote, and shall not exercise his/her voting right as a proxy for the other directors. The names of the related directors, description of important contents and circumstances of recusal shall be stated in the minutes of the meeting. Directors and managers shall complete an annual statement of related party transactions and report the results to the Audit Committee.

In addition, the Company has established the Code of Conduct on Ethical Corporate Management, the Procedures for Ethical Corporate Management and Guidelines for Conduct, the Code of Ethical Conduct, and the Employee Code of Ethics, and has set up a supervisory code of conduct and a complaint mechanism. As of the end of 2024, there were no significant conflicts of interest in Nextlink Technology.

2.1.2 Functional Committees

(GRI 2-9、2-16)

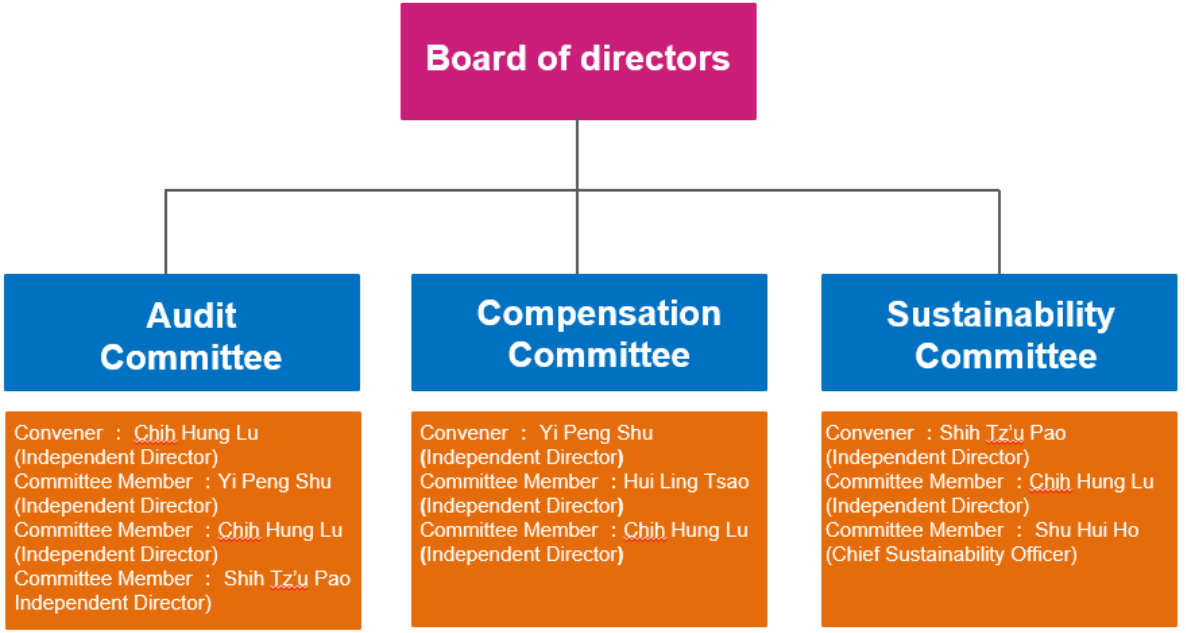
In order to effectively fulfill the functions of the Board of Directors and improve the quality of the Board's decision-making, the Company has established the Audit Committee, the Remuneration Committee, and the Sustainable Development Committee under the Board of Directors in accordance with the authority and functions, which are responsible for the discussion of important resolutions and important issues in the areas of economy, environment, society, and risks. Functional committees are composed of independent directors or managers, so that the decisions and recommendations of the committees are forward-looking, objective, and thorough, thereby effectively enforcing the mechanism of independent

checks and balances and ensuring various resolutions and actions of the Board of Directors. Any director or the legal entity the director represents that has an interest in a resolution shall recuse himself/herself from any proceeding. Some of the resolutions are also reported and discussed at the shareholders' meeting to meet the best interests of the stakeholders.

In 2024, the Company held two meetings to communicate relevant material events.

Date of Meeting	Nature of Meeting	Matters of Meeting	Important Reports and Specific Recommendations
2024/10/8	Sustainable Development Committee Preparation Meeting	1. Preparation of the Sustainable Development Committee 2. Establishment of the "Sustainable Development Committee Charter" 3. Establishment of the Sustainable Development Committee for approval by the Board of Directors	1. The Sustainable Development Office was established under the Sustainable Development Committee. It is responsible for coordinating the Sustainable Governance, Sustainable Environment, Sustainable Human Resources and Social Inclusion Groups, and regularly overseeing the implementation of the annual objectives of various aspects, in order to achieve the vision and short-, medium- and long-term goals of the Company. 2. It is planned to formulate the "Sustainable Development Committee Charter" for approval by the Board of Directors. 3. It is expected to establish the Sustainable Development Committee for approval by the Board of Directors.
2024/11/4	Board of Directors	1. The Board of Directors approved the establishment of	1. The Board of Directors approved the establishment of the "Sustainable Development Committee Charter"

		the “Sustainable Development Committee Charter” 2. The Board of Directors approved the establishment of the Sustainable Development Committee and the appointment of the Chief Sustainability Officer	2. The Board of Directors approved the establishment of the Sustainable Development Committee and the appointment of the Chief Sustainability Officer


Board of directors
Audit Committee
Compensation Committee
Sustainability Committee
Convener ： Chih Hung Lu (Independent Director)
Committee Member ：Yi Peng Shu (Independent Director)
Committee Member ：Chih Hung Lu (Independent Director)
Committee Member ： Shih Tz'u Pao Independent Director)
Convener ： Yi Peng Shu (Independent Director)
Committee Member ：Hui Ling Tsao (Independent Director)
Committee Member ：Chih Hung Lu (Independent Director)
Convener ：Shih Tz'u Pao (Independent Director)
Committee Member ：Chih Hung Lu (Independent Director)
Committee Member ： Shu Hui Ho (Chief Sustainability Officer)

Functional Committees	Meetings Held		Attendance Rate (Including Attendance In-person and by Proxy)
	Number of Meetings to be Held in Accordance with the Rules of the Charter	Number of Meetings Held in 2024	
Audit Committee	4	8	96.00%[Note 1]
Remuneration Committee	2	5	93.33%[Note 1]
Sustainable Development Committee	1	0	0.00% [Note 2]

Note 1: On November 4, 2023, Lu, Chih-Hung, an independent director, issued a proxy form to appoint Tsao, Hui-Ling, an independent director, to attend the meeting by proxy.

Note 2: The establishment of the Sustainable Development Committee was resolved by the Board of Directors on November 4, 2024, and meetings are scheduled to be held from 2025 onwards to formally promote the related businesses.

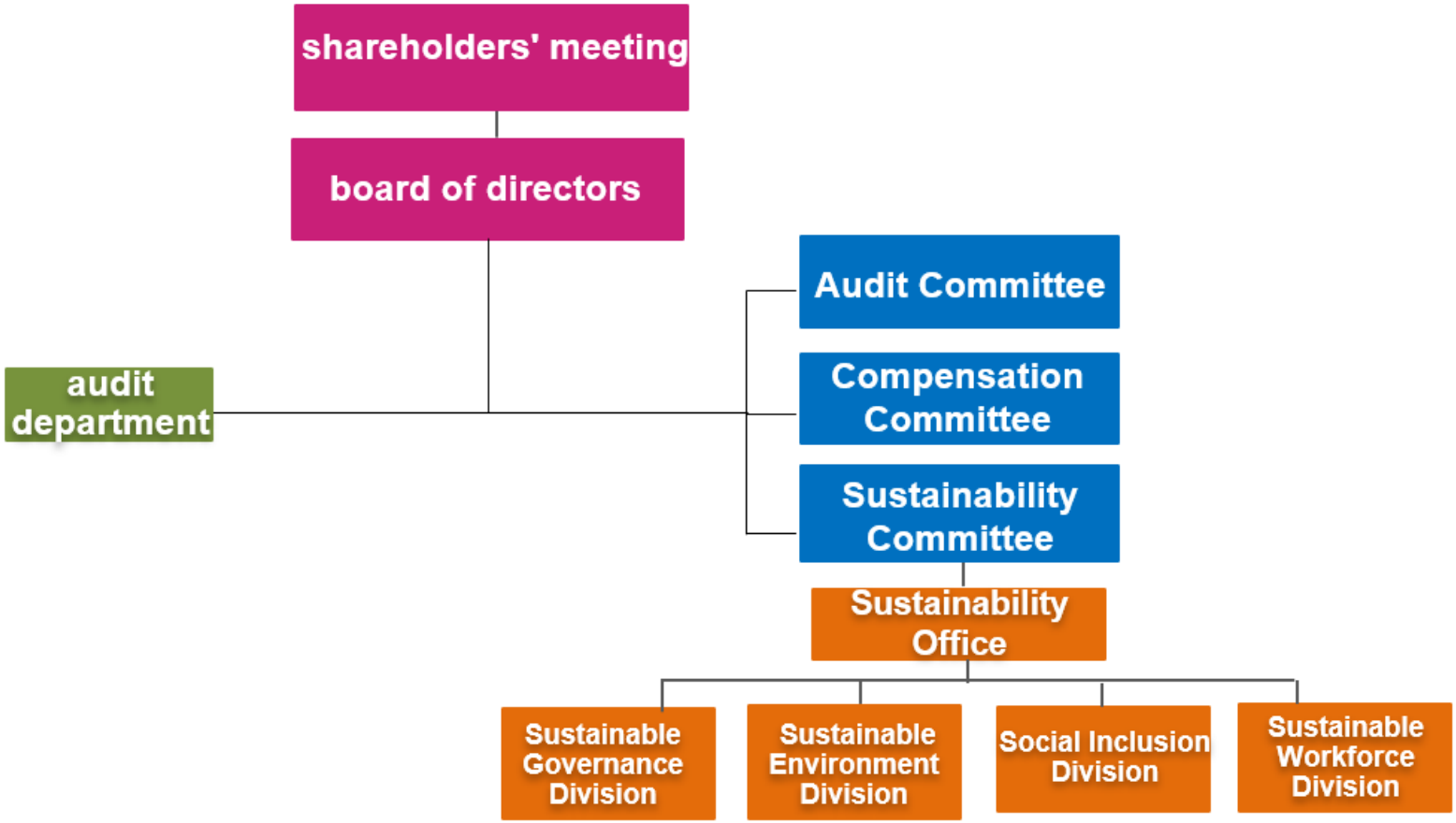
Sustainable Development Committee (GRI 2-12 c.、2-13、2-14)

Nextlink Technology has established the Sustainable Development Committee to serve as the highest level of dedicated sustainable development unit within the Company. The Sustainable Development Committee consists of two independent directors and the Chief Sustainability Officer, totaling three members, with relevant professional competencies. The committee assists the Board of Directors in continuously promoting sustainable development policies, enhancing corporate governance, and incorporating them into the Company's operational activities and development direction.

The duties and responsibilities of the committee include the following:

I. Formulate, promote and strengthen the Company's sustainable development policies, annual plans and strategies.
II. Review, track and revise the implementation and effectiveness of sustainable development.
III. Supervise the disclosure of sustainability information and review the Sustainability Report.
IV. Supervise the implementation of the Company's Sustainable Development Best Practice Principles or other sustainability-related tasks as resolved by the Board of Directors.

The Sustainable Development Office was established under the committee according to the functions and responsibilities, and is divided into four executive groups: Sustainable Governance Group, Sustainable Environment Group, Sustainable Human Resources Group, and Social Inclusion Group, with the heads of the relevant units serving as the group leaders. The executive teams are responsible for identifying material ESG issues related to the Company's operations, formulating management strategies and goals, and preparing annual sustainability reports. The head of the Sustainable Development Office regularly reviews the performance and target achievement of the executive teams, and reports the results to the Sustainable Development Committee on an annual basis.


shareholders' meeting
board of directors
audit department
Audit Committee
Compensation Committee
Sustainability Committee
Sustainability Office
Sustainable Governance Division
Sustainable Environment Division
Social Inclusion Division
Sustainable Workforce Division

Remuneration Committee (GRI 2-19、2-20)

The members of this Committee shall be appointed by the Board of Directors. The committee shall consist of not less than three members, all of whom shall be independent directors. One of the independent directors shall be elected as the convener and chairman of the meeting. The members shall faithfully perform the following duties as prudent administrators and submit the recommendations to the Board of Directors for discussion:

I. Periodically review the matters related to the organizational charter, and provide them to the Board of Directors for revision.
II. Establish and regularly review the policies, systems, standards and structures for performance evaluation and remuneration of directors and managers.
III. Periodically evaluate and determine the remuneration of directors and managers.

In performing the duties as mentioned above, the committee shall adhere to the principles as follows:

I. The performance evaluation and remuneration of directors and managers shall make reference to the industry's normal level of remuneration and take into account the reasonableness of the connection with individual performance, the Company's operating performance, and the future risks.
II. Directors and managers shall not be induced to engage in behavior that exceeds the Company's risk appetite in pursuit of remuneration.
III. The proportion of short-term performance bonus paid to directors and senior managers and the timing of payment of part of the variable remuneration shall be determined in consideration of the industry characteristics and the nature of the Company's business.
IV. The proportion of short-term performance remuneration paid to directors and senior managers and the timing of payment of part of the variable remuneration shall be determined in consideration of the industry characteristics and the nature of the Company's business.
V. Members of the committee are not permitted to join in the discussion or vote on the determination of their own remuneration.

Remuneration as referred to in the preceding two paragraphs includes cash compensation, stock options, bonus shares, retirement benefits or severance pay, various allowances and other substantial incentives, the scope of which shall be consistent with the remuneration for directors and managers in the Regulations Governing Information to be Published in Annual Reports of Public Companies.

When discussing the recommendations from the committee, the Board of Directors shall consider the amount of remuneration, the method of payment and the Company's future risks.

If the remuneration approved by the Board of Directors is more favorable than the committee's recommendations, in addition to stating in the minutes of the Board of Directors' meeting the differences and the reasons thereof, it is required to make a public announcement on the information reporting website designated by the competent authority within two days from the date of the Board of Directors' approval.

Audit Committee

The “Audit Committee” of the Company, comprised of all four independent directors as members, regularly reviews the Company's internal control system, the implementation of the internal audit, and significant financial operations on a quarterly basis, and communicates and exchanges opinions with the CPAs and the chief auditor to ensure the supervision of the Company's operations and risk control. The operation of the Audit Committee is mainly for the purpose of supervising the following matters:

I. The fair presentation of the Company's financial statements.
II. The selection, dismissal, independence and performance of the CPAs.
III. The effective implementation of the Company's internal control.
IV. The Company's compliance with relevant laws, regulations and rules.
V. The Company's control of existing or potential risks.

2.2 Operational Performance

2.2.1 Economic Income and Distribution

(GRI 201-1、201-4)

In the fourth quarter of each year, each department prepares a budget for the following year.The Finance Department compiles budget information and prepares a projected statement of profit or loss, balance sheet, and statement of cash flows, which are submitted to the Budget Committee for review. The Chairman of the Board of Directors or the representative designated by the Chairman of the Board of Directors reports on the budgeting results at the first Board of Directors' meeting of the following year for approval by the Board of Directors.

The Company processes daily accounting and prepares financial statements on an accrual basis in accordance with International Financial Reporting Standards and International Accounting Standards. The Finance Department analyzes and compares the amount of differences between the budget and the actual statements and the reasons for such differences on a monthly basis. If there are material differences or if the differences are affected by force majeure factors, the Board of Directors shall discuss and propose revisions to the business objectives. The quarterly financial statements are reviewed by the chief financial officer, certified by CPAs, and submitted to the Audit Committee for review before being proposed to the Board of Directors for approval. The Company's quarterly consolidated financial statements, annual consolidated financial statements, and parent company only financial statements are available on the Company's website and the Market Observation Post System.

Operating Performance

Unit: NT$ thousands

Economic Value	Items/Accounts	2022	2023	2024
Direct economic income	Net operating revenue	5,061,879	4,748,542	**4,002,787**
	Interest income	417	6,879	**9,598**
	Other income	520	662	**183**
Direct economic value generated		5,062,816	4,756,083	**4,012,568**
Economic distribution	Operating costs	4,745,185	4,378,365	**3,559,503**
	Employee salaries and benefits	221,624	255,517	**287,663**
	Payment to shareholders: cash dividends	0	21,920	**81,246**
	Income tax paid	26,982	23,298	**17,662**
	Public welfare investments	177	426	**354**
Economic value distributed		4,993,968	4,679,526	**3,946,428**
Economic value retained		68,848	76,557	**66,140**

Proportion of Financial Income from Government

The Company's operating base in Taiwan mainly received other subsidies from the government in an amount of NT$11,925 and NT$8,000 in 2024 and 2023, respectively; tax exemptions and credits amounted to NT$1,200 in 2022. The above financial subsidies are used to support the Company's operations and sustainable development measures, and account for a very low percentage of total revenue, indicating that the Company has a high degree of operational independence and its sources of finance are mainly from its own funds.

2.3 Responsible Business Practices

2.3.1 Ethical Corporate Management

(GRI 2-23、2-24、2-26、205-1、205-2、205-3)

Nextlink Technology, based on the business philosophy of integrity, transparency and accountability, has formulated the Company's ethical corporate management policy as a code of conduct in accordance with the "Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies", the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies", and **relevant laws and regulations** to identify possible adverse impacts of the Company's business relations on different stakeholders. We formulate relevant preventive measures and remedial systems for specific risks, and set up an independent supervisory unit to follow up on the status of subsequent handling of the incident and to dynamically improve and optimize the Company's commitment to responsible business conduct, so as to ensure that the Company meets the requirements and objectives of the ethical corporate management standards.

Code of Conduct	Date of Formulation/Revision	Summary of Policy Specifications
Ethical Corporate Management Best Practice Principles	2021/10/04	I. Prohibition of Dishonest Behavior II. Ethical Business Activities III. Prohibition of Bribery IV. Prohibition of Illegal Political Contributions V. Prohibition of Improper Charitable Contributions or Sponsorships VI. Prohibition of Unreasonable Gifts, Entertainment, or Other Improper Advantages VII. Prohibition of Infringement of Intellectual Property VIII. Prohibition of Unfair Competitive Behavior IX. Prevention of Products or Services from Harming Stakeholders
Work Rules	2022/3/28	I. Employment and Dismissal II. Wages, Allowances and Bonuses III. Working Hours, Rest, Vacation, Leave IV. Retirement V. Female Workers VI. Attendance, Evaluation, Rewards and Punishment, Promotion VII. Occupational Disaster Compensation and Compensation Payment VIII. Social Insurance, Welfare Measures, Safety and Health

Safety and Health Work Rules	2022/4/25	I. Safety and Health Management Authority and Responsibility II. Equipment Maintenance and Inspection III. Work Safety and Health Standards IV. Education and Training V. Health Guidance and Management Measures VI. First Aid and Rescue VII. Equipment Preparation, Maintenance and Use VIII. Incident Notification and Reporting
Code of Business Conduct and Ethics	2022/07/06	I. Prevention of Conflicts of Interest II. Avoidance of Opportunities for Self-Interest III. Duty of Confidentiality IV. Fair Trade V. Protection and Proper Use of the Company's Assets VI. Compliance with Laws and Regulations VII. Encouragement of Reporting of Any Illegal or Non-compliant Behavior VIII. Disciplinary Measures
Procedures for Ethical Corporate Management and Guidelines for Conduct	2022/07/06	I. Prohibition of Offering or Accepting Improper Advantages II. Procedures for Handling Political Contributions III. Procedures for Handling Charitable Contributions or Sponsorships IV. Recusal Matters Related to Conflicts of Interest V. Confidentiality and Compliance with Intellectual Property Rules VI. Prohibition of Unfair Competition

		VII. Prevention of Products or Services from Harming Stakeholders VIII. Prohibition of Insider Trading and Confidentiality Agreements IX. Explanation of Ethical Corporate Management Policy with Counterparties X. Avoidance of Dealings with Dishonest Business Operators
Codes of Ethical Conduct	2022/07/06	I. Prevention of Conflicts of Interest II. Avoidance of Opportunities for Self-Interest III. Duty of Confidentiality IV. Fair Trade V. Protection and Proper Use of the Company's Assets VI. Compliance with Laws and Regulations
Sustainable Development Best Practice Principles	2024/04/30	I. Implementation of Corporate Governance. II. Development of a Sustainable Environment. III. Maintenance of Social Welfare. IV. Enhancement of Corporate Sustainability Information Disclosure
Corporate Governance Best Practice Principles	2024/11/04	I. Establishment of an Effective Corporate Governance Structure. II. Protection of Shareholders' Rights and Interests. III. Reinforcement of the Functions of the Board of Directors. IV. Maximization of the Functions of the Audit Committee. V. Respecting the Rights and Interests of Stakeholders. VI. Enhancement of Information Transparency.

The Company organizes training courses related to ethical corporate management to discuss employees' obligations to integrity, confidentiality, and the principle of honesty – based on the Company's Code of Business Conduct and Ethics. We provide courses on prohibited behaviors during business execution, including courses on the Code of Business Conduct and Ethics (trade secrets, intellectual property, use of information, fair competition and antitrust) / courses on anti-corruption (including bribery, offering or accepting improper advantages, fraud, extortion, money laundering). In 2024, the number of people who understood the Company's anti-corruption policy and procedure amounted to 100% of the members of the governance unit and 100% of the employees (Taiwan and overseas), so as to prevent the occurrence of dishonest behaviors.

Whistleblowing and Grievance Mechanism

In order to reduce the impact of any violation of the Ethical Corporate Management and the Code of Business Conduct and Ethics, the internal and external personnel of Nextlink Technology may report to the Company any violation of the Code of Conduct by the Company's personnel. The reporting channels include a hotline and a whistleblowing (grievance) mailbox "whistleblowing@nextlink.com.tw" for use by internal and external personnel. Any violation will be handled in accordance with the above Code of Conduct.

2.3.2 Human Rights Policy

(GRI 2-23、2-24、406、407、408、409)

Nextlink Technology complies with the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the International Labor Convention (ILO), and other international human rights conventions. We treat all employees with fairness, reasonableness, and respect, comply with local labor laws and regulations, prohibit human rights violations such as employment of child labor and forced labor, and extend this spirit to our partners.

The Company has incorporated human rights protection measures into its human resources management system through internal regulations, such as the Work Rules, in order to create a diverse and inclusive workplace culture and establish a smooth and trustworthy communication and complaint mechanism. At the same time, we provide a market-competitive salary and benefit system, and plan diversified career training programs and growth and development opportunities to help employees continue to improve and realize their potential. With respect to recruitment and training, we adhere to the principle of fair employment, emphasizing on the character and professional ability of the talent, and do not discriminate against people on the basis of gender, age, color, religion, race, nationality, physical and mental disabilities, political inclination, etc., so as to realize the spirit of human rights and equality.

In 2024, the Board members, management, employees and suppliers of Nextlink Technology did not violate any of the aforementioned human rights standards, and the Company did not discriminate against employees or violate employees' freedom of association and collective bargaining, in order to protect the basic rights of employees and stakeholders. There were no reports of inequality or human rights violations against the Company.

2.3.3 Compliance with Laws and Regulations

(GRI2-27)

Nextlink Technology complies with all relevant environmental, social, governance and economic laws and regulations to ensure that the Company operates in accordance with legal and ethical standards. We closely monitor policy and regulatory developments to address any changes that could exert a material impact on the Company's finances and business.

In 2024, the Company did not meet the deadline for reporting various types of income. However, we have continued to track the issue and carry out optimization. Moreover, we did not have any significant violations of environmental laws and regulations, social laws and regulations, and governance and economic laws and regulations.

Statistics on other violations of laws and regulations over the past three years: There were no penalties exceeding NT$200,000 or equivalent.

2.4 Risk Control and Response

(GRI 2-25、TC-SI-550a.1、TC-SI-550a.2)

In 2024, Nextlink Technology did not experience any performance problems, service interruptions, or total customer service disruptions.

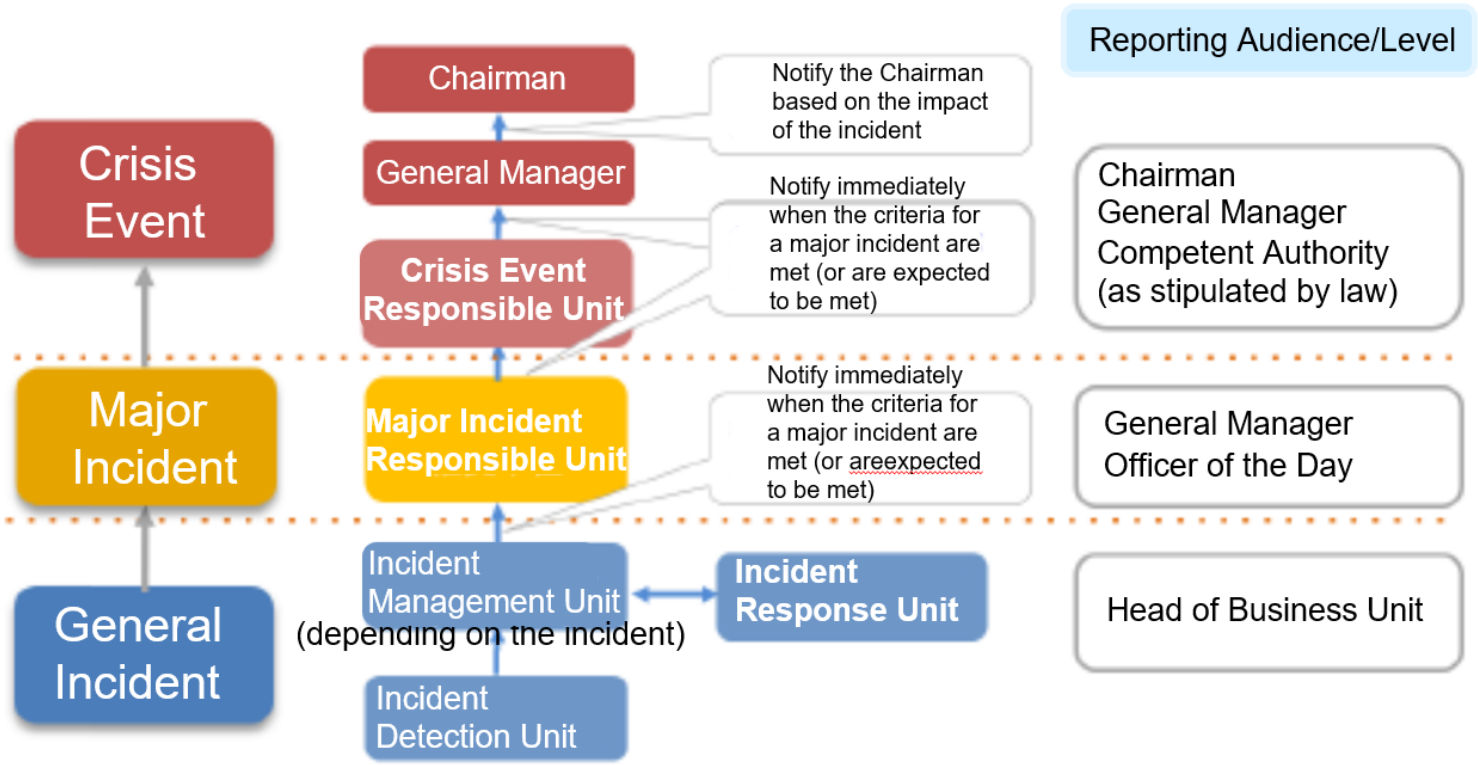
In order to ensure the long-term stable operation of Nextlink Technology, we have formulated the "Management Measures on the Notification of Material and Crisis Events" to implement contingency notification and effective event handling, aiming to minimize the impact of the event. Regular education and training should be regularly conducted for execution personnel on an annual basis; and at least one material incident/crisis event drill should be conducted annually, with a drill plan prepared (including drill items, dates, locations, number of participants and targets, etc.) Prior to the occurrence of an incident, potential risks should be actively identified and controlled in advance; once an incident occurs, measures should be taken immediately to minimize the degree of loss; after the incident, the normal operation of products and services should be promptly resumed, and the PDCA (Plan-Do-Check-Act) cycle mechanism should be introduced to the overall risk management process, in order to continuously optimize the various risk response measures and management systems, and enhance our contingency capability and operational resilience in the event of emergencies.

Establishment of a Risk Management Environment

For the cloud services and related technology solutions business that we are currently engaged in, as well as the expansion of the new business in the future, it is required for the Company to fully understand the potential significant risks, including market changes, technological advancements, information security, and compliance with laws and regulations, etc. Moreover, the Company must have a clear and in-depth understanding of our own core strengths and potential weaknesses, and draw up a risk response strategy and business development plan.

Risk Identification Procedures

Firstly, the "Incident Discovery Unit" discovers an incident or accident → preliminarily determines whether the incident meets the notification criteria → if it meets the notification criteria, the Incident Discovery Unit shall immediately notify its supervisor and the "Incident Management Unit" → responsible for collecting information, determining the status of the incident, and analyzing the scope of the impact → notify the "Incident Handling Unit", the "Responsible Material Incident Unit", and the "Responsible Crisis Event Unit" according to the level of the incident.



Risk Assessment

We have set criteria for material incidents/crisis events including operational disruption, natural disaster/energy shortage, cyber attack, sensitive data leakage, statutory infectious disease, internal company issues, etc. In the case of other incidents that have received attention from the media or competent authorities, the head of the business unit shall determine whether it is a material incident or crisis event, and the President shall determine whether to make a crisis notification.

Risk Improvement Measures

- Preparation of a closure report
  After the incident is handled or the situation is resolved, the incident history, handling process and final result are described as the basis for subsequent review and system optimization.
- Incident review and improvement
  Analyze the cause of the incident, possible deficiencies in the handling process, and the cooperation of each unit in the response process, and propose specific recommendations for improvement.
- Formulation of corrective and preventive measures
  Based on the results of the review, corrective and preventive measures are formulated and specific implementation plans are drawn up for improvement and performance tracking, in order to prevent the recurrence of similar incidents or reduce their potential impact.
- Review and revision of management measures
  Regularly review and adjust the relevant management measures annually according to the actual situation to ensure that the system can keep abreast with changes in the internal and external environments, strengthen the overall risk management effectiveness, and optimize the system on a continuous basis.

- Continuous training and practical drills

  Regularly conduct personnel education and training and material incident response drills, and follow up and improve the problems identified in the drills in order to strengthen the organization's response capability and enhance personnel's familiarity with emergency response procedures.
- Internal information reporting and integration

  All drills, training records, and system revisions are incorporated into the internal management mechanism to promote information transparency and consistency of governance objectives across all units.

3. Product Service and Customer Management

3.1 Product Innovation and R&D and Digital Responsibility

(GRI 2-6、417-1)

Nextlink Technology is a customer-oriented company with a core focus on cloud integration services. It is committed to providing one-stop cloud application solutions. Based on major public cloud platforms (e.g. AWS, GCP, Azure), the Company combines multiple business applications and provides a full range of services, including consulting, architecture design, system construction, information security, data application analysis, technical support, and managed service maintenance, according to the characteristics of different industries and the needs of the customers, thereby assisting customers in continuously optimizing the operational efficiency. With the mission of supporting enterprise digital transformation, strengthening operational resilience and enhancing overall competitiveness, the Company is deeply committed to the value chain of the cloud industry.

Main Products and Services

The Company takes continuous optimization, data application and cloud information security as the three major development pillars of its own core technologies, actively promotes its own services and products, and assists customers in the correct cloud migration and cloud utilization. In addition to providing major public cloud (AWS, GCP, Azure) services, the Company's main products and services include:

(1) Multi-cloud Professional Services

- Consulting: Assist customers in formulating cloud import strategies, including multi-cloud and hybrid cloud applications, based on customer needs and industry characteristics.
- Cloud migration: Assist customers in formulating cloud migration strategies based on their information system inventory and evaluation results.
- Project construction: Assist customers in planning and constructing various types of cloud service architectures and application systems through a systematic approach based on cloud service best practices.
- Optimization and adjustment: Provide customers with improvement proposals for continuous optimization of the cloud architecture.
- Information security: Provide customers with cloud information security solutions.

(2) MSP Multi-cloud Managed Services

- Resource and cost optimization: Adopt the ITIL framework for the management process, integrate work order, monitoring, and maintenance, and adopt New Relic's monitoring service to provide multi-cloud integrated maintenance and monitoring.
- Multi-cloud managed services: The cloud managed team provides one-stop multi-cloud managed services to serve customers from all major public clouds, optimizing maintenance and management services, reducing maintenance complexity, and improving efficiency.
- Professional technical team: The 7×24 maintenance team provides customers with stable and systematic management to maintain the stability and availability of the operating system and reduce the IT workload.
- Integrated service system: The professional team provides optimization suggestions on architecture and specification to enable customers to effectively save costs during the digital transformation process.

(3) Data Applications and AI

The Company has built a complete data application team, including data engineers, data analysts, data scientists, business intelligence (BI) application specialists, project managers, and professional consultants, with full-process technical capabilities from data collection, data

platform construction to data analysis services. We provide professional consulting, data modeling and solution introduction services for different industries and customer needs, and have successfully assisted a number of enterprises to complete large-scale data platform migration and deployment of cloud migration.

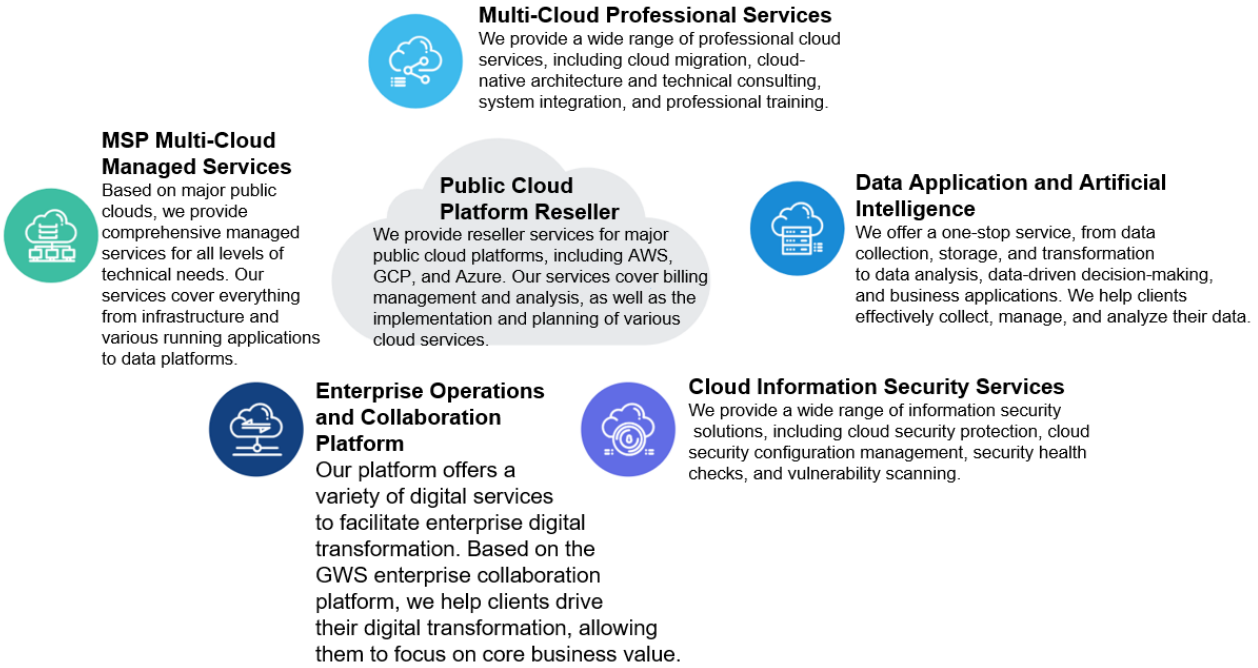
Due to the rapid development of Generative AI and Large Language Modeling (LLM), the foundation for enterprises to implement AI applications lies in a sound and consistent data infrastructure. The Company's data application team actively promotes big data projects, covering data cleansing, data warehousing, data consistency processing, and Smart BI introduction, in order to assist enterprises in obtaining critical data in real time to support operational decision-making. Upon completion of data structuring and consistency, AI and Machine Learning (AI/ML) models are further introduced to facilitate the intelligent transformation of enterprises.

(4) Information Security Services

- IAM identity and access management: Provide sound account and permission management to ensure system access security.
- Endpoint detection and response: Regularly perform various tests to identify system vulnerabilities and immediately respond to them to enhance system reliability.
- Service compliance: Continue to conduct information security testing during the development and maintenance process, and integrate them into the CI/CD process to ensure code security.
- Multi-level network security protection: Use multi-level cloud security solutions and third-party products to strengthen defense in depth.
- Information security best practice monitoring: Conduct regular information security assessments and testing, such as vulnerability scanning or penetration testing, to ensure system security.
- Monitoring and categorization of security events: Complete monitoring and logging with alarms to achieve continuous compliance.
- Digital resilience: Solid backup and support mechanism, regular drills, and compliance with system RTO/RPO requirements to ensure system operation.

(5) Enterprise Operation Collaboration Platform

- Pre-sales consulting: Provide Google Workspace import process, expert enterprise mailbox migration consulting, GWS, and other services.
- Project introduction services: Assist customers in completing digital transformation through service testing, setup, system integration, trial operation, launch, and education and training.
- Professional technical support: Provide professional technical support and ensure immediate response to customers' questions on the use of services through HelpDesk.
- Google Workspace managed services: Assist enterprises in efficiently managing Google Workspace, enhance information security level, and reduce operation and maintenance costs for enterprises through comprehensive managed administrator console services.



Innovative R&D Products

In order to continue to develop differentiated and high-value products and services, Nextlink Technology is required to maintain its R&D team and R&D capacity, and invest in the development of new products and services. In addition, due to the rise of generative AI, the Company is well-positioned to develop the generative AI business based on its strength as a first-tier service provider of cloud services. Relevant achievements of the Company are as follows:

AICOM New Generation Cloud Intelligence Management Platform

AICOM is an operation hub platform built by the Company to integrate the cloud environment and AI. Through the visualization dashboard, it helps enterprises accurately understand the cloud cost structure of multi-accounts and multi-projects, and monitor resource usage and abnormal behaviors in real time. The platform is equipped with a permission control mechanism to enhance cloud information security and operational controllability, effectively reducing potential operational risks and hidden costs.

AICOM combines intelligent analytics and automated technical support processes to help enterprises significantly reduce the burden of IT team maintenance and focus on core business innovation and value creation. The platform not only drives enterprises to achieve cost optimization and operational efficiency in the process of digital transformation, but also strengthens cloud resource allocation and strategic decision-making through analytics and forecasting, and indirectly promotes the optimization of energy utilization of enterprises, thereby contributing to carbon emission reduction and sustainable social development.

Product Advantages and Value

AICOM is a cross-cloud intelligent management platform that combines AI technology and cloud services to assist enterprises in:

1. **Cost and account optimization management**: Accurately understand multi-account and multi-project costs, achieve budget allocation and reduce hidden costs.
2. **Cloud resource utilization and change management**: Monitor changes in multi-account resources in real-time to save manpower and optimize resource allocation.

3. **User security risk management**: Enhance security through detailed permission management and audit compliance mechanism.
4. **Automated customer support management**: Conduct automated order tracking and real-time notifications to improve support efficiency and customer satisfaction.

Core Features

- **One-stop integration and management**: A single interface integrates cross-cloud resources to drive efficient decision-making and data governance.
- **Intelligent auxiliary analysis**: Cloud resource visualization and dynamic reporting for continuous optimization of utilization and costs.
- **Automated monitoring and alerts**: Real-time anomaly detection and trend alerts to swiftly respond to and reduce operational risks.

Typical Application Scenarios

- **Multi-project cost control:** Real-time tracking of project expenditure to ensure rational allocation of funds and reduce waste.
- **Optimization of cloud resource utilization:** Monitor and automatically analyze resource allocation to improve utilization and energy consumption.
- **Permission security management:** Layered authorization of platform access to ensure data access security and compliance with regulatory requirements.
- **Abnormality and risk management:** Automatically detect resource and cost abnormalities, provide real-time alerts, and assist in rapid response.
- **Automated customer support:** Intelligent customer service and FAQs to accelerate problem handling and free up customer service labor.

Social Impact

- **Digital gap reduction**: Concentrate complex cloud management tools on a single platform to enhance digitization of industries of all sizes.
- **Energy conservation and carbon reduction**: Reduce energy consumption and carbon emissions by assisting decision-making through cost and resource monitoring and analysis.
- **Focus on innovation**: Reduce repetitive frontline IT maintenance tasks and enable technicians to engage in high value-added tasks.
- **Enhancement of governance transparency**: Clear cost and permission management mechanisms to facilitate internal corporate governance and social responsibility.

LEMMA Generative AI Enterprise Knowledge Agent Solution

LEMMA adopts generative AI technology and a hybrid retrieval-augmented generation (RAG) architecture to securely integrate and protect internal and external knowledge assets of enterprises in a hybrid deployment environment of public and private clouds to support intelligent application development. The system helps enterprises build a 24/7 conversational agent and knowledge management agent to automate customer service response and efficient knowledge retrieval, further freeing up repetitive workforce and enhancing core business focus and operational agility.

LEMMA also centralizes cloud computing resources and computing power scheduling to effectively reduce IT power consumption and improve computing efficiency. At the same time, it is equipped with a permission control and audit mechanism to enhance information security and customer privacy protection, and strengthen the transparency and compliance of internal governance. This system not only optimizes the enterprise knowledge application process, but also provides an integrated solution for energy saving, carbon reduction and digital governance.

Product Advantages and Value

- **Accelerated knowledge empowerment**: Standardized RAG architecture combined with LLM to transform internal and external knowledge of enterprises into usable information, thereby reducing search time of employees and speeding up decision-making.
- **Customer service automation**: A 24/7 conversational agent to significantly reduce repetitive work orders, thereby freeing up manpower for high-value tasks and expanding into international markets in response to multilingual demand.
- **Low-carbon digital transformation**: Centralized management of knowledge sources and computing power resources to enable hybrid cloud/private cloud deployment, reduce unnecessary server waste and energy consumption, and help enterprises gradually achieve ESG energy-saving and carbon reduction goals.

Core Features

1. **Generative AI agent**: Automatically analyses multiple rounds of conversations and document contexts to provide accurate and real-time responses.
2. **Multimodal knowledge retrieval**: Supports text, image, and voice formats to meet the diverse data query needs of various departments.
3. **Refined permission control**: Set access roles level and department to easily minimize permissions.
4. **Personalized interaction engine**: Dynamically recommend related knowledge based on user history and behavior to continuously optimize user experience.
5. **Flexible hybrid deployment**: Public/private cloud deployment models to achieve both efficient computing and data sovereignty.

Typical Application Scenarios

- **Intelligent customer services**: Customers ask questions through the interactive interface on the webpage, and LEMMA can reply with product information in a timely manner.
- **Marketing recommendations**: Proactively deliver personalized product and event information based on conversation history and user identity.

- **Internal knowledge management**: Employees can query SOPs, report templates, and legal requirements through agents with one click.
- **Talent cultivation**: Automatic compilation of training materials and question database, combined with conversation guidance and real-time feedback, to enhance learning effectiveness.

Social Impact

- **Reduce the digital gap**
- A standardized AI architecture can lower the technology and cost thresholds for SMEs to introduce intelligent customer service and knowledge management, so that more organizations can enjoy efficient generative AI service capabilities.
- **Facilitate energy conservation and carbon reduction**
  The flexible deployment of public/private clouds and centralized computing power management mechanism can reduce idle server computing and repetitive query requests, thereby improving overall energy efficiency and reducing carbon emissions.
- **Unleash the value of talent**
  Automatically handle a large number of repetitive customer service and internal document query tasks, freeing employees from tedious work, and allowing them to focus on high-value-added innovative tasks and decision-making.
- **Enhance data protection**
  Controls access permissions by function and level to ensure that the knowledge of business operations and confidential customer information is not leaked, increasing trust between the organization and the general public.
- **Promote knowledge sharing**
  One-stop multimodal search and automatic summary functions can promote cross-departmental knowledge flow and collaboration, accelerate internal learning and professional growth, and contribute new momentum to corporate culture and social education.

3.1.1 Innovation and Anti-competition

(GRI 206、TC-SI-520a.1)

Due to the rapid advancement of technology and the booming development of the cloud industry, Nextlink Technology adheres to the spirit of innovation and R&D, continues to invest in the development and application of key technologies, and regards intelligent asset management as an important part of the Company's operational risk control and sustainable development. Through institutionalized management and compliance with laws and regulations, we are committed to safeguarding technological achievements, protecting brand value, and enhancing the overall operational resilience.

In 2024, Nextlink Technology did not incur any cash losses due to anti-competitive behavior, anti-trust and monopoly practices and related legal proceedings. We highly value intellectual property rights.

Intelligent Asset Management Strategic Targets

Item	Target
Trademark registration	Strengthen brand identity and market defense, and continue to expand domestic and foreign trademark protection territory
Technical license management	Establish clear rights and obligations with partners to protect the Company's technological sovereignty and commercial secrets
Risk control	Reduce the risk of potential legal disputes, safeguard innovative achievements, and support the goal of sustainable management
Education and internal training	Regularly train employees in the understanding of intellectual property and compliant operations, and build a corporate culture

3.1.2 Information Security Management

(TC-SI-230a.1、TC-SI-230a.2)

Nextlink Technology is fully aware of the information security challenges and potential risks brought about by emerging technologies, and has always attached great importance to information security protection. In order to enable customers to use our cloud solutions without concerns, we are committed to improving the overall information security protection capabilities through continuous optimization of the management system and technical processes in order to ensure the integrity and availability of customer systems and data.

In addition, Nextlink Technology regularly organizes information security drills every year to enhance all employees' awareness of information security risks and their response capabilities. In addition to ISO 27001 Information Security Management System certification, ISO 27017 Cloud Service Information Security Management certification, ISO 9001 Quality Management System certification, and other international standards and certificates, Nextlink Technology has also obtained AWS Security Competency and Google Cloud Security Specialization cloud information security certifications, as well as AWS Level 1 MSSP (Managed Security Service Provider) qualification, aiming to continue to safeguard customers' rights and service quality at a high standard, and consolidate our leading position in the industry.

Nextlink Technology did not encounter any data leakage incident in 2024. In an event of a data leakage incident, Nextlink Technology will follow the “Information Security Risk Assessment and Management Procedures” to undergo notification procedures, crisis management procedures, problem management processes, as well as reviews and improvements to manage relevant incidents. A cross-department information security management group has been established to ensure the effective implementation of information security management policies. If items exceed the acceptable risk value, the latest version of ISO27001 should be used as a reference to select appropriate control measures as well as the requirements of laws and regulations to produce an “Information Security Risk Handling Plan”, which should be submitted to the “Information Security Management Group” for review at a meeting and included in the tracking management. The Company may regularly review the acceptable risk values and risk assessment items to maintain the effectiveness and applicability of the risk assessment methodology and ensure optimal protection of assets, with the core process corresponding to the PDCA (Plan-Do-Check-Act) cycle.

P- Risk and Opportunity Assessment

In order to strengthen the effectiveness of information security management within the organization, relevant risks and opportunities should be assessed simultaneously when analyzing internal and external issues and the needs of the concerned parties. Risk identification, assessment and control planning should be implemented through the “Risk and Opportunity Assessment Registration Form”, through which a decision should be made on whether to implement the risk handling plan or to take corrective and preventive measures to control the risks. Risk assessment should be conducted at least once a year, and irregular risk assessment should be carried out when there is a new system, a significant change in the system, or a change in the operating environment.

D - Risk Identification

The Company identifies critical business risks within the organization in accordance with the ISO 31000 risk management framework and refers to ISO 27005 for risk identification of information assets. We formulate a “Risk Assessment Form” for each type of information asset to identify possible threats and vulnerabilities. In addition, we also identify relevant information security laws, regulations and contractual requirements for the information services we provide and compile them into a “List of External Documents” as a basis for legal compliance. All regulations and required documents should be reviewed and updated on a regular basis to ensure their applicability and timeliness.

C - Risk Identification Results

The information compiled in the risk identification stage is analyzed in a comprehensive manner based on qualitative and quantitative assessments. First of all, the corresponding information asset risk level (level 1 to level 4) is converted based on the value of information assets. Secondly, the probability level (A) and impact level (B) are evaluated for each risk. The results of the aforementioned scores will be incorporated into the subsequent risk calculation model and the reference basis for decision-making, which will serve as the key indicators as to whether to carry out risk handling or take other control measures.

A - Residual Risk Management

Based on the audit results, we will carry out risk handling and system optimization, and continue to promote the improvement of the information security management system. For residual risks remaining after the implementation of control measures, the information security management group will carry out a comprehensive assessment and management decisions, keep a complete record of all information security management operations and implementation results, and report the operation of the system to the management on a regular basis. A significant risk level or event should be reported to the Board of Directors for review to ensure that the organization level pays high attention and support to information security.

3.1.3 Customer Privacy Protection

(TC-SI-220a.1、TC-SI-220a.2、TC-SI-220a.3、TC-SI-220a.4、TC-SI-220a.5)

Nextlink Technology has established a clear management framework to ensure that the Company complies with relevant laws, regulations and contractual requirements, and properly identifies and protects sensitive information (including personal data and files). The Company has formulated personal data protection management regulations, which require that the collection, processing and utilization of personal data should respect the rights of the subject, follow the principle of integrity, should not go beyond the required scope for the specific purpose, and ensure the appropriateness and reasonableness of the purpose of collection.

Documents, data, and other business information related to customers are kept under strict control in the internal system. The approval and opening of operating permissions of relevant internal personnel must comply with the Personal Data Protection Act and relevant contract terms to ensure that the Company achieves the goal of protecting customer privacy and preventing the theft of business secrets and intellectual property rights, or operates in accordance with the “Information Protection Management Procedures”. In addition, with respect to technical aspect, we continue to enhance the Company's information system data security, data masking and encryption, leakage protection, audit records and other measures.

Legal Proceedings and Material Incident Handling

When encountering legal proceedings or potential risk incidents, we will initiate a series of corrective measures, including but not limited to: optimizing internal business processes, strengthening management systems, redesigning process, clarifying partner responsibilities, strengthening employee education and training, and introducing relevant technology upgrades.

In 2024, Nextlink Technology did not experience any incidents of secondary use of data or leakage of personal data, nor did it incur any legal proceedings or pay any damages due to personal data handling violations. Throughout the year, we did not receive any requests for user information from any law enforcement agencies, nor did we monitor, block, filter, or scrutinize the Company's products or services as a result of a government order.

The Company is committed to protecting the privacy of its users. Any request for information is subject to internal review and approval procedures. If a request for information is received from an external party, it will be handled in accordance with relevant laws and regulations. User information will be responded to only after it meets the necessary business needs and has been reviewed by the responsible department, fully demonstrating the Company's high regard for and implementation of user information protection and privacy management.

3.2 Customer Relations Management

3.2.1 Customer Satisfaction Survey

In 2024, Nextlink Technology distributed 2 satisfaction surveys to existing customers, and collected a total of 342 surveys on customer satisfaction, with an overall satisfaction rate of 90%.

The Company adheres to the core value of “customer-oriented” and regards customer satisfaction as one of the most important indicators for sustainable development. In order to better understand customers' needs, continuously optimize service processes and enhance the overall cooperation experience, we conduct regular customer satisfaction surveys every six months to collect feedback and serve as the basis for internal optimization and innovation.

In terms of technical support and consulting services, we are committed to providing high-quality, forward-looking, and professional solutions to assist customers in responding to the rapidly changing market environment. Survey results are regularly reviewed by the relevant departments and incorporated into service improvement plans in order to continuously strengthen customer relations and service transparency.

Through a systematic feedback mechanism, we hope to establish a long-term and trusting partnership with customers to realize value creation and sustainable growth. For customer feedback details, please visit Nextlink Official Website - Customer Feedback.

3.2.2 Customer Communication and Service Channels

Nextlink Technology emphasizes customer feedback and service experience, and has established diversified and smooth communication channels in order to respond to customer needs in a timely manner and improve service quality. Currently, the following contact channels are available to facilitate customer inquiries and feedback:

LINE official account (LINE OA): It provides real-time conversations and information dissemination, enabling customers to promptly contact the Company on their mobile devices and enhancing the efficiency of interactions.

Email: It is a formal communication platform, through which customers can make suggestions, inquiries or reflect problems, which will be properly handled and responded to by dedicated staff.

Telephone service: It is provided for immediate inquiries and urgent needs. Customers can call the service hotline to contact customer service staff for immediate assistance and information.

We adhere to the principles of openness, transparency and accountability, and regularly compile and review customer feedback as a basis for service optimization and product innovation. In the future, we will continue to strengthen the communication mechanism and expand digital and people-oriented service channels in order to fulfill our commitment to customers and realize the core value of sustainable management.

4. Sustainable Supply

4.1 Industrial Supply Chain

4.1.1 Industry Overview

In recent years, driven by the outbreak of COVID-19 pandemic, geopolitical risks, inflationary pressures, and the rapid development of emerging technologies such as AI, edge computing, and big data, enterprises have increasingly paid attention to the flexibility and value brought about by cloud computing solutions, leading to the continued expansion of the global cloud market. According to Mordor Intelligence's forecast in 2024, the global public cloud market size will reach US$518.69 billion in 2024 and is expected to grow to US$1,103.6 billion in 2029, with an average annual growth rate of 16.3%. It was mainly due to the fact that public cloud services, with its pay-as-you-go flexibility, has reshaped the way enterprises utilize their IT budgets, enabling enterprises to flexibly adjust resource allocation, reduce initial capital expenditure, and increase the feasibility of innovative experiments at the same time. As of 2022, over 60% of business data had been stored in the public clouds, and this trend is expected to continue to rise.

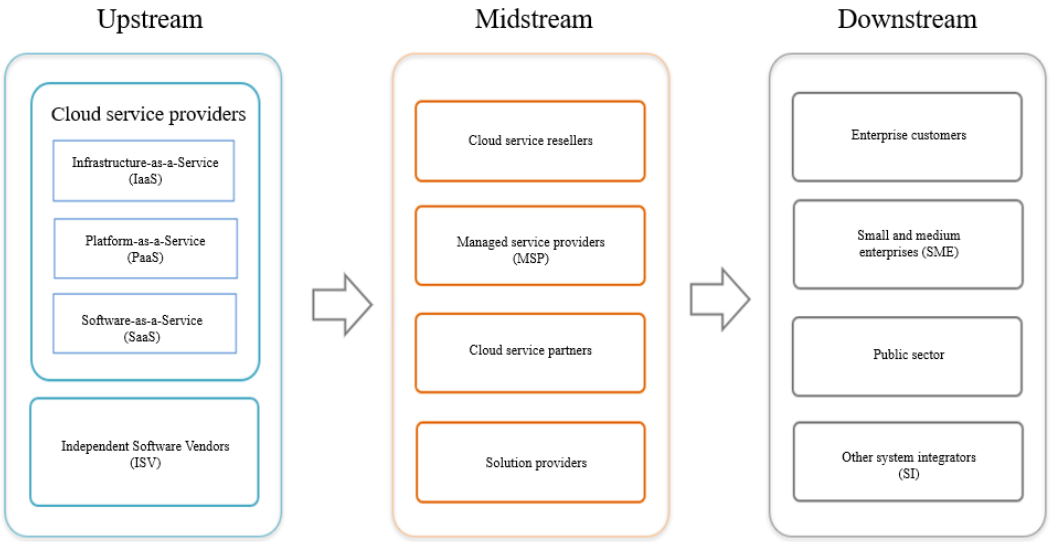
According to the Deloitte TMT Predictions 2024, cloud for sovereignty will become a key issue, emphasizing that data stored in the cloud is subject to local laws and regulations. The rapid increase in the volume, value and sensitivity of stored data has led to a growing awareness of personal data protection and information security threats, driving policymakers across the globe to focus on localized cloud solutions. The report estimates that the global government cloud market will exceed US$41 billion by 2024, with an annual growth rate of 16%. In addition to the government cloud, the distributed cloud will also become an important solution to address the local requirements of data storage, with the market size expected to reach US$7 billion in 2024, a significant increase from 2022.

In the Asia Pacific region, according to Statista, revenue from public cloud services will reach US$150 billion by 2026, more than triple the figure in 2023. Among which, IaaS (Infrastructure as a Service) will account for the highest share of the revenue and is estimated to generate nearly US$66 billion in revenue, making it the leading sector in the region. The major players in the region are led by AWS (excluding China), with AliCloud accounting for over 30% of the IaaS market.

With respect to the Taiwan market, according to IDC's “Worldwide Semiannual Public Cloud Services Tracker”, the IaaS market size in Taiwan was US$624 million in 2022, with an annual growth rate of 27.6%. Despite a slight decline in the annual growth rate to 20% in 2023 due to economic downturn, issues such as data bases, sustainable development, and generative AI has continued to drive demand, with the market size expected to grow to US$1.731 billion by 2027 at an average annual growth rate of 22.6% from 2022 to 2027.

Looking ahead, the demand for data bases, net-zero carbon emissions, and the application of generative AI will become the key drivers for the development of Taiwan's cloud industry. In addition, in response to labor shortages and the pressure arising from low fertility rate, enterprises have introduced AI and machine learning technologies to enhance automation and unmanned application scenarios, which will be conducive to cost control and operational efficiency, and is expected to further accelerate the process of digital transformation.

In Southeast Asia, the cloud computing market size is expected to reach US$40.32 billion by 2025, according to Adroit Market Research. The region benefits from the rapid widespread use of fintech and e-commerce applications, coupled with a young population structure and strong digital capabilities, attracting active deployment of global cloud providers. Cloud providers have gradually shifted from Singapore to Malaysia, Thailand and Indonesia to make large-scale investments and expand their technical capabilities through local talent training, indicating that the region has become a new battleground for global cloud competition.



A. Risk of changes in upstream supply

Nextlink Technology mainly purchases cloud application services from the world's major cloud service providers, including international brands such as Amazon Web Services (AWS), Google Cloud Platform (GCP) and Microsoft Azure. According to research firm Canalys, the above three major providers together account for approximately 66% of the global cloud market share, with AWS as the market leader, demonstrating the oligopoly structure of the overall IaaS industry.

The Company is one of the professional managed service providers in Asia Pacific, and one of the few companies in the region to have obtained AWS Premier Tier Services Partner and AWS Managed Service Provider (MSP) qualifications, demonstrating our strength in AWS technology and service integration. Microfusion Technology, a subsidiary of the Company, is a Google Cloud Premier Partner and Microsoft Azure Infrastructure Solutions Partner, with services covering integration capabilities and application depth in multi-cloud environments.

In addition, Nextlink Technology has obtained a number of technical certifications and professional licenses from cloud vendors, including AWS, GCP, Azure, and AliCloud, etc. We continue to strengthen internal technical capabilities and service expertise to ensure that our team is equipped with the latest cloud solution capabilities and technological foresight.

Overall, we have maintained long-term and stable relationships with major international cloud vendors, with a solid foundation in technology introduction, customized applications, and talent training, etc. The risk of concentration of sources of supply is manageable, and there is no significant risk regarding operational dependence.

B. Potential Threats of Midstream Competition

Due to the increasingly rapid digital transformation, SMEs are generally lacking the ability to independently maintain cloud environments due to IT budget and internal resource allocation, which in turn has led to the emergence of the managed service provider (MSP) market. In addition to familiarizing themselves with the technology of the original cloud platforms, MSPs are also required to value-added service models covering operation and maintenance, automation, security, and compliance in response to the diversified needs of enterprises in order to supplement the functions not covered by the original vendors, thus strengthening the service adhesion and competitive advantage in the market.

Nextlink Technology is one of the few MSPs with a professional site reliability engineering (SRE) team, which is capable of assisting customers in introducing CI/CD processes and automated maintenance mechanisms to effectively enhance system stability and deployment efficiency. In addition to obtaining technical certifications from multi-cloud platforms such as AWS, GCP, Azure, etc., the Company has also passed a number of international standards, including ISO 9001 (quality management), ISO 27001 (information security management), and ISO 27017 (cloud service security management), which demonstrates the Company's high level of attention to service quality and information security as well as continuous improvement.

Furthermore, we have independently developed AI-based intelligent maintenance platform “AICOM”, which can provide integrated monitoring, automatic troubleshooting, resource optimization and other functions for customers' multi-cloud environments, helping enterprises simplify cloud infrastructure management, reduce operational burdens, and improve service availability and efficiency.

Currently, we have served over 2,000 enterprises globally, covering a wide range of industries such as finance, manufacturing, and retail. The Company has accumulated experience in cross-region compliance management, which enables us to respond to different countries' policy requirements on the scale of cloud infrastructure, information security, privacy, and data storage location.

In summary, Nextlink Technology possesses comprehensive advantages in terms of expertise, scale of operations and service capabilities, which are sufficient to effectively address the potential risks brought about by competition in the industry and continue to strengthen its leading position in the global cloud managed service market.

4.2 Supply Chain Management

4.2.1 Supply Chain Management Policy

In practicing sustainable supply chain management, the Company focuses on introducing elements of environmental protection, social responsibility, and economic sustainability into the existing supply chain system. By integrating internal governance and external collaboration mechanisms, the Company aims to comprehensively enhance the supply chain resilience and responsibility management from the three perspectives of environmental (E), social (S), and governance (G). Sustainable supply chain practices cover the entire chain from green procurement, product lifecycle management, supplier management to end-users, strengthening the synergy and cooperation among logistics, information flows and sustainable actions to realize positive cycle and common good development of upstream and downstream of the supply chain.

According to the latest survey on global CEOs conducted by PwC Taiwan, supply chain disruption has been ranked as one of the top 10 operational

risks, and more than half of the CEOs surveyed have already initiated supply chain adjustments and procurement strategy optimization. Sustainable supply chain management has become a key component for enterprises to ensure operational continuity and ESG practices. Procurement strategy is also an important tool for enterprises to demonstrate responsible governance and promote sustainability goals. The Supply Chain Risk Management Practices of the National Institute of Standards and Technology (NIST 800-161) also includes sustainability as a key risk management issue.

Based on the practical needs, the Company has established a sustainable supply chain management framework that covers three main pillars, namely, “Sustainability Standards”, “Risk Identification” and “Management Mechanism”:

- Sustainable Supply Chain Standards

  Adhering to the principle of international responsible governance, the Company has made reference to international regulations such as the Responsible Business Alliance (RBA) Code of Conduct, the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the Universal Declaration of Human Rights, to set up a Supplier Evaluation Procedure, requiring all suppliers to comply with the code of conduct and related commitment documents established by the Company, and abide by local laws and regulations.

  In order to deepen the practice of corporate social responsibility and promote the co-prosperity of supply chain partners, the Company actively promotes the incorporation of ESG clauses into supplier contracts, and has set “100% suppliers signing and complying with ESG clauses” as its medium- and long-term goal. Through continuous dialogue and regular dissemination of social responsibility information, the Company strives to build sustainable partnerships with suppliers through two-way communication and value creation.

  Starting in 2024, the Company has introduced an ESG assessment process for new suppliers. All new suppliers have been required to undergo a social, environmental, and governance audit in accordance with the Supplier Assessment Form, and will be included in the list of qualified suppliers only after approval by the relevant supervisors. For existing suppliers, an annual review mechanism has been adopted to regularly examine whether they continue to comply with the Company's sustainable supply chain standards, which is used as a reference for contract renewal in order to further ensure the compliance and sustainability of the overall supply chain system.

Annual Supplier Evaluation

Evaluation Items	Score Allocation
Product Quality	30 points
Delivery Compliance	25 points
Cost	20 points
Cooperative Attitude	20 points
Sustainable Development	5 points
Total	100 points

4.2.2 Supply Chain Audit Effectiveness

All the audited suppliers during the year passed the Company's audit requirements. We will continue to update the risk assessment of potential impacts on the environment and society in the future.

Level of Evaluation in 2024	Quantity
Level A	23
Level B	21
Level C	1
Exemption from evaluation (agents, government agencies, employee welfare related, labor related)	102

5. Environmentally Friendly

Faced with the challenges of global climate change, Nextlink Technology has initiated GHG inventory since 2024, following the direction of the national carbon reduction policy, planning specific carbon reduction targets and action strategies, and promoting related improvement measures to realize green operations and move towards the goal of sustainable environmental development.
In response to materiality, this section covers the environmental data of Nextlink Technology's headquarters and subsidiaries in Taiwan.

5.1 Climate Change Risks and Opportunities

5.1.1 Climate Governance

In order to address the high degree of climate uncertainty, cope with the rapid changes in policies and markets, and capture and estimate the possible impacts arising from climate change in a timely manner, we regularly convene senior executives from various departments to identify major climate risks and opportunities. At the same time, we also further evaluate the risks that floods, droughts, typhoons and high temperatures may bring to operating locations, hoping to understand the climate change in the external environment and market dynamics, and consider the overall operational strategic planning in a more comprehensive manner.

The “Sustainable Development Committee” was established under the Board of Directors, which consists of two independent directors and the Chief Sustainability Officer, both of whom are appointed by the Board of Directors with professional knowledge and ability in corporate sustainability. The committee meets regularly and is responsible for formulating, promoting, and strengthening action plans and capital expenditure for the important policies on sustainability (including climate-related issues) of the Company and each subsidiary, reviewing, tracking, and revising the implementation and effectiveness of sustainable development, and reporting the results to the Board of Directors on a regular basis.
The Sustainable Development Office was established under the “Sustainable Development Committee”, which consists of working groups

composed of first-tier supervisors, including the Sustainable Governance Group, the Sustainable Environment Group, the Sustainable Human Resources Group, and the Social Inclusion Group, focusing on the environmental management system, compliance with environmental-related laws and regulations and international standards, evaluating sustainable transformation, as well as enhancing resource utilization and climate change response mechanisms.

5.1.2 Identification and Assessment of Risks and Opportunities

In the future, the Company will make reference to the IFRS S2 - Climate-Related Disclosures framework issued by the International Sustainability Standards Board (ISSB) under the International Financial Reporting Standards Foundation (IFRS Foundation) to identify climate risks and opportunities, and expects to conduct systematic analyses of key factors, such as climate risk forecasts, relevant policies and regulations, market dynamics, infrastructure resilience, innovative technology advancement, changes in customer demand, and availability of human resources, in respect of the areas in which the Company operates. We will adjust our operating strategies accordingly to strengthen the Company's resilience and competitiveness in the face of medium- and long-term risks associated with climate change.

The Company is actively developing solutions to reduce the operational and financial impacts brought about climate change and enhance organizational climate resilience. We assess the potential operational and financial impacts of climate-related risks and opportunities and plan various actions in response to climate-related risks and opportunities.

	Short-term	Medium-term	Long-term
Physical Risks	Changes in regulations and policies that result in higher electricity costs/tariffs will directly increase the operating costs of enterprises and exert a negative impact on financial conditions.	The continued impact of the government's emissions reduction policy, enhanced emissions reporting obligations, and policy and regulatory risks will increase operating costs, and enterprises will need to adjust their strategies to comply with the regulations.	Climate change may lead to frequent extreme weather events and increased instability of data centers; changes in consumer preferences may also lead to a long-term decline in demand for products and services.
Strategies	Carry out energy conservation, enhance energy utilization efficiency, supplemented by green power.	Increase green power utilization.	Use renewable energy and establish long-term cooperation with carbon neutrality cloud service providers.
Transition Opportunities	After the above mitigation, it is assessed that we will be able to increase the number of “low-carbon products and services”. In terms of short-, medium-, and long-term business planning, we will focus on the provision of low-carbon information services and enhance service opportunities by concentrating on digital transformation as well as intelligent solutions, such as cloud technology combined with AI to enhance customers’ environment-related predictions.		

Climate Risk Issue Identification and Management

The Board of Directors is the highest decision-making body for risk control of the Group companies and directly supervises the risk governance structure of the Group companies. In order to improve risk assessment and strengthen management functions, the Sustainable Development Committee will update the major risk identification matrix annually. Based on the results of risk identification, each department will carry out response strategy planning, consolidate and manage risks that may affect operations and profits, submit management implementation and risk control reports to the Board of Directors at least once a year, as well as supervise, track and review the implementation of risk management of the operating teams with a view to strengthening the corporate structure.

In the future, Nextlink Technology will follow the SSP2-4.5 scenario assumptions of the Shared Socioeconomic Pathways set forth in the IPCC Sixth Assessment Report to assess the Company's potential climate risks and opportunities based on the assumptions of a medium GHG emissions: maintaining the current level of emissions in 2050, and then gradually reduce GHG emissions towards the goal of carbon neutrality in 2100**.**

The Company will construct a climate change scenario model. We expect to conduct systematic analyses of key factors, such as climate risk forecasts, relevant policies and regulations, market dynamics, infrastructure resilience, innovative technology advancement, changes in customer demand, and availability of human resources, in respect of the areas in which the Company operates. We will adjust our operating strategies accordingly to strengthen the Company’s resilience and competitiveness in the face of medium- and long-term risks associated with climate change.

Through internal discussions, stocktaking and evaluation, the Company has identified potential risks to product operations and service phases from floods, droughts, changes in precipitation patterns and extreme changes in weather patterns.

Climate Change Risk Impacts and Response Opportunities

Main Category	Risk Scenario	Description	Scope of Impact	Response Measures and Strategies
Transition Risks	Policy and Regulatory Risks	Carbon pricing, total amount control, renewable energy regulations	Increase in operating costs	Adjust strategies in line with the relevant guidelines promulgated by competent authorities
	Changes in Consumer Preferences	Low carbon products, sustainable products	Increase in operating costs Decrease in sales volume	Strengthen market research, adjust product strategies, and introduce low-carbon products and services that meet consumer needs
	Operational Risks	Service disruption due to external factors	Increase in financial costs Increase in supply chain costs	Improve energy utilization efficiency and prioritize the use of green and energy-saving equipment
	Reputational Risks	Stakeholder concerns	Brand image Investor confidence	Promote corporate social responsibility and stakeholder communication

Physical Risks	Climate Change	Flooding due to heavy rainfall Sea level rise	Staff commuting Networking communication equipment disruptions Decrease in service capability	Establish a disaster response plan Build an off-site back-up system and a remote office mechanism
Opportunities	Market	ESG achievements through clouds	Green product development	Pay attention to the development of the carbon trading market and continue to keep abreast of the climate policy and market trends to enhance competitiveness
	Sources of Energy	Use of low carbon emission energy	Decrease in manufacturing and operating costs Improvement in sustainability performance	Establish or implement a low-carbon vehicle program

	Products and Services	Development and expansion of low carbon products and services	Increase in added value of products and services Internationalization and quality improvement	Continue to develop customized services Integrate service sales with corporate sustainability needs Capitalize on carbon management business opportunities
	Resilience	Participation in renewable energy and energy efficient programs	Decrease in financial losses Strengthening of supply chain stability	Evaluate and incorporate programs into corporate emissions reduction planning

5.1.3 Climate-related Indicators and Targets

Nextlink Technology has long been committed to environmental protection. We hope to create a win-win situation between the economy and the environment through the green operation model of “improving energy efficiency and reducing environmental impact”. The source and quantity of carbon credits or the number of Renewable Energy Certificates (RECs) will be disclosed according to the requirements of the competent authorities for further planning.

5.2 Energy Management

5.2.1 Energy Management

(GRI 302、TC-SI-130a.1)

Due to the increasingly severe energy shortage, global warming and climate change, energy management and energy transformation are one of the important items of international energy policy. The selection and consumption of energy is closely related to the Company's cost, environmental, security and other issues. Improving energy utilization efficiency and reducing energy consumption will help save costs and mitigate the impact of climate change.

Nextlink Technology is in the information services industry and its main environmental impact is on its office premises. In order to fulfill sustainable environmental responsibility, we actively promote green office, advocate employees to implement energy and water conservation, reduce waste at source, and encourage the use of recycled paper and other environmentally friendly resources, so as to exert positive impacts on the environment through daily habits.

In order to effectively improve energy utilization efficiency, the Company has established a GHG inventory mechanism in accordance with the Greenhouse Gas Protocol issued by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI). The Company has also strengthened the promotion of energy conservation policies, managed energy consumption at the source, and encouraged the use of public transportation and electric vehicles for business trips to enhance the concept of energy conservation and carbon reduction among employees.

5.2.2 Energy Consumption

The total energy consumption of Nextlink Technology in 2024 amounted to 656.6205 GJ, with an energy intensity of 0.2524 GJ/NT$ million. The Company's energy consumption is mainly utility power, which accounts for approximately 99.97% of the total energy consumption, while the remaining energy is diesel fuel used in the emergency generators in the office buildings, which accounts for approximately 0.03% of the total energy consumption. In the future, Nextlink will continue to promote energy conservation management and energy inventory, with the primary goal of reducing electricity reliance and energy intensity.

The energy intensity of Nextlink Technology increased slightly in 2024 compared to that in 2022 and 2023, primarily reflecting increased demand for electricity driven by business expansion. In response to this trend, the Company will plan to introduce high-efficiency energy-saving equipment and actively promote energy efficiency improvement programs. With the gradual implementation of various energy-saving measures in the future, it is expected that energy intensity will decline, further demonstrating the Company's proactive and effective efforts in energy efficiency management and promotion of sustainable operations.

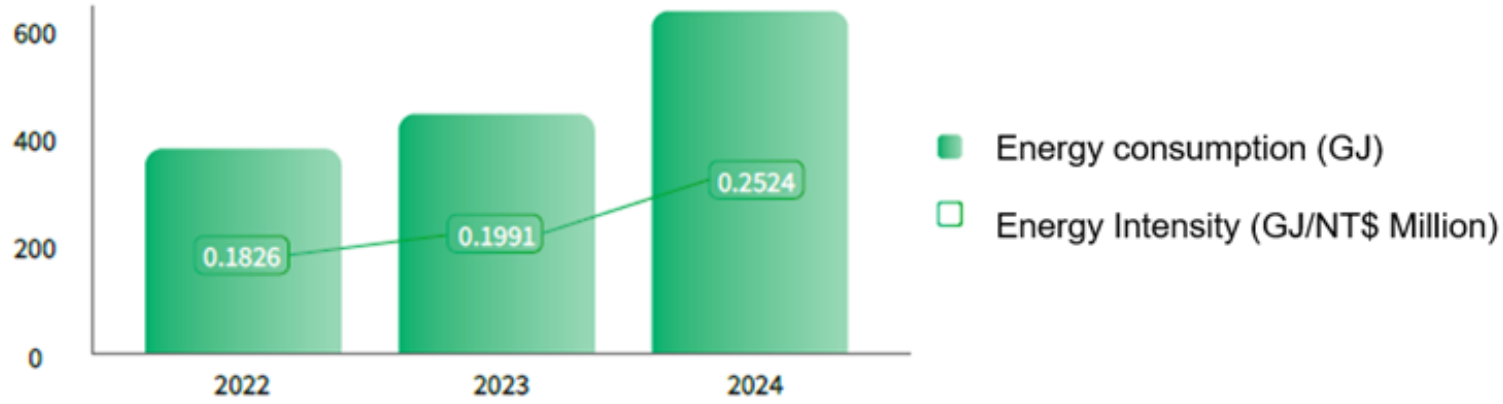
Energy Consumption Analysis Table (Unit: GJ)

	2022	2023	2024
Diesel	0.4255	0.3751	0.1730
Electricity	378.4786	439.3144	656.4475
Total energy consumption	378.9041	439.6895	656.6205
Energy intensity (GJ/NT$ million)	0.1826	0.1991	0.2524

Note: Unit calorific value conversion factor: Announcement of the Energy Administration, Ministry of Economic Affairs: Diesel 8,400 Kcal/liter; Electricity 860 Kcal/kWh; 1 Kcal= 4.187 KJ.

Note: The scope of disclosure of revenue, in line with the disclosure of GHG, is Taiwan, using the parent company only financial data.

Note: Figures for 2022 and 2023 are estimates.



5.2.3 Energy Saving Measures

(GRI 302-4)

- **Lights out for one hour**

  The Company promotes energy-saving initiatives in the office areas by implementing a timed lights out measure during working days, whereby the lights in the office areas are switched off for one hour every day. There were a total of 250 working days in 2024, making a cumulative total of 250 hours of light switching off for the whole year. With daily behavioral management as the core, this practice not only effectively reduces non-essential energy consumption, but also helps to strengthen all employees' awareness of energy saving and carbon reduction, deepen the culture of energy conservation, and demonstrate the Company's active commitment to energy efficiency and sustainable operation.
- **Meatless Monday**

  In response to the concept of low-carbon diet and green living, the Company promotes the “Meatless Monday” initiative, encouraging employees to choose vegetarian meals on Mondays to reduce their dietary carbon footprint and cultivate sustainable eating habits. This initiative not only strengthens employees’ awareness of climate change issues, but also helps promote environmentally friendly consumption behavior. In the future, we will continue to expand participation through a variety of promotional channels, including internal publicity, thematic activities and welfare programs, in order to deepen the internalization of a sustainable culture in daily lives.
- **Carbon Reduction Rides**

  The Company encourages employees to give priority to low-carbon transportation such as public transportation or electric vehicles for business trips, in order to reduce the proportion of fuel vehicles used, increase the utilization rate of carbon-reducing vehicles, and substantively reduce carbon emissions generated by business trips. By promoting a culture of sustainable trips through this initiative, it is estimated that carbon reduction of approximately 2.2631 kg of Co2e will be achieved by 2026, demonstrating the Company's commitment to actively implement low-carbon actions in its operations.

5.3 GHG Emissions Management

5.3.1 GHG Inventory

(GRI 305)

Nextlink Technology has established a greenhouse gas inventory mechanism in accordance with the Greenhouse Gas Protocol published by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI), adopting the Operational Control Approach to set organizational boundaries and measure the materiality of emission sources based on the indicators, such as frequency of occurrence, degree of impact, quantification method, and degree of risk, as a criterion for inclusion in the inventory. An external third party has been appointed to perform the verification. The Company has issued GHG inventory reports since 2024, which is used as the baseline year for regular assessment and control of organizational GHG emissions.

Organizational Boundaries and Reporting Boundaries

This annual report focuses on Nextlink Technology, and the reporting boundaries include Scope 1 (stationary combustion, fugitive emissions) and Scope 2 (purchased electricity). The main potential sources of GHG emissions within the reporting boundary are identified as carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), and hydrofluorocarbons (HFCs).

Emission Factors

We adopted the emission factor method for calculation, where activity data are multiplied by the emission factor and global warming potential (GWP value) to convert to carbon dioxide equivalents (CO_2e) in metric tons of carbon dioxide equivalent (t CO_2e). The source of emission factors is the “Greenhouse Gas Emission Factors Management Table” (version 6.0.4) newly announced by the Environmental Protection Administration, Executive Yuan. For GWP, the GWP values from the IPCC announcement (IPCC Sixth Assessment Report) are adopted.

GHG Emissions and Intensity

The total GHG emissions of Nextlink Technology in 2024 were 103.6180 t CO_2e, and the emission intensity was 0.0398 (tCO2e/ NT$ million) using turnover (NT$ million) as the intensity conversion unit.

The increase of 23.60% in emission intensity in 2024 compared to 2023 is mainly due to the fact that the increase in total energy usage in 2024 is higher than the growth in revenue over the same period, especially the significant increase in electricity usage, which further pushes up the total amount of indirect GHG emissions (Scope 2), resulting in an increase in the intensity of carbon emissions per unit of revenue. This result reflects the Company's increased reliance on energy during business expansion. In the future, the Company will accelerate the promotion of energy conservation measures and the introduction of renewable energy, in order to effectively control emission intensity and improve energy utilization efficiency.

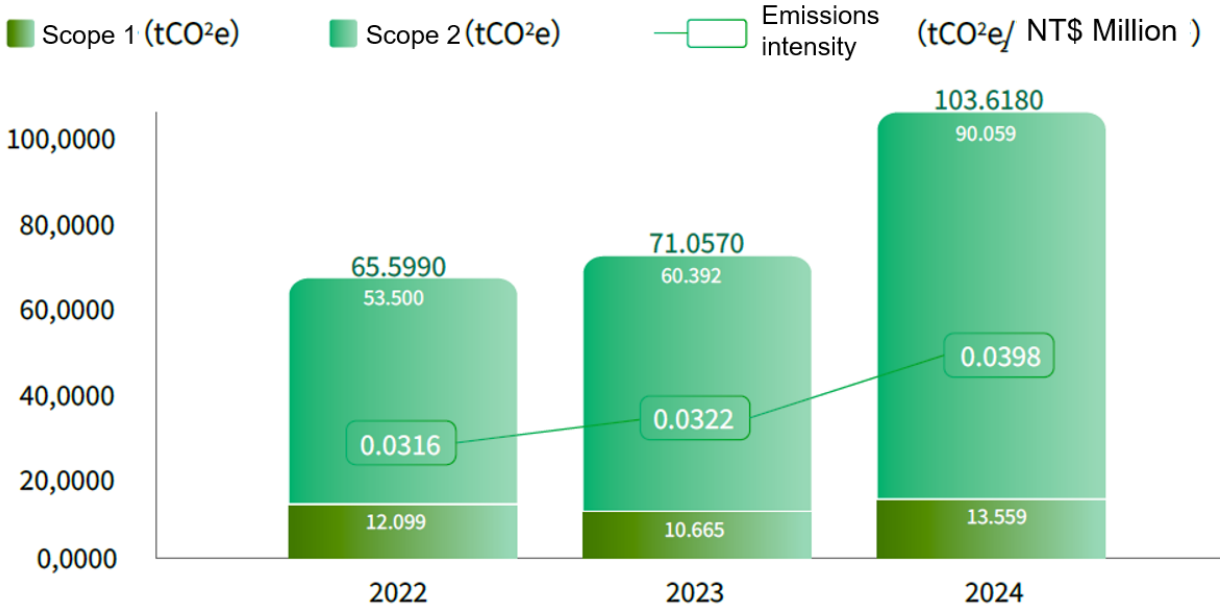
(Unit: t CO2e)

GHG Emissions	2022	2023	2024
Scope 1	12.0990	10.6550	13.5590
Percentage (%)	18.44%	15.01%	13.09%
Scope 2	53.5000	60.3920	90.0590
Percentage (%)	81.56%	84.99%	86.91%
Total GHG emissions	65. 5990	71.0570	103.6180
Emission intensity (tCO_2e/NT$ million)	0.0316	0.0322	0.0398

Note: The scope of disclosure of revenue, in line with the disclosure of GHG, is Taiwan, using the parent company only financial data.

Note: Figures for 2022 and 2023 are estimates.

Note: The Company has been included in the individual scope of ESG inventory of Far EasTone Telecommunications Co., Ltd., the parent company, from 2022 to 2023, which is in line with the boundary of the Group's consolidated financial statements. We continue to collect environmental data such as electricity consumption, water resources, and waste through the online system.



5.4 Water Source Control

5.4.1 Water Stewardship

(GRI 303、TC-SI-130a.2)

Nextlink Technology's main operation is located in Taiwan. We conduct water risk assessment based on the “Water Risk Filter” of the World Wide Fund for Nature (WWF). Upon assessment, the Company is located in an area of relatively low-medium risk of water stress. Therefore, our use of water resources will not cause any significant impact on the local environment and society. However, we still actively promote water conservation and implement sustainable water resources management.

The Company is not a manufacturer and does not require water for industrial processes. The actual water consumption comes mainly from the daily lives of employees. However, in view of the scarcity of water resources worldwide, Nextlink Technology still emphasizes on corporate water efficiency. Due to the fact that the actual water consumption is extremely low, the source of the Company's water consumption data is estimated by multiplying the per capita water intensity by the number of employees. In recent years, the Company has been encouraging employees to conserve water in their daily work through reminders and behavioral guidance in order to further improve the Company's overall water efficiency.

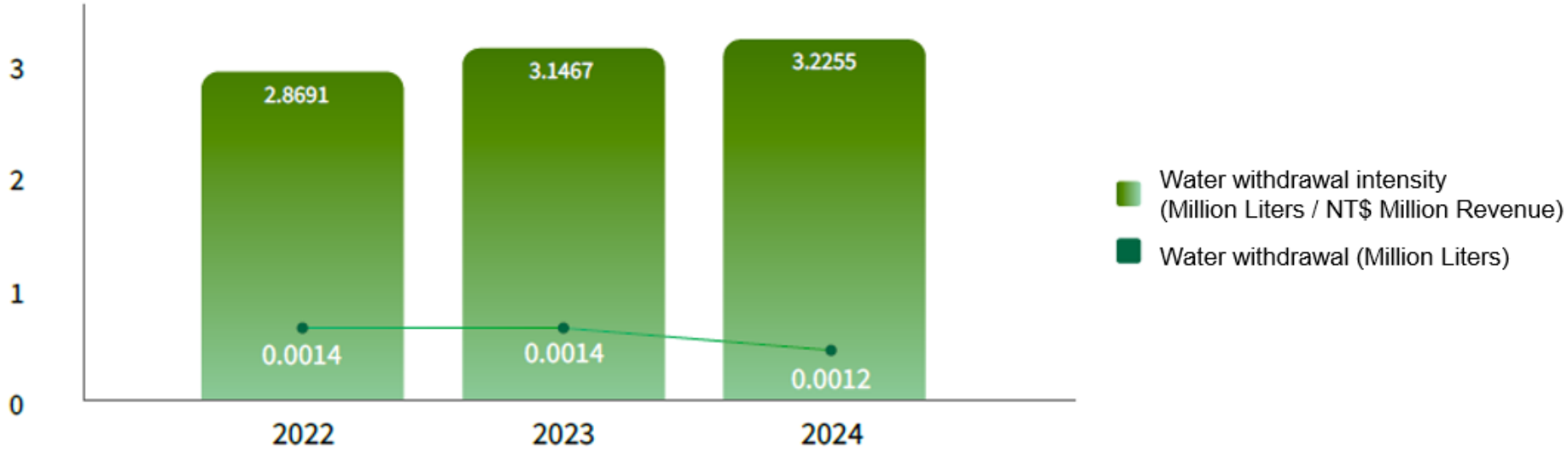
Water Withdrawal (Unit: thousand cubic meters (million liters)) Disclosures of 2024 figures only

	2022	2023	2024
Third-Party Water (million liters)	2.8691	3.1467	3.2255
Water withdrawal intensity (million liters/per NT$ million of revenue)	0.0014	0.0014	0.0012

Note: The scope of disclosure of revenue, in line with the disclosure of GHG, is Taiwan, using the parent company only financial data.

Note: Our industry does not require water for industrial processes. Therefore, the amount of water withdrawn is the amount of water consumed, which comes from a third party, and no groundwater or surface water is used**.**

Note: Water withdrawal is estimated based on the number of employees.


3
2
1
0
2.8691
3.1467
3.2255
0.0014
0.0014
0.0012
2022
2023
2024
Water withdrawal intensity
(Million Liters / NT$ Million Revenue)
Water withdrawal (Million Liters)

6. Employee Care

The scope of statistics in this section covers Nextlink Technology and its subsidiaries, divided into Taiwan and overseas regions.

6.1 Human Capital

6.1.1 Human Resources Management

Nextlink Technology regards employees as the most important asset of the Company. In this regard, we have formulated human resources management measures, reward and compensation mechanisms and work rules based on the labor laws and regulations of the countries where the Company operates, and regularly review the latest laws and regulations to protect the basic labor rights of employees. The Company enforces the prohibition of child labor, discrimination, workplace sexual harassment, and forced labor in accordance with the law, and establishes independent complaint channels to provide employees with a safe, equal, and free working environment.

The Company emphasizes academic background, experience, professional skills, integrity and enthusiasm in recruitment, and employs the physically and mentally challenged in accordance with the law to protect their right to work. Regular employees enjoy the same welfare measures, salary standards, and education and training system, regardless of gender, age, nationality, etc. Regular annual performance appraisals are conducted as a reference for staff retention, promotion, salary adjustment or bonus allocation.

6.1.2 Talent Recruitment

(GRI 2-7、2-8、202-2、401-1、405-1、TC-SI-330a.1、TC-SI-330a.3)

As of the end of 2024, Nextlink Technology had a total of 204 employees, 183 in Taiwan by employment category, including 176 regular employees and 7 temporary employees; 21 employees in overseas regions, all of whom were regular employees, without temporary employees.

Employee Structure at the End of 2024 (Unit: Persons)

Type		Gender	Taiwan	Overseas
By years of service under employment contracts	Regular employees	Male	90	15
		Female	86	6
	Temporary employees	Male	5	0
		Female	2	0
	Total number of employees		183	21
By working hours of employees	Full-Time employees	Male	90	15
		Female	86	6
	Part-Time employees	Male	5	0

Type		Gender	Taiwan	Overseas
		Female	2	0
	Non-guaranteed hours employees	Male	0	0
		Female	0	0
	Number of full-time employees		183	21

Note: Definitions

- Full-time employees: Those whose employment contracts have no fixed terms (indefinite-term contracts).
- Temporary employees: Those whose employment contracts have a fixed term (fixed-term contracts).
- Full-time employees: Employees whose weekly working hours meet the definition of weekly working hours for full-time employees as defined by local regulations.
- Part-time employees: Employees whose weekly working hours do not meet the definition of weekly working hours for full-time employees as defined by local regulations.
- Non-guaranteed hours employees: An employee whose weekly working hours are not fixed, such as on-call employees.

Diversified Employee Structure

The percentage of male and female employees of the Company (including overseas) is 54% and 46%, respectively. Employees between the ages of 30 and 50 account for 56% of the total number of employees. In addition, the Company employs two physically and mentally challenged persons in accordance with the law so as to achieve the Company's philosophy of diversity and equality.

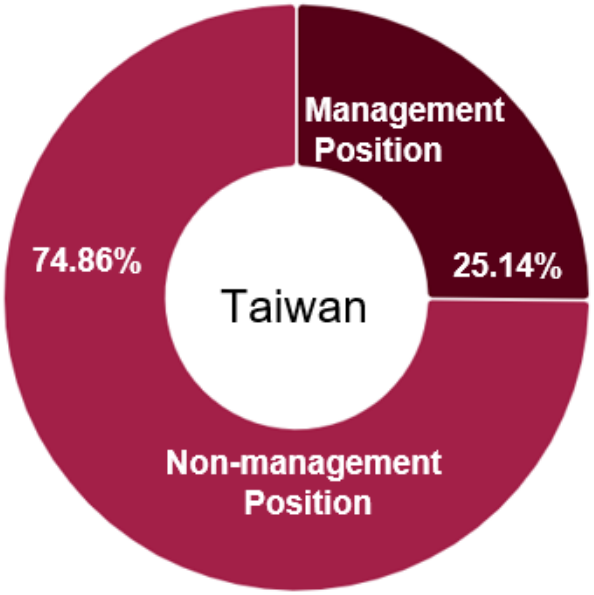
In order to promote employee diversity and internationalization, we have actively recruited professionals from all over the world. Currently, the composition of employees covers 6 nationalities, with the percentage of non-local employees reaching 7.4%. In order to simultaneously expand overseas markets and strengthen the foundation of local operations, the percentage of overseas employees to the total number of employees has also reached 10.3%, demonstrating the Company’s diversified talent recruitment strategy.

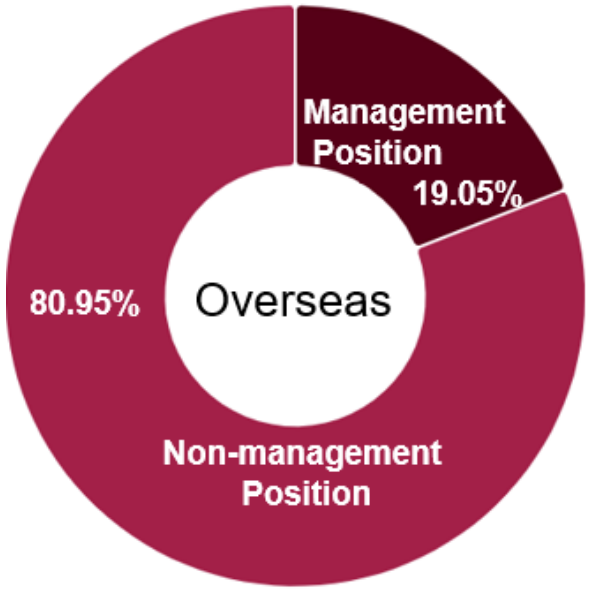
In the process of recruiting non-national and overseas employees, the Company strictly complies with the immigration, visa and labor laws and regulations of each country, and prudently evaluates the possible legal and administrative risks involved in order to establish a compliant and sound employment management mechanism. Relevant measures include assisting in the application for visas, work permits and residence assistance. In addition, we also cooperate with local organizations and units to provide advice and support for local life, assist foreign employees in adapting to new environments quickly, and build a diverse, inclusive and supportive workplace culture.

The Company's senior executives are mainly local employees. During the year, 100% of our senior executives in Taiwan and 100% of our senior executives in overseas regions are local residents.

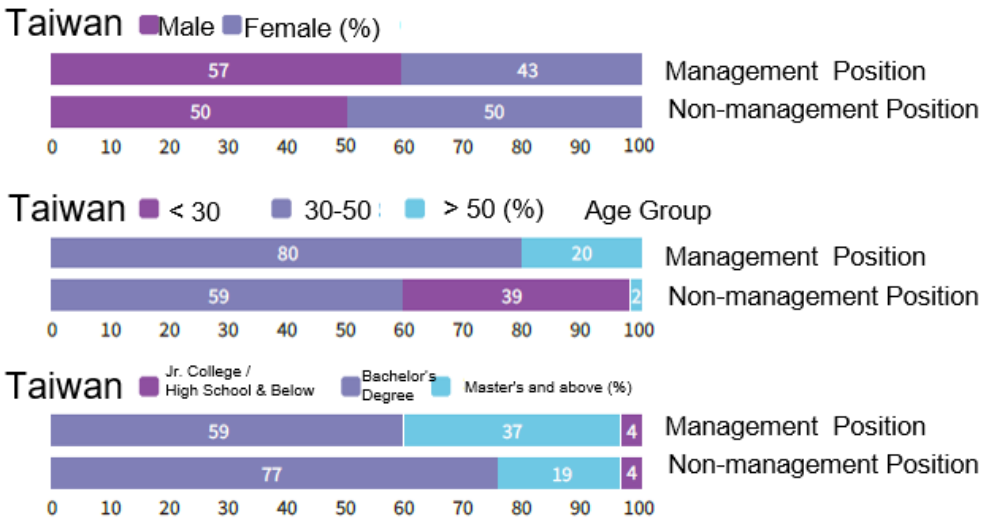
Region	By Rank	Management Position	Non-management Position	Total
Taiwan	Total number of employees by function	46	137	183
	Percentage of total number of employees by function to all employees (%)	25.14%	74.86%	100%
Overseas	Total number of employees by function	4	17	21
	Percentage of total number of employees by function to all employees (%)	19.05%	80.95%	100%

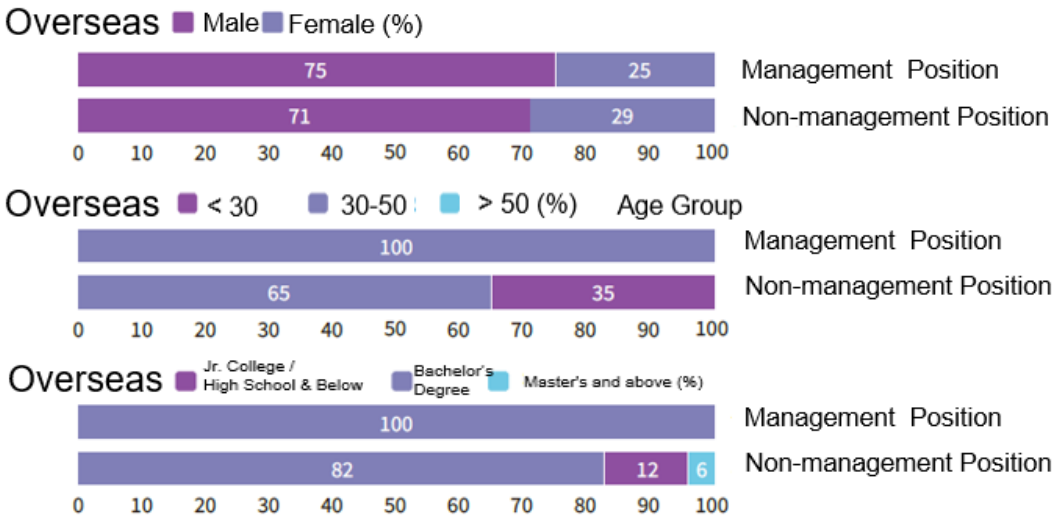
Percentage of Employees by Function and by Diversified Indicators at the End of 2024 (Unit: %)





Item	Category		Management Position	Non-management Position	Total
Gender	Taiwan	Male	26	69	95
		Female	20	68	88
	Overseas	Male	3	12	15
		Female	1	5	6
Age	Taiwan	Under 30 years old	0	53	53
		30-50 years old	37	81	118
		50 years old and above	9	3	12
	Overseas	Under 30 years old	0	6	6
		30-50 years old	4	11	15
		50 years old and above	0	0	0
Educational Level	Taiwan	Master's degree or higher	17	26	43
		Bachelor's degree	27	106	133
		Vocational/High school (inclusive) or below	2	5	7
	Overseas	Master's degree or higher	0	1	1
		Bachelor's degree	4	14	18
		Vocational/High school (inclusive) or below	0	2	2





Category	Management Position	Non-management Position	Total
Indigenous peoples	0	1	1
Physically and mentally challenged	0	2	2
Foreign employees	1	14	15

Region / Senior Executive	Taiwan	Overseas
Number of senior management hired from local people	9	1
Number of senior management hired from non-local people	0	0
Total number of senior management	9	1
Percentage of senior management hired from the local community	100%	100%

Employee Turnover (GRI402-1)

The Company has established a comprehensive recruitment and human resource management system based on the concept of growing with employees, emphasizing each employee's career development and respecting individual career choices. In 2024, the Company recruited a total of 86 new employees in Taiwan, of which 44 were male and 37 were female; 5 new employees in overseas regions, all of whom were male. The majority of new employees were in the age group of 30-50.

In the same year, 57 employees left the Company, including 23 male employees and 30 female employees in Taiwan, and 3 male employees and 1 female employee overseas. The reasons for departure were mainly due to personal factors such as family care, change of residence, and career change.

In order to protect employees' rights and interests and continue to improve human resource management, the Company requires the supervisors of each responsible unit to conduct interviews with the departed employees to gain an in-depth understanding of the reasons for their departure, which will be compiled and used as an important basis for future recruiting strategies and retention policies, aiming to continue to create an attractive and developmental workplace environment.

Nextlink Technology's Notice Period for Layoffs

In the event of significant operational changes, such as adjustments to the operating organization, adjustments to manpower requirements, force majeure factors, or when employees are deemed to be unsuitable for their positions, the Company should notify employees in advance in accordance with the notice period as stipulated in the Labor Standards Act and pay them severance pay.

- More than 3 months and less than 1 year of employment: 10 days in advance
- More than 1 year and less than 3 years of employment: 20 days in advance
- More than 3 years of employment: 30 days in advance

Total Number and Percentage of New Employees at the End of 2024

Gender	Region	Taiwan	Overseas	Total	Percentage of New Employees (%)
	Age	Number of Persons	Number of Persons		
Male	Under 30 years old	25	2	27	24.02%
	30-50 years old	19	3	22	
	50 years old and above	0	0	0	
	Subtotal	44	5	49	
Female	Under 30 years old	13	0	13	18.14%
	30-50 years old	21	0	21	
	50 years old and above	3	0	3	
	Subtotal	37	0	37	
Total		81	5	86	42.16%

Note: Total number of new male employees in the current year/total number of employees at the end of the current year*100%

Note: Total number of new female employees in the current year/total number of employees at the end of the current year*100%

Total Number and Percentage of Departed Employees at the End of 2024

Gender	Region	Taiwan	Overseas	Total	Percentage of Departed Employees (%)
	Age	Number of Persons	Number of Persons		
Male	Under 30 years old	10	0	10	12.75%
	30-50 years old	12	3	15	
	50 years old and above	1	0	1	
	Subtotal	23	3	26	
Female	Under 30 years old	13	1	14	15.20%
	30-50 years old	17	0	17	
	50 years old and above	0	0	0	
	Subtotal	30	1	31	
Total		53	4	57	27.94%

Note: Total number of departed male employees in the current year/total number of employees at the end of the current year*100%

Note: Total number of departed female employees in the current year/total number of employees at the end of the current year*100%

6.1.3 Collective Bargaining Agreement

(GRI 2-30)

Nextlink Technology strives to build an open, reciprocal and constructive communication platform between employees and the Company, establish a diversified and smooth communication channel, and actively listen to employees' voices and respond to them immediately through regular labor-management meetings and employee opinion surveys in order to ensure that employees' rights and interests are adequately safeguarded, and continue to maintain a stable and harmonious labor-management relationship.

The Company does not have a labor union and has not entered into any collective bargaining agreement. However, in accordance with the Labor Standards Act, the Company holds regular labor-management meetings as an important platform for communication and coordination. A total of 4 labor-management meetings were held in 2024, which covered issues of concern to all employees, including changes in the number of employees, labor activities, welfare program planning, and the election and termination of the representatives of the labor-management meetings.

Through institutionalized communication mechanisms and a stable interactive culture, the Company continues to strengthen its internal trust foundation and organizational cohesion, with the aim of promoting the growth of employees and the Company.

Types of Employee Communication Channels

Communication Channels	Description
Labor-management meetings	Labor-management meetings are jointly organized by labor representatives directly elected by all employees and assigned employer representatives. A total of 4 labor-management meetings were held during the year.
Welfare Committee meetings	In accordance with relevant laws and regulations, the Company's Employee Welfare Measures and the Articles of Association of the Welfare Committee, meetings are held regularly every three months to formulate or amend various employee welfare plans. A total of 10 Welfare Committee meetings were held during the year. (4 regular meetings and 6 ad hoc meetings)
Opinions proposal section	Provide a communication channel for employees to reflect their suggestions.
Internal employee net promoter score (eNPS) survey	We regularly conduct employee opinion surveys to understand employees' views on corporate culture, business strategies, benefits and resources provided by the Company, the leadership style, and various suggestions.
Monthly meetings	We hold monthly employee meetings to communicate with employees, and announce the Company’s business strategies and operating conditions, so that employees can understand our short-, medium- and long-term goals, recognize their importance to the organization, and work and grow together with the Company.

Statistics on Employee Feedback in 2024

Communication Channels	Number of Opinions	Major Feedback Contents	Number of Cases Processed	Number of Cases Not Processed
Labor-management meetings	1	Labor-management meetings may be held by video conference	1	0
Welfare Committee meetings	0	None	0	0
Employee proposals (Monthly questions)	36	Employee benefits, other miscellaneous issues	36	0

6.2 Remuneration and Benefits

6.2.1 Equal and Competitive Remuneration

(GRI 2-21、405-2、202-1)

Nextlink Technology emphasizes the importance of talent retention and cultivation, and is committed to providing competitive salaries and comprehensive employee benefits. The Company's salary standards are determined with reference to local laws and regulations, industry trends, and local living standards. Employee compensation will never be affected by gender, race, language, religion, age, party affiliation, or marital status. In this equal and inclusive workplace environment, the starting salary for each gender is equal, while the final salary (basic salary plus remuneration) varies according to the number of years of service, experience or job bonuses. The salary of the Company's employees consists of basic salary, meal expenses, various bonuses or allowances, etc. Annual salary adjustments are made according to the operating conditions, or bonuses are given to employees based on their performance to motivate employees and encourage talent to grow with the Company.

Salary of Full-time Non-management Employees

Item	Nextlink Technology
	2024
Full-time non-management employees (persons) - annual average	99
Total salary of full-time non-management employees	103,547
Average salary of full-time non-management employees	1,046
Median salary of full-time non-management employees	886

Basic Salary Employee Remuneration Ratio (Female:Male)

Key Operating Bases	Management Position	Non-management Position
Taiwan	0.83：1	0.91：1
Overseas	1.84：1	0.80：1

Note 1: The basic salary (remuneration) of male employees is 1.

Note 2: Management position is defined as M Code supervisors; non-management position is defined as P Code employees.

Note 3: Only the full monthly salary of employees at the end of 2024 is calculated, and the salary information of temporary employees is excluded.

Employee Remuneration Ratio (Female:Male)

Key Operating Bases	Management Position	Non-management Position
Taiwan	0.80：1	0.93：1
Overseas	1.72：1	0.86：1

Note 1: The basic salary (remuneration) of male employees is 1.

Note 2: Management position is defined as M Code supervisors; non-management position is defined as P Code employees.

Note 3: Only employees who were employed at the end of 2024 is calculated, and temporary employees are excluded. Reference is made to the "Information on Salary of Full-time Non-management Employees".

The Company strictly adheres to the requirements of the labor laws and regulations of the countries in which it operates. In Taiwan, the standard starting salary is higher than the basic salary stipulated by the Labor Standards Act. In other operating regions, the Company also complies with the local minimum wage regulations. In 2024, the average monthly basic salary of entry-level employees in each key operating base is higher than the statutory basic salary.

6.2.2 Sound Welfare Measures

(GRI： 401-2、201-3)

Nextlink Technology emphasizes the well-being of its employees through a comprehensive and competitive welfare system that strengthens employee cohesion and enhances the overall attractiveness of human resources. The Company provides a number of benefits that are better than the legal requirements, including additional vacation system, various insurance subsidies, and marriage, funeral, and childbirth subsidies, etc., to fully support employees to achieve a good balance between career and life.

In order to make the planning of the welfare system more in line with the needs of employees, the Company has set up an Employee Welfare Committee, which is responsible for the promotion and planning of various welfare measures. All employees are entitled to the above benefits and interests. The funding sources for welfare benefits include the Company's fixed monthly welfare payment and the employees' voluntary contribution, which are allocated to the special account of the Welfare Committee and used for various activities and subsidies according to the purpose.

The Welfare Committee regularly reviews the effectiveness of the welfare fund and continuously optimizes the content of the measures through the employee feedback mechanism to ensure the effective use of resources and adequate response to the needs of employees, as well as build a supportive and participatory workplace environment.

Welfare Measures of Nextlink Technology

Item	Description
Insurance	• Enrollment in labor insurance and national health insurance in accordance with the insurance premium bracket table of the laws and regulations. • Group comprehensive insurance, including life insurance, accident insurance, medical insurance, cancer insurance, and overseas travel insurance.
Leave benefits superior to the legal requirements	• Provide annual leave superior to those required by the Labor Standards Act. • Employee who passes the probationary period will be given 1 family day and 1 Meaningful Day, and will be provided with a family day allowance. From the second year of employment, 2 family days and 2 Meaningful Days are granted. From the third year of employment, 3 family days and 3 Meaningful Days are granted.
Employee stock ownership	• The Company attaches great importance to the rights and interests of employees. In order to enhance employee cohesion and sense of belonging, the Company encourages employees to be engaged in the Company's operating results and share the achievements of corporate growth through the establishment of employee stock options. • In order to attract and retain the professionals required by the Company and to motivate and enhance employee cohesion so as to jointly create the interests for the Company and its shareholders, we have formulated the Employee Stock Option Plan and Grant Procedures in accordance with Article 167-2 of the Company Act. • The total amount of employee stock options issued in 2022 amounted to 1,250,000 units, which were executed in 2023 and 2024, respectively.
Subsidies or allowances	• Maternity subsidies

	• Three festivals bonuses • Birthday subsidies • Marriage and funeral subsidies • Health examination subsidies • Sports allowances • Education and training subsidies
Other welfare activities	• Employee travel • Stress relief massage • Free movie tickets • Department dinner • Monthly birthday celebration • Monthly afternoon tea • Year-end party • Public welfare activity • Christmas activity • Counseling service • Flexible working hours • Diversified clubs (e.g., board game club, hiking club, basketball club, etc.) and club subsidies • Diversified communication, e.g., employee net promoter score (eNPS) survey, employee monthly meetings, opinions proposal channels • Employee training, e.g., subsidies for certificates, book clubs, expertise sharing sessions • Comfortable office environment, e.g., snacks, coffee, milk, soymilk, gym, open bar and work area, electronic and physical libraries

Retirement Benefit System

In order to protect the rights and interests of retired employees, the Company contributes to the pension fund in accordance with the law. In Taiwan, employees who are subject to the old pension system will receive the payment from the “Labor Pension Reserve Fund Account” when meeting the retirement requirements; employees who are subject to the new pension system will receive the payment from the “Individual Labor Pension Account”.

Retirement System		Contribution
New System	In accordance with the Taiwan Labor Standards Act and the Labor Pension Act, employees who joined the Company after July 1, 2005 (inclusive) are entitled to the new pension plan.	In accordance with the Labor Pension Act, a monthly contribution of 6% of the employee's total wages is deposited into the “Individual Labor Pension Account” of the Labor Insurance Bureau.
Old System	Eligible foreign employees in Taiwan are subject to the old pension system in accordance with the Taiwan Labor Standards Act and the Labor Pension Act.	In accordance with the Labor Standards Act, a monthly contribution of 2% of the employees' total wages is deposited into the “Labor Pension Reserve Fund Account” of the Bank of Taiwan.

6.2.3 Friendly Childcare Workplace

(GRI 401-3)

Nextlink Technology is committed to creating a friendly and inclusive childcare support environment. In addition to providing parental leave without pay, Nextlink Technology has also taken the initiative to plan a number of family support measures that are in line with the needs of employees in order to assist childcare employees in balancing their work and family life.

In order to alleviate the burden of childcare, the Company provides maternity subsidies and a flexible commuting working hours mechanism to enhance the flexibility of working hours and autonomy in making arrangements. In addition, we have set up a breastfeeding room in the office, equipped with a refrigerator and other convenient facilities, to provide a private, safe, and comfortable breastfeeding environment for female employees, so that they can continue breastfeeding without any worries.

Through the establishment of the above systems and facilities, we have demonstrated our emphasis on gender equality and a family-friendly workplace, and continued to promote a diverse and inclusive workplace culture. In 2024, the reinstatement rate of employees who applied for parental leave without pay was 100%, and all of them returned to the Company after the leave.

Analysis of Employee Parental Leave

	2024		
	Male	Female	Total
Number of persons eligible for parental leave without pay in the current year (A)	3	5	8
Number of persons who actually applied for parental leave without pay in the current year (B)	1	1	2
Number of persons who should be reinstated from parental leave without pay in the current year (C)	1	0	1
Number of persons who were actually reinstated from parental leave without pay in the current year (D)	1	0	1
Number of persons who were actually reinstated from parental leave without pay in the preceding year (E)	0	0	0
Number of persons who were still employees 12 months after reinstatement from parental leave without pay in the preceding year (F)	0	0	0
Application rate for parental leave without pay (%) (=B/A)	33.33%	20%	25%
Reinstatement rate (%) (=D/C)	100%	0%	0%
Retention rate (%) (=F/E)	0%	0%	0%

Note: Only the analysis of employee parental leave in 2024 is provided. The reinstatement date of one female employee is May 2, 2025.

6.3 Talent Cultivation and Development

6.3.1 Training and Development

(GRI 404-1、404-2)

Nextlink Technology emphasizes on the functional development of employees, and firmly believes that only continuous education and training in line with the times can lead to the growth of the Company and its employees. We provide a variety of learning channels and training programs with both depth and breadth to enhance the skills and knowledge of employees. Please see the table as follows for details of learning channels and training courses.

Type of Education and Training Courses

Course Type	Training Content
New Employee Orientation Courses	New Employee Education and Training Introduction to Company Departments Business Philosophy Sharing
Legal Literacy General Education Course	The Three Gender Equality Laws Course Workplace Health Course Code of Business Conduct and Ethics Information Security and Personal Data Education and Training
Professional Technical Course	AICOM Product Training Day GCP Cloud Fundamentals Course

	AWS Cloud Fundamentals Course O.D.S. Training Kick-off Information Security Engineer Intermediate Workshop SQL Data Analysis ISO/IEC 27001：2022 Lead Auditor Coure Certified Kubernetes Administrator (CKA) and Certified Kubernetes Security Specialist (CKS)
Other Types of Professional Courses	Course on Professional Development for Principal Accounting Officers of Issuers, Securities Firms, and Securities Exchanges Explanation of Board of Directors and Functional Committees (Audit and Remuneration Committees) Regulations and Key Audit Points Understanding Common Practical Deficiencies in Board Operations Preparation for Stamp Duty Pre-service Training Workshop for Internal Auditors of Enterprises Advanced Course for Internal Audit Personnel (Including Agents) of Public Issuers Embracing the IFRS Sustainability Disclosure Standards – Analysis on IFRS Sustainability Disclosure Standards and Corporate Responses Business Strategy Institute: Learning to Maximize Business Value and Business Presentation Skills
Supervisor Courses	Manager Insider Trading Prevention Course 2024 New Supervisor Training Course 2024 Cross-generational Leadership and Communication Course From Professional to Management

Leisure Activities	Eliminate Red Flags in Health Checkups and Healthy Diet Dress for Workplace Success Makeup for Workplace
Personal growth	MY Color S Workshop

Course Name, Number of Trainees, and Number of Training Hours Overview

As of the end of 2024, there were a total of 204 employees, and 37 sessions of courses were offered, with a cumulative total of 3,337 man-hours, demonstrating the Company's emphasis and dedication to employee education and training.

Category	Course Name (a)	Number of Trainees (b)	Number of Course Hours (c)	Total Number of Training Hours
Internal Training Courses	2024 Information Security and Personal Data Education and Training Course	182	1.5	273
	2024 New Supervisor Training Course	8	6	48
	2024 Cross-generational Leadership and Communication Course	34	8	272
	AICOM Product Training Day	113	2.5	282.5
	MY Color S Workshop	71	4	284
	Session 1: GCP Overview , IAM & Networking	74	1	74

	Session 2: GCP Core Service - Computing, Database, Storage	62	1.5	93
	Session 3: AWS Overview , IAM & Networking	66	1	66
	Session 4: AWS Core Service - Computing, Database, Storage	48	1.5	72
	Brief Introduction to Company Departments	83	4	332
	Owned Services O.D.S. Training Kick-off	63	2	126
	The Three Gender Equality Laws Course (Session 1)	21	1.5	31.5
	The Three Gender Equality Laws Course (Session 2)	4	2	8
	Dress for Workplace Success	39	2	78
	From Professional to Management	45	8	360
	Code of Business Conduct and Ethics	191	1	191
	New Employee Education and Training	104	1.5	156
	Manager Insider Trading Prevention Course	11	3	33
	Business Philosophy Sharing	66	1.5	99
	Eliminate Red Flags in Health Checkups and Healthy Diet	47	2	94
	Workplace Health - Supervisor	43	1	43
	Makeup for Workplace	23	2	46
External Training Courses	1. Explanation of Board of Directors and Functional Committees (Audit and	1	3	3

	Remuneration Committees) Regulations and Key Audit Points 2. Analysis of the Latest Laws and Regulations related To “Annual Report/Sustainability Information/Financial Statement Preparation” and Internal Control Management Practices			
	Certified Kubernetes Administrator (CKA) and Certified Kubernetes Security Specialist (CKS)	1	2	2
	Certified Kubernetes Administrator (CKA) Exam	1	2	2
	ISO/IEC 27001: 2022 Lead Auditor Coures	1	40	40
	SQL Data Analysis	2	8	16
	Corporate Governance and Securities Regulations	1	12	12
	Advanced Course for Internal Audit Personnel (Including Agents) of Public Issuers	1	18	18
	Pre-service Training Workshop for Internal Auditors of Enterprises	2	18	36
	Preparation for Stamp Duty	1	3	3
	Embracing the IFRS Sustainability Disclosure Standards – Analysis on IFRS Sustainability Disclosure Standards and Corporate Responses	1	3	3

	Business Strategy Institute: Learning to Maximize Business Value and Business Presentation Skills	1	8	8
	Understanding Common Practical Deficiencies in Board Operations	1	3	3
	Course on Professional Development for Principal Accounting Officers of Issuers, Securities Firms, and Securities Exchanges	1	30	30
	Manager Insider Trading Prevention Course	1	3	3
	Information Security Engineer Intermediate Workshop (Special Course in National Taiwan University of Science and Technology)	3	32	96
Total				3337

Average Training Hours by Gender (Unit: Hours)

Gender	2024
Male	15.41
Female	17.46

Note: Average training hours = Total training hours by gender ÷ Number of employees by gender at the end of the year

Note: Our approach to employee education and training does not vary by gender.

Average Training Hours by Rank or Function in 2024 (Unit: Hours)

Rank	2024
Management Position	22.45
Non-management Position	14.35

Note: Average training hours = Total training hours by rank ÷ Number of employees by rank at the end of the year

Employee Retirement or Departure Transition Assistance Policy

The Company is concerned with the development and care of employees throughout their life cycle and understands that the transition period of retirement may be accompanied by psychological stress and challenges in adapting to life, such as changes in the focus of life due to leaving the workplace, disruption of financial resources, adjustments in family interactions, and health issues. Despite the fact that the Company's current workforce is relatively young and there are no employees who have reached retirement age, the Company will continue to optimize its retirement planning and education measures in the future to assist employees in understanding the changes and challenges of retirement life and gradually build a complete retirement preparation mechanism.

In addition, for employees who leave the Company involuntarily due to organizational adjustments or other force majeure factors, the Company not only provides severance pay in accordance with the law, but also takes the initiative to provide them with certificates of involuntary separation in order to assist them in applying for governmental unemployment benefits, and provide them with employment assistance resources from the public sector to reduce the psychological and financial pressure of employees during the unemployment period, demonstrating that the Company attaches great importance to the career transition and basic protection of employees.

6.3.2 Performance Appraisal

(GRI 404-3)

Nextlink Technology has a well-established human resource management system, which truly reflects the performance of employees through the probationary period evaluation of new recruits and the annual performance appraisal of all employees, assisting employees in continuous self-improvement and professional growth.

In addition, the Company has also established the Employee Reward and Punishment Measures, which specify the applicable circumstances and the reporting procedures. For employees' outstanding performance or non-compliance in the workplace, the supervisor of the respective department

will submit a report of rewards and punishments, which will be announced upon approval by the President of the Company. This ensures the fairness and motivational benefits of the management system and promotes the development of the organization and talent.

Completion of Annual Performance Appraisal for Employees

In 2024, all new employees of the Company have undergone the probationary period assessment. Full-time employees eligible for annual performance appraisal have completed the annual performance appraisal, except for those who have applied for leave without pay for the current year.

6.4 Workplace Safety

6.4.1 Occupational Safety and Health Management

(GRI 403-1~403-8)

Foreword

The Company values the health and safety of workers as an important cornerstone of operational stability and corporate sustainability. Any potential safety or health risk in the workplace may not only affect the health and life of employees and external workers, but also exert an impact on the operation and economy of the Company. To this end, the Company has formulated the Safety and Health Work Rules and established an occupational safety and health specialist to be responsible for the planning, implementation and management of the occupational safety and health system.

The Company regularly conducts workplace risk identification and assessment, as well as reviews the effectiveness of management procedures and preventive measures, in order to strengthen workplace safety governance and prevent occupational accidents through institutionalized processes. According to the Occupational Safety and Health Act, the Company has been evaluated as a Type III low-risk business unit and is not required to set up an occupational safety and health committee. However, the Company continues to carry out safety and health management operations in accordance with the regulations and standards to ensure that all workplaces comply with the health, safety and compliance standards.

◆ **Worker Communication and Reporting Mechanism**

In order to strengthen the workplace safety culture and establish a transparent communication mechanism, the Company has established an independent occupational safety and health notification mechanism to provide workers with a channel for reflection and consultation. Employees may contact the Company's occupational safety and health specialists, or reflect occupational safety and health-related concerns, report violations

of management control procedures, or propose systemic improvements through the occupational safety and health mailbox **osha@nextlink.com.tw** to ensure confidentiality of the notification mechanism and response mechanism.

◆ Occupational Health and Safety Risk Assessment

Nextlink Technology regularly conducts an internal review of occupational safety and health once a year to confirm the implementation of the system by reviewing the procedures, in order to strengthen the effectiveness of occupational safety and health management and continuous improvement.

In accordance with the Company's Safety and Health Work Rules, in the event of an accident, first aid and emergency response will be implemented immediately, and the employer, the person in charge of the workplace, the occupational safety and health personnel, and other relevant personnel will be notified as soon as possible, to ensure timely control and response in the early stages of a disaster.

In addition, if potential occupational safety and health risks are identified in the workplace, workers can take the initiative to notify the relevant personnel. When an immediate hazard occurs, workers can also suspend work and retreat to a safe area without affecting the safety of others, and immediately report the situation to their immediate supervisor and occupational safety and health personnel.

◆ Occupational Safety and Health Education and Training

Nextlink Technology is engaged in the cloud information service industry, and its operations are located in general office buildings. In order to reduce the risk of occupational disasters and accidents, we implement occupational safety and health education and training for new employees to enhance the basis of employee safety and health awareness. The Company implements the safety orientation for new employees as follows:

- Building evacuation and equipment: Introduce evacuation routes, emergency exits, and the use of fire extinguishers.
- Fire response: Explain the principles of evacuation and fire drills.

- Earthquake and elevator evacuation: Explain the principles of “Drop, Cover, and Hold on” in the event of an earthquake and elevator emergency response.
- Overwork prevention: Provide advice on sedentary job and stress management, and introduce health promotion programs.

Category	Course Content	Trainees	Total Number of Training Hours/Number of Trainings
Occupational safety and health education and training and promotion	General occupational safety and health education and training includes a summary of laws and regulations, occupational safety and health concepts and codes of practice, standard operating procedures, emergency response, firefighting and first aid knowledge, etc.	All employees	A total of 104 hours

◆ **Health Checkups and Physical and Mental Protection Measures**

Nextlink Technology emphasizes on employee health management and workplace health promotion, plans and arranges health checkups that are superior to those required by the Labor Health Protection Rules, and arranges health checkups every two years, in order to assist employees in identifying potential health risks at an early stage, and encourage all employees to pay attention to their health conditions.

In view of the fact that most of our employees are engaged in long hours of office work, which involves long hours of sedentary work, frequent use of computers and high mental load, in order to prevent musculoskeletal disorders and occupational health problems caused by overload, the Company has conducted surveys on musculoskeletal symptoms and overwork to understand the current health conditions and potential risks of employees.

Based on the results of the survey, the Company carries out subsequent health management, implements occupationally related physical and mental protection measures, and plans health promotion activities to build a comprehensive employee physical and mental health support system, and create a healthy, safe and sustainable work environment.

Occupational Physical and Mental Health Services

1. **On-site Clinical Health Care Services**

   Collaborate with medical organizations to arrange for clinical health care staff to provide simple health consultation in the office on a regular basis, so as to ensure that employees can receive immediate health guidance support.

2. **Mental Health Support Program**

   Implement the Employee Assistance Program (EAP) to provide professional psychological counseling services, so as to help employees cope with work stress, emotion management or personal problems to ensure mental health.

Health Promotion Activities Organized in 2024

<table>
<tr><th>Health Promotion Activities</th><th>Activity Description and Effectiveness</th></tr>
<tr><td>Healthy Lunch Box Ordering Service</td><td>Provide delicious lunch boxes with less salt, less oil, and balanced nutrition, taking care of both taste and health, and safeguarding the diet and health of employees.</td></tr>
<tr><td>Diversified Sports Club Activities</td><td>We have set up a number of sports clubs, including basketball club, jogging club, Yoga club, Zumba club and hiking club, to encourage employees to actively participate in these clubs, so as to promote physical and mental health and enhance interactions among employees. Club lessons are organized every week, and all employees are free to choose to participate in the clubs to develop their interest in sports and cultivate sports habits.
• Participation in Clubs in 2024
<table><tr><th>Club Name</th><th>Participation</th></tr><tr><td>Basketball Club</td><td>A total of 824 participants; a total of 1648 training hours</td></tr><tr><td>Jogging Club</td><td>A cumulative total of 1374 kilometers</td></tr><tr><td>Yoga Club</td><td>A total of 52 club participants</td></tr><tr><td>Zumba Club</td><td>A total of 40 courses; a total of 82 participants</td></tr><tr><td>Hiking Club</td><td>A total of 4 hiking actives; a total of 47 participants</td></tr></table></td></tr>
</table>

Sports Allowances	We provide sports allowances to encourage employees to participate in various sports events, which not only builds up good health habits, but also enables employees to have a sense of achievement and satisfaction in the process of challenging and completing the events.
Free Gym and Swimming Pool	We provide a gym and swimming pool for free use by employees, who can utilize these facilities after work or during the rest time to improve their health and overall physical fitness brought about by sedentary job.
Health Seminars	Professional dietitians are invited to share how to adjust the diet according to the indicators in the medical checkup report, and provide practical and delicious dietary suggestions for common problems such as high blood pressure, abnormal blood lipids, high blood sugar, etc. to work together towards a healthier self.
Pandemic Prevention Measures	Despite the easing of the pandemic in 2024, there were still sporadic confirmed cases. In order to protect the health of employees, in an event of a confirmed case, employee(s) will be asked to work at home based on his/her health conditions. Video conferencing will be adopted as a priority to minimize movement and close contact so as to reduce the risk of cluster infection in the office. In addition, the office is disinfected on a regular basis according to the situation of confirmed cases.

6.4.2 Occupational Injuries and Diseases

(GRI 403-9、403-10)

Nextlink Technology's employees did not suffer from occupational injuries, occupational diseases, or false alarms in 2024. According to the Classification of Occupational Diseases of the Ministry of Labor, occupational diseases include physical, chemical, biological, ergonomic, and psychosocial hazards. The Company did not experience any of the above incidents. The statistics contained in this report cover only Nextlink Technology's regular employees and do not include suppliers, contractors, or other external personnel who are not part of the Company's organization.

◆ **Statistics on Occupational Injuries and Diseases of Employees**

Items of Statistics (Unit)	2024	
	Taiwan	Overseas
Total number of hours worked (hours)	336,624	39,872
Occupational injury fatalities (times)	0	0
Occupational injury fatality rate Note 1	0	0
Serious occupational injuries (times) Note 2	0	0
Serious occupational injuries rate Note 3	0	0
Recordable accidents (times) Note 4	0	0
Recordable accidents rate Note 5	0	0
Occupational diseases (cases)	0	0
Occupational diseases incidence rate Note 6	0	0

Note 1: Occupational injury fatality rate = Occupational injury fatalities ÷ Total hours worked × 200,000.

Note 2: Serious occupational injuries refer to occupational injuries that make it impossible or difficult for employees to return to their pre-injury state of health within 6 months, excluding fatalities.

Note 3: Serious occupational injuries rate = Serious occupational injuries ÷ Total hours worked × 200,000.

Note 4: Recordable accidents refer to all occupational injuries occurred during the year, including the number of serious occupational injuries and the number of occupational injury fatalities.

Note 5: Recordable accidents rate = Number of recordable occupational injuries ÷ Total hours worked × 200,000.

Note 6: Occupational incidence rate = Number of occupational diseases ÷ Total hours worked × 200,000.

7. Social Inclusion

7.1 Social Investment

7.1.1 Social Investment Strategy

Nextlink Technology invests corporate resources and invites employees to participate in cash donation, blood donation, used shoes and clothes donation, etc. Through a number of project activities, together with long-term cooperation with organizations and venues, the Company hopes to enhance its positive impact on stakeholders.

Social Engagement Programs and Resource Investments in 2024

Type of Donation	Quantity of Donation	
	Quantity	Unit
Cash charitable donation Note 1	52,420	NT$
Blood donation	4,500	cc
Used shoes and clothes donation	34 bags	Bags

Note 1: Public welfare month activities (charitable donations) - 20 employees - NT$43,300 and running donation activities (accumulated running of 912 kilometers) – The Cerebral Palsy Association of R.O.C. - Donation of NT$9,120

Social Impact in 2024

Nextlink Technology is a cloud service enterprise that cultivates local community. We have long been concerned about the social connection of operations and the well-being of the residents in an attempt to enhance the visibility and recognition of the Company, and increase the exchanges between employees and community residents. In 2024, we actively participated in the Taipei International Dragon Boat Championships (small dragon boat mixed group) and the NKSP Basketball Tournament. Our employees formed the “Cloud Rowing Team” and “Nextlink Basketball Team” to participate in the events, demonstrating the corporate spirit and supporting the community's sports culture through practical actions.
Social Engagement and Project Achievements in 2024 Confirm with BU for disclosures

Shih Chien University: Dual Upgrading of Distance Learning and Information Security

Project introduction: We assisted Shih Chien University in upgrading to the Teaching and Learning Upgrade program of Google Workspace. This not only solves the problems of insufficient space and low information security of self-built mail servers, but also improves the contingency ability and information security of distance learning, reduces the manpower and system maintenance costs, and strengthens the university's international development.

Stakeholders: Shih Chien University (Taipei and Kaohsiung campuses), Microfusion Technology (technology partner), Google Workspace (cloud platform provider), faculty, and students (service users).

Project achievements: This project enables faculty to conduct large-scale online meetings and teaching smoothly without the administrative efficiency being affected by off-site work, and complete their work and management materials under the premise of information security. Shih Chien University has introduced Google Workspace for Education - Teaching and Learning Upgrade with the assistance of Microfusion Technology, which brings the benefits as follows:

1. Systematically replaces self-built mail servers and file servers, solves the problem of space, saves 50% of maintenance costs, and optimizes the remote office and teaching experience for teachers and administrators.
2. Reduces costs, strengthens information security mechanisms, effectively protects the university against hacking and malicious emails, and ensures information security for teachers and students.
3. Faculty can log in to the system from multiple locations flexibly for classroom management, teaching interactions, and large-scale meetings without worrying about teaching interruptions or data loss, resulting in zero a gap in online teaching and smooth distance communication.
4. Highly flexible and fast introduction, with unlimited number of permissions and without the need for campus-wide applications according to the needs of each department or office.

Bliss and Wisdom Group: Cloud Collaboration for Religious and Public Welfare Development

Project introduction: The Bliss and Wisdom Group has introduced Google Workspace to achieve efficient collaboration and information integration within the organization. Through the cloud tool, the Bliss and Wisdom Group is able to promote education, culture and public welfare more effectively, and enhance the overall operational efficiency and social impact, demonstrating the positive role of religious organizations in digital transformation.

Stakeholders: Bliss and Wisdom Group (religious and public welfare organization), Google Workspace (cloud platform provider), volunteers and believers (service users).

Project achievements: In the past, volunteers could not achieve instant webpage deployment in real time. With Nextlink's technical support, the Bliss and Wisdom Group can now better capture the use of the website and significantly reduce labor and construction costs upon architecture optimization. Labor costs have been reduced by 30%, with annual savings of US$4,000, achieving instant webpage deployment.

Appendix

GRI Content Index

Usage statement: Nextlink Technology has followed the GRI Standards for reporting ESG information for the period from January 1, 2024 to December 31, 2024

Applicable GRI 1: Foundation 2021

General Disclosure Items

GRI Standards	Disclosure Items	Correspondence Section in the Report	Page	Description of Omission
GRI 2: General Disclosures 2021	2-1 Organization Details	1.2.3 Basic Information of the Company	15	
	2-2 Entities Included in the Organization's Sustainability Reporting	1.1.3 Scope of Boundary	06	
	2-3 Reporting Period, Frequency and Contact Point	1.1.1 Reporting Period	05	
		1.1.7 Contact Information	08	
	2-4 Restatements of Information	1.1.4 Restatements of Information	07	
	2-5 External Assurance	1.1.6 External Assurance	07	
	2-6 Activities, Value Chain and Other Business Relationships	4.1.1 Industry Overview	93	
		3.1 Product Innovation and R&D and Digital	77	

		Responsibility		
	2-7 Employees	1.2.3 Basic Information of the Company	15	
		6.1.2 Talent Recruitment	119	
	2-8 Workers Who are Not Employees	6.1.2 Talent Recruitment	119	
	2-9 Governance Structure and Composition	2.1.1 Governance Framework	37	
		2.1.2 Functional Committees	55	
	2-10 Nomination and Selection of the Highest Governance Body	2.1.1 Governance Framework	37	
	2-11 Chair of the Highest Governance Body	2.1.1 Governance Framework	37	
	2-12 Role of the Highest Governance Body in Overseeing the Management of Impacts	1.3 Stakeholder Engagement	17	
		2.1.2 Functional Committees	55	
	2-13 Delegation of Responsibility for Managing Impacts	1.4 Material Issues Management	24	
		2.1.2 Functional Committees	55	
	2-14 Role of the Highest Governance Body in Sustainability Reporting	1.4.1 Evaluation Process of Material Issues	24	
		2.1.2 Functional Committees	55	
	2-15 Conflicts of Interest	2.1.1 Governance Framework	37	
	2-16 Communication of Critical Concerns	2.1.2 Functional Committees	55	
	2-17 Collective Knowledge of the Highest Governance Body	2.1.1 Governance Framework	37	
	2-18 Evaluation of the Performance of the Highest Governance Body	2.1.1 Governance Framework	37	
	2-19 Remuneration Policies	2.1.1 Governance Framework	37	

	2-20 Process to Determine Remuneration	2.1.1 Governance Framework	37	
	2-21 Annual Total Compensation Ratio	6.2.1 Equal and Competitive Remuneration	133	
	2-22 Statement on Sustainable Development Strategy	1.2.1 Message from the Management	09	
	2-23 Policy Commitments	2.3.1 Ethical Corporate Management	66	
		2.3.2 Human Rights Policy	71	
	2-24 Embedding Policy Commitments	2.3.1 Ethical Corporate Management	66	
		2.3.2 Human Rights Policy	71	
	2-25 Processes to Remediate Negative Impacts	1.4.2 Impact Management of Material Issues	28	
		2.4 Risk Control and Response	73	
	2-26 Mechanisms for Seeking Advice and Raising Concerns	2.3.1 Ethical Corporate Management	66	
	2-27 Compliance with Laws and Regulations	2.3.3 Compliance with Laws and Regulations	72	
	2-28 Membership Associations	1.2.3 Basic Information of the Company	15	
	2-29 Approach to Stakeholder Engagement	1.3 Stakeholder Engagement	17	
	2-30 Collective Bargaining Agreements	6.1.3 Collective Bargaining Agreement	130	
GRI 3: Material Topics 2021	3-1 Process to Determine Material topics	1.4 Material Issues Management	24	
	3-2 List of Material Topics	1.4 Material Issues Management	24	

Topic-specific Disclosure Items

GRI Standards	Disclosure Items	Correspondence Section in the Report	Page	Description of Omission
GRI 201: Economic Performance 2016	201-1 Direct Economic Value Generated and Distributed	2.2.1 Economic Value	64	
	201-2 Financial Implications and Other Risks and Opportunities Due to Climate Change	5.1 Climate Change Risks and Opportunities	101	
	201-3 Defined Benefit Plan Obligations and Other Retirement Plans	6.2.2 Sound Welfare Measures	135	
	201-4 Financial Assistance Received from Government	2.2.1 Economic Value	64	
GRI202: Market Presence 2016	202-1 Ratios of Standard Entry Level Wage by Gender Compared to Local Minimum Wage	6.2.1 Equal and Competitive Remuneration	133	
	202-2 Proportion of Senior Management Hired from the Local Community	6.1.2 Talent Recruitment	119	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure Investments and Services Supported	N/A		
	203-2 Significant Indirect Economic Impacts			
GRI 204: Procurement Practices 2016	204-1 Proportion of Spending on Local Suppliers	N/A		The Company does not disclose the information due to confidentiality.
GRI 205: Anti-Corruption 2016	205-1 Operations Assessed for Risks Related to Corruption	2.3.1 Ethical Corporate Management	66	
	205-2 Communication and Training on Anti-Corruption Policies and Procedures	2.3.1 Ethical Corporate Management	66	

GRI Standards	Disclosure Items	Correspondence Section in the Report	Page	Description of Omission
	205-3 Confirmed Incidents of Corruption and Action Taken	2.3.1 Ethical Corporate Management	66	
GRI 206: Anti-Competitive Behavior 2019	206-1 Legal Actions for Anti-Competitive Behavior, Anti-Trust, and Monopoly Practices	2.3.1 Ethical Corporate Management	66	
		3.1.1 Innovation and Anti-competition	86	
GRI 207: Tax 2019	207-1 Approach to Tax	N/A		
	207-2 Tax Governance, Control, and Risk Management			
	207-3 Stakeholder Engagement and Management of Concerns Related to Tax			
	207-4 Country-by-Country Reporting			
GRI 301: Materials 2016	301-1 Materials Used by Weight or Volume	N/A		
	301-2 Recycled Input Materials Used			
	301-3 Reclaimed Products and Their Packaging Materials			
GRI 302: Energy 2016	302-1 Energy Consumption Within the Organization	5.2 Energy Management	108	
	302-2 Energy Consumption Outside of the Organization	5.2 Energy Management	108	
	302-3 Energy Intensity	5.2 Energy Management	108	
	302-4 Reduction of Energy Consumption	5.2 Energy Management	108	
	302-5 Reductions in Energy Requirements of Products and Services	5.2 Energy Management	108	
GRI 303: Water and Effluents 2018	303-1 Interactions with Water as a Shared Resource	5.4.1 Water Stewardship	115	
	303-2 Management of Water Discharge-Related Impacts	5.4.1 Water Stewardship	115	

GRI Standards	Disclosure Items	Correspondence Section in the Report	Page	Description of Omission
	303-3 Water Withdrawal	5.4.1 Water Stewardship	115	
	303-4 Water Discharge	5.4.1 Water Stewardship	115	
	303-5 Water Consumption	5.4.1 Water Stewardship	115	
GRI 304: Biodiversity 2016	304-1 Operational Sites Owned, Leased, Managed in, or Adjacent to, Protected Areas and Areas of High Biodiversity Value Outside Protected Areas	N/A		
	304-2 Significant Impacts of Activities, Products and Services on Biodiversity			
	304-3 Habitats Protected or Restored			
	304-4 IUCN Red List Species and National Conservation List Species with Habitats in Areas Affected by Operations			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG Emissions	5.3.1 GHG Inventory	112	
	305-2 Energy Indirect (Scope 2) GHG Emissions	5.3.1 GHG Inventory	112	
	305-3 Other Indirect (Scope 3) GHG Emissions	5.3.1 GHG Inventory	112	
	305-4 GHG Emissions Intensity	5.3.1 GHG Inventory	112	
	305-5 Reduction of GHG Emissions	N/A		The Company is planning a GHG management strategy and expects to complete the 2024

GRI Standards	Disclosure Items	Correspondence Section in the Report	Page	Description of Omission
				GHG emissions inventory in 2025, with 2024 as the baseline year. The Company plans to further develop specific reduction targets and implementation plans to actively promote GHG emissions management and reduction actions.
	305-6 Emissions of Ozone-Depleting Substances (ODS)	N/A		
	305-7 Nitrogen Oxides (Nox), Sulfur Oxides (Sox), and Other Significant Air Emissions			The Company is not a regulated entity for air pollutants reporting under the Air Pollution Control Act and

GRI Standards	Disclosure Items	Correspondence Section in the Report	Page	Description of Omission
				therefore has no air pollution emission records.
GRI 306: Effluents and Waste 2016	306-1 Waste Generation and Significant Waste-Related Impacts			The Company is engaged in the cloud information services industry and does not have a physical product manufacturing or production process. Therefore, it only generates general household waste used in daily office work. As the Company is located in a commercial office building, the related waste is handled by the
	306-2 Management of Significant Waste-Related Impacts			
	306-3 Waste Generated			
	306-4 Waste Diverted from Disposal			
	306-5 Waste Directed to Disposal			

GRI Standards	Disclosure Items	Correspondence Section in the Report	Page	Description of Omission
				cleaning unit in conjunction with the building. There is no statistics on waste yet, and the related waste management measures are subject to further planning and implementation.
GRI 308: Supplier Environmental Assessment 2016	308-1 New Suppliers that Were Screened Using Environmental Criteria	4. Sustainable Supply Chain	93	The Company has not yet adopted environmental criteria screening/assessment and will continue to update the relevant information in the future.
	308-2 Negative Environmental Impacts in the Supply Chain and Actions Taken	4. Sustainable Supply Chain	93	
GRI 401: Employment 2016	401-1 New Employee Hires and Employee Turnover	6.1.2 Talent Recruitment	119	
	401-2 Benefits Provided to Full-Time Employees that are Not Provided to Temporary or Part-Time Employees.	6.2.2 Sound Welfare Measures	135	

GRI Standards	Disclosure Items	Correspondence Section in the Report	Page	Description of Omission
	401-3 Parental Leave	6.2.3 Friendly Childcare Workplace	139	
	402-1 Minimum Notice Periods Regarding Operational Changes	6.1.1 Human Resources Management	118	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational Health and Safety Management System	6.4.1 Occupational Safety and Health Management	150	
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	6.4.1 Occupational Safety and Health Management	150	
	403-3 Occupational Health Service	6.4.1 Occupational Safety and Health Management	150	
	403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety	6.4.1 Occupational Safety and Health Management	150	
	403-5 Worker Training on Occupational Health and Safety	6.4.1 Occupational Safety and Health Management	150	
	403-6 Promotion of Worker Health	6.4.1 Occupational Safety and Health Management	150	
	403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	6.4.1 Occupational Safety and Health Management	150	
	403-8 Workers Covered by an Occupational Health and Safety Management System	6.4.1 Occupational Safety and Health Management	150	

GRI Standards	Disclosure Items	Correspondence Section in the Report	Page	Description of Omission
	403-9 Work-Related Injuries	6.4.2 Occupational Injuries and Diseases	156	
	403-10 Work-Related Ill Health	6.4.2 Occupational Injuries and Diseases	156	
GRI 404: Training and Education 2016	404-1 Average Hours of Training per Year per Employee	6.3.1 Training and Development	141	
	404-2 Programs for Upgrading Employee Skills and Transition Assistance Programs	6.3.1 Training and Development	141	
	404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews	6.3.2 Performance Appraisal	148	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Bodies and Employees	6.1.2 Talent Recruitment	119	
		2.2.1 Governance Framework	37	
	405-2 Ratio of Basic Salary and Remuneration of Women to Men	6.2.1 Equal and Competitive Remuneration	133	
GRI 406: Non-Discrimination 2016	406-1 Incidents of Discrimination and Corrective Actions Taken	2.3.2 Human Rights Policy	71	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operational Sites and Suppliers in Which the Right to Freedom of Association and Collective Bargaining May Be at Risk	2.3.2 Human Rights Policy	71	
GRI 408: Child Labor 2016	408-1 Operations and Suppliers at Significant Risk for Incidents of Child Labor	2.3.2 Human Rights Policy	71	

GRI Standards	Disclosure Items	Correspondence Section in the Report	Page	Description of Omission
GRI 409: Forced or Compulsory Labor 2016	409-1 Operational Sites and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor	2.3.2 Human Rights Policy	71	
GRI 410: Security Practices 2016	410-1 Security Personnel Trained in Human Rights Policies or Procedures	N/A		There were no material impact events in relation to security incidents of the Company.
	410-1 Security Personnel Trained in Human Rights Policies or Procedures			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of Violations Involving Rights of Indigenous Peoples	2.3.2 Human Rights Policy	71	There were no incidents of violations involving rights of indigenous peoples of the Company.
GRI 413: Local Communities 2016	413-1 Operations with Local Community Engagement, Impact Assessments, and Development Programs	7. Social Inclusion	158	
	413-2 Operation with Significant Actual or Potential Negative Impacts on Local Communities	7. Social Inclusion	158	
GRI 414: Supplier Social Assessment 2016	414-1 New Suppliers that Were Screened Using Social Criteria	4. Sustainable Supply Chain	93	The Company has not yet adopted social criteria screening/assessment
	414-2 Negative Social Impacts in the Supply Chain and Actions Taken	4. Sustainable Supply Chain	93	

GRI Standards	Disclosure Items	Correspondence Section in the Report	Page	Description of Omission
				and will continue to update the relevant information in the future.
GRI 415: Public Policy 2016	415-1 Political Contributions	N/A		There were no such incidents in the Company.
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the Health and Safety Impacts of Product and Service Categories	N/A		The Company did not violate any health and safety regulations concerning the health and safety of products and services in any country.
	416-2 Incidents of Non-Compliance with Regulations Concerning the Health and Safety of Products and Services			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for Product and Service Information and Labeling	3.1 Product Innovation and R&D and Digital Responsibility 2.4.3 Compliance with Laws and Regulations	77	The Company did not violate any information and labeling regulations concerning products
	417-2 Incidents with Non-Compliance Concerning Product and Service Information and Labeling			
	417-3 Incidents with Non-Compliance Concerning		72	

GRI Standards	Disclosure Items	Correspondence Section in the Report	Page	Description of Omission
	Marketing Communications			and services.
GRI 418: Customer Privacy 2016	418-1 Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	3.1.3 Customer Privacy Protection	90	There were no such incidents in relation to violations of customer privacy in the Company.

SASB Standards Index

Topics	Code	Disclosure Indicators	Corresponding Sections and Descriptions	Page
Environmental Footprint of Hardware Infrastructure	**TC-SI-130a.1**	(1) Total energy consumed (2) percentage grid electricity and (3) percentage renewable	5.1 Energy Management	108
	TC-SI-130a.2	(1) Total water withdrawn (2) total water consumed; percentage of each in regions with high or extremely high baseline water stress	5.3 Water Source Control	115
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	Nextlink Technology is engaged in the cloud services industry, with all of its data built in the cloud environment. Therefore, it does not have its own data center.	NA
Data Privacy & Freedom of Expression	**TC-SI-220a.1**	Description of policies and practices relating to behavioral advertising and user privacy	3.1.3 Customer Privacy Protection	90
	TC-SI-220a.2	Number of users whose information is used for secondary purposes		
	TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy		
	TC-SI-220a.4	(1) Number of law enforcement requests for user information (2) number of users whose information was requested (3) percentage resulting in disclosure		
	TC-SI-220a.5	List of countries where core products or services are		

		subject to government-required monitoring, blocking, content filtering, or censoring		
Information Security	**TC-SI-230a.1**	(1) Number of data breaches (2) percentage involving personally identifiable information (3) number of students affected	3.1.2 Information Security Management	87
	TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards		
Recruitment and management of a diverse and skilled global labor force	**TC-SI-330a.1**	Percentage of employees that are (1) foreign nationals and (2) located offshore	6.1.2 Talent Recruitment	119
	TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for (1) management (2) technical staff (3) all other employees	6.1.2 Talent Recruitment	119
Intellectual property rights protection and competitive behavior	**TC-SI-520a.1**	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	3.1.1 Innovation and Anti-competition	86
Managing Systemic Risks from Technology Disruptions	**TC-SI-550a.1**	Number of (1) performance issues (2) service disruptions (3) total customer downtime (days)	2.4 Risk Control and Response	73
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations		

Climate-related Information for TWSE/TPEx Listed Companies

1. Implementation of Climate-related Information:

Risks and Opportunities Posed by Climate Change to the Company and Related Countermeasures Taken by the Company

Item	Implementation
1. Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	In order to address the high degree of climate uncertainty, cope with the rapid changes in policies and markets, and capture and estimate the possible impacts arising from climate change in a timely manner, we regularly convene senior executives from various departments to identify major climate risks and opportunities. At the same time, we also further evaluate the risks that floods, droughts, typhoons and high temperatures may bring to operating locations, hoping to understand the climate change in the external environment and market dynamics, and consider the overall operational strategic planning in a more comprehensive manner. The “Sustainable Development Committee” was established under the Board of Directors, which consists of two independent directors and the Chief Sustainability Officer, both of whom are appointed by the Board of Directors with professional knowledge and ability in corporate sustainability. The committee meets regularly and is responsible for formulating, promoting, and strengthening action plans and capital expenditure for the important policies on sustainability (including climate-related issues) of the Company and each subsidiary, reviewing, tracking, and revising the implementation and effectiveness of sustainable development, and reporting the results to the Board of Directors on a regular basis. The Sustainable Development Office was established under the “Sustainable Development Committee”, which consists of working groups composed of first-tier supervisors, including the

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	Sustainable Governance Group, the Sustainable Environment Group, the Sustainable Human Resources Group, and the Social Inclusion Group, focusing on the environmental management system, compliance with environmental-related laws and regulations and international standards, evaluating sustainable transformation, as well as enhancing resource utilization and climate change response mechanisms.
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	The Company is actively developing solutions to reduce the operational and financial impacts brought about climate change and enhance organizational climate resilience. We assess the potential operational and financial impacts of climate-related risks and opportunities and plan various actions in response to climate-related risks and opportunities. Physical Risks: 1. Risk impacts related to climate change: Short-term: Changes in regulations and policies that result in higher electricity costs/tariffs will directly increase the operating costs of enterprises and exert a negative impact on financial conditions. Medium-term: The continued impact of the government's emissions reduction policy, enhanced emissions reporting obligations, and policy and regulatory risks will increase operating costs, and enterprises will need to adjust their strategies to comply with the regulations. Long-term: Climate change may lead to frequent extreme weather events and increased instability of data centers; changes in consumer preferences may also lead to a long-term decline in demand for products and services.

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	2. Strategic plans related to climate change: Short-term: Carry out energy conservation, enhance energy utilization efficiency, supplemented by green power. Medium-term: Increase green power utilization. Long-term: Use renewable energy and establish long-term cooperation with carbon neutrality cloud service providers. 3. Operation and business opportunities related to climate change: After the above mitigation, it is assessed that we will be able to increase the number of "low-carbon products and services". In terms of short-, medium-, and long-term business planning, we will focus on the provision of low-carbon information services and enhance service opportunities by concentrating on digital transformation as well as intelligent solutions, such as cloud technology combined with AI to enhance customers' environment-related predictions.
3. Describe the financial impact of extreme weather events and transformative actions.	Through internal discussions, stocktaking and evaluation, the Company has identified potential risks to product operations and service phases from floods, droughts, changes in precipitation patterns and extreme changes in weather patterns. Flooding caused by heavy rainfall can result in disruption or damage to network communication equipment, affecting the availability of cloud services. It may also affect the transportation of employees to offices and the safety of residences.

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	In response to transformative actions, the transition to a low-carbon economy may be subject to a wide range of policy, regulatory, technical and market changes. Depending on the nature, pace, and focus of these changes, carbon fees and total greenhouse gas controls, renewable energy regulations, and changes in consumer preferences could increase operating costs or reduce sales over the timeframe of analysis. Considering that the Company has already sold some low-carbon products, continues to conduct R&D and innovation, and expands the diversity of related products, there is no significant impact on market sales under various scenarios. Therefore, the Company focuses on the analysis of operating costs. Under the low-carbon transition scenario, the financial impact of carbon pricing on the Company will result in an increase in the Company's own operating and supply chain costs. The Company has introduced an energy saving and carbon reduction program to improve energy utilization efficiency and invest in green energy equipment. The financial impact of this program on the Company will result in an increase in the Company's own capital investment and operating costs.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The Board of Directors is the highest decision-making body for risk control of the Group companies and directly supervises the risk governance structure of the Group companies. In order to improve risk assessment and strengthen management functions, the Sustainable Development Committee will update the major risk identification matrix annually. Based on the results of risk identification, each department will carry out response strategy planning, consolidate and manage risks that may affect operations and profits, submit management implementation and risk control reports to the Board of Directors at least once a year, as well as supervise, track and review the

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	implementation of risk management of the operating teams with a view to strengthening the corporate structure.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The Company will construct a climate change scenario model in the future. We expect to conduct systematic analyses of key factors, such as climate risk forecasts, relevant policies and regulations, market dynamics, infrastructure resilience, innovative technology advancement, changes in customer demand, and availability of human resources, in respect of the areas in which the Company operates. We will adjust our operating strategies accordingly to strengthen the Company's resilience and competitiveness in the face of medium- and long-term risks associated with climate change. As of the printing date of the annual report, the Company has not yet used scenario analysis to assess the resilience to the risk of climate change, and will disclose the relevant analysis in the annual report if it is applied in the future.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	To achieve net-zero emissions, the Company will develop a low-carbon transition plan that will target direct emissions from operating activities (Scope 1), indirect emissions from energy use (Scope 2), and indirect emissions from the value chain (Scope 3) for carbon reduction. The implementation includes: 1. Reduce the intensity of GHG emissions. 2. Adopt renewable energy, increase the proportion of renewable energy usage, and extend it to the value chain to support a low-carbon energy transition with concrete actions.
7. If internal carbon pricing is used as a planning tool, the basis	The Company has low carbon emissions and does not yet establish an internal carbon pricing

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	for setting the price should be stated.	system. The Company will keep abreast with the relevant guidelines of the competent authorities for continuous updates and optimization.
8.	If climate-related targets have been set, the activities covered, the scope of GHG emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	The Company has long been committed to environmental protection. We hope to create a win-win situation between the economy and the environment through the green operation model of "improving energy efficiency and reducing environmental impact". The source and quantity of carbon credits or the number of Renewable Energy Certificates (RECs) will be disclosed according to the requirements of the competent authorities for further planning.
9.	GHG inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2).	For details, please refer to points 1-1 and 1-2 as follows.

1-1 GHG Inventory and Assurance Status for the Most Recent Two Years

1-1-1 GHG Inventory Information

Describe the emission volume (metric tons CO2e), intensity (metric tons CO2e/NT$ million), and data coverage of greenhouse gases in the most recent two years.

1. Parent company: Nextlink Technology and subsidiary: Microfusion Technology commenced inventory from 2024.
2. The remaining subsidiaries in the consolidated financial statements will commence inventory from 2027.
   The Company has established a GHG inventory mechanism in accordance with the Greenhouse Gas Protocol issued by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI).
   Since 2024, regular annual GHG emissions inventory has been conducted for the parent company: Nextlink Technology and subsidiary: Microfusion Technology to fully understand the status of GHG use and emissions, and verify the effectiveness of the reduction actions.
3. In addition, the GHG inventory data in 2024 is summarized in accordance with the Operational Control Approach, including the GHG emissions of the parent company: Nextlink Technology and subsidiary: Microfusion Technology, as described below:

Inventory Scope	Inventory Indicator	2023		2024	
		Emissions (tons CO2e)	Intensity (tons CO2e/NT$ million of turnover)	Emissions (tons CO2e)	Intensity (tons CO2e/NT$ million of turnover)
Parent company: Nextlink Technology Subsidiary: Microfusion Technology	Scope 1 (Direct GHG emissions)	10.665	0.0322	13.559	0.0398
	Scope 2 (Indirect GHG emissions)	60.392		90.059	
	Subtotal	71.057		103.618	

Remarks: 1. The Company has been included in the individual scope of ESG inventory of Far EasTone Telecommunications Co., Ltd., the parent company, in 2023, which is in line with the boundary of the Group's consolidated financial statements. We continue to collect environmental data such as electricity consumption, water resources, and waste through the online system. The Company and its subsidiary: Microfusion Technology had completed Scopes 1 and 2 inventory in 2024. 2. Overseas subsidiaries mainly use shared offices, and the Scope 1 and Scope 2 GHG emissions are beyond the Company's control. Therefore, they are not included in the scope of inventory and disclosure conducted in 2024 for the time being.

1-1-2 GHG Assurance Information

Describe the status of assurance for the most recent two years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.
According to the Sustainable Development Roadmap, the scope of assurance should at least cover the following: 1. The parent company should commence assurance starting from 2028. 2. The subsidiaries in the consolidated financial statements should commence assurance from 2029. In accordance with the requirements of the competent authorities, the Company will carry out assurance prior to the above time point.

1-2 GHG Reduction Targets, Strategy, and Concrete Action Plan

Specify the GHG reduction baseline year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.
According to the Sustainable Development Roadmap, the scope of assurance should at least cover the following: 1. The parent company should commence assurance starting from 2028. 2. The subsidiaries in the consolidated financial statements should commence assurance from 2029. In accordance with the requirements of the competent authorities, the Company will carry out assurance prior to the above time point, and set the reduction targets, strategies, and specific action plans during the period.