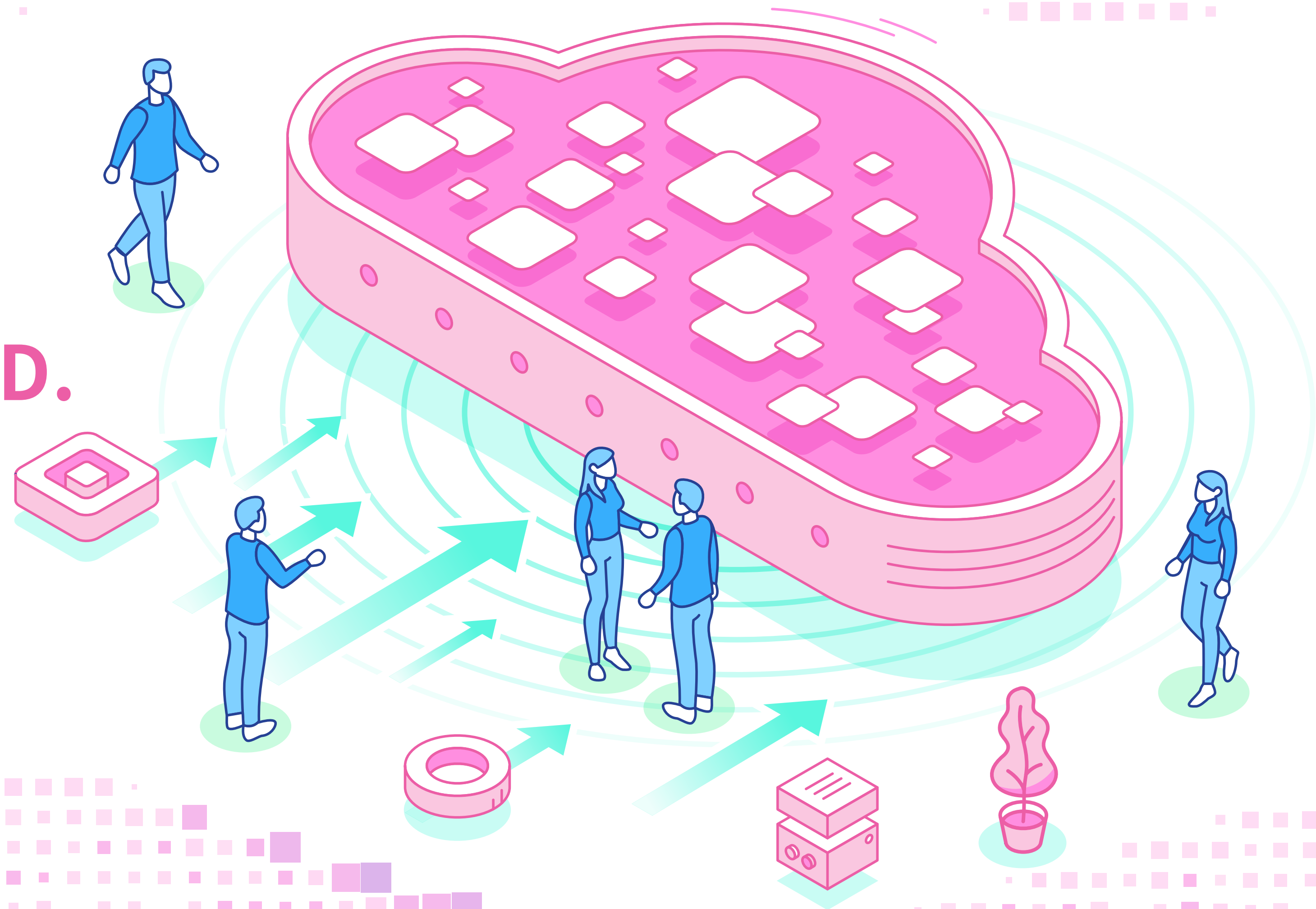




NEXTLINK TECHNOLOGY CO., LTD.

2025 Sustainability Report

Stock Code 6997



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01

Basic Information

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1.1 About This Report

1.1.1 Reporting Period(GRI 2-3 a.~c.)

This Sustainability Report (hereinafter referred to as “the Report”) is published by Nextlink Technology Co., Ltd. (hereinafter referred to as “Nextlink,” the “Company,” or “we”), which discloses the Company’s management policies, strategies, goals, and sustainability performance in the economic, environmental, and social dimensions for 2025 (January 1 to December 31, 2025). Going forward, the Company will continue to publish a Sustainability Report annually and make it available on its official website.

- Publication date of this Report: August 2026
- Expected publication date of the next report: August 2027

The reporting period of this Report aligns with that of the consolidated financial statements. To ensure completeness and comparability of the Report, certain sections may include information prior to January 1, 2025, and after December 31, 2025; such information is noted in the footnotes to those sections.

1.1.2 Compliance with Standards

This Report has been prepared with reference to the following standards:

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

The Software & IT Services industry standard (TC-SI) issued by the Sustainability Accounting Standards Board (SASB), as well as other relevant international standards.

1.1.3 Reporting Scope(GRI 2-2 all)

The scope of information disclosed in this Report primarily covers Nextlink Technology Co., Ltd. (hereinafter referred to as “Nextlink,” the “Company,” or “we”) and its major operating locations, including the Parent Company, Nextlink, and the major subsidiaries Microfusion Technology Co., Ltd. (hereinafter referred to as “Microfusion Technology”) and Nextlink (HK) Technology Co., Limited (hereinafter referred to as “Nextlink (HK)”).

Starting in September 2025, the Company leased an additional office in Hong Kong for shared use by Nextlink (HK) and Microfusion (HK). The operating activities conducted at this office during the lease period have been included in the relevant sections of this Report, taking into account the availability and completeness of sustainability data and the applicable estimation methods. Where certain data cannot be separately identified due to the lease arrangement, shared facilities, billing arrangements, or limitations on data access, the relevant sections specify the scope of disclosure, the basis of estimation, or the reasons for exclusion.

The financial data regarding operating performance in this Report is derived from the CPA-audited consolidated financial statements of Nextlink and its subsidiaries. For details on the entities included in the consolidated financial statements, please refer to the **2025 Annual Report**. If the disclosure scope in any section of this Report differs from the foregoing, supplementary explanations are provided in the respective sections.

Stock Code: Nextlink 6997

1.1.4 Restatements of Information(GRI 2-4 all)

This is the Company’s second Sustainability Report prepared in accordance with the GRI Standards. The disclosure principles applied this year are consistent with those of the prior period, and no material information has been restated.

1.1.5 Internal Control

The Company’s Sustainable Development Office is responsible for the overall planning and information integration of the annual Sustainability Report, and leads the compilation and drafting of its content. Once the draft report is completed, it is submitted to the Sustainable Development Committee for an initial review and is finalized after approval by the Board of Directors. The Company has established an internal control system for sustainability information management, and the Audit Office conducts annual audits and oversight in accordance with the internal audit plan to enhance the quality of information disclosure and strengthen internal control mechanisms.

1.1.6 External Assurance(GRI 2-5 all)

For the 2025 reporting year, the Company did not engage a third-party organization to provide external assurance or verification. Going forward, the Company will obtain third-party assurance of its greenhouse gas information in accordance with the requirements of the competent authorities. Under the current regulatory timeline, the parent company will be required to obtain assurance of its greenhouse gas inventory information beginning in 2028, while subsidiaries included in the consolidated financial statements will be required to do so beginning in 2029. The Company will plan and implement the relevant assurance procedures in accordance with the applicable regulatory timelines, continue to strengthen its greenhouse gas management system, establish reduction targets, and develop strategies and specific action plans to enhance the reliability and transparency of its disclosures.

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

Website: www.nextlink.cloud

Address: 5F-8, No. 267, Lequn 2nd Rd., Zhongshan Dist., Taipei, Taiwan

1.2 Company Profile

1.2.1 Message from Management(GRI 2-22)

Dear Partners, Stakeholders, and Friends Who Care About Our Future:

In an era marked by rapid advancements in generative AI, data governance, cybersecurity compliance, and sustainable transformation, enterprises no longer view cloud services merely as a means of deploying infrastructure. Instead, they seek to leverage cloud technologies to improve operational efficiency, enhance resilience, and respond to the sustainability expectations of markets and stakeholders. As a partner specializing in multi-cloud integration and cloud managed services, Nextlink has always placed customer needs at the core of its approach, helping enterprises build more secure, stable, and resilient digital operating foundations across platforms such as Amazon Web Services (AWS), Google Cloud, and Microsoft Azure.

Over the past year, as AI applications progressed from proof of concept to enterprise deployment, customers faced increasingly complex challenges, including cloud cost control, cross-cloud data synchronization, AI agent implementation, disaster recovery, information security, and data residency. In response, Nextlink continued to deepen its three core capabilities—cloud integration, professional services, and product R&D—and gradually expanded from cloud resale services into high-value consulting, proprietary products, and AI solutions.

We understand that only through continuous innovation can we create long-term value for our customers. Therefore, we continue to develop our proprietary AICOM® Intelligent Cloud Management Platform, which helps enterprises manage cloud resource use, cost structures, anomaly detection, and operational efficiency. We also advance the LEMMA® Generative AI Enterprise Knowledge Agent Solution, integrating generative AI, knowledge management, and internal enterprise processes to improve customers' data application capabilities, decision-making efficiency, and intelligent operations. These products and services demonstrate both Nextlink's R&D capabilities and our determination to evolve from a cloud service provider into an AI and digital governance partner.

Sustainability is not only a corporate responsibility but also an element of future competitiveness. Although Nextlink is not an energy-intensive manufacturer, we recognize that cloud architecture design, resource allocation efficiency, system stability, and information security all affect customers' operating efficiency and sustainability performance. Through cloud resource monitoring, cost governance, architecture optimization, and automated operations and maintenance, we help customers reduce unnecessary resource waste, improve system utilization, and gradually develop digital service capabilities that support low-carbon operations and sustainable transformation.

Talent is Nextlink's most important foundation. With cloud technology evolving rapidly — from multi-cloud management, cybersecurity, and data analytics to generative AI — we need a team of professionals with a high level of expertise and a commitment to continuous learning. Nextlink continues to invest in professional training on multi-cloud technologies, cybersecurity, AI, project management, and managed operations. Through a friendly workplace, employee health care, human rights protection, diverse communication, and social participation, we seek to create an environment where employees can work with confidence, continue to grow, and realize their potential.

In terms of regional expansion, Nextlink continues to deepen its presence in Taiwan while expanding its footprint across the Asia-Pacific region, including Hong Kong, Malaysia, Singapore, and Vietnam. With the launch of the AWS Asia Pacific (Taipei) Region and growing demand for data residency, low-latency services, and local cloud support, Nextlink will continue to leverage the strengths of its local technical teams and cross-border service experience. Through the integration of Renova Cloud and our Southeast Asian market strategy, we aim to further strengthen regional service capabilities and build a more internationally competitive cloud service ecosystem.

For the cloud services industry, trust is the most valuable asset. From 24/7 managed operations and maintenance, cybersecurity protection, and disaster recovery to internal control, risk management, and sustainability governance, Nextlink consistently upholds a pragmatic, rigorous, and responsible approach to continuously enhance service quality, information security, and regulatory compliance. We believe that only by earning customer trust, providing employees with confidence, and creating shared value with partners can an enterprise move forward steadily in a rapidly changing environment.

Prospect

Over the next three to five years, Nextlink will focus on “multi-cloud growth, AI empowerment, and cross-border expansion” and continue to strengthen cloud integration, professional services, and proprietary product development. Through the development of the AICOM® Intelligent Cloud Management Platform, the LEMMA® Generative AI Enterprise Knowledge Agent Solution, and managed cybersecurity services, we will help customers improve cloud management efficiency, AI application capabilities, and operational resilience.

Meanwhile, Nextlink will build on its experience in Taiwan to expand into Hong Kong, Malaysia, Singapore, Vietnam, and other Asia-Pacific markets, while strengthening its Southeast Asian service capabilities through the integration of Renova Cloud. Going forward, the Company will center on technological innovation, information security, talent development, and sustainable governance to build a sustainable cloud ecosystem with cross-border service capabilities and long-term competitiveness.

井 瑤

Chairperson of Nextlink
Ching Chee



何 遜 生

President of Nextlink
Shasta/Kuan-Sheng Ho

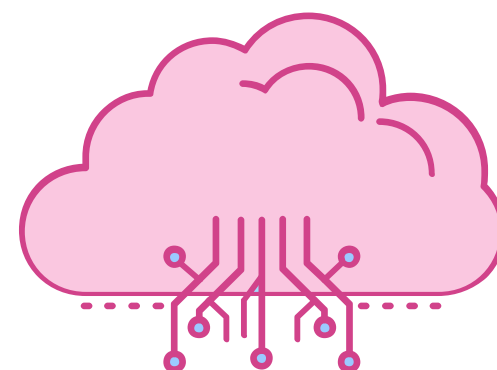
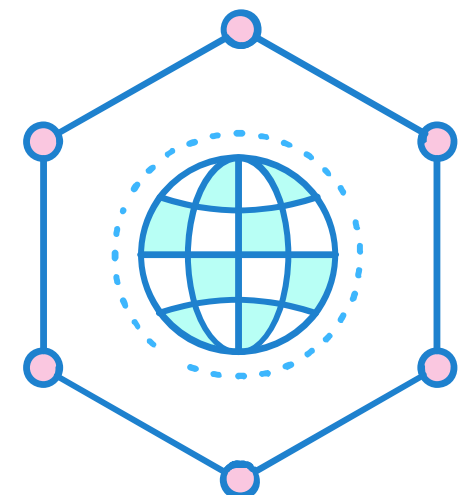
1.2.2 About Us

Nextlink positions itself as a provider of enterprise multi-cloud integration and cloud managed services. It has long collaborated with international public cloud platforms, including Amazon Web Services (AWS), Google Cloud, and Microsoft Azure, to provide cloud migration, architecture implementation, managed operations, cybersecurity protection, data applications, and AI implementation services. As generative AI applications move from proof of concept to enterprise deployment, demand for cloud computing power, data governance, cybersecurity compliance, and multi-cloud management continues to increase. Nextlink has therefore gradually shifted its service focus from cloud resale toward high-value professional services and proprietary product development.

In 2025, Nextlink positioned cloud integration, professional services, and product R&D as its three core growth engines. Focusing on finance, retail, manufacturing, and the public sector, the Company helped customers migrate infrastructure to the cloud and expand into data analytics, smart business processes, AI agent applications, and information security management. The Company also continues to develop proprietary SaaS products, including the AICOM® Intelligent Cloud Management Platform and the LEMMA® Generative AI Enterprise Knowledge Agent Solution, to differentiate its services and strengthen customer engagement.

In terms of regional expansion, Nextlink continues to deepen its presence in Taiwan while expanding into Hong Kong, Malaysia, Singapore, Vietnam, and other Asia-Pacific markets. In 2025, the Company signed a merger and acquisition agreement with Renova Cloud as a key step in expanding its Southeast Asian service capabilities. Going forward, Nextlink will use multi-cloud technology, cross-border services, managed operations, and integrated R&D as its core capabilities to further enhance enterprise customers' operating efficiency, cybersecurity resilience, and digital innovation in the era of smart cloud computing.

Sustainability Approach: Nextlink approaches sustainability through two dimensions: internal governance and external services. The internal governance dimension encompasses corporate governance, a friendly workplace, and social participation. Through its external services, Nextlink helps customers improve operational efficiency and explore opportunities for low-carbon information services by optimizing cloud resources and applying data analytics and AI technologies. The "Investor Relations" section of the Company's website includes information on "Corporate Governance," demonstrating our commitment to maintaining a sound governance structure. Meanwhile, the "Corporate Social Responsibility" section covers areas such as a "Friendly Workplace" and "Social Care."



National Recognition and 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



■ Recognized by Gartner as a leading
cloud managed service provider
in the Asia-Pacific region

CIO TOP 10 APAC
IT SERVICE
Advisor COMPANIES - 2017

■ Selected as one of the Top 10 APAC IT
Service Companies by The CIO Advisor

CIO 25 AMAZON
Solutions WEB SERVICES
SOLUTIONS TRANSFORMING BUSINESS - 2016

■ Selected as one of the Top 25
Most Promising AWS Solution Providers
worldwide by The CIO Solutions

2019~2025



■ AWS Certified 200 recognition



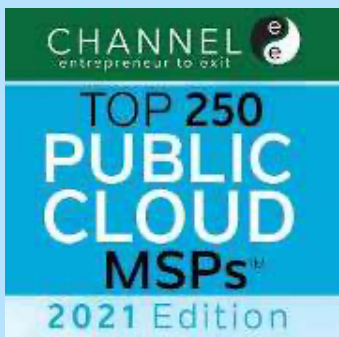
■ Deloitte Technology
Fast 500 Asia Pacific



■ Selected as one of the Top 10
Cloud Service Companies
by APAC CIO Outlook



■ Recognized as the first and only partner
worldwide and in Asia Pacific certified
under the Amazon QuickSight Service
Delivery Program



■ Selected as one among the ChannelE2E
Top 250 Public Cloud MSPs



■ HR Asia Best Companies to
Work for in Asia Award



■ Passed the AWS MSP audit
with a perfect score of 1,000

- Selected as one of ChannelE2E Top 100 Global MSP
- AWS Migration Partner of the Year
- 2024 Google Cloud Partner: Asia Pacific Market Growth Award
- The first company in Taiwan to obtain Google Cloud Security Specialization
- The first company in Taiwan to obtain AWS Government Competency
- Filming of the Ministry of Labor's "Taiwan Employment Portal: Workplace Kaleidoscope" series of videos introducing industries and occupations
- The only Elite Partner in Taiwan to hold dual Google Workspace Professional certifications for both small and medium businesses and large enterprises

1.2.3 Basic Information(GRI 2-1、2-7)

Founded in 2006, Nextlink operates in Taiwan, China, Hong Kong, Malaysia, and Singapore. With multi-platform certified architects and experienced teams in Taiwan and overseas, the Company provides professional, diversified, and global cloud solutions and managed services.

Company Name	Nextlink Technology Co., Ltd.
Stock Code	6997 (listed on the Taipei Exchange in December 2024)
Industry	Cloud Services
Headquarters Address	5F-8, No. 267, Lequn 2nd Rd., Zhongshan Dist., Taipei City, Taiwan
Paid-in Capital	NT\$221 million
Number of Employees	212 employees (195 in Taiwan and 17 overseas)

Association Member(GRI 2-28)

Nextlink continues to participate in industry associations relevant to its business, exchanging industry knowledge, information, and practical experience with peers and professionals to respond jointly to changes in the international environment and raise industry standards. In 2025, the Company was a member of one association, as listed below:

No.	Association	Membership Status
1	Taipei Computer Association	General Member

1.2.4 Operating Locations

Nextlink operates across Taiwan, Hong Kong, China, Malaysia, and Singapore. Supported by a team of multi-platform-certified architects and professionals with extensive local and international experience, the Company provides enterprises with professional, diversified, and globally integrated cloud solutions and managed services.



1.3 Stakeholder Engagement

1.3.1 Stakeholder Identification(GRI 2-29-a-i)

Taking into account the Company’s industry characteristics and operating model, the Sustainable Development Office refers to the five principles of the AA1000 Stakeholder Engagement Standard (2015)—Dependency, Responsibility, Tension, Influence, and Diverse Perspectives—to identify the groups or organizations that affect or are affected by Nextlink. Seven stakeholder categories directly related to the Company were identified: shareholders/investors, competent authorities, suppliers/contractors/developers, employees, customers, social welfare organizations/NGOs, and the media.

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

To understand and respond to stakeholder concerns, we provide diverse communication channels and engage stakeholders regularly, enabling them to submit opinions at any time. This helps us understand the ESG issues of concern to different stakeholder groups and provide responses or corresponding strategies. The communication mechanisms and key concerns of stakeholders in 2025 are summarized below:

Nextlink Stakeholder Communication Mechanisms and Management Procedures

No.	Communication Processes	Description
1	Stakeholder and Concern Identification	■ Each ESG team is responsible for collecting issues of concern from relevant stakeholders.
2	Relevant Responsible Units	■ Stakeholder feedback is forwarded to the relevant responsible units, which formulate responses to the issues raised.
3	Sustainable Development Committee	■ The responsible unit for each topic reports regularly to the Sustainable Development Committee, which consolidates the engagement results.
4	Board of Directors	■ Engagement results are reported regularly to the Board of Directors. Matters that cannot be resolved by the responsible units are submitted directly to the Board for decision. ■ The Board of Directors reviews the effectiveness of stakeholder communication.
5	External Disclosure	■ Stakeholder engagement results are disclosed annually through the Sustainability Report, the Company website, and other channels.

Nextlink's Key Stakeholders and Communication Results

Stakeholders	Significance to Nextlink	Communication Channels and Frequency	Main Issues of Concern Note 1	Communication Results	Contact Windows
Shareholders/Investors	Shareholders and investors are important supporters of the Company's development. We provide timely and transparent operating information to strengthen investor confidence and reward shareholder expectations through sound operations.	- Shareholders' meeting (once a year) - Investor conference (at least once a year)	- Operating Performance - Corporate Governance and Ethical Management - Information Security and Privacy Protection	- Held one annual shareholders' meeting - Held one pre-listing performance presentation to communicate with investors	IR@nextlink.com.tw
Competent Authorities	The Company complies with applicable regulations and requirements of competent authorities and upholds integrity and compliance to ensure transparent and stable operations aligned with policy developments.	- Market Observation Post System (as needed) - Questionnaire surveys (as needed)	- Regulatory Compliance - Corporate Governance and Ethical Management - Information Security and Privacy Protection	- Disclosures were posted on the Market Observation Post System within the time limits prescribed by relevant regulations. - Responded to ad hoc inquiries and correspondence from competent authorities.	Correspondence with competent authorities; IR@nextlink.com.tw
Suppliers/Contractors/Developers	Nextlink values long-term relationships with suppliers, contractors, and developers, and reduces operating risks through effective supply chain management to deliver more competitive products and services.	- Supplier visits (as needed) - Supplier audits (once a year)	- Supply Chain Management - Information Security and Privacy Protection - Product and Service Quality and Customer Relationship Management	For details of supplier audits, please refer to Section 4.2, "Supply Chain Management," of this Report.	whistleblowing@nextlink.com.tw
Employees	Employees are the core force driving the Company's growth and innovation. We provide a stable employment environment, diverse development opportunities, and an open communication culture.	- Labor-management meetings (quarterly) - Employee Welfare Committee meetings (quarterly) - Employee suggestion platform (as needed) - Employee Net Promoter Score (eNPS) survey (annually) - Company meeting (monthly)	- Talent Development - Employee Engagement, Health, and Safety - Human Rights, Equality, and Employee Diversity - Operating Performance	- Held four labor-management meetings - Held eight Employee Welfare Committee meetings - Established an internal suggestion area in the Company's internal system for employees to submit opinions at any time. - Conducted one eNPS survey. - Held 12 monthly Company meetings.	Internal Employee Communication Mailbox
Customers	Customers are essential to the realization of corporate value. We listen to each customer's needs and continuously optimize solutions and service experiences to become a trusted digital transformation partner.	- Company official website (as needed) - Customer service mailbox (as needed) - Customer satisfaction survey (semiannually)	- Information Security and Privacy Protection - Intellectual Property Protection - Product and Service Quality and Customer Relationship Management - Innovative Product and Service R&D and Digital Responsibility	- In 2025, the Company conducted two satisfaction surveys of existing customers and received 765 valid responses, with an overall satisfaction rate of 93.25%. For customer feedback, please refer to "Customer Testimonials" on the Nextlink website. - For details, please refer to Section 3.2, "Customer Relationship Management," of this Report.	IR@nextlink.com.tw
Social Welfare Organizations/NGOs	We cooperate on social responsibility programs and focus on environmental, educational, and disadvantaged-group issues to create sustainable value together.	Used Shoes Save Lives, blood donation, corporate road-running donations, and other charitable activities (as needed)	- Social Care and Public Welfare Investment - Information Security and Privacy Protection - Innovative Product and Service R&D and Digital Responsibility	For details of public welfare activities, please refer to Section 7, "Social Inclusion," of this Report.	IR@nextlink.com.tw
Media	The media is an important bridge for communicating the Company's philosophy and values. Media coverage influences the Company's brand image and reputation.	- Spokesperson hotline and email (as needed) - PR/marketing staff contact (as needed)	- Risk Control and Emergency Response - Innovative Product and Service R&D and Digital Responsibility - Regulatory Compliance	For details of media communications, please refer to "Latest News" on the Nextlink official website.	IR@nextlink.com.tw

Note 1: This table summarizes the stakeholder concerns. See the relevant sections for details.

1.4 Material Topic Management

1.4.1 Material Topic Assessment Process(GRI 2-14、3-1、3-2)

Material Topic Assessment Process

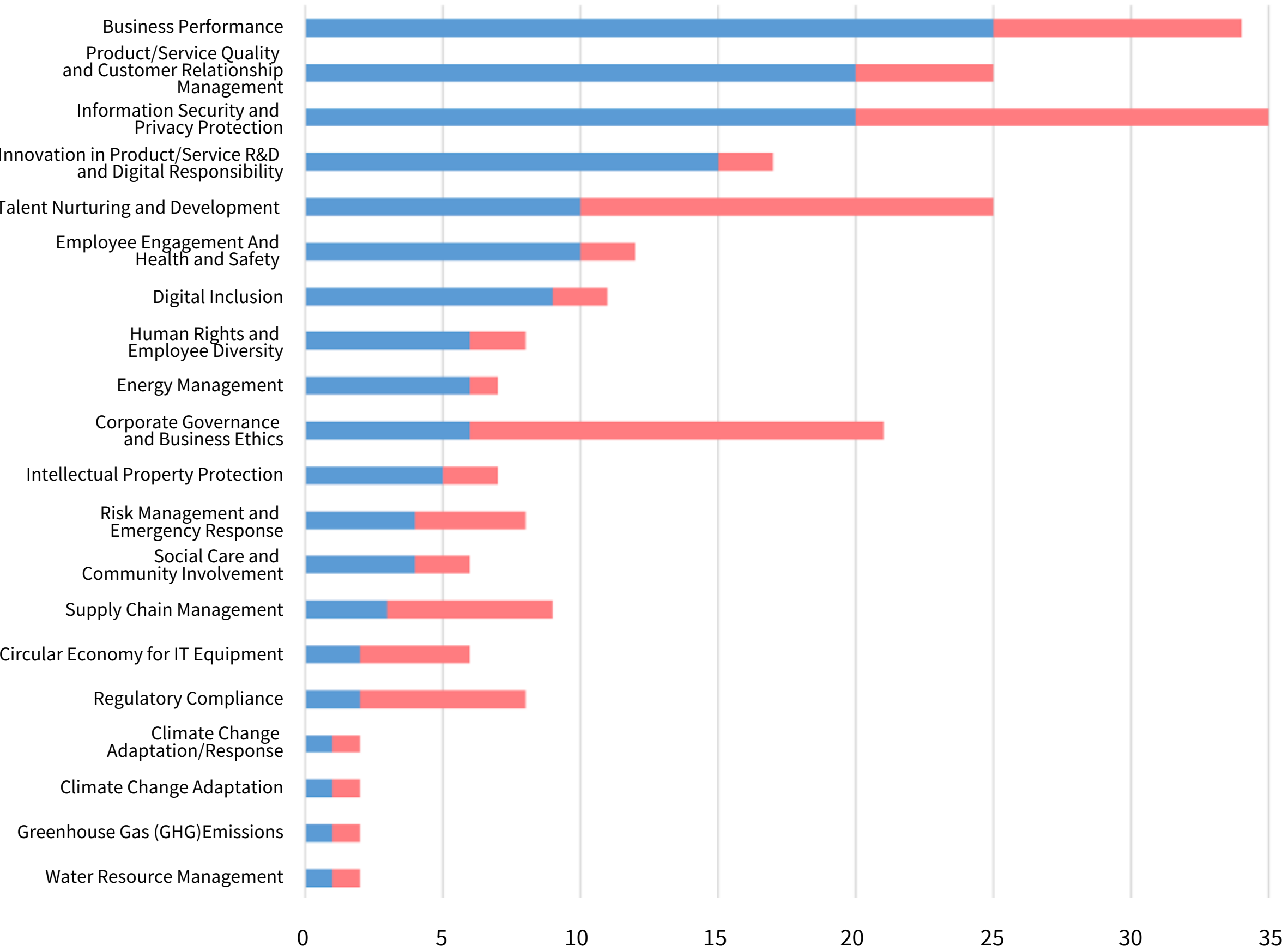
Each year, Nextlink’s Sustainable Development Office evaluates sustainability topics that may have significant impacts on stakeholders based on the impacts of the Company’s or Group’s operating activities, industry characteristics, and value chain. The assessment is conducted through stakeholder engagement and expert consultation in accordance with the materiality, completeness, and stakeholder inclusiveness requirements of GRI 3 under the 2021 GRI Standards. The Sustainable Development Committee is responsible for decision-making and reports stakeholder communications to the Board of Directors as needed. The detailed assessment process is as follows:

Step 1 Identify Key Topics	■ Summarize industry attributes: Review the Company’s business activities, business model, products or services, industry characteristics, and workforce profile to identify all relevant industry attributes. ■ Identify sustainability topics: In addition to material positive and negative events that occurred in the past, the Company considers potential risks and opportunities based on stakeholder feedback, global standards, industry standards, and peer benchmarks to comprehensively identify sustainability topics relevant to Nextlink. A review confirmed that there were no material changes in major operating activities, the industry environment, or the value-chain structure in 2025. Accordingly, the Company reviewed and updated the applicability of the 20 sustainability topics identified in the prior period.
Step 2 Determine Material Topics	■ Internal consultation and trend alignment: Although the Company did not repeat a large-scale stakeholder questionnaire survey this year, Nextlink reviewed the possible effects of regulatory trends, market changes, customer requirements, and operating conditions based on stakeholder feedback accumulated in the prior period and opinions from the Sustainable Development Committee and relevant executives. ■ Assess impact significance: In accordance with the materiality principles, management reassessed the actual and potential impacts of each topic on the economy, environment, and society, including human rights. Based on the two indicators of impact significance and likelihood, the Company confirmed that the risk levels of the topics did not differ materially from the prior year. ■ Rank and determine material topics: After considering operating stability and stakeholders’ long-term concerns, the Company selected the material topics for the period and reported the identification results to the Board of Directors for discussion and approval. Six material topics were identified.
Step 3 Report Information on Material Topics	■ The Sustainable Development Office identifies the international standards corresponding to each material topic, reviews the relevant management policies and goals, and collects annual data to ensure that all material sustainability information is fully disclosed in this Report, thereby comprehensively addressing the issue of stakeholder concerns. After the annual Sustainability Report is finalized, the Sustainable Development Committee reviews the content again and submits it to the Board of Directors for review and approval to avoid inappropriate or misleading disclosure.
Step 4 Ongoing Review	■ The Company conducts an annual review of the implementation of material-topic policies and target achievement. After identifying material topics for the next reporting period, it compares the topics with those of the prior period, investigates the reasons for any differences, and discloses the findings in the Report.

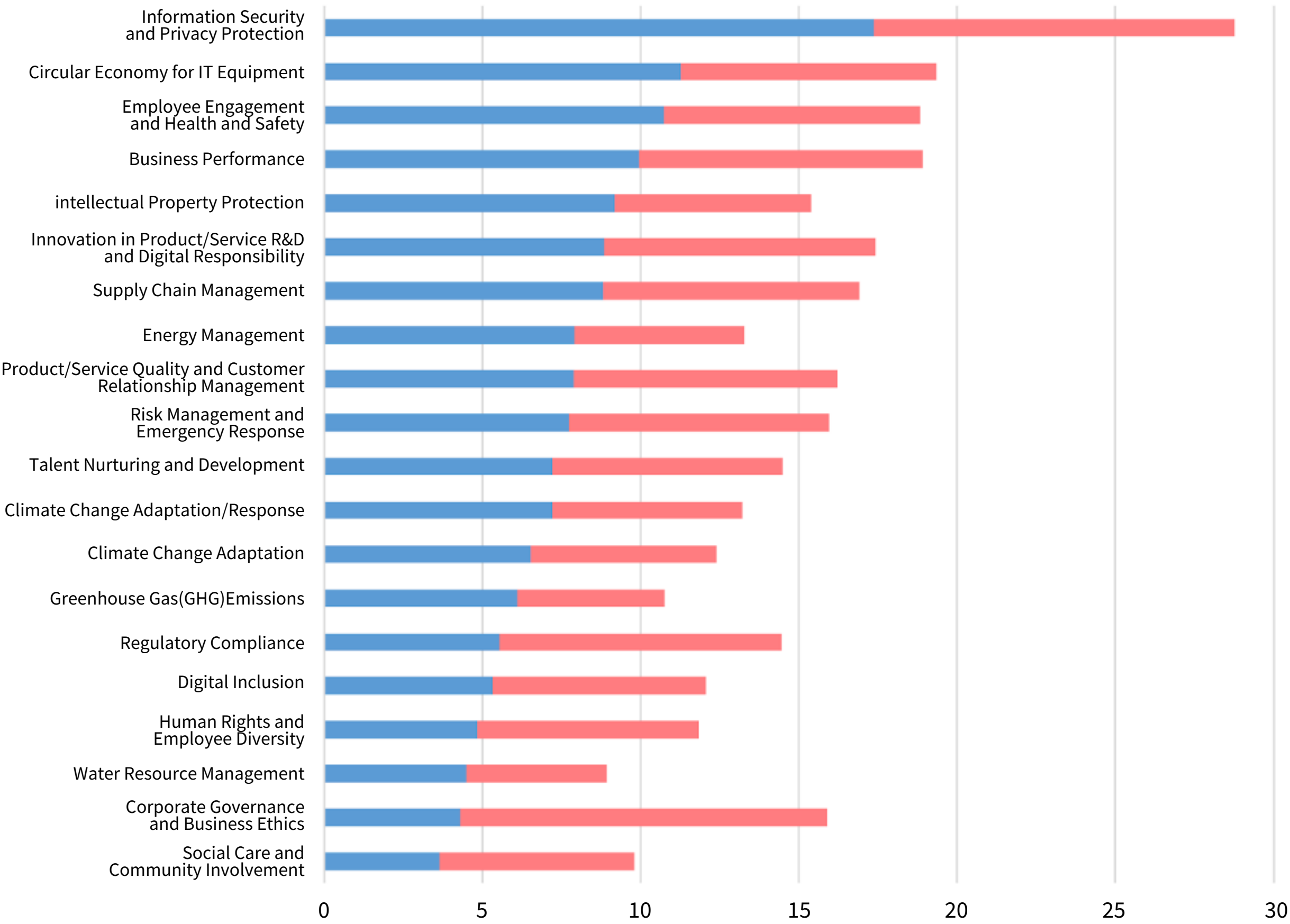
Materiality Identification Results

Pros Cons

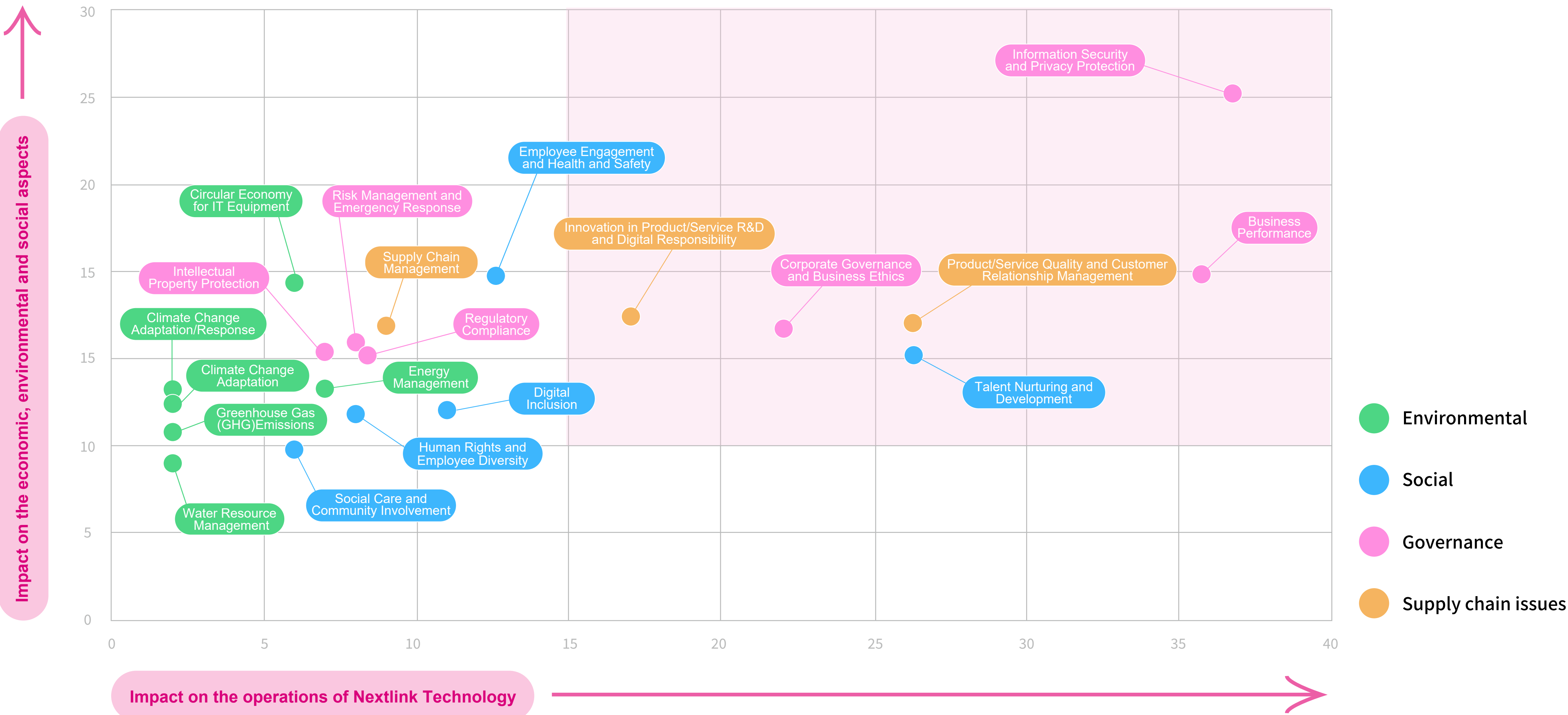
Impact on the operations of Nextlink Technology



Impact on the economic, environmental and social aspects



Material Topic Matrix



1.4.2 Management of Material Topic Impacts(GRI 2-12、2-13、2-15、3-2、3-3) Material Topic Management Strategies

The Board of Directors is the highest decision-making and supervisory body for Nextlink's material topic management. It assigns the Sustainable Development Office to manage material sustainability topics, including inventorying and reviewing management policies, proposing optimization and improvement recommendations, establishing diverse stakeholder communication channels, regularly consolidating stakeholder recommendations, evaluating the nature and impact of opinions, formulating response measures or guidelines, and reporting to the Board. The Board of Directors and the Sustainable Development Committee meet at least once a year to discuss material topic management and determine the sustainable development direction and strategic targets for the following year.

List of Material Topics - Impact Scopes and Target Performance in 2025.

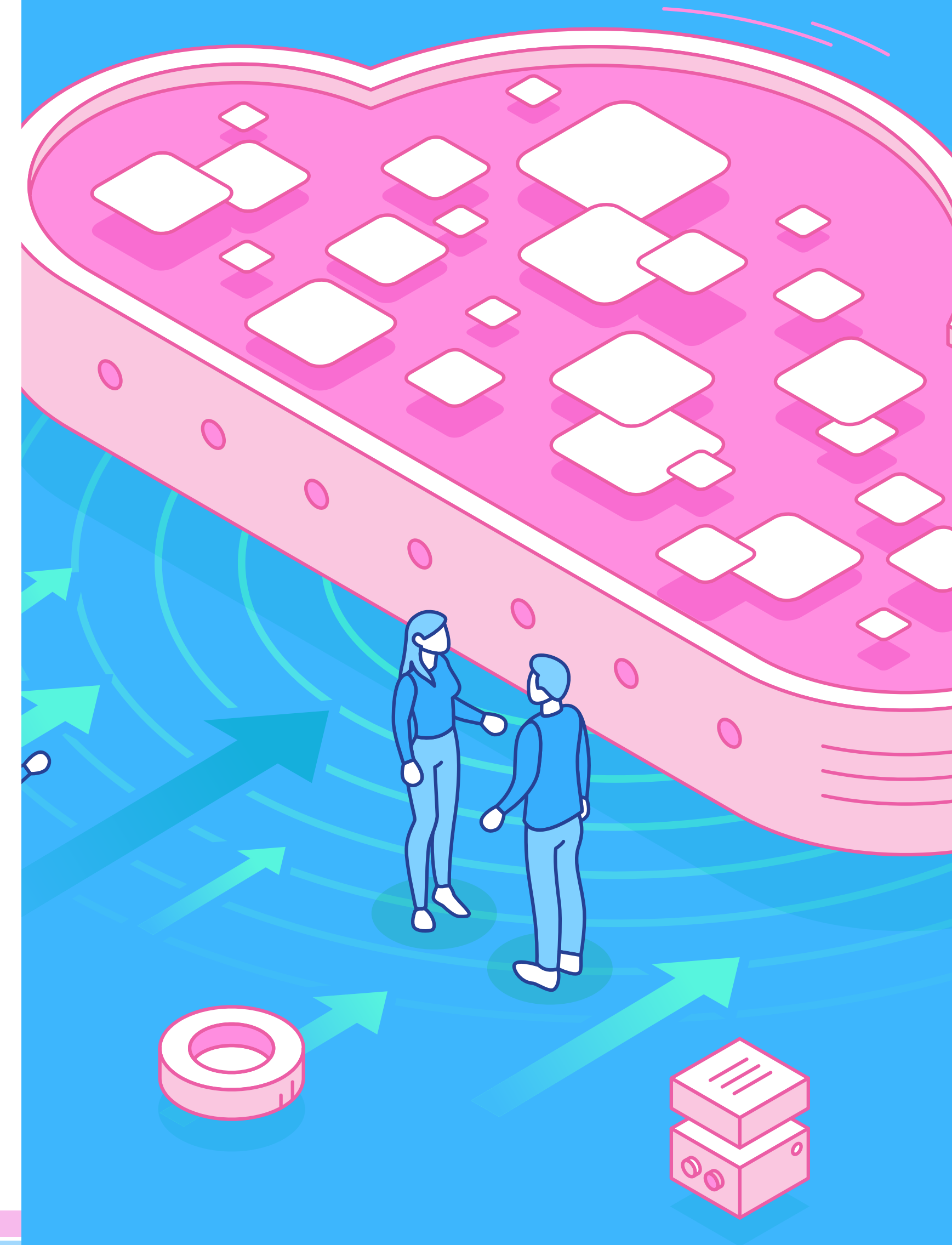
Material Topics	Corresponding GRI/SASB Topics	Impacts		Causes of Impact	Key Management Approaches	Action Plans	Corresponding Section of the Report
		Positive Impact	Negative Impact				
Operating Performance	GRI 201	- Ensure sound operations and maintain a stable market position - Enhance brand value - Increase shareholders' and investors' willingness to invest in the Company	Revenue fluctuations and project delays may damage the Company's image, constrain resources, and reduce competitiveness.	Impact of changes in the Company's own operations and the external environment	Continue strengthening multi-cloud service capabilities, cybersecurity, and cloud compliance, while diversifying industry coverage, professional services, and proprietary product development to reduce operating risks arising from dependence on a single market or service model.	Continue promoting cloud integration, professional services, and product development; expand customer application scenarios in finance, manufacturing, retail, and the public sector; and enhance service value through proprietary solutions such as AICOM® and LEMMA®.	2.2 Operating Performance 3.1.2 Information Security Management
Corporate Governance and Ethical Management	GRI 2-9 GRI 205 GRI 206 / Intellectual Property Protection and Competitive Conduct	- Ensure legal and compliant operations and reduce legal and financial risks arising from fraud or violations - Establish a sound management foundation and reinforce the Company's reputation for trust, integrity, and ethical conduct	Failure to plan for long-term sustainability and an excessive focus on short-term benefits may harm stakeholder interests and create legal risks.	The Company's own operations	Establish a compliant, transparent, and accountable governance structure through Board and functional-committee oversight, internal controls, ethical management rules, whistleblowing and grievance channels, and education and training.	Continue implementing the Ethical Corporate Management Best Practice Principles and the Code of Ethical Conduct, conducting anti-corruption awareness campaigns, and maintaining the whistleblowing and grievance mechanisms. In 2025, there were no confirmed incidents of corruption, material conflicts of interest, or legal proceedings related to anti-competitive conduct.	2. Corporate Governance and Ethical Management 3.1.1 Innovation and Anti-competitive Conduct
Talent Development	GRI 202 GRI 401 GRI 404 / Recruitment and Management of a Diverse, Global, and Skilled Workforce	- Support employee growth and improve employee satisfaction and retention - Strengthen organizational innovation and competitiveness and build the	- The loss of highly skilled talent may disrupt projects or reduce quality, increase personnel costs, and affect the Company's operations. - Rapid changes in technology and industry and diverse customer needs pose challenges to talent development.	The Company's own operations	Establish market-competitive remuneration and benefits, promote equal employment, career development, education and training, and diverse communication mechanisms, and strengthen employee retention and professional capabilities.	Continue providing new-hire training, technical courses, cybersecurity and personal-data training, management development, and subsidies for external certifications. Support long-term employee development through performance appraisals, career feedback, and employee communication mechanisms.	6. Employee Care
Information Security and Privacy Protection	GRI 418 / Information Privacy and Freedom of Expression; Information Security	- Ensure information integrity, availability, and confidentiality and maintain customer trust - Prevent improper information disclosure and protect customer privacy and rights	- Cyberattacks may cause service interruptions and damage the Company's reputation. - Personal data breaches may result in legal liability.	Impact of changes in the Company's own operations and the external environment	Continue strengthening information security and privacy protection based on the information security management system, risk assessment, vulnerability management, incident reporting, disaster recovery drills, personal data protection, and external certifications.	- Obtained ISO 27001:2022 certification - Obtained ISO 27701 Privacy Information Management certification in October 2025 - Conducted disaster recovery drills and maintained off-site backup. - No violation of customer privacy or loss of customer data that harmed customer rights occurred in 2025.	3.1.2 Information Security Management 3.1.3 Customer Privacy Protection
Innovative Product and Service R&D and Digital Responsibility	Company-defined Topic	- Enhance product competitiveness and market share and create new business opportunities and customer value - Continue growing in cloud-based digital services and enhance the Company's social image	- Insufficient innovation may result in technological obsolescence, lower customer satisfaction, increased data-security risks, and even legal proceedings. - Innovative products that fail to consider digital equity may cause social controversy and brand damage.	Impact of changes in the Company's own operations and the external environment	Deepen R&D capabilities and an innovation-oriented culture, continue investing in AI, big data, cloud applications, and cybersecurity technologies, and address digital responsibility, data protection, user experience, and AI application risks during product design and implementation.	Continue developing and applying the AICOM® Intelligent Cloud Management Platform and the LEMMA® Generative AI Enterprise Knowledge Agent Solution to help customers improve cloud resource management, knowledge management, AI implementation, and operating decision-making efficiency.	3.1 Product and Service Innovation, R&D, and Digital Responsibility 7.1.1 Social Participation Results
Product and Service Quality and Customer Relationship Management	Company-defined Topic	- Meet diverse customer needs, enhance user experience, and strengthen customer loyalty through products and services - Convert excellent service into positive feedback, enhance the Company's image, and create business opportunities	Failure to maintain service quality may lower customer satisfaction, cause customer attrition and negative reviews, weaken market competitiveness, and affect revenue and growth.	Impact of changes in the Company's own operations and the external environment	Continuously improve product and service quality and customer experience through quality-management systems, customer satisfaction surveys, service feedback mechanisms, technical support processes, and cross-departmental improvement tracking.	Continue maintaining the third-party management system certifications, such as ISO 9001 and ISO 27001, and collect customer feedback through customer satisfaction surveys, the LINE official account, email, and telephone. No material customer complaints occurred in 2025.	3.2 Customer Relationship Management

Note: This list of management policies outlines only key policies, strategies, and management objectives; for detailed management policies, please refer to the explanations in the respective chapters.

02

Corporate Governance and Ethical Management

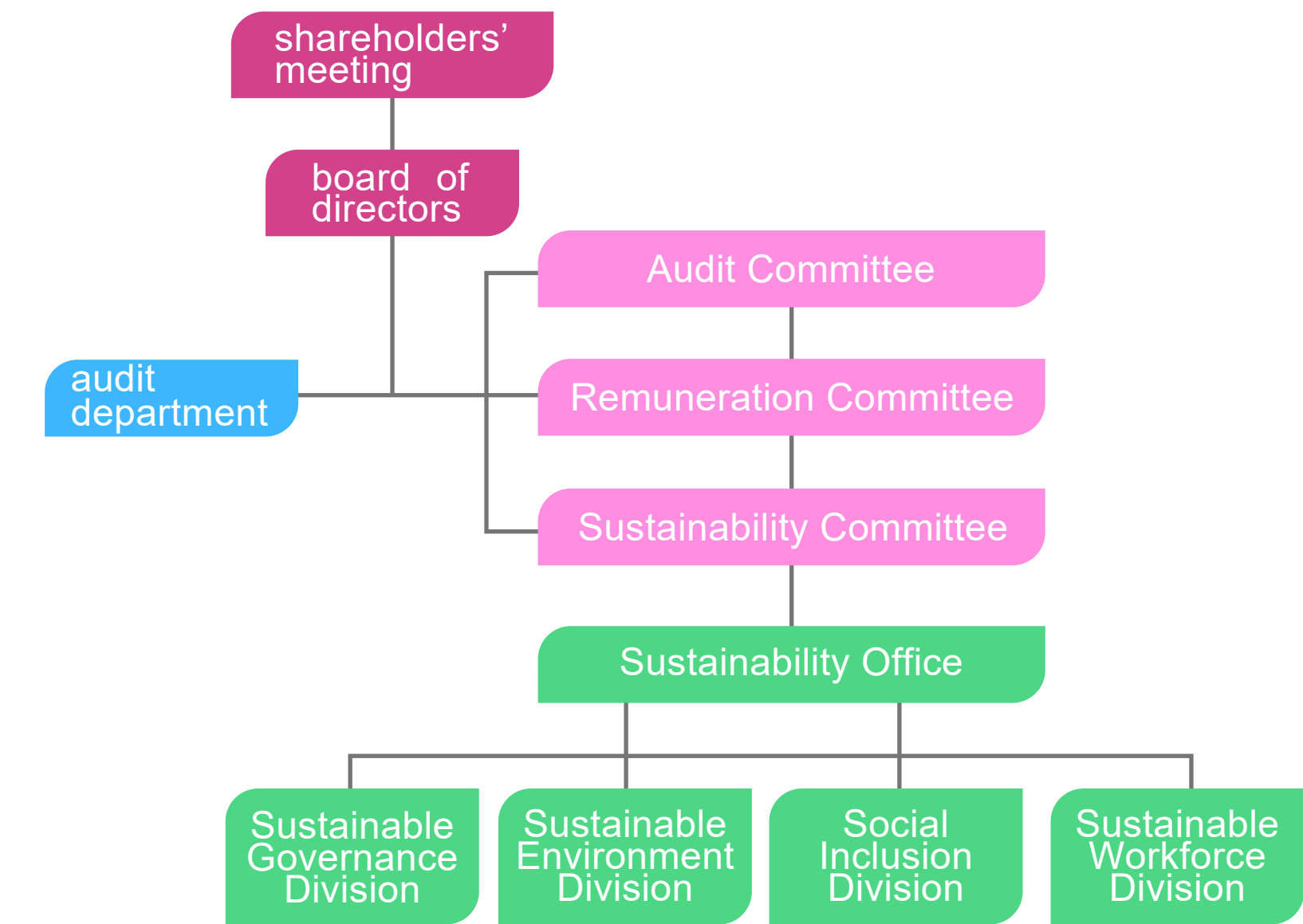
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2.1 Governance Structure

2.1.1 Governance Framework(GRI 2-9)

Nextlink is committed to sound governance and sustainable development. In accordance with the Company Act, the Securities and Exchange Act, and other applicable laws and regulations, the Company has established a transparent, accountable, and effective corporate governance structure. The shareholders' meeting is the Company's highest authority, and shareholders elect directors to form the Board of Directors. The Board is the Company's highest governance body and is responsible for overall operating decisions. Functional committees under the Board include the Audit Committee, Remuneration Committee, and Sustainable Development Committee. The Audit and Remuneration Committees are composed entirely of independent directors, while the Sustainable Development Committee consists of two independent directors and one external sustainability expert. The Chief Sustainability Officer coordinates the Sustainable Development Office, strengthening oversight, checks and balances, and the fairness of decision-making. All directors, including independent directors, are elected by shareholders, demonstrating the Company's emphasis on shareholder participation and governance transparency and putting the core values of corporate governance into practice.



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

The Board of Directors is Nextlink's highest governance body and is responsible for supervising and deciding the Company's overall operating strategy, risk management, internal control, and sustainable development direction. The Board operates in accordance with the Articles of Incorporation and the Rules for Election of Directors. Directors are elected under a candidate nomination system, serve three-year terms, and are accountable to the shareholders' meeting.

As of the disclosure date, the Board consisted of eight directors, including four independent directors, representing 50% of the Board and exceeding statutory requirements. Three directors were female, representing 37.5%. Board members have professional backgrounds in cloud technology, information security, business management, finance and accounting, risk management, and international markets, enabling them to advise and oversee management from the perspectives of industry development, financial supervision, and corporate governance.

To enhance the division of governance responsibilities, the Board has established the Audit Committee, Remuneration Committee, and Sustainable Development Committee. The Audit Committee oversees financial reporting, internal control, and risk management. The Remuneration Committee reviews remuneration systems for directors and managers. The Sustainable Development Committee reviews sustainability policies, annual plans, sustainability disclosures, and the Sustainability Report and reports regularly to the Board to ensure that sustainability topics are incorporated into operating decisions and oversight mechanisms.

In principle, the Company holds Board meetings quarterly. Six Board meetings were held in 2025, with an average attendance rate of 97.92%. For director attendance and agenda items, please refer to **Nextlink's 2025 Annual Report**.

Information on Nextlink's Board Members

Titles	Names	Genders	Ages		Tenure as an Independent Director		Concurrent Employee of the Company	Highest Academic Qualification	Main Experience
			Age 51-60	Age 61-70	Less than 3 Years	3-9 Years			
Chair-person	New Century Info-Comm Tech Co., Ltd. Representative: Ching Chee	Female		✓				Ph.D. in Management Information Systems, Purdue University, U.S. M.S. in Management Information Systems, University of South Carolina, U.S. B.A. in International Business, National Taiwan University Vice President, Technology Development, AT&T	President/Director, Far EasTone Telecommunications Co., Ltd. Chairperson and President, Far Eastern Info Service (Holding) Ltd. Chairperson, Arcoa Communication Co., Ltd. Chairperson, Prime EcoPower Co., Ltd. Chairperson, Yuanshi Digital Technology Co., Ltd. Chairperson, Ideaworks Entertainment Co., Ltd. Chairperson, Field Delivery Service Co., Ltd. Chairperson, Ju Liu Platform Technology Co., Ltd. Chairperson, InSynerger Technology Co., Ltd. President/Director, New Century InfoComm Tech Co., Ltd. Director, Far Eastern Department Stores Co., Ltd. Director, Pacific SOGO Department Stores Co., Ltd. Director, Ding Ding Integrated Marketing Service Co., Ltd. Director, Far Eastern Electronic Toll Collection Co., Ltd. Director, FETC INTERNATIONAL CO., LTD.

Titles	Names	Genders	Ages		Tenure as an Independent Director		Concurrent Employee of the Company	Highest Academic Qualification	Main Experience		
			Age 51-60	Age 61-70	Less than 3 Years	3-9 Years					
Director	New Century Info-Comm Tech Co., Ltd. Representative: Philip/Shih-Yuan Tseng	Male	✓					M.S. in Industrial Engineering, Lehigh University, U.S. Executive Vice President, Northeast Asia, Ericsson General Manager, China Mobile National Business Division President, Ericsson Taiwan	Executive Vice President, Far EasTone Telecommunications Co., Ltd. Chairperson, New Prosperity Resources Co., Ltd. Chairperson, INFORMATION SECURITY SERVICE DIGITAL UNITED INC. Chairperson, Digital United (Cayman) Ltd. Chairperson, Digital United Information Technology (Shanghai) Inc.	Director, New Century InfoComm Tech Co., Ltd. Director, Field Delivery Service Co., Ltd. Director, Sino Lead Enterprise Limited. Director, Far Eastern Electronic Toll Collection Co., Ltd. Director, Prime EcoPower Co., Ltd. Director, FETC INTERNATIONAL CO., LTD.	Manager, System Integration Branch, Far EasTone Telecommunications Co., Ltd. Manager, Kaohsiung Branch, New Prosperity Resources Co., Ltd. Director, Microfusion (HK) Technology Co., Ltd. Director, MICROFUSION TECHNOLOGY (MY) SDN. BHD. Director, NEXTLINK (SG) TECHNOLOGY PTE. LTD.
Director	New Century Info-Comm Tech Co., Ltd. Representative: Sharon/Hsiu-Ying Lin	Female		✓				M.S. in Finance, University of Wisconsin, U.S. Manager of General Products, Vishay Taiwan	Chief Financial Officer and Executive Vice President, Far EasTone Telecommunications Co., Ltd. Chairperson, Microfusion Technology Co., Ltd. Chairperson, New Diligent Co., Ltd. Director, Data Express Infotech Co., Ltd. Director, Far Eastern Info Service (Holding) Ltd. Supervisor, INFORMATION SECURITY SERVICE DIGITAL UNITED INC. Director, Digital United (Cayman) Ltd.	Director, Far Reach Entertainment Co., Ltd. Supervisor, Yuanshi Digital Technology Co., Ltd. Supervisor, Arcoa Communication Co., Ltd. Supervisor, New Century InfoComm Tech Co., Ltd. Supervisor, New Prosperity Resources Co., Ltd. Supervisor, Yuan Cing Co., Ltd. Supervisor, Ju Liu Platform Technology Co., Ltd. Supervisor, Prime EcoPower Co., Ltd. Supervisor, Digital United Information Technology (Shanghai) Inc.	Supervisor, Far EasTone Insurance Agency Co., Ltd. Supervisor, IDEAWORKS Entertainment Co., Ltd. Supervisor, Mission Entertainment Co., Ltd. Supervisor, Field Delivery Services Co., Ltd. Supervisor, Ding Ding Integrated Marketing Service Co., Ltd. Supervisor, Far Eastern Electronic Toll Collection Co., Ltd. Supervisor, FETC INTERNATIONAL CO., LTD.
Director	Avalion Enterprises Limited (BVI) Representative: Shasta/Kuan-Sheng Ho	Male	✓				✓	Master of IMBA, San Diego State University, U.S. Asia-Pacific Manager, TILGIN, Sweden Head of Sales, Microelectronics Business Division, Ammo	President of the Company Person in Charge, Avalion Enterprises Limited (BVI) President/Director, Microfusion Technology Co., Ltd. President/Director, Nextlink Technology (HK) Limited President, Microfusion (HK) Technology Co., Ltd.	Supervisor, Shanghai Nextlink Information Technology Co., Ltd. President/Director, MICROFUSION TECHNOLOGY (MY) SDN. BHD. President/Director, NEXTLINK (SG) TECHNOLOGY PTE. LTD. Chairperson, Hua Fu Tong Investment Co., Ltd. Director, Golden Peacock Industrial Co., Ltd.	
Independent Director	I-Peng Shu	Male		✓	✓			M.S. in Computer Science, Graduate Institute of Computer Science, National Taiwan University B.S. in Electrical Engineering, St. John's University Executive Vice President, Information Technology Group, Far EasTone Telecommunications Co., Ltd. Vice President, KG Telecommunications Co., Ltd. Vice President, Network & Telecommunications, Citibank Manager of Information Technology Department, Hewlett-Packard Taiwan Information Technology Ltd. Information Engineer, Nan Shan Life Insurance Co., Ltd.	Honorary Information Technology Consultant, Taipei KindredPlus Elderly Care and Support Foundation		
Independent Director	Chih-Hung Lu	Male	✓		✓			M.S in Institute of Electronics, National Yang Ming Chiao Tung University B.S. in Department of Electrical Engineering, Tatung University Consultant, The CID Group Ltd. Executive Vice President, PixArt Imaging Inc. Director, King Yuan Electronics Co., Ltd. Corporate Director, Feature Integration Technology Inc. Independent Director, Hycon Technology Corporation Senior Consultant, International Data Corporation (IDC)	Senior Advisor, CDIB Capital Group		

Titles	Names	Genders	Ages		Tenure as an Independent Director		Concurrent Employee of the Company	Highest Academic Qualification	Main Experience
			Age 51-60	Age 61-70	Less than 3 Years	3-9 Years			
Independent Director	Hui-Lin Tsao	Female		✓	✓			Certified Public Accountant, R.O.C. M.S. in Accounting, Graduate Institute of Accounting, National Chengchi University B.A. in Accounting, National Taiwan University Chief Consultant, Zhan Yu Management Consulting Co., Ltd. Vice President and CFO, Arcoa Communication Co., Ltd. Finance Associate Vice President, Far EasTone Telecommunications Co., Ltd. Department Head, Walsin Lihwa Corporation Manager, Deloitte & Touche	Person in Charge, An Hui Management Consulting Co., Ltd.
Independent Director	Shih-Tzu Pao	Male		✓	✓			M.S., New Jersey Institute of Technology, U.S. M.S., Graduate Institute of Health Policy and Management, National Taiwan University B.S. in Department of Computer Science, Tamkang University Vice President & Group CIO, Hon Hai Precision Industry Co., Ltd. Global CIO, ASUSTeK Computer Inc. Information Director, Synnex Information Technologies (USA), Inc. Information Director, First International Computer (USA) Inc. Information Director, First International Computer, Inc.	Director, U-an Co., Ltd.

Note 1: If the Chairperson and President or equivalent senior executive are the same person, or are spouses or first-degree relatives, the Company must provide relevant information explaining the reasons, rationality, and necessity of this arrangement, as well as the measures taken to address it, such as increasing the number of independent directors and ensuring that a majority of directors do not concurrently serve as employees or executives.

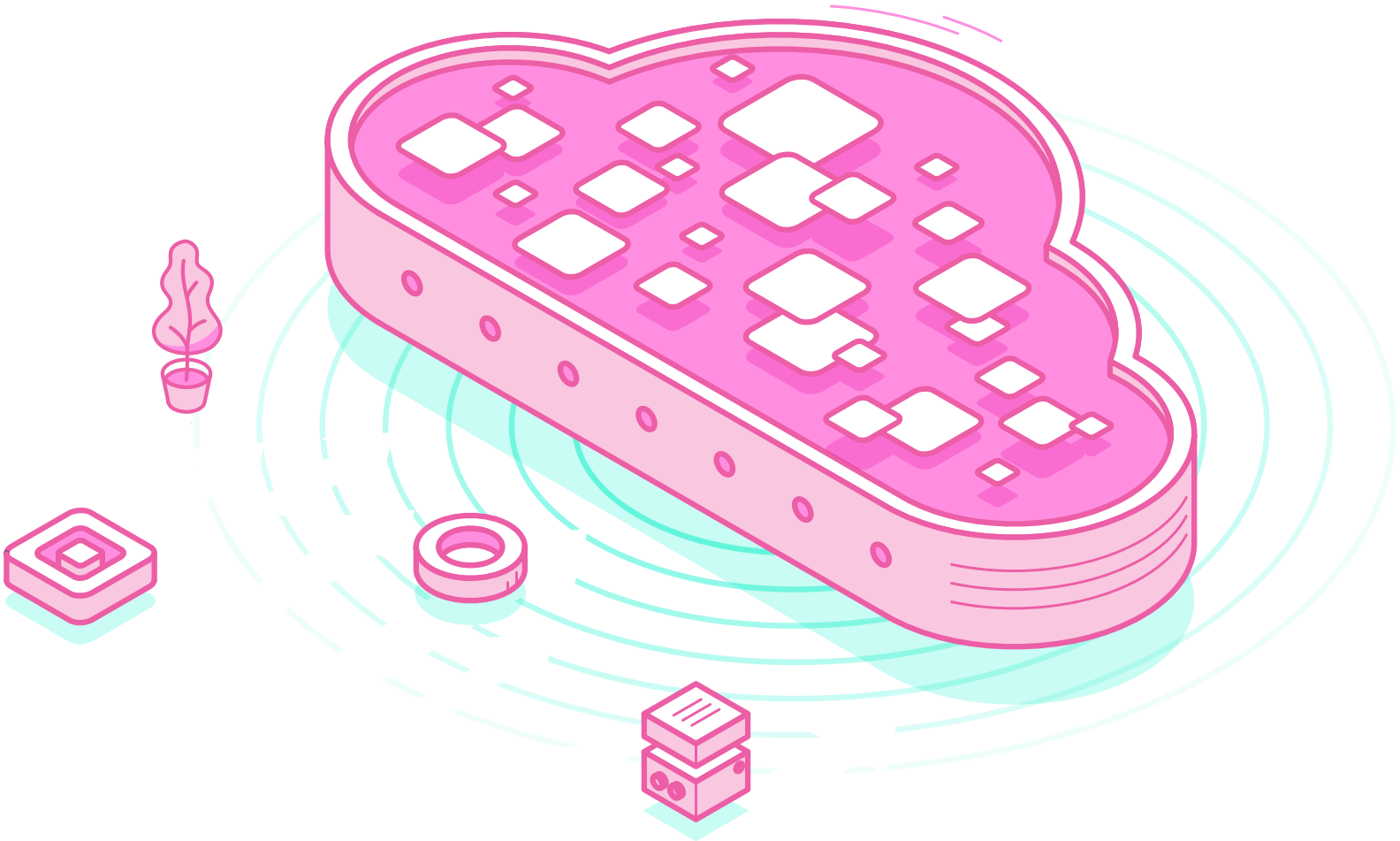
Note 2: Shareholdings are based on the shareholders' register.

Note 3: Independent Director Mr. Pao, Shih-Tzu was elected on June 17, 2024, for a term through November 6, 2026. Effective July 1, 2025, New Century InfoComm Tech Co., Ltd. appointed Mr. Tseng, Shih-Yuan as its representative director, replacing Ms. Li, He-Yin.

Board Diversity Policies (GRI 405-1 a.)

To strengthen the Board's structure, the Company considers each director's professional expertise and gender diversity when selecting Board members.

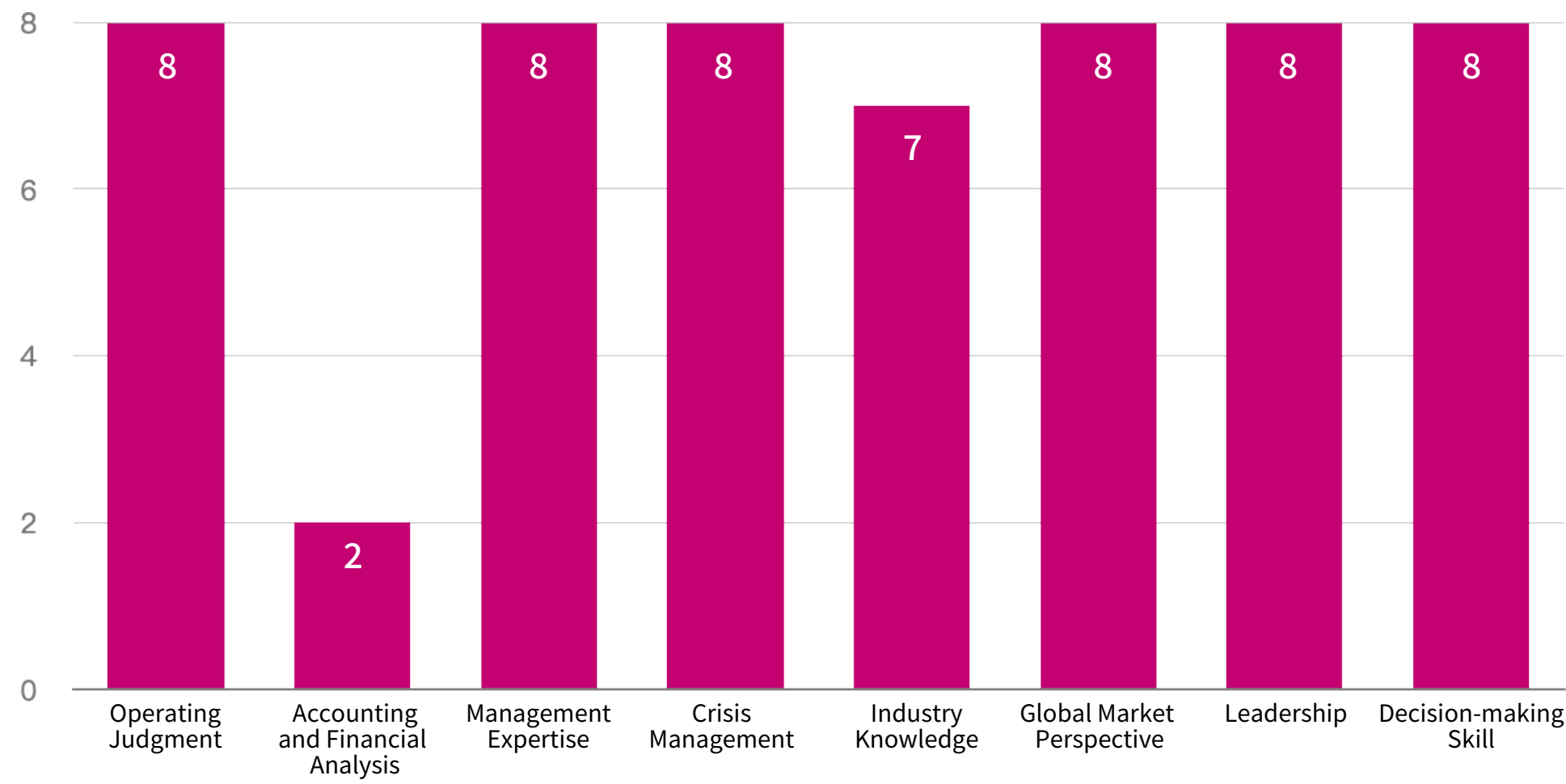
Items	Diversity Policy Objectives	Implementation Results
Professional Expertise	The Board should include expertise in law, accounting, industry, finance, marketing, technology, and other professional and industry knowledge required for the Company's business, with at least one member in each relevant area, to achieve complementary oversight and maximize shareholder value.	All eight directors possess operating judgment and business management capabilities. They also have crisis-management capabilities and strong international market perspectives and leadership. They demonstrate professional decision-making expertise. Two directors have expertise in accounting and financial analysis. Six directors have professional knowledge of the Company's industry. Industry expertise.
Gender Equality	The target is for female directors to represent at least one-third of all directors.	Three of the eight directors are female, representing 37.5%.
Independence	Independent directors shall represent at least one-third of all Board seats.	Four of the eight directors are independent directors, representing 50%.



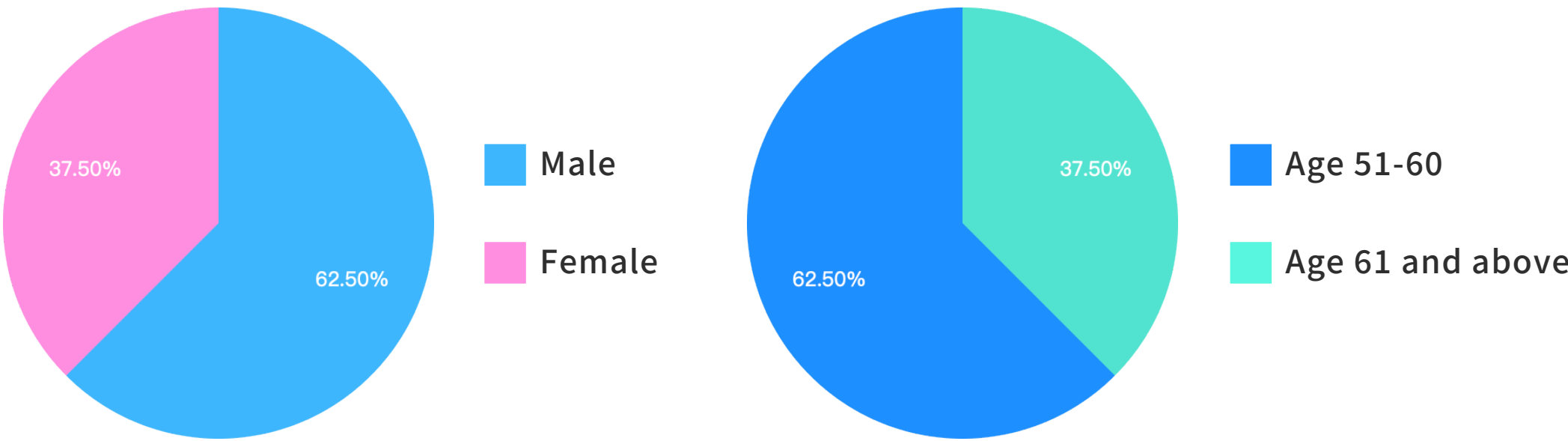
Diversity of Board Member Backgrounds

Names	Professional Expertise and Industry Experience							
	Operating Judgment	Accounting and Financial Analysis	Business Management	Crisis Management	Industry Knowledge	International Market Perspective	Leadership	Decision-making Ability
New Century InfoComm Tech Co., Ltd. Representative: Chi Ching	•		•	•	•	•	•	•
New Century InfoComm Tech Co., Ltd. Representative: Shih-Yuan Tseng	•		•	•	•	•	•	•
New Century InfoComm Tech Co., Ltd. Representative: Hsiu-Ying Lin	•	•	•	•	•	•	•	•
Avalion Enterprises Limited (BVI) Representative: Kuan-Sheng Ho	•		•	•	•	•	•	•
I-Peng Shu	•		•	•	•	•	•	•
Chih-Hung Lu	•		•	•	•	•	•	•
Hui-Lin Tsao	•	•	•	•		•	•	•
Shih-Tzu Pao	•		•	•	•	•	•	•

Directors’ Competencies and Experience (Unit: Persons)



Genders and Age Distributions of Directors



Continuing Education for Directors (GRI 2-17)

Nextlink arranges continuing education courses for directors each year, focusing on professional skills and knowledge and sustainability-related topics to enhance the ability of directors and the Company to respond to operating impacts. To keep independent directors informed of Company-related matters, revenue announcements and relevant industry news are reported before regular Board meetings. The content of Company reports is also enhanced based on feedback from the annual self-assessment of independent directors. Director training is arranged based on independent directors’ needs and the Company’s annual strategic priorities.

Continuing Education of Directors in 2025

Titles	Names	Dates of Appointment	Training Dates		Organizers	Course Titles	Training Hours	Total Training Hours for the Year	Re-marks
			Start	End					
Representative of a Corporate Director Representative	Chi Ching	2024/04/30	2025/06/04	2025/06/04	Taiwan Academy of Banking and Finance	Corporate Responses to U.S. Tariff Policy and Supply Chain Restructuring	3.0	6.0	
Representative of a Corporate Director Representative	Chi Ching	2024/04/30	2025/11/21	2025/11/21	Taipei Foundation of Finance	Corporate Governance from a Legal Perspective: Operating Risks and Responsibilities Directors and Supervisors Must Understand	3.0		
Representative of a Corporate Director Representative	Hsiu-Ying Lin	2023/11/07	2025/06/04	2025/06/04	Taiwan Academy of Banking and Finance	Corporate Responses to U.S. Tariff Policy and Supply Chain Restructuring	3.0	6.0	
Representative of a Corporate Director Representative	Hsiu-Ying Lin	2023/11/07	2025/08/01	2025/08/01	Taiwan Corporate Governance Association	Directors' and Supervisors' Responsibilities from an International Perspective: Foreign Investor Voting Practices, Corporate Control, and Shareholder Activism	3.0		
Representative of a Corporate Director Representative	Shih-Yuan Tseng	2025/07/01	2025/07/09	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6.0	12.	
Representative of a Corporate Director Representative	Shih-Yuan Tseng	2025/07/01	2025/09/08	2025/09/08	Taiwan Project Management Association	Corporate Digital Transformation and Digital Governance	3.0		
Representative of a Corporate Director Representative	Shih-Yuan Tseng	2025/07/01	2025/10/01	2025/10/01	Taiwan Academy of Banking and Finance	Enterprise AI Transformation	3.0		
Representative of a Corporate Director Representative	Kuan-Sheng Ho	2023/11/07	2025/06/23	2025/06/23	Chinese Financial Development Association	The AI Era: Opportunities and Challenges in Intelligent Enterprise Transformation	3.0	6.0	
Representative of a Corporate Director Representative	Kuan-Sheng Ho	2023/11/07	2025/07/09	2025/07/09	Chinese Financial Development Association	The Impact of Trump 2.0 on the Global Economy	3.0		
Independent Director	Hui-Lin Tsao	2023/11/07	2025/03/27	2025/03/27	National Federation of Certified Public Accountant Associations of the R.O.C.	Emerging Trends, Cases, and Prevention of Financial Crime in Anti-Money Laundering	3.0	6.0	
Independent Director	Hui-Lin Tsao	2023/11/07	2025/06/04	2025/06/04	Taiwan Academy of Banking and Finance	Corporate Responses to U.S. Tariff Policy and Supply Chain Restructuring	3.0		
Independent Director	I-Peng Shu	2023/11/07	2025/04/10	2025/04/10	Securities and Futures Institute	U.S.-China Economic and Taiwan Industry Outlook after the U.S. Election	3.0	6.0	
Independent Director	I-Peng Shu	2023/11/07	2025/04/16	2025/04/16	Securities and Futures Institute	Intellectual Property Management - Focusing on Patents and Trade Secrets	3.0		
Independent Director	Chih-Hung Lu	2023/11/07	2025/05/08	2025/05/08	Accounting Research and Development Foundation	Internal Audit and Internal Control Practices for Employee Reward Systems	6.0	6.0	
Independent Director	Shih-Tzu Pao	2024/06/17	2025/07/29	2025/07/29	Taipei Exchange	2025 Briefing on Insider Shareholding Requirements for Emerging-Stock and Listed Companies	3.0	6.0	
Independent Director	Shih-Tzu Pao	2024/06/17	2025/08/20	2025/08/20	Taiwan Project Management Association	AI Trend Analysis and Corporate Risk Management Strategies	3.0		

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

Analysis of the proportion of remuneration paid to the Company’s directors, supervisors, presidents, and vice presidents over the past two fiscal years relative to the Company’s parent-company-only net profit (loss) after tax.

Years Items	Total Remuneration as a Percentage of Net Profit (Loss) after Tax			
	2024		2025	
	The Company	All Companies Included in the Financial Statements	The Company	All Companies Included in the Financial Statements
Director	6.60%	6.60%	8.0%	8.0%
Supervisor				
President and Vice Presidents	19.39%	25.09%	12.68%	15.88%

- Policies, Standards, and Components of Remuneration; Procedures for Determining Remuneration; and Linkage to Operating Performance and Future Risks**
- Managerial remuneration consists primarily of salary and bonuses. Salary is determined based on job responsibilities, the overall environment, and market levels to reflect duties and performance. Bonuses are determined based on managers’ achievement of performance targets, contribution, and the Company’s overall operating results. Remuneration is determined in accordance with the Articles of Incorporation and relevant internal rules. Where the Company is profitable, directors’ and employees’ remuneration is allocated in accordance with the Articles; however, any accumulated losses must first be covered.
 - Managerial remuneration is linked to the Company’s operating performance and individual performance. Assessment factors include financial indicators such as revenue, gross profit, and net income, as well as achievement of individual performance indicators, adherence to corporate culture, and participation in sustainability initiatives. The Company also reviews remuneration standards, structures, and systems as appropriate in light of actual operating conditions, regulatory changes, and future risks, so as not to encourage managers to take actions beyond the Company’s risk tolerance in pursuit of remuneration.

Resignation and Retirement Policies for Directors and Senior Management

The notice period for resignation of Nextlink’s directors and senior management is determined in accordance with the local laws and regulations. The number of days’ notice and severance calculation are the same as for other employees. No additional payments or in-kind benefits are provided to departing directors or senior managers other than statutory severance.

Linkage of Directors’ and Senior Management Remuneration to ESG Performance

Directors’ remuneration is currently not directly linked to ESG performance indicators, as related measurement mechanisms are still under development. Managerial remuneration considers both business performance and sustainability responsibilities, including participation in ESG matters and sustainability initiatives. The Company will progressively enhance ESG performance indicators and remuneration linkage mechanisms in line with its sustainability priorities.

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

The Company has established the Regulations Governing Performance Evaluation of the Board of Directors and conducts annual performance assessments of the Board, individual directors, and functional committees. An external professional, independent institution, or team of external experts and scholars conducts an assessment at least once every three years. The 2025 internal self-assessment results were reported to the Board on February 24, 2026. Five questionnaires covering the Board, individual directors, the Audit Committee, the Remuneration Committee, and the Sustainable Development Committee were completed in writing by all eight directors, including independent directors.

The Board Performance Self-Assessment Questionnaire covers five dimensions. All eight directors, including independent directors, completed the self-assessment, with the results shown below:

Table 1. Board Performance Self-Assessment Results

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

The Individual Director Performance Self-Assessment Questionnaire covers six dimensions. All eight directors, including independent directors, completed the self-assessment, with the results shown below:

Table 2. Individual Director Performance Self-Assessment Results

Self-Assessment Items	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 Relationship Management and Communication	3	5
Professional Development and Continuing Education of Directors	3	5
Internal Control	3	5
Total Questions/Average Score	23	4.99

Management of Conflicts of Interests (GRI 2-15)

The Rules of Procedure for Board Meetings and the charters of the Audit Committee, Remuneration Committee, and Sustainable Development Committee contain conflict-of-interest recusal provisions. If an agenda item involves a director’s own interests, those of the director’s spouse or relatives within the second degree of kinship, or a company over which the director exercises control, the director must disclose the relationship at the meeting. Where the matter may harm the Company’s interests, the director may not participate in discussion or voting, must recuse from both, and may not exercise another director’s voting rights by proxy. The director’s name, the material details, and the recusal are recorded in the minutes. Directors and managers must also complete annual related-party transaction declarations, with the results reported to the Audit Committee.

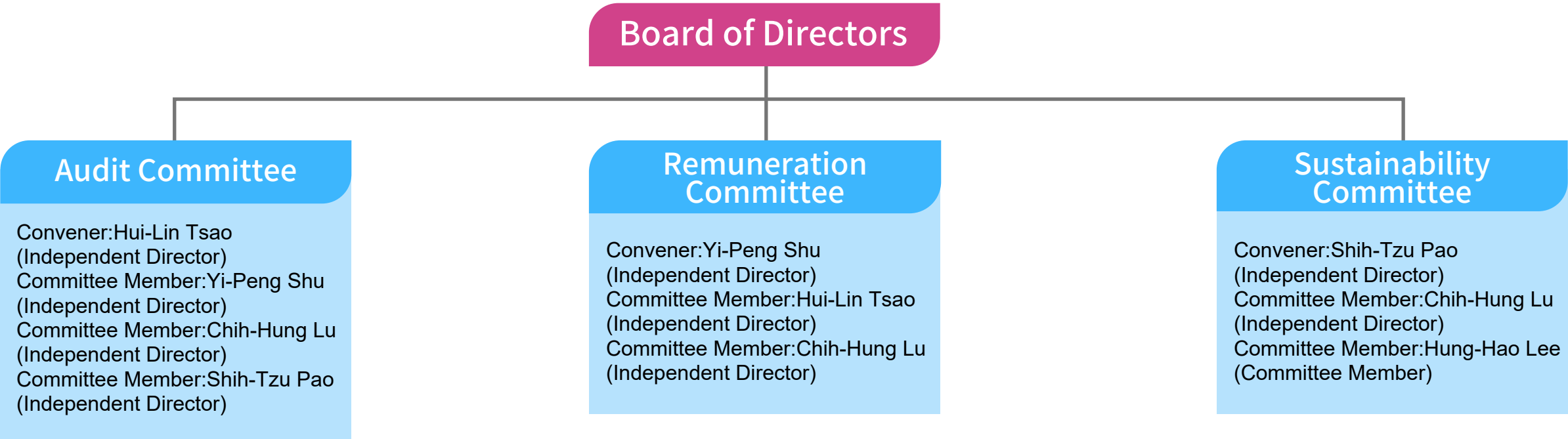
In addition, the Company has established the Code of Ethical Conduct, Procedures for Ethical Corporate Management and Guidelines for Conduct, the Employee Code of Ethics, and related oversight and grievance mechanisms. No material conflicts of interest occurred at Nextlink as of the end of 2025.

2.1.2 Functional Committees(GRI 2-9 、2-16)

To effectively fulfill the functions of the Board and improve decision-making quality, the Company has established the Audit Committee, Remuneration Committee, and Sustainable Development Committee under the Board according to their respective powers and functions. These committees discuss material resolutions and key economic, environmental, social, and risk matters. The committees are composed of independent directors or include management participation, enabling forward-looking, objective, and comprehensive decisions and recommendations, effective independent oversight, and checks and balances. All matters are reported to and discussed by the Board. Any director or corporate entity represented by a director that has an interest in a matter must recuse. Certain matters are also reported to and discussed by the shareholders’

In 2025, the Company held two meetings to communicate material matters.

Meeting Dates	Nature of Meeting	Agenda Items	Key Reports and Specific Recommendations
May 12, 2025	Board of Directors	Approved the appointment of members to the Sustainability Committee.	In response to the Company’s sustainable development and related staffing plans, Ms. Shu-Hui Ho resigned from her position as a member of the Sustainable Development Committee effective immediately to focus on sustainability matters. Mr. Hung-Hao Lee was appointed as a member of the Committee. Mr. Lee possesses professional knowledge and competence in corporate sustainability and is qualified to oversee the steady advancement and execution of the Company’s sustainability work.
August 4, 2025	Board of Directors	Approved the Company’s 2024 Sustainability Report.	Approved the Company’s 2024 Sustainability Report.



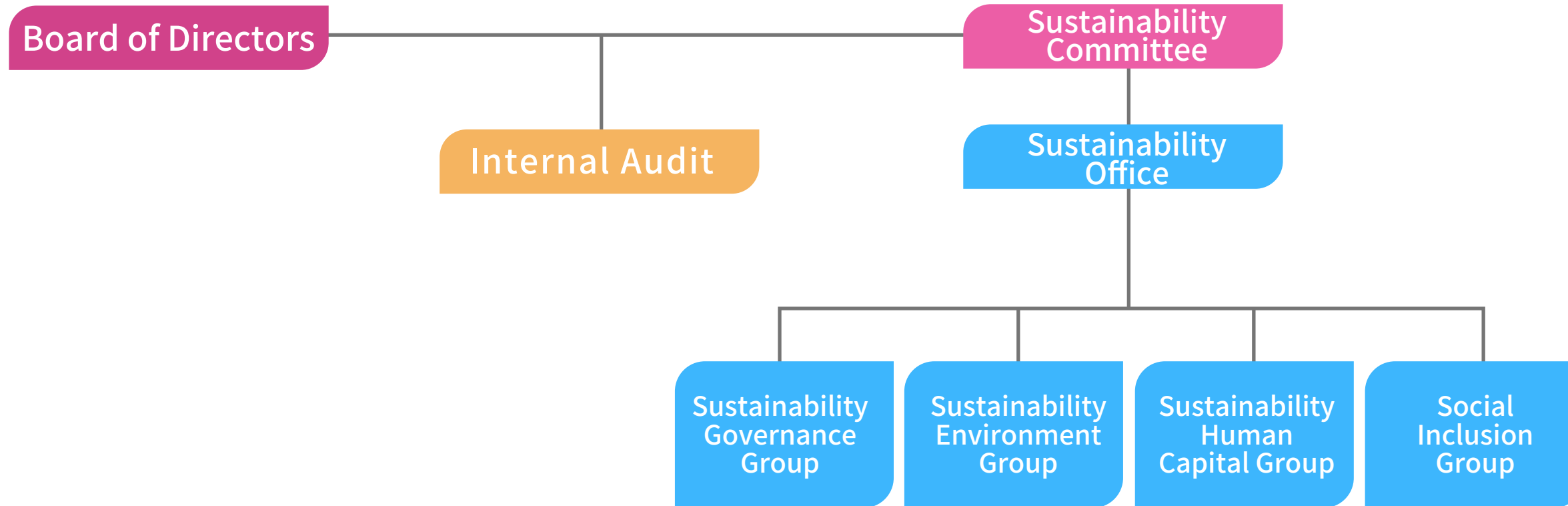
Functional Committees	Meetings Held		Attendance Rate (Including Attendance in Person and by Proxy)
	Number of Meetings Required under the Committee Charter	Number of Meetings Held in 2025	
Audit Committee	4	5	100%
Remuneration Committee	2	2	100%
Sustainable Development Committee	1	1	100%

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

Nextlink has established a Sustainable Development Committee under the Board of Directors as the Company’s highest dedicated sustainability governance body. It is responsible for reviewing and overseeing sustainable development policies, annual plans, strategic direction, and sustainability disclosures. Under the Committee Charter, members are appointed by resolution of the Board and must possess professional knowledge and competence related to corporate sustainability. In 2025, the Committee consisted of two independent directors and one external sustainability expert to strengthen independent oversight and professional review of sustainability matters.

The primary responsibilities of the Committee include formulating, promoting, and strengthening the Company’s sustainable development policies, annual plans, and strategies; reviewing, tracking, and revising implementation and performance; overseeing sustainability disclosures and reviewing the Sustainability Report; and supervising implementation of the Sustainable Development Best Practice Principles and other sustainability-related work resolved by the Board. The Committee meets at least once annually and reports sustainability implementation regularly to the Board, enabling the Board to oversee material sustainability topics, climate-related risks and opportunities, and progress toward sustainability targets.

At the operational level, the Sustainable Development Office has been set up under the Committee and is coordinated by the Chief Sustainability Officer. Based on functional responsibilities, it is divided into the Sustainable Governance, Sustainable Environment, Sustainable Human Resources, and Social Inclusion teams. Each team is led by the head of the relevant department and is responsible for identifying material ESG topics related to operations, formulating management strategies and targets, tracking annual results, and assisting in preparation of the annual Sustainability Report. The Office regularly consolidates progress and target achievement for review by the Committee, creating a governance structure in which the Board oversees, the Committee reviews, the Chief Sustainability Officer coordinates, and the teams execute.



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

Members of the Committee are appointed by the Board. The Committee shall consist of at least three members, all of whom are independent directors. One independent director is elected as convener and meeting chair. Members shall exercise the care of a prudent administrator and faithfully perform the following duties and submit recommendations to the Board for discussion: I. Periodically review matters related to the Committee Charter and propose revisions to the Board.

II. Establish and periodically review policies, systems, standards, and structures for the performance evaluation and remuneration of directors and managers.

III. Periodically assess and determine the remuneration of directors and managers.

In performing the foregoing duties, the Committee shall follow these principles:

I. Performance evaluation and remuneration of directors and managers shall reference prevailing industry levels and consider the reasonableness of the linkage to individual performance, the Company's operating performance, and future risks.

II. Directors and managers shall not be encouraged to engage in conduct exceeding the Company's risk appetite in pursuit of remuneration.

III. The proportion of short-term performance bonuses and the timing of payment of variable remuneration to directors and senior managers shall be determined in light of industry characteristics and the nature of the Company's business.

IV. The proportion of short-term performance remuneration and the timing of payment of variable remuneration to directors and senior managers shall be determined in light of industry characteristics and the nature of the Company's business.

V. Committee members may not participate in the discussion or vote on their own remuneration.

Remuneration referred to above includes cash compensation, stock options, bonus shares, retirement benefits or severance payments, allowances, and other substantive incentives. Its scope shall be consistent with the remuneration of directors and managers specified in the Regulations Governing Information to be Published in Annual Reports of Public Companies.

When discussing the Committee's recommendations, the Board shall comprehensively consider the amount and method of remuneration and the Company's future risks.

If remuneration approved by the Board is more favorable than the Committee's recommendation, the differences and reasons shall be recorded in the Board meeting minutes and disclosed on the information reporting website designated by the competent authority within two days after Board approval.

Audit Committee

The Company's Audit Committee consists of all four independent directors. It reviews the internal control system, implementation of internal audits, and material financial and operating activities quarterly and communicates with the independent auditors and chief audit executive to supervise operations and risk control. The Audit Committee primarily oversees the following matters:

- 01 Fair presentation of the Company's financial statements.
- 02 Appointment, dismissal, independence, and performance of the independent auditors.
- 03 Effective implementation of the Company's internal controls.
- 04 Compliance with applicable laws, regulations, and rules.
- 05 Control of existing or potential risks.

2.2 Operating Performance

2.2.1 Economic Value Generated and Distributed (GRI 201-1、201-4)

Nextlink manages operating performance and financial resource allocation through annual budgeting, monthly variance analysis, and Board oversight. In the fourth quarter of each year, departments prepare budgets based on the following year's operating targets, business plans, and resource requirements. The Finance Department consolidates the information and prepares projected statements of profit or loss, financial position, and cash flows, which are submitted to management under the internal budget review process. The annual budget is reviewed by the Audit Committee and submitted to the Board for approval as the basis for operating management and resource allocation in the following year.

The Company prepares financial statements in accordance with International Financial Reporting Standards and applicable accounting standards and processes daily accounting on an accrual basis. Each month, the Finance Department compares actual results with the budget and analyzes material variances and their causes. Where significant deviations arise or external uncontrollable factors have an impact, management evaluates the matter and, where necessary, submits adjustments to operating targets or resource allocation to the Board for discussion.

With regard to financial-reporting oversight, quarterly consolidated financial statements are reviewed by the chief financial officer and examined by the Company's accountants before being submitted to the Audit Committee for review, and then presented to the Board for approval. Annual consolidated and parent-company-only financial statements are audited by independent auditors and submitted to the Audit Committee and Board in accordance with applicable requirements. Quarterly and annual financial reports are disclosed on the Market Observation Post System and the Company website to maintain transparency and investor accessibility.

Operating Performance

Unit: NT\$ thousands

Economic Value	Items/Accounts	2023	2024	2025
Direct Economic Value Generated	Net Operating Revenue	4,748,542	4,002,787	4,452,485
	Interest Income	6,879	9,598	8,408
	Other Income	662	183	468
Direct Economic Value Generated		4,756,083	4,012,568	4,461,361
Economic Value	Operating	4,378,365	3,509,063	4,007,901
	Employee Salaries	255,517	287,663	273,995
	Payments to Shareholders: Cash Dividends	21,920	81,246	110,503
	Income Tax Paid	23,298	17,662	34,347
	Public Welfare	426	354	349
Economic Value Distributed		4,628,703	3,895,988	4,427,095
Economic Value Retained		127,380	116,580	34,266

Proportion of Financial Assistance from Government

In 2025 and 2024, the Company’s Taiwan operations received other government subsidies of NT\$22,400 and NT\$11,925, respectively. These financial subsidies supported the Company’s operations and sustainable development initiatives and represented an immaterial proportion of total revenue, indicating a high degree of operating independence and reliance primarily on internally generated funds.

2.3 Responsible Business Conduct

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

Nextlink regards ethical management as the foundation of corporate governance and responsible business conduct. The Company has established the Ethical Corporate Management Best Practice Principles, the Procedures for Ethical Corporate Management and Guidelines for Conduct, and the Code of Ethical Conduct as standards for directors, managers, and employees in conducting business. These rules cover integrity, confidentiality, conflict-of-interest avoidance, trade-secret protection, intellectual property rights, information use, fair competition, antitrust, and anti-corruption. To reduce the risk of unethical conduct, the Company identifies and manages potential corruption, conflicts of interests, and improper benefits in its operations through the internal control system, audit plans, and whistleblowing management mechanism. Suspected violations are handled under the reporting and investigation procedures, with corrective actions followed up by the responsible unit. Material cases are reported to management or the Board in accordance with internal rules.

Codes of Conduct	Dates of Adoption/Revision	Summaries of Policy Requirements	
Ethical Corporate Management Best Practice Principles	October 4, 2021	I. Prohibition of Unethical Conduct II. Ethical Business Activities III. Prohibition of Offering or Accepting Bribes IV. Prohibition of Illegal Political Contributions V. Prohibition of Improper Charitable Donations or Sponsorships	VI. Prohibition of Unreasonable Gifts, Entertainment, or Other Improper Benefits VII. Prohibition of Intellectual Property Infringement VIII. Prohibition of Unfair Competition IX. Prevention of Products or Services from Harming Stakeholders
Work Rules	March 28, 2022	I. Employment and Dismissal II. Wages, Allowances, and Bonuses III. Working Hours, Rest, Leaves, and Vacations IV. Retirement V. Female Employees	VI. Attendance, Appraisal, Rewards and Discipline, and Promotion VII. Occupational Accident Compensation and Survivor Benefits VIII. Social Insurance, Welfare Measures, and Safety and Health
Occupational Safety and Health Work Rules	April 25, 2022	I. Safety and Health Management Responsibilities 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 Ethical Conduct	July 6, 2022	I. Prevention of Conflicts of Interests II. Avoidance of Opportunities for Personal Gains III. Duty of Confidentiality IV. Fair Dealings V. Protection and Proper Use of Company Assets	VI. Compliance with Laws and Regulations VII. Encouragement of Reporting Illegal or Non-Compliant Conduct VIII. Disciplinary Measures
Procedures for Ethical Corporate Management and Guidelines for Conduct	July 6, 2022	I. Prohibition of Offering or Accepting Improper Benefits II. Procedures for Handling Political Contributions III. Procedures for Handling Charitable Donations or Sponsorships IV. Conflict-of-Interest Recusal 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. Communication of the Ethical Management Policies to Business Counterparties X. Avoidance of Transactions with Unethical Business Operators
Code of Ethical Conduct	July 6, 2022	I. Prevention of Conflicts of Interests II. Avoidance of Opportunities for Personal Gains III. Duty of Confidentiality	IV. Fair Dealings V. Protection and Proper Use of Company Assets VI. Compliance with Laws and Regulations
Sustainable Development Best Practice Principles	April 30, 2024	I. Implementation of Corporate Governance II. Development of a Sustainable Environment	III. Maintenance of Social Welfare IV. Enhancement of Corporate Sustainability Disclosures
Corporate Governance Best Practice Principles	November 4, 2024	I. Establishment of an Effective Corporate Governance Structure II. Protection of Shareholder Rights and Interests III. Enhancement of Board Functions	IV. Full Utilization of Audit Committee Functions V. Respect for Stakeholder Rights and Interests VI. Enhancement of Information Transparency

In 2025, the Company conducted ethical management training covering employees' obligations of integrity and confidentiality, and the principles of ethical conduct. The courses explained prohibited conduct in business activities, including bribery, offering or accepting improper benefits, fraud, extortion, money laundering, and other anti-corruption topics. In 2025, 100% of governance body members and employees understood the Company's anti-corruption policies and procedures. No confirmed corruption incidents occurred during the year.

Whistleblowing and Grievance Mechanisms

To mitigate the impact of any violation of ethical management or professional ethics, internal and external persons may report suspected violations of the Company's codes by Company personnel. Reporting channels include a dedicated telephone line and the whistleblowing/grievance mailbox, whistleblowing@nextlink.com.tw. Reports are handled in accordance with the applicable codes and procedures described above.

2.3.2 Human Rights Policy (GRI 2-23、2-24、406、407、408、409)

Nextlink fosters a corporate culture that respects human rights, diversity, and inclusion and is committed to creating a fair, safe, healthy, and inclusive work environment. The Company supports and adheres to internationally recognized human rights standards, including the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the United Nations Guiding Principles on Business and Human Rights (UNGPs), and the ILO Declaration on Fundamental Principles and Rights at Work. The Company also complies with labor laws and other applicable regulations in all locations where it operates and embeds human rights protections into its daily operations and management systems.

To implement its human rights commitment, Nextlink incorporates human rights principles into recruitment, remuneration and benefits, performance management, education and training, career development, labor-management communication, and grievance handling through the Work Rules and related internal policies. This ensures fair treatment and equal development opportunities for all employees. The Company adheres to diversity, equity, and inclusion (DEI) and does not discriminate based on gender, age, race, color, nationality, religion, political opinion, marital status, disability, or any other factor unrelated to job performance.

The Company strictly prohibits child labor, forced labor, human trafficking, workplace discrimination, sexual harassment, bullying, and other human rights violations and respects employees' lawful rights to freedom of association and collective bargaining. Employee grievance mechanisms, labor-management meetings, internal communication platforms, and feedback channels provide accessible and confidential communication and grievance avenues and ensure that relevant cases are handled promptly, fairly, and appropriately.

In supply chain management, Nextlink continues to incorporate requirements related to human rights, labor rights, ethical management, and sustainable development into supplier management. Through supplier assessments, cooperation requirements, and sustainability initiatives, the Company encourages business partners to follow human rights principles, reduce potential human rights risks in the supply chain, and expand the positive impact of responsible business conduct.

In 2025, one gender-equality grievance was received, with no confirmed discrimination identified. No violations of freedom of association or collective bargaining rights (GRI 407), child labor (GRI 408), or forced or compulsory labor (GRI 409) were identified, and no material grievances involving human rights violations were received.

2.3.3 Regulatory Compliance (GRI2-27)

Nextlink complies with all applicable environmental, social, governance, and economic laws and regulations to ensure that its operations meet legal and ethical standards. The Company closely monitors policy and regulatory developments, and responds to changes that may materially affect its finances or business.

In 2025, the Company had no material violations of environmental, social, governance, or economic laws and regulations.

2.4 Risk Controls and Responses

(GRI 2-25、TC-SI-550a.1、TC-SI-550a.2)

Nextlink experienced no material performance issues, service interruptions, or total user service outages in 2025.

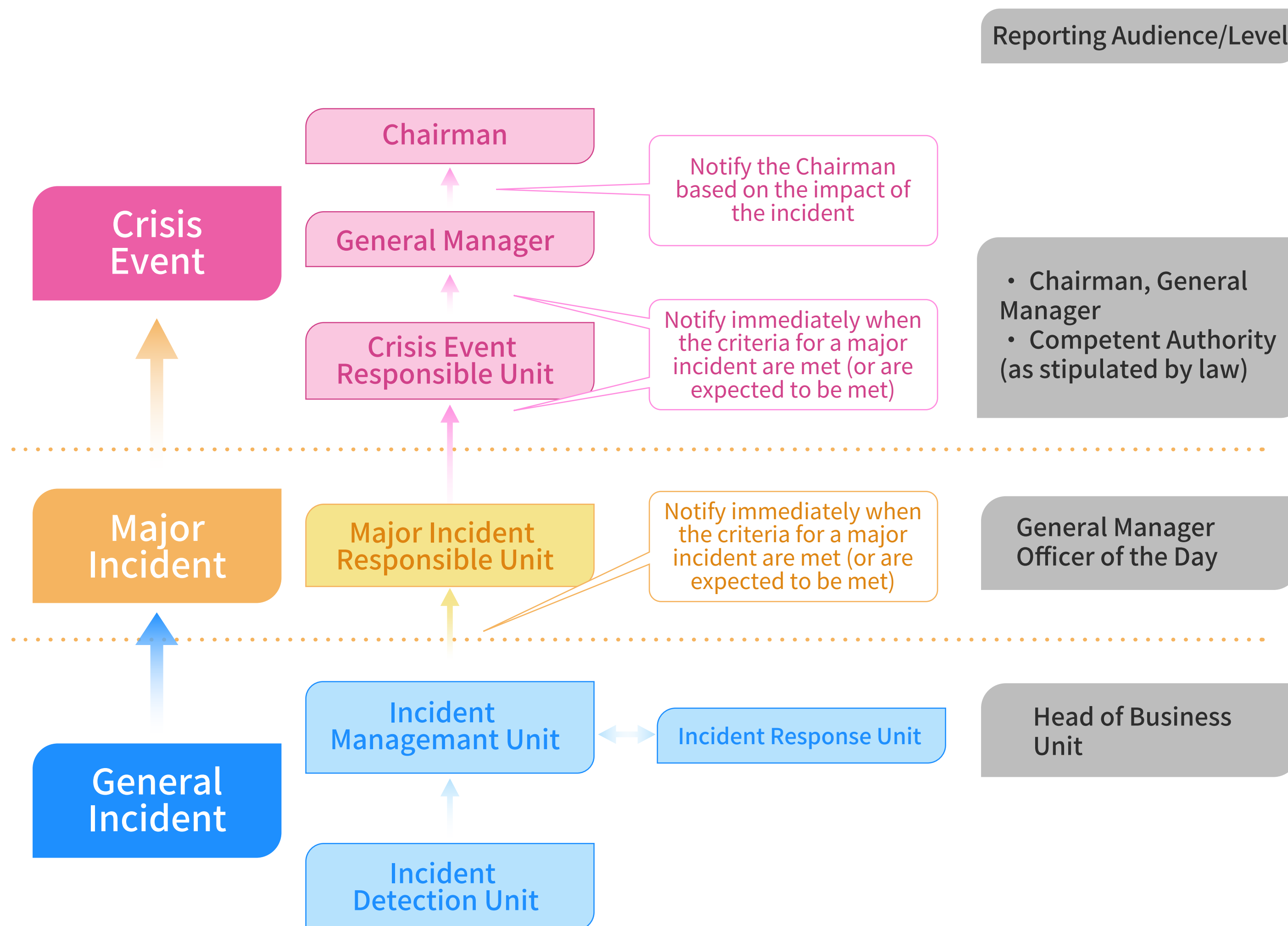
To ensure its long-term stable operations, Nextlink has established the Management Measures for Reporting Material and Crisis Events to implement timely reporting and effective event handling and mitigate impacts. Personnel responsible for execution receive annual training, and at least one material/crisis event drill is conducted each year under a documented plan covering the drill items, dates, locations, numbers and types of participants, and other relevant details. Before an incident occurs, potential risks are actively identified and controlled. When an incident occurs, immediate action is taken to minimize losses. After the incident, normal products and services are restored promptly. The overall risk management process incorporates the PDCA cycle—Plan, Do, Check, and Act—to continuously optimize response measures and management systems and strengthen emergency response capability and operational resilience.

Establishment of a Risk Management Environment

For the Company's current cloud services, related technology solutions, and future expansion into new businesses, it is necessary to comprehensively understand material potential risks, including market changes, technological developments, information security, regulatory compliance, etc. The Company must also maintain a clear and in-depth understanding of its core strengths and potential weaknesses, and formulate appropriate risk response strategies and its business development plans.

Risk Identification Process

The Incident Discovery Unit first identifies an event or incident and determines whether it meets the reporting criteria. If it does, the unit immediately notifies its supervisor and the Incident Management Unit. The Incident Management Unit collects information, determines the status of the incident, and analyzes the scope of impact, then notifies the Incident Response Unit, the Responsible Material Incident Unit, and the Responsible Crisis Event Unit according to the incident level.



Risk Assessments

The Company has established criteria for material/crisis events, including operational disruption, natural disasters or energy shortages, cyberattacks, sensitive-data leakage, statutory infectious diseases, and internal Company issues. For other incidents that attract media or regulatory attention, the head of the business unit determines whether the matter is material or constitutes a crisis, and the President decides whether crisis reporting is required.

Risk Improvement Measures

• Preparation of a Closure Report

After an incident has been handled or the relevant situation has been resolved, the incident history, handling process, and final outcome are documented as a basis for subsequent review and system optimization.

• Incident Review and Improvement

The cause of the incident, possible deficiencies in the handling process, and cooperation among units during the response are analyzed, and specific recommendations for improvement are proposed.

• Formulation of Corrective and Preventive Measures

Based on the review results, corrective and preventive measures and specific implementation plans are formulated, with improvement actions and performance tracked to prevent recurrence or reduce potential impacts.

• Review and Revision of Management Measures

Relevant management measures are reviewed annually and adjusted as needed to reflect changes in the internal and external environments, enhance overall risk management effectiveness, and promote continuous system improvement.

• Ongoing Training and Practical Drills

Personnel education and training and material-event response drills are conducted regularly. Issues identified during drills are followed up and improved to strengthen organizational response capability and employees' familiarity with emergency procedures.

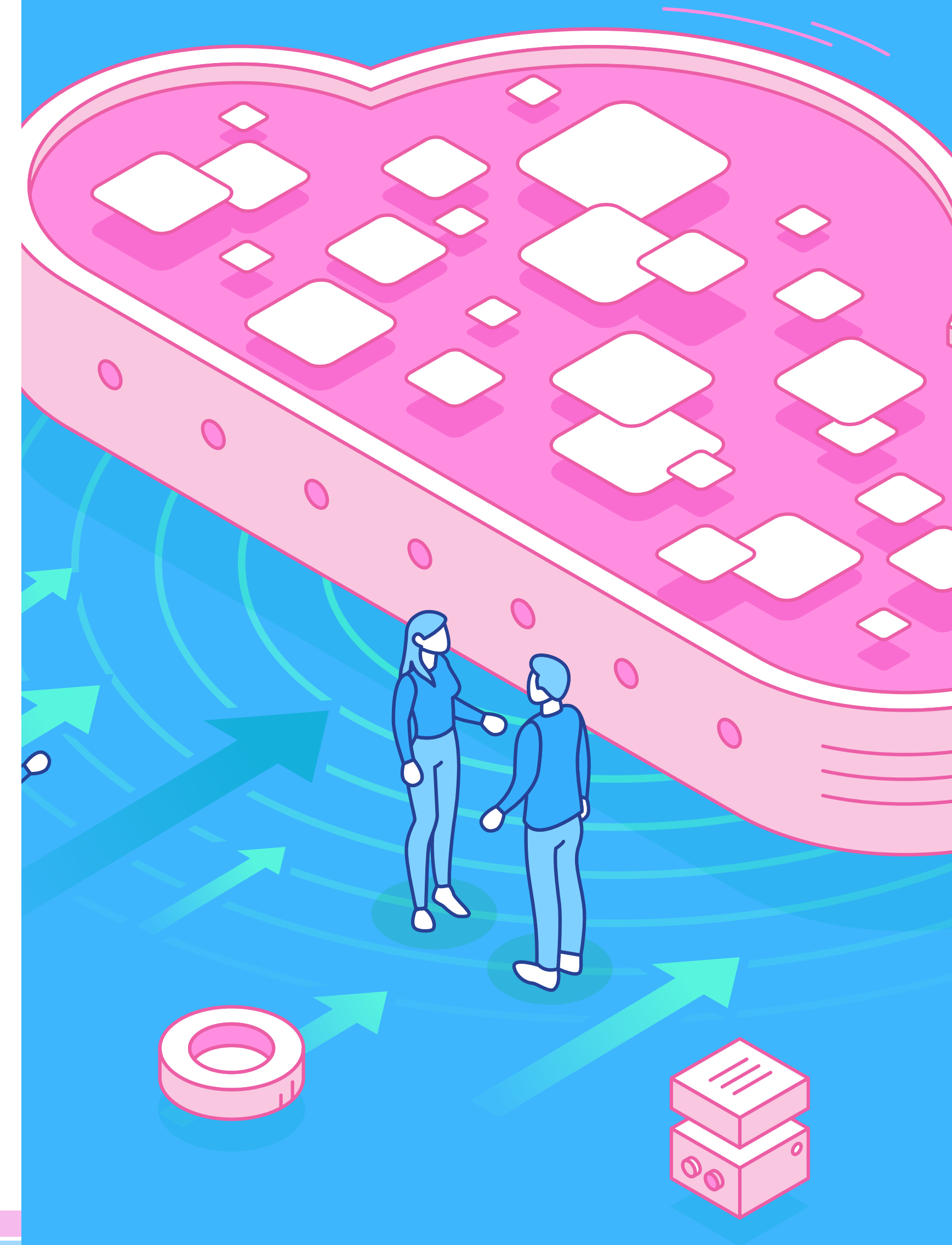
• Internal Information Reporting and Integration

All drill and training records and system revisions are incorporated into internal management mechanisms to promote information transparency and alignment of governance objectives across units.

03

Products, Services, and Customer Management

P.25 - P.29



3.1 Product and Service Innovation, R&D, and Digital Responsibility

(GRI 2-6、417-1)

Main Products and Services

The Company focuses its proprietary core technologies on three development pillars: continuous optimization, data applications, and cloud information security. It actively develops proprietary services and products, and helps customers migrate to and use the cloud effectively. In addition to services on major public cloud platforms including AWS, GCP, and Azure, the Company's principal products and services include the following:

1. Multi-Cloud Professional Services

- Consulting: Assist customers in developing cloud adoption strategies, including multi-cloud and hybrid-cloud applications, based on customer needs and industry characteristics.
- Cloud Migration: Develop cloud migration strategies based on inventories and assessments of customer information systems.
- Project Implementation: Use a systematic approach based on cloud service best practices to plan and build various cloud architectures and application systems.
- Optimization and Adjustment: Provide recommendations for the continuous optimization of customer cloud architectures.
- Information Security: Provide cloud cybersecurity solutions to customers.

2. MSP Multi-Cloud Managed Services

- Resource and Cost Optimization: Apply management processes designed under the ITIL framework, integrating work orders, monitoring, and operations and maintenance, and use New Relic monitoring services to provide integrated multi-cloud operations monitoring.
- Multi-cloud Managed Services: The cloud managed-services team provides one-stop management for customers using major public cloud platforms, optimizing operations and maintenance, reducing complexity, and improving efficiency.
- Professional Technical Team: A 24/7 operations team provides stable and systematic management, maintains system stability and availability, and reduces customers' IT operations workload.
- Integrated Service System: Professional teams provide architecture and specification optimization recommendations to help customers reduce costs during digital transformation.

3. Data Applications and Artificial Intelligence

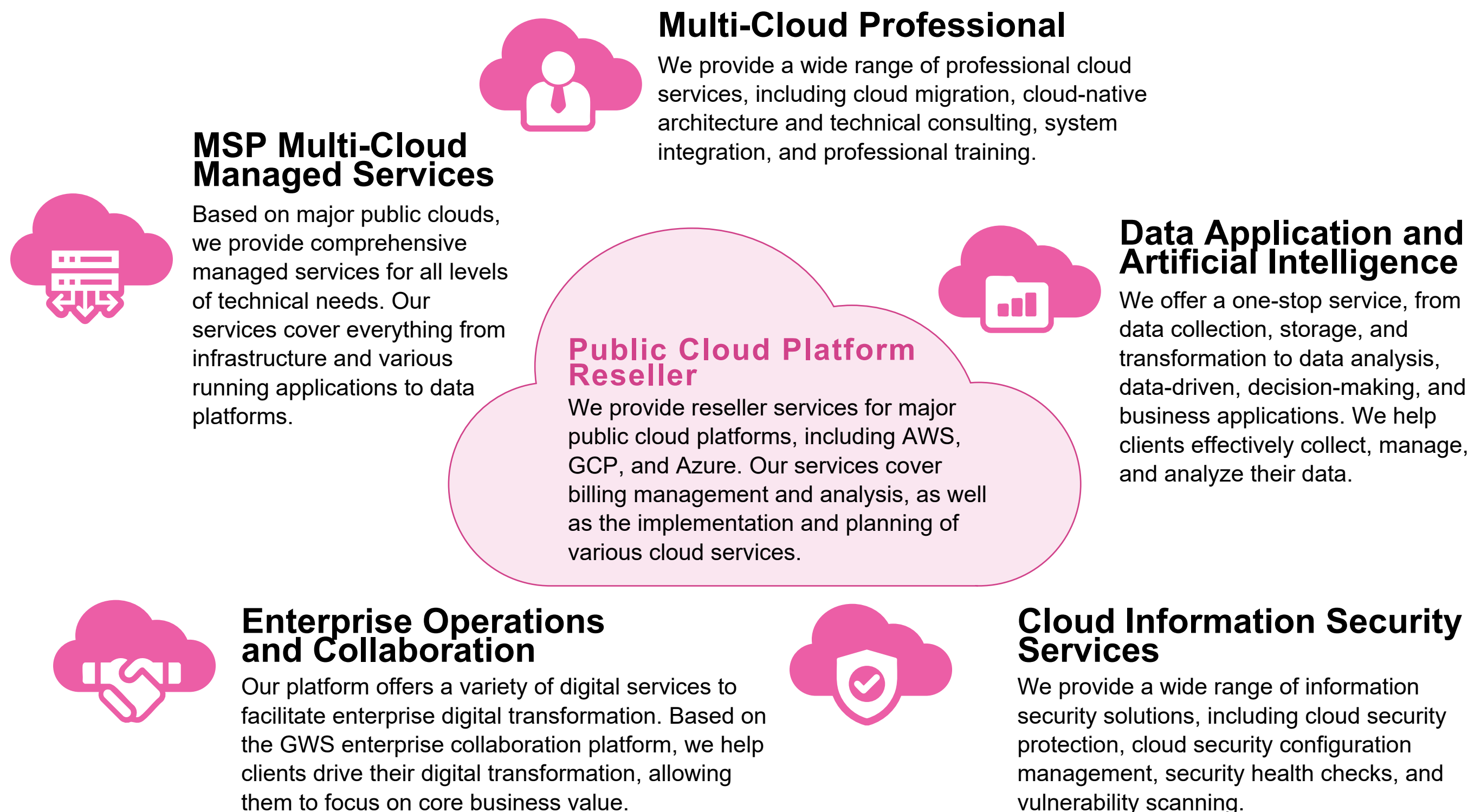
- The Company has established a comprehensive data application team comprising data engineers, data analysts, data scientists, business intelligence specialists, project managers, and professional consultants. The team possesses end-to-end technical capabilities from data collection and data-platform construction to data analytics services. Based on the needs of different industries and customers, it provides professional consulting, data modeling, and solution implementation and has successfully assisted multiple enterprises with large-scale data-platform migration and cloud deployment.
- As generative AI and large language models (LLMs) develop rapidly, a sound and consistent data infrastructure is fundamental to enterprise AI adoption. The Company's data application team actively promotes big-data projects covering data cleansing, data warehousing, data consistency processing, and Smart BI implementation, enabling enterprises to obtain critical data in real time to support operating decisions. After data have been structured and standardized, AI and machine-learning models are introduced to advance intelligent transformation.

4. Security Services

- IAM Identity and Access Management: Sound accounts and access-rights management to ensure secure system access.
- Endpoint Detection and Response: Regularly perform various tests to identify system vulnerabilities and respond promptly, improving system reliability.
- Service Compliance: Conduct ongoing security testing throughout development and maintenance, and integrate testing into CI/CD processes to ensure code security.
- Multi-layer Network Protection: Use multi-layer cloud security solutions and third-party products to strengthen defense in depth.
- Security Best-practice Monitoring: Conduct regular information security assessments and tests, such as vulnerability scanning and penetration testing, to ensure system security.
- Security Event Monitoring and Classification: Maintain comprehensive monitoring and logs with alerts to support continuous compliance.
- Digital Resilience: Maintain sound backup and recovery mechanisms, conduct regular drills, and meet system RTO/RPO requirements to ensure continued operations.

5. Enterprise Operation Collaboration Platform

- Pre-sales Consulting: Provide planning recommendations for Google Workspace implementation, enterprise mailbox migration, and other GWS services.
- Project Implementation Services: Assist customers throughout testing, implementation, system integration, trial operation, go-live, and education and training to complete digital transformation.
- Professional Technical Support: Provide professional support through a unified HelpDesk and respond promptly to customer questions.
- Google Workspace Managed Services: Help enterprises manage Google Workspace efficiently through fully managed administrator-console services, raise information security levels, and reduce operating and maintenance costs.



Innovative R&D Products

Nextlink continues to invest in proprietary products and high-value services, and has positioned cloud integration, professional services, and product R&D as its three core growth engines. As enterprise cloud use evolves from single-cloud procurement toward multi-cloud governance, AI implementation, and cybersecurity compliance, the Company builds on its cloud service and MSP operations experience to develop the AICOM® Intelligent Cloud Management Platform and the LEMMA® Generative AI Enterprise Knowledge Agent Solution, helping customers improve cloud resource management efficiency, data application capabilities, and operating decision quality.

Through its proprietary SaaS products and generative AI solutions, the Company is gradually transforming from a cloud reseller into a technology services provider with proprietary product development capabilities. AICOM® has passed the AWS Foundational Technical Review (FTR) and is available on AWS Marketplace. LEMMA® has been deployed in enterprise AI projects and serves as an important foundation for the Company's continued development of AI agents, enterprise knowledge management solutions, and future AI security applications.

AICOM® Intelligent Cloud Management Platform

AICOM® is Nextlink's proprietary smart cloud management platform. It combines multi-cloud management, cost analysis, resource monitoring, permission control, and anomaly alerts to help enterprises manage resource use across multiple billing accounts, projects, and cloud environments through a single interface. Visual dashboards and automated monitoring support cloud cost optimization, resource scheduling, account and access governance, and operations risk management, reducing cloud complexity and improving operational controls.

Product Advantages and Value

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

1. Cost and Account Optimization: Accurately manage costs across multiple accounts and projects, allocate budgets, and reduce hidden costs.
2. Cloud Resource Usage and Change Management: Monitor resource dynamics across multiple accounts in real time, reduce labor requirements, and optimize resource allocation.
3. User Security Risk Management: Enhance security through detailed permission management and audit-compliance mechanisms.
4. Automated Customer Support Management: Automate work-order tracking and real-time notifications to improve support efficiency and customer satisfaction.

Core Features

- One-Stop Integrated Management: Integrate cross-cloud resources through a single interface to support efficient decision-making and data governance.
- Intelligent Assisted Analytics: Use cloud-resource visualization and dynamic reports to continuously optimize usage and costs.
- Automated Monitoring and Alerts: Detect anomalies and trends in real time to enable rapid response and reduce operating risks.

Typical Application Scenarios

- Multi-project Cost Control: Track project expenditures in real time to ensure appropriate fund allocation and reduce waste.
- Cloud Resource Optimization: Monitor and automatically analyze resource allocation to improve utilization and reduce energy consumption.
- Access Security Management: Apply tiered platform authorization to protect data access and meet compliance requirements.
- Anomaly and Risk Control: Automatically detect resource and cost anomalies, provide real-time alerts, and support rapid response.
- Automated Customer Support: Use smart customer service and FAQs to accelerate issue resolution and free customer-service capacity.

Social Impacts

- Reducing the Digital Divide: Consolidate complex cloud-management tools on a single platform to improve the digitalization of organizations of all sizes.
- Supporting Energy Conservation and Carbon Reduction: Use cost and resource monitoring and analytics to support decisions that reduce energy use and carbon emissions.
- Enabling Talent to Focus on Innovation: Reduce repetitive frontline IT maintenance so technical employees can focus on high-value tasks.
- Enhancing Governance Transparency: Clear cost and permission-management mechanisms support internal governance and corporate social responsibility.

The LEMMA® Generative AI Enterprise Knowledge Agent Solution

LEMMA® uses generative AI and a hybrid retrieval-augmented generation (RAG) architecture to securely integrate and protect an enterprise’s internal and external knowledge assets. The system helps enterprises build 24/7 conversational agents and knowledge-management agents, automate customer-service responses, and retrieve knowledge efficiently, reducing repetitive work and enabling enterprises to focus on core business activities while improving operational agility.

Solution Advantages and Value

- Accelerated Knowledge Enablement: A standardized RAG architecture combined with LLMs transforms internal and external enterprise knowledge into usable information, shortens employee search time, and accelerates decision-making.
- Enhanced Customer Service Automation: A 24/7 conversational agent significantly reduces repetitive work orders, redirects labor to high-value tasks, and supports multilingual requirements for international expansion.

Core Features

- Generative AI Agent: Automatically analyze multi-turn conversations and document context to provide accurate, real-time responses.
- Multimodal Knowledge Retrieval: Support text, image, and voice formats to meet diverse data-query needs across departments.
- Granular Access Control: Define access roles by position and department to apply the principle of least privilege.
- Personalized Interaction Engine: Dynamically recommend related knowledge based on user history and behavior to continuously improve the user experience.

Typical Application Scenarios

- Intelligent Customer Service: Customers submit questions through a web interface, and LEMMA® provides product information in real time.
- Marketing Recommendations: Proactively deliver personalized product and campaign information based on conversation history and user identity.
- Internal Knowledge Management: Employees use the agent to retrieve SOPs, report templates, and key regulatory requirements with one click.
- Talent Development: Consolidate training materials and question banks, and combine conversational guidance with real-time feedback to improve learning outcomes.

Social Impacts

- Reducing the Digital Divide: A standardized AI architecture lowers the technical and cost barriers for SMEs to adopt intelligent customer service and knowledge management, allowing more organizations to benefit from efficient generative AI services.
- Unlocking Talent Value: Automate repetitive customer service and internal document-query tasks, freeing employees from routine work so they can focus on high-value innovation and decision-making.
- Enhancing Data Protection: Manage access controls by function and position to ensure that business-critical knowledge and confidential customer information are not disclosed, thereby enhancing trust among organizations and the public.
- Promoting Knowledge Sharing: One-Stop multimodal retrieval and automated summarization promote cross-departmental knowledge flow and collaboration, accelerate internal learning and professional growth, and bring new momentum to corporate culture and social education.

3.1.1 Innovation and Anti-Competitive Conduct (GRI 206、TC-SI-520a.1)

Nextlink’s core development strategy focuses on cloud integration, professional services, and proprietary product R&D. The Company values the protection of intellectual property, trade secrets, and brand assets. Through trademark registration, technology licensing management, contract review, confidential-information controls, and employee training, it reduces the risks of intellectual property infringement and unfair competition and protects R&D achievements and brand value.

The Company complies with fair-trade, antitrust, anti-monopoly, and other competition laws in the jurisdictions where it operates. It does not improperly restrict market competition or engage in price manipulation, market allocation, bid rigging, or other anti-competitive conduct. In 2025, Nextlink was not involved in legal proceedings related to anti-competitive conduct, antitrust, or monopolistic practices and incurred no related monetary losses.

2025 Anti-competitive Conduct Indicators

Indicators	2025
Number of legal proceedings involving anti-competitive conduct, antitrust, or monopolistic practices	0 cases
Monetary losses arising from legal proceedings related to anti-competitive conduct	NT\$0

Strategic Targets for Intellectual Asset Management

Items	Targets
Trademark Registration	Strengthen brand identity and market protection, and continue expanding domestic and international trademark coverage.
Technology Licensing Management	Establish clear rights and obligations with partners to protect the Company’s technological sovereignty and trade secrets.
Risk Control	Reduce the risk of potential legal disputes, protect innovation achievements, and support sustainable operations.
Education and Internal Training	Regularly train employees on intellectual property awareness and compliant practices, and build a supportive corporate culture.

3.1.2 Information Security Management (TC-SI-230a.1 TC-SI-230a.2)

Nextlink recognizes the information security risks associated with cloud services, AI applications, and digital transformation and regards information security as a core foundation for customer trust, service stability, and operational resilience. Based on its information security management system, risk assessments, vulnerability management, education and training, security drills, and external certifications, the Company continuously strengthens protection and ensures the confidentiality, integrity, and availability of data, systems, equipment, networks, and cloud services.

The Company has obtained international certifications including ISO 27001 for information security management and ISO 27017 for cloud security and holds AWS and GCP Security competencies. The Annual Report also discloses AWS Level 1 MSSP certification and the Company’s continued enhancement of information and communications security management and protection through standards certification and security-strategy optimization. The information security policies aim to establish a secure and trusted information operating and service environment, protect business-service security, ensure the accuracy and integrity of information, establish business continuity plans, and ensure compliance with legal requirements.

No material data breach occurred at Nextlink in 2025. If an information security incident occurs, the Company follows procedures for security risk assessment, notification, crisis handling, problem management, review, and improvement. The Information Security Management Team tracks incident handling and implementation of corrective actions.

2025 Information Security Indicators

Indicators	2025
Numbers of Data Breach Incidents	0
Percentage of Data Breaches Involving Personally Identifiable Information	0%
Numbers of Affected Users	0

P - Risk and Opportunity Assessments

To enhance the effectiveness of organizational information security management, related risks and opportunities are assessed when internal and external issues and the needs of interested parties are analyzed. Risk identification, assessment, and control planning are documented in the Risk and Opportunity Assessment Register, which is used to determine whether a risk treatment plan or corrective and preventive action is required. Risk assessments are conducted at least annually and on an ad hoc basis when a new system is introduced, a material system change occurs, or the operating environment changes.

D - Risk Identifications

The Company identifies key business risks under the ISO 31000 risk management framework and refers to ISO 27005 when identifying information-asset risks. Risk Assessment Forms are established for each type of information asset to identify possible threats and vulnerabilities. The Company also identifies information security laws, regulations, and contractual requirements relevant to the information services it provides and compiles them in the List of External Documents as a basis for legal compliance. All regulatory and required documents are reviewed and updated regularly to maintain applicability and timeliness.

C - Risk Identification Results

Information collected during risk identification is analyzed using qualitative and quantitative methods. The information asset risk level, from Level 1 to Level 4, is first determined based on asset value. Each risk is then assessed for probability (A) and impact (B). The scores are incorporated into the subsequent risk-calculation model and decision-making process as key indicators for determining whether risk treatment or other controls are required.

A - Residual Risk Management

Based on audit results, the Company performs risk treatment and system optimization and continuously improves the information security management system. Residual risks remaining after controls are implemented are comprehensively assessed and managed by the Information Security Management Team. All information security management activities and results are documented, and system operation is reported regularly to management. Material risk levels or events are submitted to the Board for review to ensure high-level organizational attention and support for 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 values the protection of customer privacy, personal data, and trade secrets and collects, processes, and uses personal data in accordance with the Personal Data Protection Act, applicable regulations, customer contracts, and the internal information security management system. The Company requires personal data processing to respect data-subject rights, follow the principle of good faith, and remain within the scope necessary for the specified purpose.

Documents, project data, business information, and other sensitive information exchanged with customers are retained and managed under information protection procedures and access-control mechanisms. Internal access to customer data is granted based on job requirements, authorization approval, and the principle of least privilege. Technical measures include data masking, encryption, leakage prevention, access logging, and audit trails to reduce the risk of improper access, disclosure, or misuse.

With respect to personal data protection, the Annual Report discloses that the information security team is responsible for promoting personal data protection. Under ISO 27001:2022 requirements, the Company continues to strengthen data security, data masking and encryption, leakage prevention, and audit records. Personal data protection training is also conducted annually.

In 2025, Nextlink had no confirmed personal data breach, no legal proceedings or compensation arising from customer privacy or personal data processing violations, no requests from law enforcement agencies for user information, and no government requirements to monitor, block, filter, or review the Company’s products or services.

2025 Customer Privacy and User Information Indicators

Indicators	2025 年
TC-SI-220a.1 Policies Related to Behavioral Advertising and User Privacy	The Company primarily provides enterprise cloud services, cybersecurity services, data applications, and AI solutions. Behavioral advertising is not a core business model, and customer or user data are not used for behavioral advertising. Personal data and customer data are collected, processed, used, retained, accessed, and deleted in accordance with the Personal Data Protection Act, customer contracts, the information security management system, and internal personal data protection procedures. Access controls, encryption, data masking, logs, education and training, and incident reporting mechanisms reduce the risks of improper use, unauthorized access, and data leakage.
TC-SI-220a.2 Numbers of Users Whose Data Were Used for Secondary Purposes	0 persons/users. In 2025, the Company did not use user information for purposes other than the original purpose of collection and did not sell, lease, or provide user information to third parties for behavioral advertising or any other purpose unrelated to the original service.
TC-SI-220a.3 Monetary Losses from Legal Proceedings Related to User Privacy	NT\$0
TC-SI-220a.4 Numbers of Requests for User Information from Law Enforcement Agencies	0
TC-SI-220a.4 Numbers of Users Whose Information Was Requested	0
TC-SI-220a.4 Percentage of User Information Disclosure Requests Resulting in Disclosure	0%
TC-SI-220a.5 Countries Where Core Products or Services Were Subject to Government-required Monitoring, Blocking,	None

3.2 Customer Relationship Management

3.2.1 Customer Satisfaction Survey

Nextlink upholds a customer-centric service philosophy and values customer needs, service experience, and long-term relationships. Through regular customer satisfaction surveys, diverse service channels, and internal feedback-review mechanisms, the Company continuously collects customer opinions as a basis for optimizing service processes, improving technical support, and innovating products. Through a systematic feedback mechanism, we seek to build long-term, trust-based partnerships with customers and achieve value co-creation and sustainable growth. For customer feedback, please refer to “Customer Testimonials” on the Nextlink official website.

Indicators	2025 年
Numbers of Customer Satisfaction Surveys Conducted	2 surveys
Valid Responses	765 responses
Overall Satisfaction Rate - First Half	92.5%
Overall Satisfaction Rate - Second Half	93.7%

Note: Overall Satisfaction Rate: 93.25%

Customer Feedback Handling Process

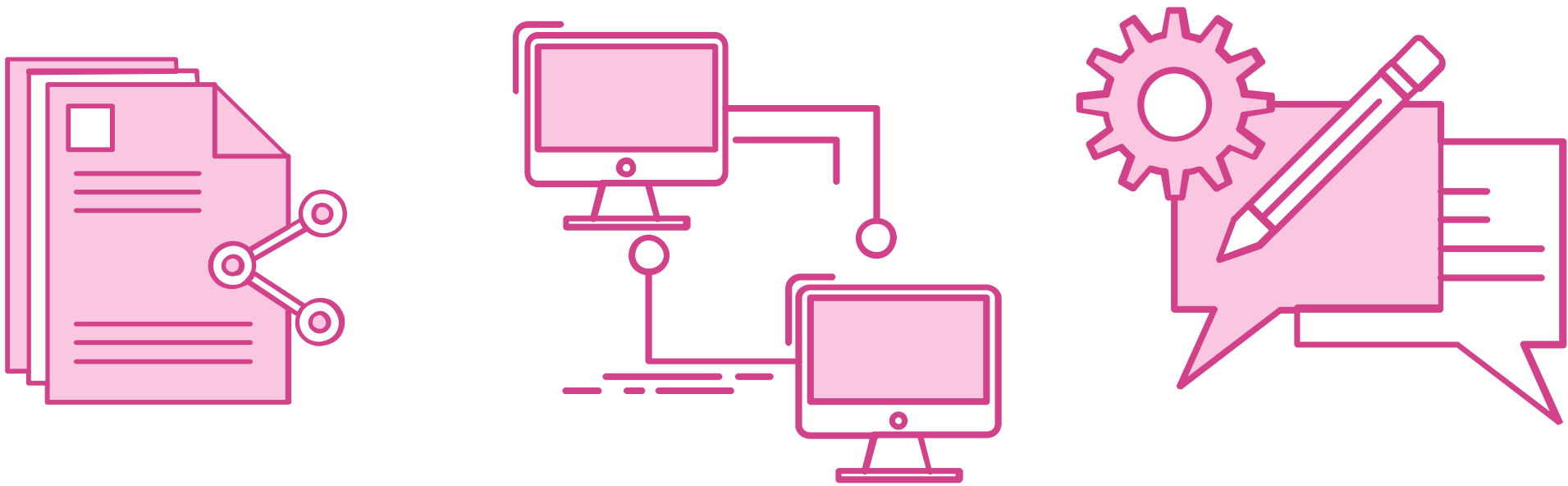
Process	Description
Feedback Collection	Collect customer feedback through satisfaction surveys, the LINE official account, email, telephone, and daily service interactions.
Classification and Analysis	Classify feedback by service quality, technical support, response time, product functionality, billing, and other recommendations.
Assignment of Responsibility	Marketing, sales, technical support, consulting, or product teams respond to and handle matters based on the nature of the issue.
Improvement Tracking	Establish tracking records for feedback requiring improvement as a basis for service-process optimization and product enhancements.
Effectiveness Review	Regularly review satisfaction survey results and customer feedback trends as a reference for subsequent customer relationship management and service-quality improvement.

3.2.2 Customer Communication and Service Channels

Nextlink values customer feedback and service experience, has established diverse and accessible communication channels to respond promptly to customer needs, and continuously improve service quality. Customers may submit inquiries, recommendations, or complaints through the LINE official account, email, and telephone. Dedicated personnel respond, coordinate, and follow up based on the nature of each case.

Communication Channels	Description
LINE Official Account	Provides real-time conversations and information updates, enabling customers to contact the Company quickly and obtain relevant service information.
Email	Serves as a formal communication channel through which customers may submit service recommendations, business inquiries, technical requirements, or complaints for handling and response by dedicated personnel.
Telephone Services	For immediate inquiries or urgent needs, customers may contact customer service or
Website Feedback and Public Cases	The Company publishes selected customer feedback cases on its official website to

The Company regularly consolidates customer opinions and satisfaction survey results, and provides the feedback to responsible internal units as a basis for improvement. It will continue to optimize communication processes, improve response efficiency, and strengthen digital service channels to maintain stable, long-term customer relationships.



04

Sustainable Supply

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4.1 Industry Supply Chain

4.1.1 Industry Overview

(1) Global Public Cloud Market: From Digital Transformation to AI-native Transformation. Driven by rapid growth in generative AI, edge computing, and big data, cloud computing has evolved from basic IT infrastructure into a core engine of enterprise innovation. According to Mordor Intelligence, the global public cloud market shows strong growth: it was approximately US\$518.69 billion in 2024 and is expected to double to US\$1,103.6 billion by 2029, representing a compound annual growth rate of 16.3%. The pay-as-you-go model has fundamentally changed enterprise IT budgeting by substantially reducing upfront hardware expenditure, enabling enterprises to test new business models in a lower-risk environment and scale resources flexibly.

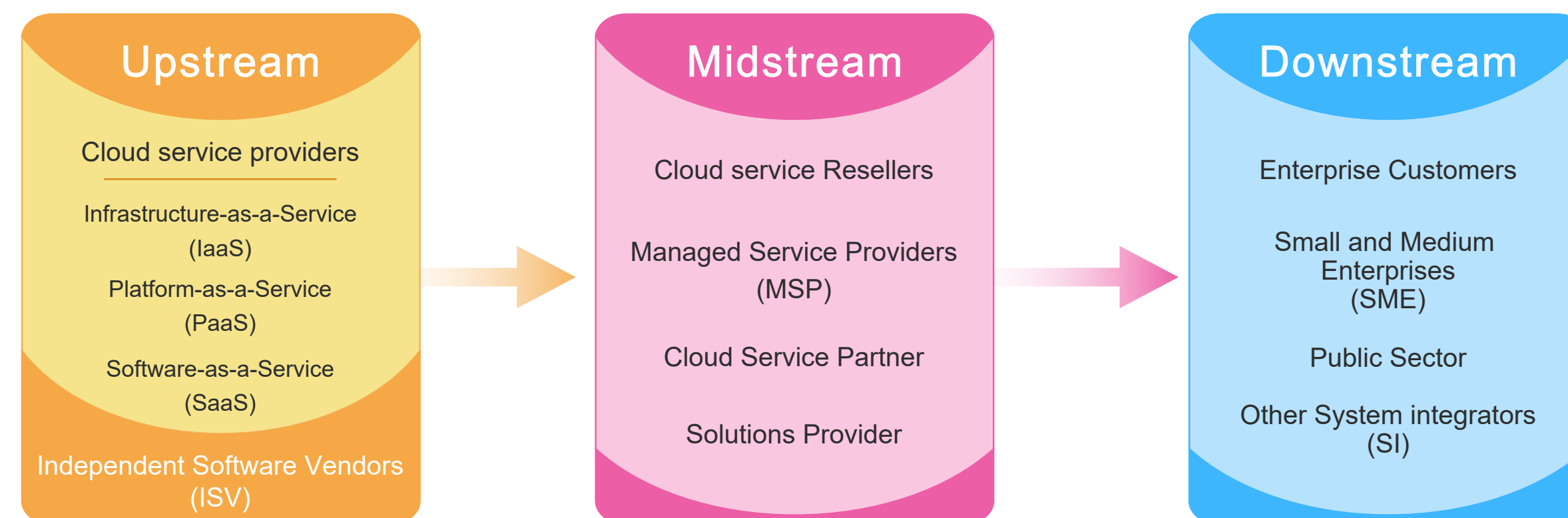
(2) Key Development Trends: Cloud Sovereignty and Distributed Architecture. As geopolitical tensions rise and privacy regulations such as the GDPR become stricter, cloud sovereignty has become a priority for policymakers and large enterprises worldwide. Cloud sovereignty emphasizes that data are subject to local laws. Deloitte noted that the government cloud market, tailored to compliance needs of public institutions, exceeded US\$41 billion in 2024, with annual growth of 16%. Distributed cloud has emerged as a solution to data-residency requirements, with its market expanding rapidly from US\$4 billion in 2022.

(3) Asia-Pacific and Taiwan Markets: Localization and AI-driven Growth. Statista estimates that Asia-Pacific public cloud revenue will exceed US\$150 billion in 2026. Infrastructure as a Service (IaaS) is the fastest-growing segment, with revenue approaching US\$66 billion. AWS remains the technology leader in Asia Pacific excluding China, while Alibaba Cloud holds more than 30% market share in certain regions and industries based on its e-commerce and big-data capabilities. In Taiwan, IDC research indicates strong cloud demand driven by digital resilience and regulatory requirements. Taiwan's IaaS market is expected to reach US\$1.731 billion by 2027, with a compound annual growth rate of 22.6% from 2022 to 2027, well above the global average. Data residency, net-zero carbon goals, and generative AI are the three key drivers of double-digit growth in Taiwan's public cloud market.

(4) Outlook: Automation and Regional Expansion.

1. Addressing labor shortages: Faced with labor shortages and low birth rates, enterprises are accelerating the adoption of AI and machine learning (ML) to transform repetitive services into automated processes, thereby optimizing operating efficiency and cost structures.

2. The Southeast Asia arena: According to Adroit Market Research, the Southeast Asian cloud market is projected to reach US\$40.32 billion by 2025. With the widespread adoption of fintech and e-commerce, global cloud giants are expanding beyond Singapore to make significant investments in Malaysia, Thailand, and Indonesia, while launching long-term talent development programs. Southeast Asia has thus become a new strategic stronghold for cloud service providers.



A. Risks from Changes in Upstream Supply

The Company and its subsidiaries primarily procure cloud infrastructure and AI application services from major international cloud service providers, such as Amazon Web Services (AWS), Google Cloud (GCP), and Microsoft Azure. According to the latest market research data from research firms as of the end of 2025, these three major providers collectively accounted for approximately 67% of the global market, indicating that the industry as a whole is highly concentrated and oligopolistic. As a leading cloud managed-services provider in Asia Pacific, the Company holds comprehensive top-tier qualifications, including AWS Premier Tier Services Partner, AWS MSP, Google Cloud Premier Partner, and Microsoft Azure core partner status. It has also deepened technical integration with providers' generative AI infrastructure, such as AWS Bedrock and Google Vertex AI. Based on long-term strategic partnerships with major international vendors, the Company has priority access to technological developments and resource allocation, resulting in low and stable procurement and supply risks.

B. Potential Threats from Midstream

As enterprise digital transformation advances into a deeper stage of AI transformation, simple cloud migration no longer meets customer needs. Competition has shifted toward AI cloud managed operations (A-MSP). SMEs generally face technical barriers to AI adoption and the risk of uncontrolled cloud costs, or cloud sprawl.

C. Control of Downstream Sales Markets

After years of experience in the Asia-Pacific cloud market, the Company serves as a key integrator helping downstream customers adopt AI, big data, and cloud applications. By capturing the trend toward one-stop services, the Company provides comprehensive solutions from architecture consulting and cybersecurity hardening to AI application development, effectively addressing technical gaps during customer transformation. To reduce the risk of regional economic fluctuations, the Company not only maintains high renewal rates and strong engagement among its existing customers, but also actively replicates successful models in Southeast Asia. Its global customer base has grown steadily across diverse industries, including finance, manufacturing, and retail. By expanding service breadth and geographic coverage, the Company has effectively diversified single-market risks and supported stable growth in downstream sales channels.

4.2 Supply Chain Management

4.2.1 Supply Chain Management Policies

The Company practices sustainable supply chain management by integrating environmental protection, social responsibility, and economic sustainability into its existing supply chain system. By combining internal governance with external collaboration mechanisms, it comprehensively enhances supply chain resilience and responsible management across the three dimensions of Environment (E), Social (S), and Governance (G). Sustainable supply chain practices encompass the entire chain from green procurement, product lifecycle management, supplier management, and end users, enhancing synergy among the flow of goods, information, and sustainability initiatives to achieve a virtuous cycle and mutually beneficial development across the entire supply chain.

According to PwC's latest 2025 Global CEO Survey, the transformation of sustainable supply chains has officially moved from a phase of strategic caution to one of implementation. As many as 77% of CEOs noted that sustainability and climate risks are having a tangible impact on their supply chains, while 41% of enterprises face a survival crisis within the next decade, forcing them to accelerate the shift in their procurement strategies toward regionalization and diversified sourcing to mitigate geopolitical risks.

Based on practical needs, the Company has established a sustainable supply chain management framework covering three pillars: Sustainability Standards, Risk Identification, and Management Mechanisms.

Sustainable Supply Chain Standards

In line with internationally recognized responsible governance principles, the Company refers to the Responsible Business Alliance 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 in establishing supplier assessment procedures. All suppliers are required to comply with the Company's code of conduct and relevant commitment documents and applicable local laws and regulations.

To deepen its corporate social responsibility practices and promote shared prosperity with supply chain partners, the Company actively incorporates ESG clauses into supplier contracts and has set the medium- and long-term target of 100% of suppliers signing and complying with ESG clauses. Through ongoing dialogue and regular communication of social responsibility information, the Company seeks to establish sustainable partnerships based on two-way communication and value co-creation.

Since 2024, the Company has applied an ESG assessment process to new suppliers. All new suppliers undergo social, environmental, and governance assessments based on the Supplier Evaluation Summary Form and may be included on the qualified supplier list only after approval by the relevant manager. Existing suppliers are subject to annual review to determine whether they continue to meet sustainable supply chain standards, with results used as a reference for contract renewal to further ensure overall supply chain compliance and sustainability.

Annual Supplier Assessments

Assessment Items	Weighting
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 Results

All merchandise suppliers audited during this year met the Company's audit requirements. The Company will continue to update its risk assessments of potential environmental and social impacts.

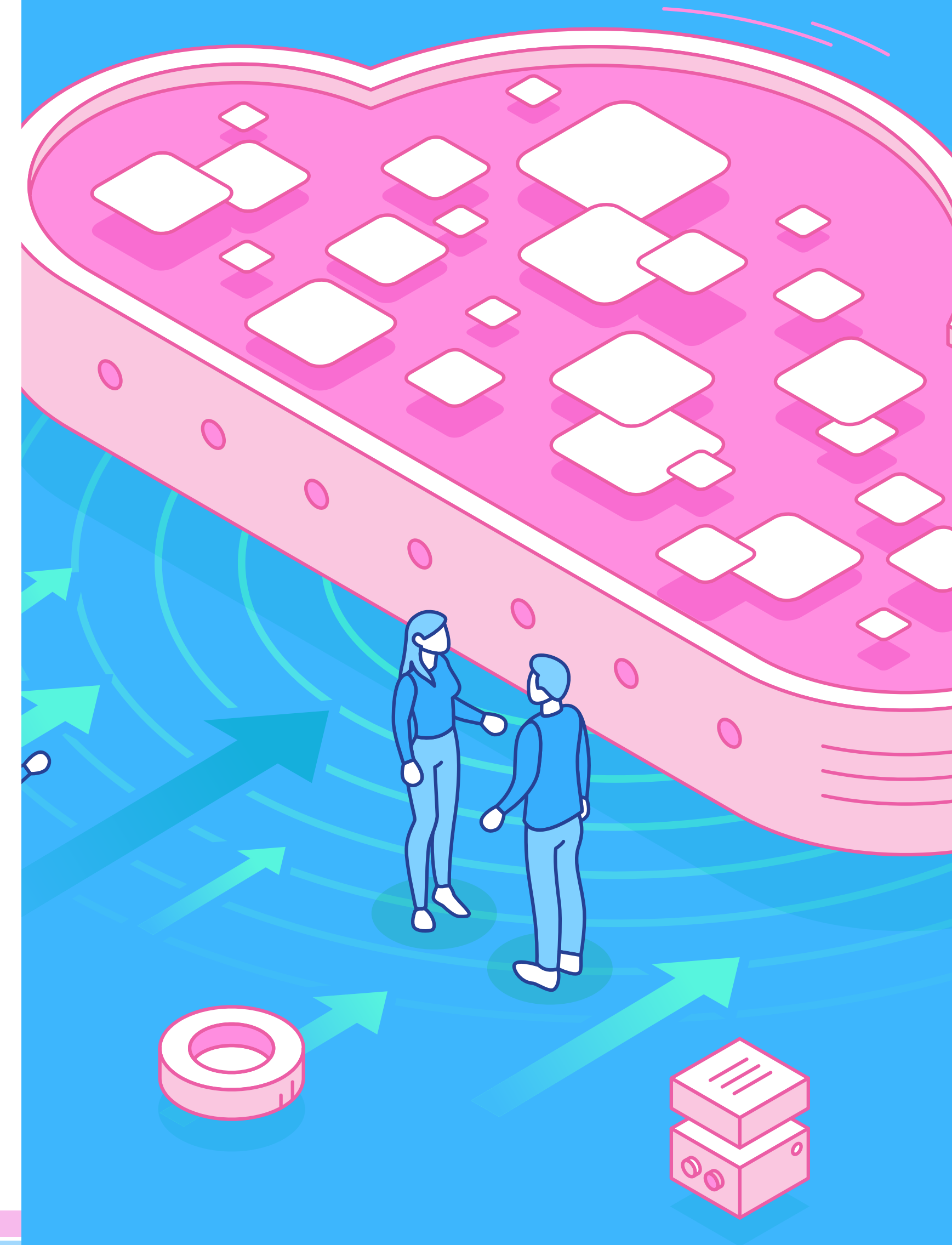
2025 Assessment Ratings	Numbers
Grade A	14
Grade B	79
Grade C	5
Exempt from Assessments (Agent Suppliers)	20

Note: Agent suppliers are exempted due to their standardized original-vendor service or transaction model.

05

Environmental Stewardship

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In response to the challenges posed by global climate change, Nextlink began conducting greenhouse gas inventories in 2024. In line with national carbon reduction policies, the Company plans to set specific carbon-reduction targets and action strategies, implement relevant improvement measures, achieve green operations, and advance sustainable environmental development.

Due to differences in data availability and calculation methods, the scope of environmental data disclosed in this chapter varies by topic and is specified in the respective sections or notes.

5.1 Climate-Related Risks and Opportunities

Although Nextlink operates in the cloud information services industry rather than energy-intensive manufacturing, climate-related policies and regulations, energy prices, customer demand for low-carbon services, extreme weather, and infrastructure resilience may still affect operating costs, service stability, supply chain management, and market opportunities. The Company therefore incorporates climate-related risks and opportunities into sustainability governance and risk management, and gradually enhances climate resilience and low-carbon service capabilities

5.1.1 Climate Governance

The Board of Directors serves as the highest oversight body for climate-related risks and opportunities at Nextlink, and is responsible for overseeing the company’s sustainable development, risk management, and progress on climate-related issues. To address the high level of climate uncertainty and rapid changes in policies and the markets, the Company regularly convenes senior executives from various departments to identify material climate risks and opportunities. It also assesses the potential impacts of physical risks—such as floods, droughts, typhoons, and heat waves—on its operational sites, employee commutes, office operations, and service support, with the aim of incorporating these considerations into its overall operational strategy planning. The annual report also discloses that the Company regularly convenes senior executives from various departments to identify significant climate risks and opportunities and to assess the risks that floods, droughts, typhoons, and heat waves may pose to its various operational sites.

The Sustainable Development Committee operates under the Board and consists of two independent directors and one external expert appointed for their corporate sustainability knowledge and capabilities. It formulates, promotes, and strengthens sustainable development across the Company and its subsidiaries, including material climate-related policies, action plans, and capital expenditure, and it also reviews and tracks implementation and performance, revises programs as needed, and reports regularly to the Board.

At the implementation level, a Sustainable Development Office has been established under the Sustainable Development Committee. Led by the Chief Sustainability Officer, the Office is responsible for coordinating the Company’s day-to-day sustainability management and is organized into four functional teams: the Sustainable Governance Team, Sustainable Environment Team, Sustainable Human Resources Team, and Social Inclusion Team. Each team is led by the head of the relevant department and carries out sustainability initiatives in accordance with its respective responsibilities, including environmental management systems, compliance with environmental laws and international standards, sustainable transformation, resource-efficiency improvement, and climate response mechanisms. The Sustainable Development Office regularly consolidates the teams’ implementation progress and results and submits them to the Sustainable Development Committee for review.

5.1.2 Identification and Assessment of Climate-related Risks and Opportunities

With reference to the IFRS S2 climate-related disclosure framework and regulatory climate-disclosure requirements, Nextlink has conducted an initial inventory of potential impacts of climate change on operations, strategy, and finance. The Company has identified transition risks, physical risks, and climate-related opportunities, and will continue to consider policies and regulations, market demand, energy prices, infrastructure resilience, innovative technologies, changes in customer demand, and workforce availability as a basis for future climate-risk management and scenario analysis.

	Short Term	Medium Term	Long Term
Physical Risk	Changes in regulations and policies may increase electricity costs and power tariffs, directly raising operating costs and negatively affecting financial performance.	Stricter government emission-reduction policies and reporting obligations, together with ongoing policy and regulatory risks, may increase operating costs and require enterprises to adjust strategies to maintain compliance.	Climate change may increase the frequency of extreme weather events and instability at data centers. Changes in consumer preferences may also reduce long-term demand for products and services.
Strategies	Conserve energy, improve energy efficiency, and supplement energy use with green electricity.	Increase the use of green electricity.	Use renewable energy and establish long-term cooperation with carbon-neutral cloud service providers.
Transition Opportunities	After the above mitigation measures are implemented, the Company expects opportunities for low-carbon products and services to increase. Across short-, medium-, and long-term business planning, the Company will focus on low-carbon information services and develop intelligent solutions combining digital transformation, cloud technology, and AI to improve customers’ environmental forecasting and expand service opportunities.		

Identification and Management of Climate Risk Topics

Through internal discussions, inventories, and preliminary assessments, the Company has identified potential risks from flooding, drought, changes in precipitation patterns, high temperatures, and extreme climate events to operating locations, employee commuting, office operations, and service support. Moving forward, the Company will gradually reference IPCC climate scenarios and the IFRS S2 framework to establish a more comprehensive scenario-analysis methodology and assess the effects of climate risks on operating costs, service continuity, customer demand, and infrastructure resilience over different time horizons.

With the respect to risk management, the Board of Directors is the highest decision-making body for risk control across the Group. The Sustainable Development Committee reviews material sustainability and climate-related topics, while the Sustainable Development Office and working groups consolidate risk-identification results and response strategies. The Annual Report also discloses that the Company assesses environmental, social, and governance risks based on materiality. Environmental risk-management policies include establishing a greenhouse gas inventory mechanism, promoting office energy conservation and lights-off programs, and encouraging low-carbon transportation to enhance the climate resilience.

Impacts of Climate-related Risks and Response Opportunities

Main Categories	Risk Scenarios	Description	Scopes of Impacts	Response Measures and Strategies
Transition Risk	Policy and Regulatory Risk	Carbon pricing, emissions caps, and renewable energy regulations	Increased Operating Costs	Adjust strategies in accordance with relevant guidance from competent authorities.
	Changes in Consumer Preferences	Low-carbon Products and Sustainable Goods	- Increased Operating Costs - Reduced Sales Volume	Optimize market research, adjust product strategies, and introduce low-carbon products and services that meet customer needs.
	Operational Risk	Service interruption caused by external factors	- Increased Financial Costs - Increased Supply Chain Costs	Improve energy efficiency and give priority to green, energy-efficient equipment.
	Reputational Risk	Stakeholder Concerns	- Brand Image - Investor Confidence	Promote corporate social responsibility and stakeholder communication.
Physical Risk	Climate Change	- Flooding caused by heavy rainfall - Sea-level Rise	- Employee Commuting - Interruption of Network and Communications Equipment - Reduced Service Capacity	Establish disaster response plans, off-site backup systems, and remote-work mechanisms.
Opportunities	Market	Cloud Services Supporting ESG	Green Product Development	Monitor developments in carbon markets and continue tracking climate policies and market trends to enhance competitiveness.
	Energy Source	Use of Low-carbon Energy	- Reduced Production and Operating Costs - Improved Sustainability Performance	Establish or implement low-carbon vehicle programs.
	Products and Services	Development and Expansion of Low-carbon Products and Services	- Increased Value Added of Products and Services - Internationalization and Quality Improvement	- Continue developing customized services. - Integrate service sales with corporate sustainability needs. - Capture carbon-management business opportunities.
	Resilience	Participation in Renewable Energy and High-efficiency Energy Programs	- Reduced Property Losses - Strengthened Supply Chain Stability	Evaluate incorporating the program into the Company's emission-reduction plan.

5.1.3 Climate-Related Metrics and Targets

Nextlink's climate management focuses on improving energy efficiency, reducing operational emissions, and developing low-carbon services. The Company will continue to track greenhouse gas emissions, energy use, emissions intensity, implementation of energy-saving measures, and the feasibility of renewable energy adoption. In 2025, the greenhouse gas inventory scope was expanded to the entire Group, and 2025 was established as the Group-wide base year for future emissions-trend tracking and reduction management.

Note: The Company has not established an internal carbon pricing mechanism due to its low emissions and will continue to assess its feasibility of implementing such a system in accordance with regulatory guidelines, operational needs, and data completeness. The Annual Report also discloses that the Company's carbon emissions are low and that it has not yet established an internal carbon pricing system

5.2 Energy Management

5.2.1 Energy Management (GRI 302、TC-SI-130a.1)

As energy shortages, global warming, and climate change become increasingly severe, energy management and energy transition have become key components of international energy policies. Energy selection and consumption are closely related to corporate costs, environmental impacts, and safety. Improving energy efficiency and reducing energy consumption can save costs and mitigate climate impacts.

Nextlink operates in the information services industry, and its principal environmental impacts arise from office operations. To fulfill its environmental responsibilities, the Company actively promotes green-office practices, encourages employees to conserve energy and water and reduce waste at the source, and promotes environmentally friendly resources such as recycled paper, generating positive environmental impacts through everyday actions.

To improve energy efficiency, the Company has established a greenhouse gas inventory mechanism based on the Greenhouse Gas Protocol issued by the World Business Council for Sustainable Development (WBCSD) and World Resources Institute (WRI). It also promotes energy-conservation policies and source management, encourages the use of public transportation and electric vehicles for business travel, and promotes employees' awareness of energy conservation and carbon reduction.

5.2.2 Energy Consumption

Nextlink's total energy consumption in 2025 was 675.2742 GJ, with an energy intensity of 0.1518 GJ per NT\$ million of revenue. Purchased electricity was the Company's primary energy source, accounting for approximately 99.98% of total energy consumption, while diesel used by emergency backup generators in office buildings accounted for the remaining 0.02%. Going forward, the Company will continue to promote energy conservation management and energy inventories, with a focus on reducing reliance on purchased electricity and lowering energy intensity.

Energy intensity was 0.1518 GJ per NT\$ million in 2025, lower than the levels recorded in 2024 and 2023. However, beginning in 2025, the scope of energy disclosure was expanded to cover the entire Group, and consolidated financial data were adopted as the basis for calculating energy intensity. As this basis differs from the parent-company-only financial data used before 2025, year-on-year comparisons should take into account changes in both the disclosure boundary and the financial data basis. Going forward, the Company will continue to strengthen energy-use management and implement energy-saving measures to improve energy efficiency and reduce its dependence on energy.

Energy Consumption Analysis (Unit: GJ)

Items/Accounts	2023	2024	2025
Diesel	0.3751	0.1730	0.1458
Electricity	439.3144	656.4475	675.1285
Total Energy	439.6895	656.6205	675.2742
Energy Intensity (GJ/NT\$ million)	0.1991	0.2524	0.1518

Note 1: Conversion factors: diesel, 8,629 kcal/L; electricity, 860 kcal/kWh; 1 kcal = 4.187 kJ.

Note 2: Through 2024, the scope of the energy disclosure covered Taiwan and used parent-company-only financial data. Beginning in 2025, the scope was expanded to the entire Group, and consolidated financial data are therefore used.

Note 3: 2023 figures are estimated.

5.2.3 Energy-Saving Measures (GRI 302-4)

- **One-Hour Lights-Off Program:**

The Company promotes office energy conservation by turning off lighting in designated office areas for one hour on each working day. In 2025, the program was implemented on 250 working days for a total of 250 hours. Centered on everyday behavioral management, the program reduces unnecessary energy consumption, strengthens employee awareness of energy conservation and carbon reduction, deepens an energy-saving culture, and demonstrates the Company's commitment to energy efficiency and sustainable operations.

- **Meatless Monday:**

In support of low-carbon diets and green living, the Company promotes a Meatless Monday initiative and encourages employees to choose vegetarian meals on each Monday, reducing the carbon footprint of food and fostering sustainable eating habits. The initiative raises awareness of climate change and promotes environmentally friendly consumption. In 2025, the Company provided 606 vegetarian lunch boxes. Based on Taiwan low-carbon diet guidance, avoiding meat for one meal is estimated to reduce emissions by approximately 0.78 kgCO₂e, resulting in an estimated total reduction of 0.473 tCO₂e. The Company will continue to combine internal communications, themed activities, and employee-benefit programs to expand participation and embed low-carbon living and sustainability in daily life.

- **Low-Carbon Transportation**

The Company encourages employees to prioritize public transportation and electric vehicles for business travel to reduce the use of fuel-powered vehicles, increase the use of low-carbon transportation, and reduce business-travel emissions. By promoting a culture of sustainable mobility, the Company estimates that approximately 2.2631 kgCO₂e can be reduced by 2026, demonstrating its commitment to incorporating low-carbon actions into operations.

5.3 Greenhouse Gas Emissions Management

5.3.1 Greenhouse Gas Inventory (GRI 305)

Nextlink has established a greenhouse gas inventory mechanism in accordance with the Greenhouse Gas Protocol issued by the WBCSD and WRI. The operational control approach is used to define organizational boundaries, and emission sources are evaluated for materiality based on frequency, impact, quantification method, and risk to determine inclusion in the inventory. The Company began conducting greenhouse gas inventories in 2024, initially covering the Parent Company and major subsidiaries. In 2025, to improve information completeness and consistency of Group management, the inventory scope was expanded to the entire Group and included major operating entities within the consolidated financial statements in Taiwan, Hong Kong, China, Malaysia, and Singapore. Because the scope expanded in 2025, the Company designated 2025 as the Group-Wide base year for Scope 1 and Scope 2 emissions and as the basis for subsequent emissions-trend analysis, energy management, and reduction planning.

If material changes in organizational scopes, operating activities, mergers or disposals, emission factors, or calculation methods make base-year emissions non-comparable in the future, the Company will assess whether the base-year data should be recalculated in accordance with its base-year recalculation principles to maintain consistency and comparability.

Organizational and Reporting Scopes

In 2025, the Company applied the operational control approach to establish its organizational scope. The inventory covered the Group's major operating entities within the consolidated financial statements, including Nextlink Technology Co., Ltd., Microfusion Technology Co., Ltd., Nextlink (HK) Technology Co., Limited, Microfusion Technology (HK) Co., Ltd., Shanghai Nextlink Information Technology Co., Ltd., MICROFUSION TECHNOLOGY (MY) SDN. BHD., NEXTLINK (SG) TECHNOLOGY PTE. LTD., and more.

The 2025 Scope 1 and Scope 2 inventory scopes covered the Group's major operating locations. Scope 1 primarily included stationary combustion and fugitive emissions, while Scope 2 primarily included energy-indirect emissions from purchased electricity. Greenhouse gases inventoried included carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and hydrofluorocarbons (HFCs).

In 2025, the Company also made its first attempt to inventory and disclose selected value-chain emissions under the GHG Protocol Scope 3 categories. The inventory included Category 1 Purchased Goods and Services, Category 2 Capital Goods, Category 3 Fuel- and Energy-related Activities, Category 4 Upstream Transportation and Distribution, Category 5 Waste Generated in Operations, and Category 6 Business Travel. As this was the first systematic Scope 3 inventory, certain categories remained subject to limitations in data availability, supplier-data completeness, and granularity of activity data. The Company therefore did not establish a Scope 3 base year and instead uses 2025 as the starting point for improving data quality, tracking emissions trends, and managing reductions.

Inventory data before 2025 did not cover the entire Group and therefore used a different organizational scope from the 2025 Group-Wide inventory. Annual trend disclosures state the inventory scope for each year to avoid direct comparison of data with different scopes.

Emission Factors

Greenhouse gas emissions are calculated using the emission-factor method by multiplying activity data by the applicable emission factor and converting results into carbon dioxide equivalent based on global warming potential (GWP). Emissions are disclosed in metric tons of carbon dioxide equivalent (tCO₂e). Scope 1 and Scope 2 calculations primarily use greenhouse gas emission factors published by Taiwan's Ministry of Environment and local electricity emission factors. GWP values are based on the IPCC Sixth Assessment Report (AR6).

Scope 3 emissions are estimated using methods appropriate to each category, including spend-based, activity-data, distance-based, and hotel-night methods. Where suppliers do not provide product- or service-specific emission factors, the Company uses publicly available databases, industry-average factors, environmentally extended input-output factors, or other available public factors. Scope 3 figures are estimates of value-chain emissions and may differ from actual emissions due to supplier-data completeness, factor sources, activity-data granularity, and estimation assumptions.

Greenhouse Gas Emissions and Intensity

In 2025, Nextlink's combined Scope 1 and Scope 2 greenhouse gas emissions totaled 102.159 tCO₂e. Scope 1 emissions were 13.547 tCO₂e, representing 13.26%, and Scope 2 emissions were 88.612 tCO₂e, representing 86.74%. Based on consolidated operating revenue, Scope 1 and Scope 2 emissions intensity was 0.0233 tCO₂e per NT\$ million.

Because the 2025 inventory scope was expanded to the entire Group and differs from the scope used before 2025, emissions and intensity across the periods should not be directly compared as reduction performance under the same scope. The Company will use the 2025 Group-Wide inventory results as the basis for future emissions-trend tracking, energy management, and reduction planning.

Unit: tCO₂e

Greenhouse Gas Emissions	2023	2024	2025
	Previous Inventory Scope	Previous Inventory Scope	Consolidated Financial Reporting Scope (The Entire Group)
Scope 1	10.665	13.559	13.547
Percentage (%)	15.01%	13.09%	13.26%
Scope 2	60.392	90.059	88.612
Percentage (%)	84.99%	86.91%	86.74%
Total Greenhouse Gas Emissions	71.0570	103.6180	102.159
Emissions Intensity (tCO ₂ e/NT\$ million)	0.0322	0.0398	0.0233

Note 1: Through 2024 (inclusive), GHG disclosures covered Taiwan and used standalone financial data. From 2025, the scope was expanded to the Group and consolidated financial data were used. The Hong Kong office was included from October 1, 2025, based on its actual operating period. This reflects an operating-period difference within the Group scope and does not change the scope-setting method.

Note 2: 2023 figures are estimated.

Note 3: In 2023, the Company was included in Far EasTone Telecommunications' ESG inventory scope, aligned with the consolidated financial reporting scope. Electricity, water, and other environmental data continue to be collected through an online system.

Scope 3 Greenhouse Gas Emissions

In 2025, the Company disclosed Scope 3 greenhouse gas emissions for the first time. Quantified categories included Category 1 Purchased Goods and Services, Category 2 Capital Goods, Category 3 Fuel- and Energy-Related Activities, Category 4 Upstream Transportation and Distribution, Category 5 Waste Generated in Operations, and Category 6 Business Travel. Total Scope 3 emissions were 17,330.338 tCO₂e, with an emissions intensity of 3.8927 tCO₂e per NT\$ million.

Scope 3 emissions were primarily from Category 1 Purchased Goods and Services, totaling 17,247.810 tCO₂e and representing 99.52% of total Scope 3 emissions. This reflects the Company's business as a provider of cloud services, software services, and technical consulting, with value-chain emissions concentrated in upstream purchases of goods, services, and cloud services. The Company will continue to improve procurement-data classification, supplier-data collection, and the applicability of emission factors to enhance Scope 3 data quality.

Nextlink 2025 Scope 3 Emissions(GHG Protocol 15 Categories)

Category	Emissions (tCO ₂ e)	Share
Category1:Purchased goods and services	17,247.810	99.52%
Category2:Capital goods	12.136	0.07%
Category3:Fuel-and-energy-related activities(not included in Scope 1 and 2)	20.938	0.12%
Category4:Upstream transportation and distribution	0.622	0.01%
Category5:Waste generated in operations	1.772	0.01%
Category6:Business travel	47.060	0.27%
Total Scope 3 Emissions	17,330.338	100.00%

Note 1: The Company provides cloud, software, and technical consulting services and does not manufacture or sell physical products. Therefore, Category 9 downstream transportation and distribution, Category 10 processing of sold products, Category 11 use of sold products, and Category 12 end-of-life treatment of sold products are not applicable.

Note 2: The Company had no Category 13 downstream leased assets, Category 14 franchises, or Category 15 investments in 2025; therefore, no related Scope 3 emissions were generated.

Note 3: Category 7 employee commuting and Category 8 upstream leased assets were excluded from this year's quantification due to incomplete data. Their inclusion will be assessed as data availability improves.

5.4 Water Management

5.4.1 Water Resource Management(GRI 303 、TC-SI-130a.2)

Nextlink's primary operations consist of cloud information services and office activities. The Company is not a manufacturer, has no industrial-process water demand, and does not operate its own data centers requiring cooling water. Water use is primarily for employees' daily offices and domestic needs, all supplied by third parties. The Company does not use any groundwater, surface water, or alternative water sources.

The Company's principal operations are in Taiwan, and water-risk assessments are conducted using the WWF Water Risk Filter. The major office locations were assessed as being in areas with relatively low water-stress risk. As water use is primarily domestic office use, no material water-related impacts were identified. Nevertheless, the Company continues to promote water-saving reminders, employee behavioral guidance, and office-environment management to improve water-use efficiency.

Since water consumption at the Company's offices is relatively limited, and certain locations are not equipped with water meters capable of separately tracking the Company's water usage, this year's water withdrawal volume was estimated based on per-capita water usage and the number of employees. The Company will continue to review the reasonableness of the estimation method and gradually improve data completeness as operating locations and data availability.

Water Withdrawal (Unit: Thousand Cubic Meters [Megaliters])

Items	2025
Third-Party Water (Mega liters)	3.2255
Water Withdrawal Intensity (Mega liters/NT\$ million Revenue)	0.0012

Note 1: The disclosure covers Taiwan and therefore uses standalone financial data.

Note 2: As the Company has no industrial process water use, all water withdrawn is consumed and sourced from third-party suppliers; no groundwater or surface water is used.

Note 3: Water withdrawal is estimated based on headcount.

5.5 Waste Management

5.5.1 Waste Management (GRI 306-1 、 306-2 、 306-3 、 306-4 、 306-5)

The Company operates in the information services industry and primarily provides cloud services, information system integration, and technical consulting services. As its operations are primarily office-based and do not involve manufacturing processes, the waste generated from its operations mainly consists of general domestic waste, wastepaper, plastic containers, and other recyclable materials. The Company does not generate process waste or hazardous waste.

To reduce the environmental impacts of waste, the Company complies with applicable environmental regulations and office building management requirements, implements waste sorting and resource recycling, and continues to reduce the use of paper and disposable items through electronic approval processes, cloud-based document management, online meetings, and digitalized workflows. These measures help improve resource efficiency and reduce waste generation.

The Company’s primary operating location in Taiwan is situated in the Taipei Times Square office building. Waste is collected centrally by the building management and transferred to qualified waste disposal contractors for subsequent treatment. As the building does not provide actual waste-weight data for individual tenants, the Company estimated its waste generation in Taiwan for 2025 at approximately 4.92 metric tons, based on the building’s monthly waste transportation limit of 10 metric tons and the Company’s proportion of total tenants, which was approximately 4.1%.

All waste generated by the Company is transferred through the building management for treatment. The Company does not directly conduct incineration, landfill disposal, or any other form of final waste treatment and therefore has no waste directly disposed of by the Company. For the purpose of estimating greenhouse gas emissions under Scope 3 Category 5, “Waste Generated in Operations,” the Company adopted a conservative assumption that all general domestic waste was treated through incineration, as information on the actual final treatment methods was unavailable. Going forward, the Company will continue to assess the establishment of more comprehensive waste data collection and final treatment tracking mechanisms to improve the quality of its environmental disclosures.

Items	2025	Items	2025
Waste Generated (Metric Tons)	4.92	Waste Directed to Disposal (Metric Tons)	0
Waste Diverted from Disposal (Metric Tons)	4.92	Hazardous Waste (Metric Tons)	0

Note: The 2025 waste data covers Taiwan only; Hong Kong is excluded due to its unavailable data.



06

Employee Care

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This chapter covers Nextlink and its subsidiaries, with employee information presented separately for Taiwan and overseas operations.

6.1 Human Capital

6.1.1 Human Rights Management Policies and Due Diligence

Nextlink Technology Co., Ltd. (hereinafter referred to as “Nextlink,” the “Company,” or “we”) actively supports international human rights and labor standards and follows the Universal Declaration of Human Rights, the United Nations Global Compact, the ILO core labor standards, the United Nations Guiding Principles on Business and Human Rights, the OECD Due Diligence Guidance for Responsible Business Conduct, and ISO 26000 Guidance on Social Responsibility in establishing its human rights policy and management mechanisms. All employees are required to internalize respect for human rights, ethical service, personal data protection, and information security as core principles when performing business, providing cloud, data, and cybersecurity services, and delivering AI solutions. As a leading cloud information services provider, Nextlink protects employees’ fundamental rights to work, health, equality, and non-discrimination and places significant emphasis on customer privacy, information resilience, AI ethics, and digital human rights risks in the digital era. To prevent and mitigate actual or potential impacts of operations and the value chain on stakeholders, the Company implements human rights risk identification, prevention, mitigation, and remediation through policy communication, education and training, grievance channels, security controls, supplier management, and human rights due diligence, building a comprehensive sustainable value chain.

Human Rights Policy

Human Rights Policy	Management Practices and 2025 Implementation
Provide a Safe, Healthy, and Supportive Work Environment	- Promote occupational safety and health, office-environment management, health promotion, prevention of workplace violence and unlawful harm, and sexual-harassment prevention training. - Conduct courses under the annual training plan on cybersecurity, personal data, occupational safety, gender equality, professional ethics, and management competencies. In 2025, occupational safety and workplace health training totaled 116 hours and covered all employees.
Humane Treatment and Prohibition of Forced Labor	- Prohibit all forms of forced labor, inhumane treatment, workplace bullying, harassment, coercion, and retaliation, and protect employee dignity through grievance channels and internal handling procedures. - No complaints involving inhumane treatment, forced labor, or material workplace misconduct were received in 2025.
Eliminate Unlawful Discrimination and Ensure Equal Employment Opportunity	- Follow equality and non-discrimination principles in recruitment, employment, remuneration, promotion, training, and work assignments, without differential treatment based on gender, age, ethnicity, religion, disability, marital or parental status, political opinion, or any factor unrelated to job performance. - In 2025, the Company received one gender-equality-related complaint and completed acceptance, investigation, notification of the decision, and follow-up action in accordance with the Gender Equality in Employment Act and internal complaint-investigation procedures. Necessary personnel action was taken, and the Company continued to strengthen communication on gender equality, workplace respect, and grievance channels. Other than this case, the Company had no confirmed child labor, forced labor, violations of freedom of association, material occupational accidents, or material personal data breaches in 2025.
Minimum Employment Age	- Recruit and verify employee identity in accordance with labor laws, do not employ child labor, and protect lawful working conditions for young workers and interns. - No child labor was employed in 2025.
Freedom of Association, Labor-Management Communication, and Grievance Rights	- Respect employees’ lawful rights to association, assembly, expression, and communication and collect and respond to employee opinions through labor-management meetings, communication with supervisors, employee grievance channels, and other internal mechanisms. - No interference with employee association or retaliatory conduct related to grievances occurred in 2025.
Privacy, Personal Data, and Information Security Protection	Given the nature of cloud services, cybersecurity services, data engineering, and AI applications, management priorities include customer data, employee personal data, access controls, system logs, cloud configurations, and data use. Information security systems, training, and incident-reporting procedures are used to reduce the risks of data leakage, unauthorized access, and improper use.
AI and Digital Service Responsibility	When implementing data- and AI-related solutions, the Company considers the legality of data sources, personal data protection, model bias, output accuracy, human review, and customer use cases, and seeks to prevent technology from being used for discrimination, unauthorized surveillance, misleading activities, or other purposes that could infringe human rights.

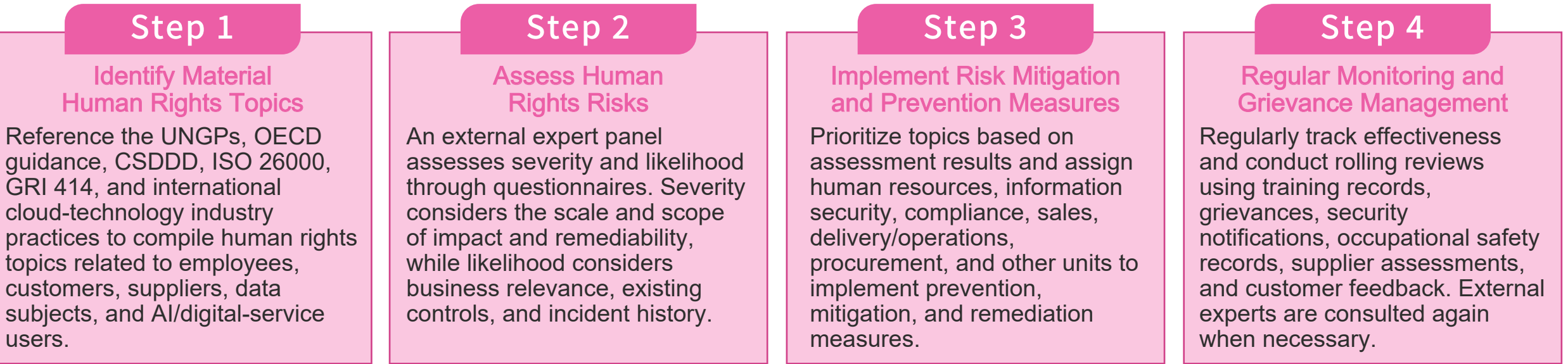
Management of Material Human Rights Incidents

Nextlink integrates material human rights incident management with material-information reporting, occupational safety and health, personal data protection, information security incident reporting, and employee grievance procedures. Material human rights incidents include, but are not limited to, occupational accidents causing death or serious injury; material discrimination, sexual harassment, workplace misconduct, forced labor, or labor-rights incidents penalized or confirmed by competent authorities; and personal data or information security incidents that materially affect the rights of customers, employees, or end users.

Human Rights Due Diligence

In 2025, Nextlink’s human rights due diligence covered internal operations, the cloud service value chain, and customer technology-use scenarios. It inventoried actual and potential impacts on employees, customers, suppliers and partners, outsourced or contracted workers, and digital-service users. The Company first consolidated domestic and international human rights trends, cloud and AI industry practices, grievance records, education and training, cybersecurity and personal-data management, occupational safety and working-hours management, supplier information, and operating characteristics. An external expert panel then assessed severity and likelihood to systematically identify material human rights topics highly relevant to Nextlink’s operations as a basis for mitigation, prevention, and remediation.

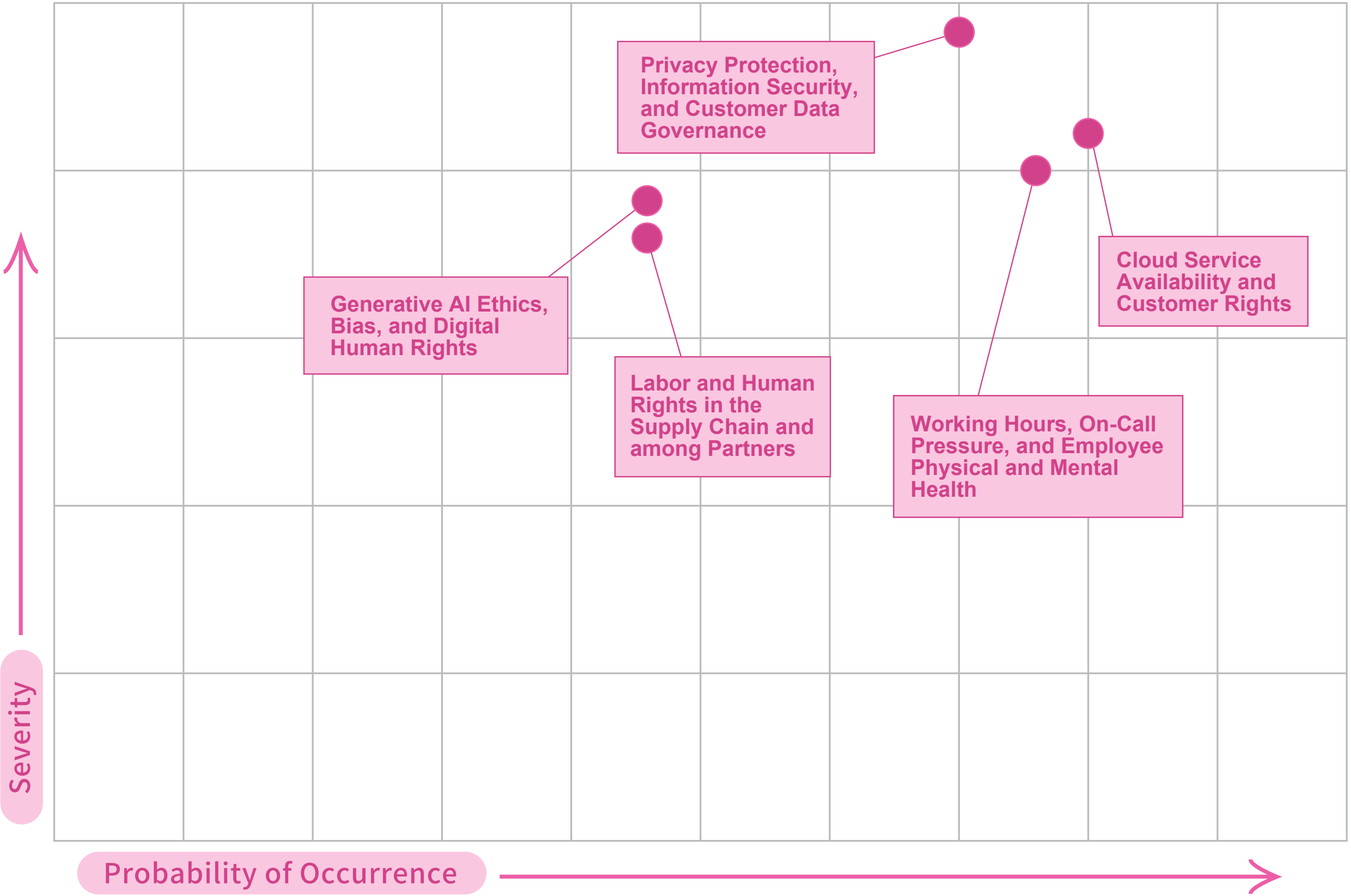
Human Rights Due Diligence Steps



Human Rights Risk Matrix

Based on the external expert panel’s questionnaire assessments, the principal human rights risks in 2025 focus on five areas: Privacy Protection, Information Security, and Customer Data Governance; Generative AI Ethics, Bias, and Digital Human Rights; Working Hours, On-Call Pressure, and Employee Physical and Mental Health; Cloud-Service Availability and Customer Rights; and Labor Rights in the Supply Chain and Among Partners. These five areas were designated as priority monitoring and prevention topics. Matrix scores represent average external-expert ratings rounded to one decimal place. Severity considers scale, scope, and remediability, while likelihood considers relevance to operations, existing management measures, and prior incident records.

Core Human Rights Topic in 2025	Severity (1-5)	Likelihood (1-5)	Topic Definition and Assessment Rationale
Privacy Protection, Information Security, and Customer Data Governance	4.8 High	3.5 Medium	Cloud services, data engineering, security monitoring, and AI applications may involve customer data, employee personal data, access settings, and system logs. Data breaches, unauthorized access, or cloud-configuration errors could directly affect privacy, informational self-determination, and customers' operating rights; therefore, this is a high-priority topic.
Generative AI Ethics, Bias, and Digital Human Rights	3.8 Medium	2.3 Medium	As data and AI services expand, inaccurate or biased AI outputs, improper data sources, misuse of personal data, and high-risk uses may affect equality, privacy, employment rights, and consumer rights. Controls are therefore required for AI implementation and use.
Working Hours, On-Call Pressure, and Employee Physical and Mental Health	4.0 High	3.8 Medium	Cloud migration, system launches, incident resolution, and 24/7 service scenarios may result in long working hours, night-time on-call duties, and psychological pressure for engineering and operations personnel. Although management systems can reduce severity, likelihood remains relatively high.
Cloud Service Availability and Customer Rights	4.2 High	4.0 High	Service interruptions, security incidents, change errors, or inadequate disaster recovery may affect customer operations, transactions, data access, and end-user rights. This topic is closely related to cloud management, monitoring, incident response, and customer service quality.
Labor and Human Rights in the Supply Chain and among Partners	3.6 Medium	2.3 Low	Although the Company is not a hardware manufacturer, its value chain includes cloud platforms, data centers, hardware and software equipment, cybersecurity tools, outsourced consultants, and contracted services. Risks involving working hours, occupational safety, wages, forced labor, discrimination, and business ethics therefore require attention.



Human Rights Risk Mitigation and Remediation Measures

Human Rights Risks	Mitigation Measures	Remediation Measures	Internal Policies	Assessment Tools
Privacy Protection, Information Security, and Customer Data Governance	- Control access, transmission, retention, and use of customer data in accordance with information security, personal data protection, and customer-contract requirements. - Review cloud architecture, account permissions, key management, backups, and log records to reduce configuration errors and unauthorized access. - Regularly conduct training on information security, personal data, and professional ethics to enhance employee awareness of data-handling and confidentiality responsibilities.	- If a suspected data breach or information security incident occurs, isolate, investigate, recover, and communicate with customers in accordance with incident-reporting and response procedures. - After a root-cause analysis, review permissions, processes, training, and technical controls and continue tracking improvement effectiveness.	- Information Security Management Measures - Information Security Policies - Personal Data Protection Management Policies - Management Measures for Reporting Material and Crisis Events	- Training Records - Access Review Records - System Logs and Anomaly Reporting Records - Information Security Incident Handling Records
Generative AI Ethics, Bias, and Digital Human Rights	- When implementing AI or data-application projects, assess data sources, personal data protection, authorization scope, model-output risks, and potentially affected stakeholders. - For generative AI services or AI agent implementation, establish human review, sensitive-data masking, output validation, and customer-use notices to reduce the risks of errors, bias, or improper use. - Prevent AI tools from being used for discriminatory decision-making, unauthorized monitoring, or other uses that may infringe human rights.	- If AI applications produce incorrect information, biased outputs, or data misuse, immediately suspend or adjust the application and assess the scope of impact. - Based on affected parties and the nature of the incident, correct or explain the issue, remove data, or adjust processes and initiate a cross-departmental review where necessary.	- Nextlink Group Guidelines and Rules for the Use of Generative AI Tools - Information Security Policies - Personal Data Protection Management Policies - Project Management Procedures	- AI Project Risk Checklist - Data Source and Authorization Checklist - Model/Prompt Review Records - Customer Requirement and Acceptance Records
Working Hours, On-Call Pressure, and Employee Physical and Mental Health	- Manage working hours, overtime, leave, and shift arrangements in accordance with labor laws and internal attendance systems to prevent excessive workloads caused by any project launches, operations incidents, or urgent customer needs. - For cloud managed services, security monitoring, and emergency incident response, plan shifts, handovers, backup staffing, and supervisor-care mechanisms. - Promote health examinations, workplace health communications, prevention of unlawful workplace harm, and sexual-harassment prevention education to maintain a friendly and psychologically safe workplace.	- Provide overtime pay or compensatory leave in accordance with laws, and have human resources or supervisors regularly review overtime and leave patterns. - For units with high working hours or pressure, review staffing, project schedules, duty systems, and management methods and provide care interviews or referrals to external support resources when necessary.	- Work Rules - Attendance and Leave Procedures - Plan for Preventing Unlawful Harm in the Performance of Duties - Workplace Sexual Harassment Prevention, Complaint, and Disciplinary Rules	- Attendance System - Overtime Statistics - Leave Records - Employee Grievance Records - Training Records
Cloud Service Availability and Customer Rights	- Use cloud managed services, monitoring alerts, anomaly reporting, change management, and backup recommendations to reduce the effect of service interruptions on customer operations and end users. - During project planning and operations, confirm service levels, responsibilities, data backups, disaster recovery, and incident-escalation procedures with customers. - Enhance cross-departmental collaboration and technical knowledge management to ensure prompt response and recovery when material incidents occur.	- When a material service incident occurs, report, resolve, recover, and explain the incident to customers in accordance with incident-handling procedures. - After the incident, complete a post-incident review, propose root-cause analysis and corrective and preventive measures, and continue tracking to reduce recurrence.	- Internal Control Chapter 3 Operations and Maintenance Cycle - Managed Service Operations - Incident Management Procedure - Change Request Management Procedure - Project Management Procedures	- Monitoring and Alert Records - Ticket System Records - Incident Report - Root Cause Analysis Report - Customer Meeting Minutes
Labor and Human Rights in the Supply Chain and among Partners	- Incorporate legal compliance, information security, business ethics, labor conditions, and fundamental human rights requirements into the supplier and partner selections, contracts, and assessments. - Gradually require key suppliers of cloud platforms, hardware and software equipment, cybersecurity tools, outsourced consulting, and contracted services to follow the Supplier Code of Conduct or equivalent commitments. - Continue monitoring occupational safety, working hours, wages, forced labor, and discrimination risks in data-center, hardware-equipment, and outsourced-service value chains.	- If a supplier is involved in a material social or human rights controversy, communicate with the supplier, require its improvement, or adjust the relationship based on the nature of cooperation, severity of impact, and willingness to improve. - Suppliers with material deficiencies that are not corrected may be placed under observation, subject to restricted cooperation, or terminated.	- Procurement Management Procedures - Supplier Management Procedures - Nextlink Group Supplier Code of Conduct	- Supplier Basic Information Form - Supplier Assessment Form - Contracts and Letters of Commitment - Supplier Improvement Tracking Records

Nextlink will continue to revise and maintain its Human Rights Policy, conduct training on human rights, information security, personal data, workplace safety, and gender equality, maintain accessible grievance and communication channels, and track and review existing mitigation and prevention measures. As cloud services, cybersecurity services, Data & AI, and overseas markets develop, the Company will progressively enhance its controls over customer-use risks, AI governance, supplier engagement, and value-chain human rights management to raise human rights awareness among management and employees and enhance overall operational resilience.

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 2025, Nextlink had 212 employees. By employment type, Taiwan had 195 employees, including 186 permanent employees and 9 temporary employees. Overseas operations had 17 employees, all of whom were permanent employees, with no temporary employees.

Employee Structure at Year-end 2025 (Unit: Persons)

Types		Genders	Taiwan	Overseas
By Employment Contract Terms	Permanent Employees	Male	98	9
		Female	88	8
	Temporary Employees	Male	5	0
		Female	4	0
	Total Employees		195	17
By Working Hours	Full-time Employees	Male	98	9
		Female	88	8
	Part-Time Employees	Male	5	0
		Female	4	0
	Non-guaranteed-hours Employees	Male	0	0
		Female	0	0
	Total Employees		195	17

- Note: Definitions
- Permanent employees: Employees whose employment contracts have no fixed term (non-fixed-term contract).
 - Temporary employees: Employees whose employment contracts have a fixed term (fixed-term contract).
 - Full-Time employees: Employees whose weekly working hours meet the local statutory definition of full-time employment.
 - Part-Time employees: Employees whose weekly working hours are below the local statutory definition of full-time employment.
 - Non-Guaranteed-Hour employees: Employees with no fixed weekly hours, such as on-call employees.

Employee Diversity Structure

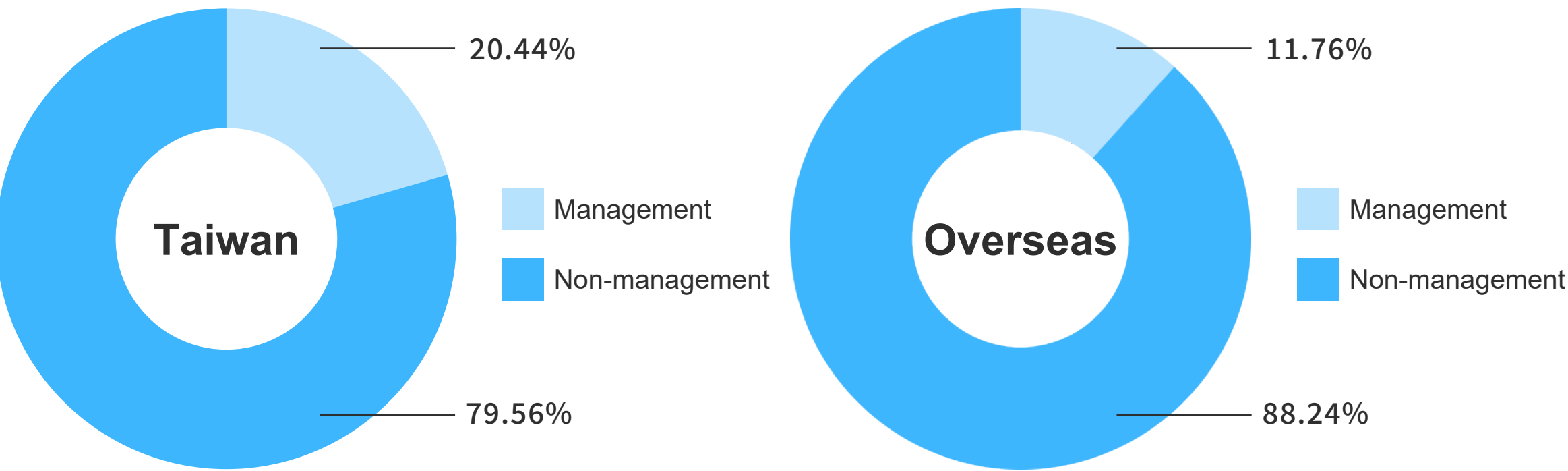
In 2025, males and females represented 52% and 48% of employees, respectively. Employees aged 30 to 50 accounted for 64% of the workforce, demonstrating a stable core talent base. The Company also employed 2 persons with disabilities in accordance with laws and continued to implement diversity, equity, and inclusion in the workplace.

To promote talent diversity and internationalization, the Company actively recruits professionals with expertise in cloud technology, information security, data applications, and project management. In 2025, employees represented 6 nationalities. 14 employees were not local to their operating location, representing 6.6% of the workforce, and 17 employees worked overseas, representing 8.0%. When recruiting foreign-national and overseas employees, the Company complies with immigration, visa, and labor laws in each jurisdiction and provides visa, work-permit, relocation, and residency assistance as needed to support employees’ adaptation to local work and living environments.

In 2025, all senior managers in Taiwan and overseas operations were local residents, representing 100% local senior management in each region.

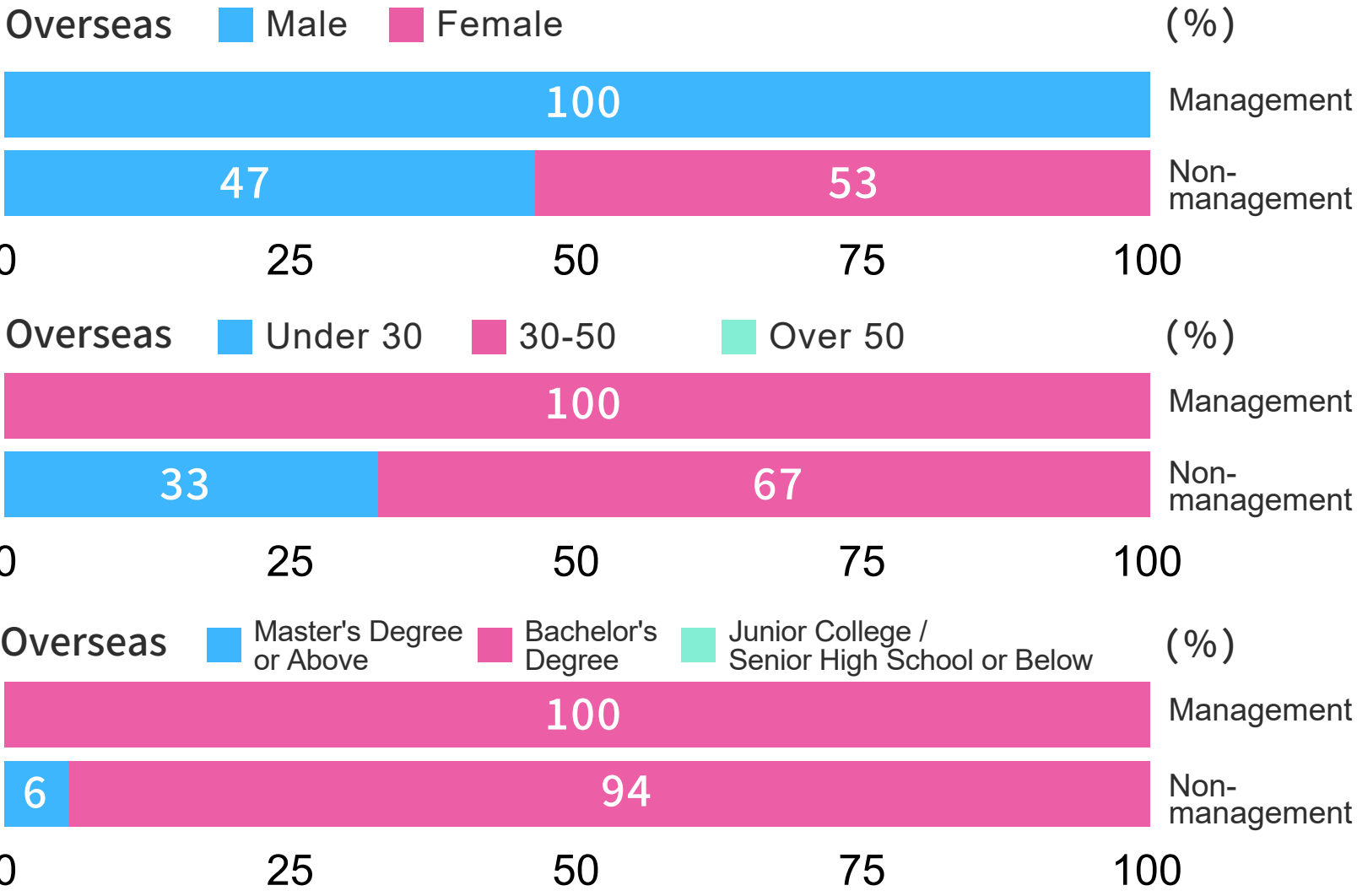
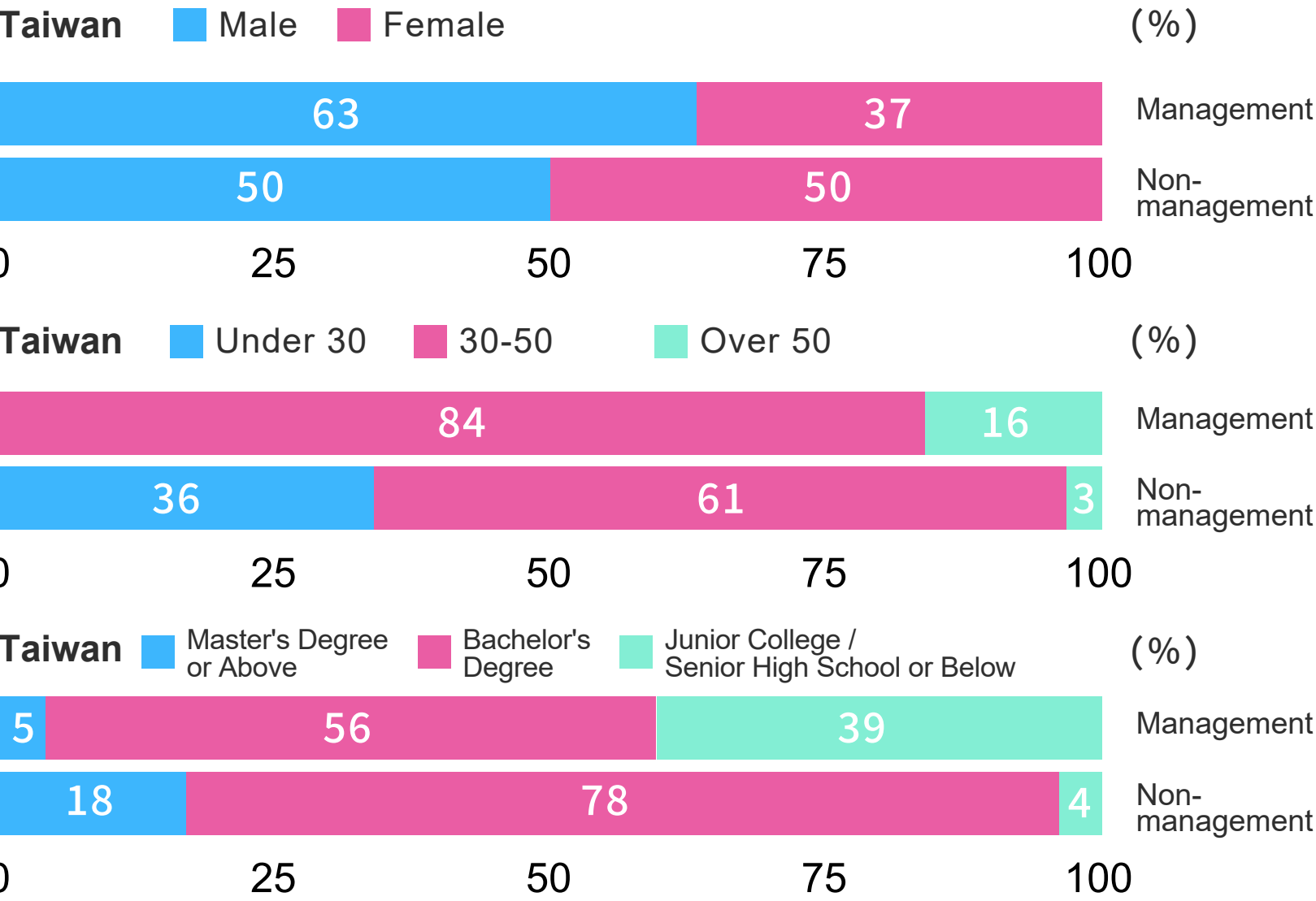
Regions	Job Levels	Management	Non-management	Total
Taiwan	Total Employees by Function	38	148	186
	Percentage of Total Employees by Function (%)	20.44%	79.56%	100%
Overseas	Total Employees by Function	2	15	17
	Percentage of Total Employees by Function (%)	11.76%	88.24%	100%

Percentage of Employees by Function and Diversity Indicator at Year-end 2025 (Unit: %)



Items	Categories		Management	Non-management	Total
Genders	Taiwan	Male	24	74	98
		Female	14	74	88
	Overseas	Male	2	7	9
		Female	0	8	8
Ages	Taiwan	Under 30	0	56	56
		30-50	32	95	127
		Over 50	6	6	12
	Overseas	Under 30	0	5	5
		30-50	2	10	12
		Over 50	0	0	0
Education Levels	Taiwan	Master's Degree or Above	15	28	43
		Bachelor's Degree	21	122	143
		Junior College / Senior High School or Below	2	7	9
	Overseas	Master's Degree or	0	1	1
		Bachelor's Degree	2	14	16
		Junior College / Senior High School or Below	0	0	0

Note: This table covers permanent employees as of December 31, 2025, excluding temporary, dispatched, contracted, and outsourced manpower.



Categories	Management	Non-management	Total
Indigenous Employees	0	0	0
Employees with Disabilities	0	2	2
Foreign National Employees	2	12	14

Senior Management	Regions	Taiwan	Overseas
Numbers of Local Residents in Senior Management		6	0
Numbers of Non-local Residents in Senior Management		0	0
Total Numbers of Senior Management Personnel		6	0
Percentage of Senior Management Hired from the Local Community		100%	100%

Employee Turnover(GRI402-1)

Guided by the philosophy of growing together with its employees, the Company has established a comprehensive recruitment and human resources management system. It places great importance on the career development of every employee while respecting individual career choices. In 2025, the Company recruited 99 new employees in Taiwan, comprising 49 males and 50 females, and 15 new employees overseas, comprising six males and nine females. Overall, most new employees were between 30 and 50 years old.

During the same year, a total of 83 employees left the Company, comprising 33 males and 34 females in Taiwan, and 11 males and 5 females overseas. The primary reasons for departure were personal factors such as family care, relocation, and career transitions.

To protect employee rights and continuously improve the human resources management, the Company requires its supervisors of the responsible units to conduct exit interviews with departing employees to gain an in-depth understanding of the reasons for departure. The findings are consolidated as an important reference for future recruitment and talent retention policies, supporting the continued development of an attractive workplace with growth opportunities.

Nextlink Advance Notice Periods for Termination

In the event of material operational changes, such as its organizational restructuring, workforce adjustments, force majeure, or a determination that an employee is unsuitable for the position, the Company shall provide an advance notice and severance pay in accordance with the Labor Standards Act.

- Employed for at least 3 months but less than 1 year: 10 days' advance notice
- Employed for at least 1 year but less than 3 years: 20 days' advance notice
- Employed for at least 3 years: 30 days' advance notice

Total Number and Percentage of New Employees in 2025

Genders	Regions	Taiwan	Overseas	Total	New Hire Rates (%)
	Ages	Numbers of Employees	Numbers of Employees		
Male	Under 30	17	3	20	25.94%
	30-50	32	3	35	
	Over 50	0	0	0	
	Subtotal	49	6	55	
Female	Under 30	28	4	32	27.83%
	30-50	22	5	27	
	Over 50	0	0	0	
	Subtotal	50	9	59	
Total		99	15	114	53.77%

- Note 1: Male new-hire rate = male employees hired during the year ÷ total year-end employees × 100%.
- Note 2: Female new-hire rate = female employees hired during the year ÷ total year-end employees × 100%.

Total Numbers and Percentage of Employees Who Left at the End of 2025

Genders	Regions	Taiwan	Overseas	Total	New Hire Rates (%)
	Ages	Numbers of Employees	Numbers of Employees		
Male	Under 30	11	4	15	20.75%
	30-50	20	7	27	
	Over 50	2	0	2	
	Subtotal	33	11	44	
Female	Under 30	13	2	15	18.40%
	30-50	21	3	24	
	Over 50	0	0	0	
	Subtotal	34	5	39	
Total		67	16	83	39.15%

- Note 1: Male turnover rate = male employees who left during the year ÷ total year-end employees × 100%.
- Note 2: Female turnover rate = female employees who left during the year ÷ total year-end employees × 100%.

6.1.3 Labor–Management Communication(GRI 2-30)

Nextlink is committed to establishing open, equitable, and constructive employee communication mechanisms. Through diverse channels, including labor–management meetings, Employee Welfare Committee meetings, employee suggestion channels, the Employee Net Promoter Score (eNPS) survey, and monthly all-hands meetings, the Company collects all employee feedback on the working environment, welfare programs, organizational communication, and operational direction. Relevant responsible units follow up on the feedback to maintain stable and mutually trusting labor–management relations.

The Company has not established a labor union and has not entered into a collective bargaining agreement. Accordingly, 0% of employees were covered by collective bargaining agreements in 2025. Although no collective bargaining agreement applies, the Company establishes employment terms, remuneration and benefits, working hours, leave arrangements, and labor–management communication mechanisms in accordance with labor laws at each operating location, the Company's work rules, and internal management systems. Labor–management meetings are also held regularly as a formal platform for communication and coordination between employees and management.

In 2025, the Company held four labor–management meetings. Topics discussed included changes in employee headcount, arrangements for employee activities, planning of welfare programs, and the election and dismissal of labor–management meeting representatives. In addition to formal labor–management meetings, the Company continued to collect and respond to employee feedback through the Employee Welfare Committee meetings, the employee suggestion section, eNPS surveys, and monthly all-hands meetings. No material labor disputes or operating losses arising from labor disputes occurred in 2025.

Types of Employee Communication Channels

Communication Channels	Description
Labor–Management Meetings	Labor representatives are directly elected by all employees and participate in labor–management meetings together with management representatives appointed by the Company. Four labor–management meetings were held during the year.
Employee Welfare	In accordance with relevant laws and regulations, the Company's employee welfare measures, and the Employee Welfare Committee Charter, meetings are held at least once every three months to formulate or revise employee welfare plans. 8 Employee Welfare Committee meetings were held during the year, including 4 regular meetings and 4 extraordinary meetings.
Employee Suggestion Section	Provides employees with a communication channel for submitting suggestions and feedback.
Employee Net Promoter Score (eNPS) Survey	Employee opinion surveys are conducted regularly to understand employees' views on corporate culture, business strategies, welfare and resources provided by the Company, supervisors' leadership styles, and other recommendations.
Monthly All-Hands Meetings	All-Hands meetings are held each month to communicate with employees and convey the Company's business strategies and operating status. These meetings help employees understand short-, medium-, and long-term objectives, recognize their importance to the organization, and grow together with the Company.

Statistics on Employee Feedback in 2025

Communicatio	Numbers	Main Feedback	Numbers	Numbers
Labor–Management Meetings	0	Labor–management meetings	0	0
Employee Welfare Committee Meetings	0	None	0	0
Employee Suggestions (Monthly Questions)	36	Employee benefits and other general questions	4	0

6.2 Remuneration and Benefits

6.2.1 Equal and Competitive Remuneration(GRI 2-21、405-2、202-1)

Nextlink values talent retention and the Company's long-term development and is committed to providing a remuneration system that is both market-competitive and equitable. Salaries are determined with reference to local laws and regulations, industry remuneration levels, job responsibilities, professional competencies, work experience, and performance. No differential treatment is made on the basis of gender, age, race, language, religion, marital status, political position, or any other factor unrelated to job capability.

Employee remuneration comprises the base salary, meal allowances, other allowances, bonuses, and employee compensation. Remuneration adjustments and incentive payments are made based on the Company's operating results and individual performance. Under the Articles of Incorporation, if the Company records a profit for the year, 1% to 2% shall be allocated as employee compensation, of which no less than 10% shall be distributed to non-managerial employees, enabling employees to share appropriately in the Company's operating results. Remuneration is also linked to annual earnings, individual performance appraisal results, and job contributions, serving as an important mechanism for attracting, retaining, and motivating talent.

In 2025, the average monthly basic remuneration of entry-level employees at all major operating locations exceeded the applicable statutory minimum wage. The Company also periodically reviews the ratios of basic salary and total remuneration between females and males at each job level to ensure that the remuneration system follows the principles of fairness, transparency, and equal pay for equal work.

Remuneration of Full-time Non-managerial Employees

Unit: NT\$ thousand

Items	Nextlink
	2025
Average Annual Number of Full-time Non-Managerial Employees	100 employees
Total Remuneration of Full-time Non-Managerial Employees	109,893
Average Remuneration of Full-time Non-Managerial Employees	1,099
Median Remuneration of Full-time Non-Managerial Employees	938

Ratio of Basic Salary by Gender (Females: Males)

Major Operating Locations	Management	Non-management
Taiwan	0.80 : 1	0.85 : 1
Overseas	N/A	0.74 : 1

- Note 1: Male employees' base salary is set at 1.
- Note 2: Management positions refer to M-Code managers; non-management positions refer to P-Code employees.
- Note 3: The calculation covers the full monthly salary of employees employed at year-end 2025, excluding temporary employees.

Ratio of Employee Remuneration by Gender (Females: Males)

Major Operating Locations	Management	Non-management
Taiwan	0.91 : 1	0.85 : 1
Overseas	N/A	0.68 : 1

- Note 1: Male employees' base salary is set at 1.
- Note 2: Management positions refer to M-Code managers; non-management positions refer to P-Code employees.
- Note 3: The calculation covers employees employed at year-end 2025, excluding temporary employees, with reference to the “Salary Information of Full-time Non-Managerial Employees.”

The Company strictly complies with labor laws and regulations at each operating location. In Taiwan, the standard starting salary exceeds the minimum wage prescribed under the Labor Standards Act, while operations in other regions also comply with local minimum wage requirements. In 2025, the average monthly basic remuneration of entry-level employees at all major operating locations exceeded the applicable statutory minimum wage.

6.2.2 Comprehensive Welfare Measures (GRI：401-2、201-3)

Nextlink values employee well-being and provides supportive and flexible welfare programs to help employees balance career development, family life, and physical and mental health. In accordance with the laws and Company policies applicable at each operating location, the Company provides insurance, leave, healthcare, family support, training subsidies, employee activities, pensions, and other welfare measures to enhance employees' sense of belonging and organizational cohesion.

To better align its welfare programs with employee needs, the Company has established an Employee Welfare Committee responsible for planning and promoting welfare measures. Welfare funds comprise statutory Company contributions and employee contributions, which are deposited into the Committee's designated account and used for employee activities, subsidies, and care programs. The Committee also continuously reviews the suitability of welfare programs and the effectiveness of resource utilization based on employees' feedback, participation in activities, and the use of welfare funds.

Nextlink Welfare Measures

Items	Description
Insurance	- Employees are enrolled in Labor Insurance and National Health Insurance according to the statutory insured salary brackets. - The Company provides comprehensive group insurance, including life, accident, medical, cancer, overseas travel insurance, and more.
Leave Benefits Exceeding Statutory Requirements	- Annual leave exceeding the requirements of the Labor Standards Act. - Employees who complete the probationary period are granted one Family Day and one Meaningful Day, together with a Family Day allowance. Beginning in the second year of employment, the employees receive two Family Days and 2 Meaningful Days; beginning in the third year, they receive 3 Family Days and 3 Meaningful Days.
Employee Share Ownership	The Company values employee rights and interests. To enhance employee engagement and sense of belonging, the Company issues employee stock options to encourage employees to participate in operating results and share in the benefits of corporate growth.
Subsidies or Allowances	- The Childbirth Subsidy - Holiday Bonuses - The Birthday Gift Allowance - Wedding and Funeral Allowances - The Health Examination Subsidy - The Sports Allowance - The Training Subsidy

Items	Description
Other Welfare Activities	- Employee Trips - Stress-relief Massages - Complimentary Movie Tickets - Department Gatherings - Monthly Birthday Celebrations - The Monthly Afternoon Tea - The Year-end Banquet - Charitable Activities - The Christmas Gift Exchange - Employee Assistance Program (EAP) Counseling Services - Flexible Working Hours - Diverse employee clubs, such as basketball, running, billiards, board games, yoga, and aerobic dance clubs, with activity subsidies - Diverse communication channels, including eNPS surveys, monthly all-hands meetings, and employee question and suggestion channels - The Employee training, including certification subsidies, study groups, and professional and technical sharing sessions - A comfortable office environment, including snacks, coffee, milk, a gym, open bar and work areas, and digital and physical libraries

Retirement Benefit System

To protect employees' basic livelihood and rights after retirement, the Company makes pension contributions in accordance with the laws applicable at each operating location. In Taiwan, for employees covered by the new labor pension system, the Company contributes no less than 6% of each employee's monthly salary to the employee's individual pension account at the Bureau of Labor Insurance in accordance with the Labor Pension Act. For employees covered by the old pension system under the Labor Standards Act, the Company makes monthly contributions to the labor pension reserve account at the Bank of Taiwan as required.

Pension Systems		Contribution Status
New System	Employees in Taiwan who joined the Company on or after July 1, 2005 are covered by the new pension system in accordance with the Labor Standards Act and the Labor Pension Act.	In accordance with the Labor Pension Act, the Company contributes 6% of the employee's monthly salary to the employee's individual labor pension account at the Bureau of Labor Insurance.
Old System	Eligible foreign employees in Taiwan are covered by the old pension system in accordance with the Labor Standards Act and the Labor Pension Act.	In accordance with the Labor Standards Act, the Company contributes 2% of total employee salaries each month to the labor pension reserve account at the Bank of Taiwan.

6.2.3 Family-Friendly Workplace (GRI 401-3)

Nextlink is committed to creating a supportive and inclusive environment for employees with childcare responsibilities. In addition to providing parental leave without pay as required by laws, the Company offers childbirth subsidies, flexible working hours, and lactation rooms to help employees balance work and family life.

To reduce the childcare burden on employees, the Company provides childbirth subsidies and flexible working arrangements to increase autonomy and flexibility in working hours. Lactation rooms equipped with refrigerators and other convenient facilities are also provided at the workplace, offering breastfeeding employees a private, safe, and comfortable environment and supporting a balance between career development and family care during the childcare period.

In 2025, seven employees were eligible for parental leave without pay, and one male employee applied for such leave. Two employees were scheduled to return to work during the year, and both returned as scheduled, resulting in an overall return-to-work rate of 100%.

Analysis of Employees Taking Parental Leave

	2025		
	Male	Female	Total
Numbers of Employees Eligible for Parental Leave During the Year (A)	4	3	7
Numbers of Employees Who Applied for Parental Leave During the Year (B)	1	0	1
Numbers of Employees Scheduled to Return from Parental Leave During the Year (C)	1	1	2
Numbers of Employees Who Actually Returned from Parental Leave During the Year (D)	1	1	2
Numbers of Employees Who Returned from Parental Leave in the Previous Year (E)	0	0	0
Numbers of Employees Remaining Employed 12 Months After Returning from Parental Leave in the Previous Year (F)	0	0	0
Parental Leave Application Rate (%) (=B/A)	25.00%	0%	14.29%
Return-to-Work Rate (%) (=D/C)	100%	100%	100%
Retention Rate (%) (=F/E)	N/A	N/A	N/A

Note: One male employee applied for and returned from parental leave in 2025. One female employee who had applied in the previous year returned to work on May 2, 2025.

6.3 Talent Cultivation and Development

6.3.1 Training and Development(GRI 404-1、404-2)

Nextlink regards talent development as an essential foundation for maintaining cloud service quality, technological innovation, and organizational resilience. In response to the rapid development of cloud architecture, artificial intelligence, information security, and data applications, the Company has established diversified training mechanisms based on its operating strategies, departmental competency needs, and employees' career development plans. Through new employee orientation, professional and technical courses, compliance and information security training, management development, external training, and internal knowledge sharing, the Company helps employees continuously enhance their professional capabilities and cross-functional collaboration skills.

In addition to internal training, the Company provides subsidies for external training and certification examinations based on their job requirements. Employees are encouraged to participate in vendor training, professional certification programs, and international technology conferences to enhance their capabilities in cloud technology, information security, data analytics, and project management. New employees receive orientation, departmental introductions, occupational safety and health training, and department-specific training upon joining the Company, enabling them to become familiar with the organizational culture and work processes promptly.

Types of Training Courses

Course	Training	
General Orientation Courses	- Orientation – Sharing of Management Philosophy - New Employee Orientation	- F.S.L. Gemini and NotebookLM Sharing Session - Introduction to Company Departments

General Legal and Regulatory Courses	- New Corporate Regulations in 2025: A Comprehensive Guide to Compliance Practices and International Alignment - Comprehensive Analysis of Sustainability Internal Controls - Analysis of the Investment Cycle and R&D Cycle from an Operational Perspective - Practical Analysis of Vietnam's Labor Law, Social Insurance Law, Individual Income Tax, and Foreign Employment Regulations	
Professional and Technical Courses	- GitHub Enterprise Cloud Internal Training - ISV Training Day-GitHub Copilot Training - Nextlink Gen AI Solution Day – Generative AI Industry Solution Sharing - Google Cloud Next '25 Highlights Sharing Session - Nextlink Support Plan Day - Software Development Solution Briefing - F.S.L Nextlink Solutions Sharing	- Accounting Treatment and Valuation Practices for Business Combinations and Acquisitions - In-depth Analysis of Secure Web Development - Practical Malware Detection, Analysis, and Protection - Practical Compliance with the Cybersecurity Management Act - Generative AI Essential on AWS - DevOps day - Prisma Cloud Training
Other Professional Courses	- Generative AI Essentials on AWS / Refresher Training for Occupational Safety and Health Supervisors 1. Comprehensive Analysis of Sustainability Internal Controls 2. Analysis of the Investment Cycle and R&D Cycle from an Operational Perspective	- Continuing Education for Chief Accounting Officers - Google Cloud Technical Event - Class A Occupational Safety and Health Supervisor
Management Courses	- New Supervisor Training - Public Relations Spokesperson Training - Investor Relations Management Sharing Session - Prevention of Unlawful Workplace Infringement and Sexual Harassment Awareness Training - Team Communication Skills - Practical Training on Sustainability Disclosures for TWSE/TPEX-Listed Companies	
Leisure and Lifestyle	Healthy Eating Tips for People Who Dine Out	Welcoming the Lunar New Year with Calligraphy
Personal Development	Introduction to F.S.L. NotebookLM Functions and Usage	F.S.L. Nextlink Taiwan Book Club Sharing – The Art of War

Overview of Course Titles, Training Attendance, and Total Training Hours

Categories	Course	Training	Course	Total Training Hours
Internal Training Courses	New Supervisor Training	33	1	33
	Orientation – Sharing of Management	92	1	92
	Introduction to Company Departments	112	4	448
	Newcomer Orientation	112	2	224
	F.S.L. Gemini and NotebookLM Sharing Session	23	1.5	34.5
	F.S.L Nextlink Solutions Sharing	68	2	136
	F.S.L. Nextlink Taiwan Book Club Sharing – The Art of War	45	2	90

Basic Information

Corporate Governance and Ethical Management

Products, Services, and Customer Management

Sustainable Supply

Environmental Stewardship

Employee Care

Social Inclusion

Internal Training Courses	Introduction to F.S.L. NotebookLM Functions and Usage	60	1	60
	GitHub Enterprise Cloud Internal Training	69	1	69
	Google Cloud Next '25 Highlights Sharing Session	73	1.5	109.5
	ISV Training Day-GitHub Copilot Training	44	1	44
	Nextlink Gen AI Solution Day – Generative AI Industry Solution Sharing	63	1	63
	Nextlink Support Plan Day	64	1.5	96
	Public Relations Spokesperson Training	7	4.5	31.5
	Healthy Eating Tips for People Who Dine Out	42	1	42
	Software Development Solution Briefing	66	1.5	99
	Welcoming the Lunar New Year with Calligraphy	30	1	30
External Training Courses	Practical Training on Sustainability Disclosures for TWSE/TPEX-Listed Companies	1	9	9
	Investor Relations Management Sharing Session	1	3	3
	Prevention of Unlawful Workplace Infringement and Sexual Harassment Awareness Training	30	7	210
	Team Communication Skills	30	7	210
	1. Comprehensive Analysis of Sustainability Internal Controls 2. Analysis of the Investment Cycle and R&D Cycle from an Operational Perspective	1	12	12
	New Corporate Regulations in 2025: A Comprehensive Guide to Compliance Practices and International Alignment	2	3	6
	Generative AI Essentials on AWS	1	8	8
	Google Cloud Technical Event	2	24	48
	Comprehensive Analysis of Sustainability Internal Controls	1	6	6
	Class A Occupational Safety and Health Supervisor	1	42	42
	In-depth Analysis of Secure Web Development	2	6	12
	Analysis of the Investment Cycle and R&D Cycle from an Operational Perspective	1	6	6
	Generative AI Essential on AWS	12	8	96
	Refresher Training for Occupational Safety and Health Supervisors	3	6	18
	DevOps day	3	16	48
	Continuing Education for Chief Accounting Officers	1	12	12
	Prisma Cloud Training	1	4	4
	Accounting Treatment and Valuation Practices for Business Combinations and Acquisitions	2	3	6
	Practical Analysis of Vietnam's Labor Law, Social Insurance Law, Individual Income Tax, and Foreign Employment Regulations	12	6	72
	Practical Compliance with the Cybersecurity Management Act	2	7	14
	Practical Malware Detection, Analysis, and Protection	2	6	12
	Fire Safety Training	4	1	4

Average Training Hours by Gender (Unit: Hours)

Genders	2025
Male	9.89
Female	13.88

Note 1: Average training hours = total training hours by gender ÷ year-end employees of the same gender.
 Note 2: The Company’s employee training policies do not differ by gender.

Average Training Hours by Job Level or Function in 2025 (Unit: Hour)

Job Levels	2025
Management	17.45
Non-management	10.39

Note: Average training hours = total training hours by job level ÷ year-end employees at the same job level.

Employee Retirement or Employment Transition Assistance Policies

The Company supports employees throughout their careers. In addition to providing training, certification subsidies, and career development resources to enhance professional capabilities, the Company handles retirement, severance, and resignation procedures in accordance with applicable laws. As the Company's workforce is relatively young, no employee reached retirement age in 2025. In the future, the Company will gradually strengthen support for retirement preparation, career transition, and financial planning based on the age profile of employees and organizational development needs.
 For employees whose employment is involuntarily terminated due to organizational adjustments or other force majeure factors, the Company provides statutory severance pay and a certificate of involuntary termination to assist them in applying for government unemployment benefits. Information on public employment services is also provided as needed to reduce financial and employment-related pressure during the career transition period.

6.3.2 Performance Appraisal(GRI 404-3)

Nextlink has established regular performance appraisal and career development review mechanisms. Through probationary assessments for new employees and annual performance appraisals, the Company evaluates achievement of work objectives, professional competencies, teamwork, and job contributions. The results serve as a reference for employee development, remuneration adjustments, rewards and disciplinary actions, and training plans. Upon completion of the probationary period, new employees receive an assessment and feedback from their supervisors to confirm their adaptation to the role and future development direction. Full-time employees are evaluated through the annual performance appraisal process, with supervisors providing feedback on work performance and career development.
 The Company has also established employee reward and disciplinary measures that specify applicable circumstances and reporting procedures. Outstanding workplace performance or violations of Company rules are reported by the employee's department supervisor in accordance with established procedures and processed upon approval by the responsible supervisor, thereby maintaining the fairness, motivational effectiveness, and discipline of the management system.
 In 2025, all newcomers completed their probationary assessments. All full-time employees eligible for the annual performance appraisal, excluding those on unpaid leave during the year, completed the annual appraisal.

6.4 Workplace Safety

6.4.1 Occupational Safety and Health Management(GRI 403-1~403-8)

Based on the results of the human rights risk assessment, Nextlink identified “working hours, on-call pressure, and employees' physical and mental health” and “occupational health and safety” as key areas of concern. In line with the characteristics of the information services and cloud operations business, the Company continues to enhance office safety, workload management, prevention of unlawful workplace infringement, prevention of sexual harassment, health promotion, and emergency response management.

Nextlink values employee health and workplace safety and regards them as an important foundation for operational stability and sustainable development. The Company's main operating activities comprise cloud information services and office work. Major occupational safety and health risks include musculoskeletal discomfort caused by prolonged sitting and computer use, work-related stress, electrical safety, fire, and emergency response. To mitigate these risks, the Company has established safety and health work rules in accordance with occupational safety and health laws and has appointed dedicated occupational safety and health personnel responsible for planning, implementing, and managing the occupational safety and health system.

The Company is classified as a Category 3 low-risk enterprise under the Regulations of Occupational Safety and Health Management and is therefore not legally required to establish an Occupational Safety and Health Committee. Nevertheless, the Company continues to manage occupational safety and health in accordance with regulatory requirements, including occupational safety and health training, workplace safety inspections, fire safety and emergency response awareness, health examinations, on-site medical and nursing consultations, and employee health promotion activities, in order to maintain a safe, healthy, and compliant working environment.

For work scenarios such as cloud operations, project launches, system incident resolution, and urgent customer support, the Company also includes working hours, shift arrangements, work-related stress, and physical and mental health in its occupational safety and health risk reviews. The results serve as a reference for workforce deployment, supervisor care, and health promotion measures.

Management Aspects	Nextlink Management Practices
Safety and Health Training	All employees receive occupational safety and health, fire safety, prevention of unlawful workplace infringement, prevention of sexual harassment, information security, and personal data protection training according to job requirements. Enhanced professional courses are provided for management, project management, cloud operations, and information security functions.
Office Environment and Ergonomic Risk Management	The Company regularly inspects office space, lighting, electrical equipment, escape routes, air-conditioning, and workstation arrangements. Health communications remind employees of ergonomic risks associated with prolonged screen use, extended sitting, posture, and eye health.
Emergency Response and Operational Resilience	Based on office and service operation needs, the Company conducts reporting and response drills for fire, disasters, information security incidents, and cloud service disruptions, strengthening employees' ability to identify, report, coordinate, and respond to emergencies.
Working Hours and Physical and Mental Health Management	The Company reviews overtime, shift assignments, and leave through its attendance system, supervisor management, and human resources monitoring. For high-stress or long-working-hour situations, workload communication, shift coordination, supervisor care, and necessary support resources are provided.
Regular Review and Continuous Improvement	The Company regularly compiles data on occupational injuries, near misses, complaints, health communications, training, and working hours as a basis for improving occupational safety and health and employee care measures.

Employee Communication and Reporting Mechanisms

To establish a transparent and traceable occupational safety and health communication mechanism, the Company provides occupational safety and health reporting channels. Employees may contact dedicated occupational safety and health personnel or use the occupational safety and health mailbox at osha@nextlink.com.tw to raise their concerns, report violations of management procedures, or propose system improvements. The independent mailbox serves as a channel for employees to communicate concerns, submit recommendations, and seek consultation on occupational safety and health matters.

Occupational Safety and Health Risk Assessments

Nextlink conducts an internal occupational safety and health review once a year to confirm the implementation of the occupational safety and health system and provide a basis for subsequent management improvements. Employees may proactively report potential workplace hazards to their supervisors or dedicated occupational safety and health personnel. In the event of an imminent danger, workers may suspend work and move to a safe area, provided that doing so does not endanger others, and shall immediately notify their supervisor and relevant occupational safety and health personnel.

In the event of an accident, the Company implements first aid, reporting, and necessary protective measures in accordance with the safety and health work rules and emergency response procedures. The employer, workplace supervisor, occupational safety and health personnel, and other relevant personnel are notified to reduce the impact and follow up on subsequent improvements.

Occupational Safety and Health Training

Nextlink cares about the health and safety of every employee. Upon joining the Company, each new employee is introduced to basic work rules and receives occupational safety and health training. Training covers building evacuation routes, fire extinguisher operation, disaster evacuation and response, and practical reminders on preventing prolonged sitting and overwork, helping employees integrate into the workplace with confidence. The Company also works with office building management from time to time to organize practical seminars on civil defense, fire safety, first aid, and occupational safety and health. Interactive learning enables employees to acquire knowledge to protect themselves, their families, and their colleagues.

Categories	Course Content	Participants	Total Training
Occupational Safety and Health Training and Awareness	General occupational safety and health training, including an overview of laws and regulations, occupational safety and health concepts and work rules, standard operating procedures, emergency response, fire safety, and first aid.	All Employees	116 hours in total

Health Examinations and Physical and Mental Health Protection Measures

Nextlink values employee health management and workplace health promotion. The Company provides health examinations exceeding the requirements of the Regulations of the Labor Health Protection and arranges employee health examinations every two years, helping employees identify potential health risks at an early stage. On-site medical and nursing personnel also provide health consultations at the office.

As most employees perform prolonged office and computer-based work, the Company also conducts surveys on musculoskeletal symptoms and overwork to understand employee health conditions and potential ergonomic and overwork risks. Based on the results, the Company plans health management, work-related physical and mental health protection measures, and health promotion activities to reduce the health impacts of prolonged sitting, computer use, and work-related stress on its employees.

Occupational Physical and Mental Health Services

Items	Description
On-Site Medical and Nursing Health Services	In cooperation with medical institutions, on-site medical and nursing personnel visit the office regularly to provide basic health consultations, guidance, and support to employees.
Employee Assistance Program (EAP)	Provide counseling and support services to assist employees in addressing work, life, or psychological stress-related issues.
Musculoskeletal Relief Measures	Shoulder and neck massage services are provided to relieve discomfort and work-related stress caused by prolonged office work, sitting, and computer use. The service is offered every Wednesday and Friday afternoon in 30-minute sessions and is available by appointment to all full-time employees in Taiwan.

Health Promotion Activities Held in 2025

Health Promotion Activities	Description and Results	
Healthy Meal Boxes and Meatless Monday Vegetarian Meal Ordering Services	The Company provides delicious, balanced meal boxes with reduced salt and oil to support its employees' dietary health. A total of 606 vegetarian meal boxes were ordered for Meatless Mondays in 2025.	
Diverse Sports Club	The Company operates various sports clubs, including basketball, running, billiards, board games, yoga, aerobic dance clubs, etc. Employees are encouraged to participate to promote physical and mental health and enhance interaction among colleagues. Club activities are held every week, and employees may freely select clubs based on their interests, thereby broadening their interest in sports and developing regular exercise habits.	
	Participation in Employee Clubs in 2025	
	Club Names	Participation
	Basketball Club	739 attendances, totaling 1,478 hours
	Running Club	Cumulative distance of 1,324 kilometers
	Yoga Club	30 classes, with 100 total attendances
	Aerobic Dance Club	36 classes, with 168 total attendances
	Board Game Club	87 total attendances
	Billiards Club	Established on December 9, 2025, with 20 total attendances
Sport Allowances	The Company provides sport allowances to encourage employees to participate in sports events. This not only helps employees establish healthy habits, but also gives them a sense of achievement and fulfillment through taking on and completing challenges.	
Complimentary Gym and	Employees have free access to a gym and swimming pool and may use these facilities after work or during their breaks to exercise, mitigate health issues associated with prolonged sitting, and improve overall fitness.	
Health Seminars	Professional dietitians are invited to explain how employees can adjust their diets based on health examination indicators and provide practical and enjoyable dietary recommendations for common conditions, such as high blood pressure, abnormal blood lipids, and elevated blood glucose, supporting employees on their journey toward better health.	
Infectious Disease	The Company continues to monitor its employee health and office hygiene. If an employee develops an infectious disease or feels unwell, measures such as working from home, videoconferencing, environmental cleaning, or disinfection are adopted as appropriate to reduce the risk of cluster infections in the office.	

6.4.2 Occupational Injuries and Diseases(GRI 403-9 、403-10)

In 2025, Nextlink recorded no fatalities from occupational injuries, serious occupational injuries, occupational diseases, fires, material occupational safety incidents, or near misses. However, one employee in Taiwan was involved in a traffic accident while commuting. Based on the Company's internal procedures and applicable local regulations, the case was included in the recordable occupational injury statistics for the year. The incident did not result in a fatality, serious occupational injury, or occupational disease.

Employees primarily engage in office work, cloud technology services, system operations, and project support. Potential occupational safety and health risks include prolonged sitting, musculoskeletal discomfort caused by computer use, work-related stress, commuting safety, and emergency response. Through occupational safety and health training, workplace safety inspections, health examinations, on-site medical consultations, employee grievance and consultation channels, and safety communications, the Company continues to reduce potential occupational safety and health risks.

The occupational injury and disease statistics for the year cover Nextlink employees and are disclosed separately for Taiwan and overseas locations. Suppliers, contractors, and other external workers who are not employed by the Company are excluded from the calculation of occupational injury and disease rates since their employment relationships, working-hour records, and occupational safety and health management are primarily the responsibility of their respective employers. Nevertheless, if a material occupational safety incident involving an external worker occurs at a Company operating location, the Company will assist with handling the incident and follow up on improvements in accordance with internal reporting procedures. In 2025, the Company received no reports of material occupational injuries or occupational diseases involving external workers at its operating locations.

Employee Occupational Injury and Disease Statistics

Statistical Items (Unit)	2025	
	Taiwan	Overseas
Total Working Hours (Hours)	355,880	35,712
Fatalities Resulting from Occupational Injuries (Cases)	0	0
Rate of Fatalities Resulting from Occupational Injuries ^{Note 1}	0	0
Serious Occupational Injuries (Cases) ^{Note 2}	0	0
Rate of Serious Occupational Injuries ^{Note 3}	0	0
Recordable Occupational Injuries (Cases) ^{Note 4}	1 ^{Note 5}	0
Rate of Recordable Occupational Injuries ^{Note 6}	0.56	0
Occupational Disease Cases	0	0
Occupational Disease Rate ^{Note 7}	0	0

Note 1: Fatality rate = occupational fatalities ÷ total hours worked × 200,000.
Note 2: A high-consequence injury is an occupational injury where the employee cannot or is unlikely to recover to their pre-injury health within 6 months, excluding fatalities.
Note 3: High-consequence injury rate = high-consequence injuries ÷ total hours worked × 200,000.
Note 4: Recordable injuries include all occupational injuries during the year, including high-consequence injuries and fatalities.
Note 5: Taiwan’s 2025 recordable injuries included one commuting traffic accident. In line with local regulations and a conservative disclosure approach, it was included in the statistics. The employee sustained minor injuries, recovered after treatment, and returned to normal work. The incident caused no fatality, high-consequence injury, or occupational disease.
Note 6: Recordable injury rate = recordable occupational injuries ÷ total hours worked × 200,000.
Note 7: Occupational disease rate = occupational disease cases ÷ total hours worked × 200,000.



Social Inclusion

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7.1 Social Investment

7.1.1 Social Investment Strategies

Nextlink focuses its social investment on three areas: Charitable Participation, Employee Action, and Digital Empowerment. Through cash donations, blood donations, used shoe and clothing donations, care for children's homes, and employee participation activities, the Company channels corporate resources and employee efforts into social care initiatives. The Company also leverages its cloud service expertise to help educational, charitable, and non-profit organizations improve digital collaboration, information security, and operating efficiency, extending social engagement beyond resource contributions to social value created through core capabilities.

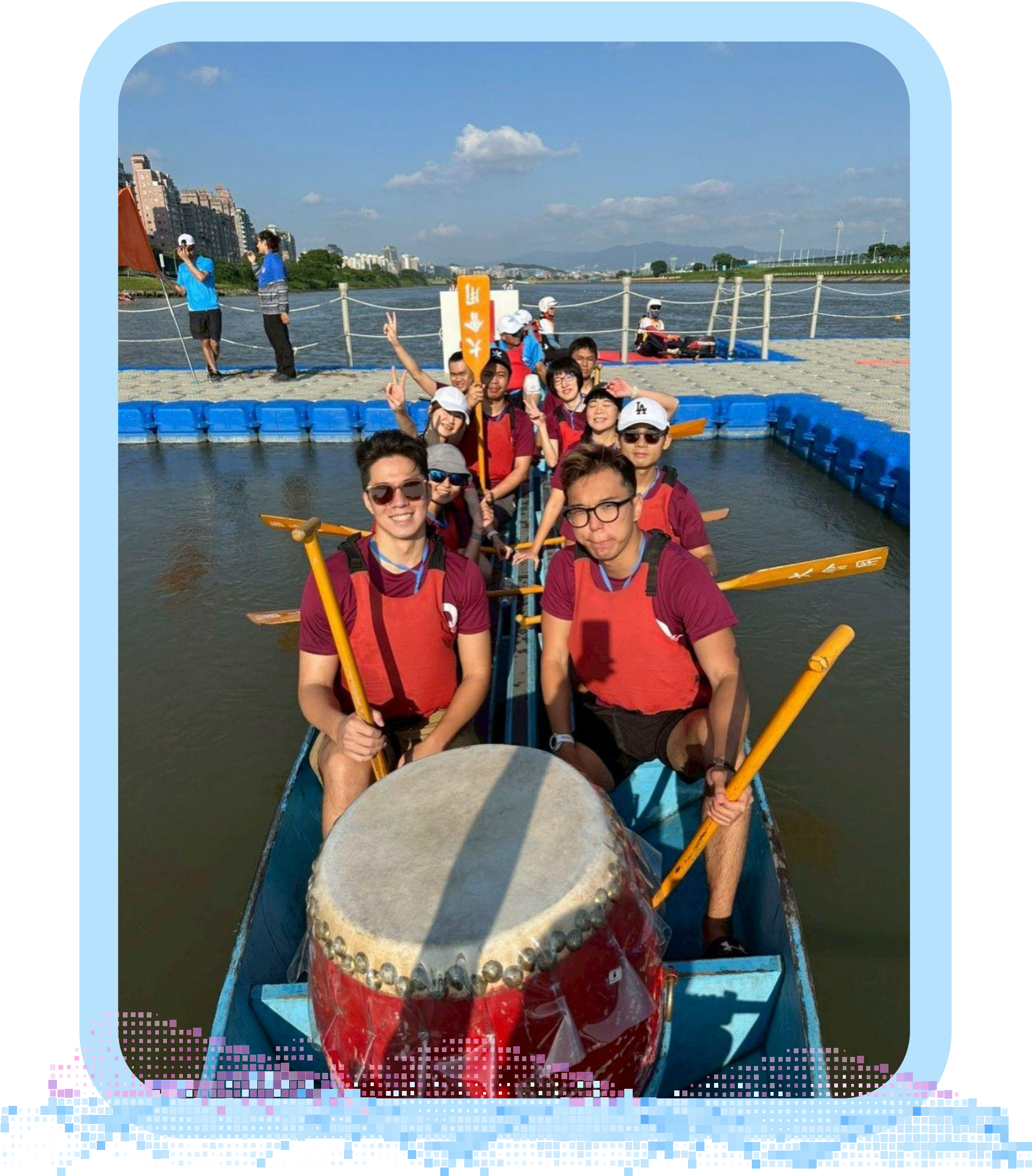
Social Participation Projects and Resource Contributions in 2025

Types of Donation	Amount Contributed		Description
	Quantity	Unit	
Cash Charitable Donations ^{Note 1,2}	87,340	NT\$	Charity Month, running-related donations, care for children's homes, and in-kind donations
Blood Donations	7,000	cc	Employee participation in blood donation activities
Used Shoe Donations ^{Note 3}	85	Pairs	30 pairs of children's shoes and 55 pairs of adult shoes

Note 1: Cash donations included NT\$27,849 for Charity Month, NT\$13,740 from the running fundraiser, NT\$8,686 for Christmas gifts to a children's home, and NT\$37,065 for essential equipment.
Note 2: The Company promotes employee health and charitable participation through a running fundraiser. In 2025, the 1,374 kilometers accumulated by employees in the 2024 running program were converted into a donation to the Mustard Seed Mission to support social care and services for disadvantaged groups. The initiative promotes regular exercise while extending employee participation to social inclusion.
Note 3: Shoe donations included 30 pairs of children's shoes and 55 pairs of adult shoes.

Social Impacts in 2025

Nextlink continues to uphold the core philosophy of Technology for Shared Good, Co-creation through Teamwork. In addition to its long-term commitment to digital governance, charitable care, and social participation, the Company values the development of a healthy employee culture and team cohesion. Employees are encouraged to participate actively in diverse sports and charitable activities to enhance engagement and identification with the Company and foster a corporate culture characterized by vitality and sustainability. In 2025, employees independently formed the Nextlink Cloud Paddlers team to participate in the Taipei International Dragon Boat Championships. Through this teamwork, rapport building, and shared challenges, the team demonstrated the Company's core values of co-creation, a healthy workplace, and a positive culture. Nextlink seeks to deepen internal cohesion through employee participation and extend the spirit of teamwork to corporate sustainability and social inclusion practices.



Nextlink continues to apply its cloud technology expertise and digital service capabilities to support digital transformation and operational upgrades in the public sector and sustainability-oriented enterprises. In 2025, the Company focused on “public digital resilience” and “support for sustainable industries.” By helping the Taiwan Centers for Disease Control optimize public digital governance and partnering with Leezen to promote the cloud transformation of sustainable agriculture, the Company demonstrated how technology can create social value and support sustainable development.

Taiwan Centers for Disease Control: Enhancing Public Digital Resilience and Information Security Governance

Project Overview: The Taiwan Centers for Disease Control (CDC), under the Ministry of Health and Welfare, is responsible for the country's modern disease prevention system. The Ministry of Digital Affairs' core concept of “strengthening nationwide digital resilience” is particularly important to the CDC's Information Management Office. The CDC therefore sought to use cloud resources such as Google Cloud and Google Workspace to enhance digital resilience, reduce organizational risks, protect data security, strengthen business continuity, and ultimately increase public trust in government services.

Project Performance: In 2026, Nextlink received the Google Cloud Partner of the Year Award for the first time. The Company also holds multiple premier partnership qualifications across Google Cloud and Google Workspace, including Services, Co-sell, and Technology Premier Partner status. Leveraging its professional cloud consulting and technical service capabilities, Nextlink assisted the CDC in building a stable, secure, and highly scalable public digital service environment, enhancing government digital governance and public service quality and delivering six key outcomes:

Aspects	Project Performance
Digital Resilience	Improved the stability and scalability of disease prevention systems
Information Security	Enhanced email and data security protection
Business Continuity	Supported remote work and uninterrupted services
Digital Governance	Improved public-sector collaboration efficiency and management transparency
Social Impacts	Optimized public service stability and public trust

- Established a highly scalable and reliable cloud architecture to support the stable disease prevention system operations and real-time traffic allocation.
- Introduced Google Cloud and Google Workspace to enhance information security, access management, and data protection.
- Assisted the public sector in enhancing digital governance and compliance management and improving business continuity.
- Improved remote collaboration and cross-agency communication through tools, such as Google Meet and Google Docs.
- Reduced the burden of maintaining and managing physical equipment while improving resource flexibility and overall operating efficiency.
- Helped build a stable, secure, and resilient public digital disease prevention environment, thereby strengthening public trust in government services.

Leezen: Supporting Sustainable Agriculture and Digital Transformation through the Cloud Technology

Project Overview: Leezen has long been committed to sustainable agriculture, responsible consumption, and ecological well-being. To improve digital operating efficiency and website service stability, Leezen has allied with Nextlink to introduce AWS cloud managed services. Based on Leezen's actual operating needs, Nextlink provided a customized cloud architecture and 7×24 professional managed services to optimize its cloud resource allocation, system stability, and operating efficiency, adopting technology to support sustainable industry development and digital transformation.

Project Performance: Leezen has long upheld the sustainability philosophy of Good for Animals, Good for the Land, and Good for People, promoting responsible consumption, supporting local organic agriculture, and protecting ecosystems. Through cloud technology and professional managed services, Nextlink helped Leezen enhance its digital operational resilience and resource efficiency, support the stable development of a sustainable supply chain, and extend the influence of its sustainability philosophy through technology, jointly advancing the core values of corporate sustainability and shared social well-being.

ESG Aspects	Project Performance
Support for Sustainable Industries	Assisted a sustainability-oriented social enterprise with digital transformation
Operational Resilience	Improved website stability and capacity to respond to traffic fluctuations
Resource Efficiency	Reduced IT operations and management costs
Digital Transformation	Completed the architecture upgrade from an IDC environment to AWS cloud
Social Impacts	Supported responsible consumption and sustainable agricultural development

- Assisted Leezen in completing its transformation and upgrade from an on-premises IDC architecture to the AWS cloud platform.
- Provided 7×24 cloud managed services and real-time technical support to improve its official website and service stability.
- Reduced its internal IT operations burden and management costs and improved its overall operating efficiency.
- Flexibly adjusted cloud resources based on traffic demand to optimize its system resilience and service quality.
- Optimized the cloud architecture to support Leezen's membership management, sustainability advocacy, and digital service development.
- Assisted a sustainability-oriented social enterprise in adopting digital technologies and advancing its long-term development of responsible consumption and sustainable agriculture.



Appendix

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GRI Content Index

Statement of Use: Nextlink has reported its ESG information for the period from January 1 to December 31, 2025 in accordance with the GRI Standards.
GRI 1 Used: Foundation 2021

General Disclosures

GRI Standards	Disclosure	Sections in the Report	Page	Reasons for Omission
GRI 2: General Disclosures 2021	2-1 Organizational details	1.2.3 Basic Information	6	
	2-2 Entities included in the organization's Sustainability Reporting	1.1.3 Reporting Scope	3	
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	2-8 Workers who are not employees	6.1.2 Talent Recruitment	43	
	2-9 Governance structure and composition	2.1.1 Governance Framework	14	
		2.1.2 Functional Committees	19	
	2-10 Nomination and selection of the highest governance body	2.1.1 Governance Framework	14	
	2-11 Chair of the highest governance body	2.1.1 Governance Framework	14	
	2-12 Role of the highest governance body in overseeing the management of impacts	1.3 Stakeholder Engagement	7	
		2.1.2 Functional Committees	19	
	2-13 Delegation of responsibility for managing impacts	1.4 Material Topic Management	9	
		2.1.2 Functional Committees	19	
	2-14 Role of the highest governance body in Sustainability Reporting	1.4.1 Material Topic Assessment Process	9	
		2.1.2 Functional Committees	19	
	2-15 Conflicts of interest	2.1.1 Governance Framework	14	
	2-16 Communication of critical concerns	2.1.2 Functional Committees	19	
	2-17 Collective knowledge of the highest governance body	2.1.1 Governance Framework	14	
	2-18 Evaluation of the performance of the highest governance body	2.1.1 Governance Framework	14	
	2-19 Remuneration policies	2.1.1 Governance Framework	14	

GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	2.1.1 Governance Framework	14	
	2-21 Annual total compensation ratio	6.2.1 Equal and Competitive Remuneration	45	
	2-22 Statement on sustainable development strategy	1.2.1 Message from Management	4	
	2-23 Policy commitments	2.3.1 Ethical Management	21	
		2.3.2 Human Rights Policy	22	
	2-24 Embedding policy commitments	2.3.1 Ethical Management	21	
		2.3.2 Human Rights Policy	22	
	2-25 Processes to remediate negative impacts	1.4.2 Management of Material Topic Impacts	12	
		2.4 Risk Control and Response	22	
	2-26 Mechanisms for seeking advice and raising concerns	2.3.1 Ethical Management	21	
GRI 3: Material Topics 2021	2-27 Compliance with laws and regulations	2.3.3 Regulatory Compliance	22	
	2-28 Membership associations	1.2.3 Basic Information	6	
	2-29 Approach to stakeholder engagement	1.3 Stakeholder Engagement	7	
	2-30 Collective bargaining agreements	6.1.3 Labor–Management Communication	45	
	3-1 Process to determine material topics	1.4 Material Topic Management	9	
	3-2 List of material topics	1.4 Material Topic Management	9	

Disclosures on Specific Topics

GRI Standards	Disclosure	Sections in the Report	Page	Reasons for Omission
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	N/A	-	The Company has no operating locations or products with material biodiversity impacts and therefore does not disclose this information.
	101-2 Management of biodiversity impacts			
	101-3 Access and benefit-sharing			
	101-4 Identification of biodiversity impacts			
	101-5 Locations with biodiversity impacts			
	101-6 Direct drivers of biodiversity loss			
	101-7 Changes to the state of biodiversity			
	101-8 Ecosystem services			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	2.2.1 Economic Value Generated and Distributed	20	
	201-2 Financial implications and other risks and opportunities due to climate change	5.1 Climate-Related Risks and Opportunities	34	
	201-3 201-3 Defined benefit plan obligations and other	6.2.2 Comprehensive Welfare Measures	46	
	201-4 Financial assistance received from government	2.2.1 Economic Value Generated and Distributed	20	

GRI Standards	Disclosure	Sections in the Report	Page	Reasons for Omission
GRI 202: 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	45	
	202-2 Proportion of senior management hired from the local community	6.1.2 Talent Recruitment	43	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Not applicable	-	
	203-2 Significant indirect economic impacts			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Not applicable	-	The Company does not disclose this information due to confidentiality considerations.
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	2.3.1 Ethical Management	21	
	205-2 Communication and training about anti-corruption policies and procedures	2.3.1 Ethical Management	21	
	205-3 Confirmed incidents of corruption and actions taken	2.3.1 Ethical Management	21	
GRI 206: Anti-competitive Behavior 2019	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.3.1 Ethical Management	21	
		3.1.1 Innovation and Anti-competitive Conduct	27	
GRI 207: Tax 2019	207-1 Approach to tax	Not applicable	-	
	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	Not applicable	-	
	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	5.2.1 Energy Management	35	
	302-2 Energy consumption outside of the organization	Not applicable	-	
	302-3 Energy intensity	5.2.1 Energy Management	35	
	302-4 Reduction of energy consumption	5.2.1 Energy Management	35	
	302-5 Reductions in energy requirements of products and services	Not applicable	-	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	5.4.1 Water Resource Management	37	
	303-2 Management of water discharge-related impacts	5.4.1 Water Resource Management	37	
	303-3 Water withdrawal	5.4.1 Water Resource Management	37	
	303-4 Water discharge	5.4.1 Water Resource Management	37	
	303-5 Water consumption	5.4.1 Water Resource Management	37	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	5.3.1 Greenhouse Gas Inventory	36	
	305-2 Energy indirect (Scope 2) GHG emissions	5.3.1 Greenhouse Gas Inventory	36	
	305-3 Other indirect (Scope 3) GHG emissions	5.3.1 Greenhouse Gas Inventory	36	
	305-4 GHG emissions intensity	5.3.1 Greenhouse Gas Inventory	36	

GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	5.2.3 Energy-Saving Measures	36	In 2025, the Company expanded its GHG inventory boundary to the entire Group and established 2025 as the base year. As prior-year boundaries differ, year-on-year reduction performance is not directly comparable. The Company has implemented energy-saving, low-carbon diet, and low-carbon transportation measures and will continue to track reduction progress.
	305-6 Emissions of ozone-depleting substances (ODS)	Not applicable	-	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Not applicable	-	The Company is not a regulated entity required to report air pollutant emissions under the Air Pollution Control Act and therefore has no air pollutant emission records.
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related	5.5.1 Waste Management	38	
	306-2 Management of significant waste-related impacts	5.5.1 Waste Management	38	
	306-3 Waste generated	5.5.1 Waste Management	38	
	306-4 Waste diverted from disposal	5.5.1 Waste Management	38	
	306-5 Waste directed to disposal	5.5.1 Waste Management	38	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	4.2 Supply Chain Management	32	
	308-2 Negative environmental impacts in the supply chain and actions taken	4.2 Supply Chain Management	32	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	6.1.2 Talent Recruitment	43	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.2.2 Comprehensive Welfare Measures	46	
	401-3 Parental leave	6.2.3 Family-friendly Work-	46	

GRI Standards	Disclosure	Sections in the Report	Page	Reasons for Omission
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	6.1.2 Talent Recruitment	43	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	6.4.1 Occupational Safety and Health Management	48	
	403-2 Hazard identification, risk assessment, and incident investigation	6.4.1 Occupational Safety and Health Management	48	
	403-3 Occupational health services	6.4.1 Occupational Safety and Health Management	48	
	403-4 Worker participation, consultation, and communication on occupational health and safety	6.4.1 Occupational Safety and Health Management	48	
	403-5 Worker training on occupational health and safety	6.4.1 Occupational Safety and Health Management	48	
	403-6 Promotion of worker health	6.4.1 Occupational Safety and Health Management	48	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6.4.1 Occupational Safety and Health Management	48	
	403-8 Workers covered by an occupational health and safety management system	6.4.1 Occupational Safety and Health Management	48	
	403-9 Work-related injuries	6.4.2 Occupational Injuries and Diseases	50	
	403-10 Work-related ill health	6.4.2 Occupational Injuries and Diseases	50	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	6.3.1 Training and Development	47	
	404-2 Programs for upgrading employee skills and transition assistance programs	6.3.1 Training and Development	47	
	404-3 Percentage of employees receiving regular performance and career development reviews	6.3.2 Performance Appraisal	48	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	6.1.2 Talent Recruitment	43	
		2.1.1 Governance Framework	14	
	405-2 Ratio of basic salary and remuneration of women to men	6.2.1 Equal and Competitive Remuneration	45	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	2.3.2 Human Rights Policy	22	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	2.3.2 Human Rights Policy	22	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	2.3.2 Human Rights Policy	22	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	2.3.2 Human Rights Policy	22	
GRI 410: Security Practices 2016	410-1 Security personnel trained in Human Rights Policy or procedures	Not applicable	-	The Company had no material impacts related to security incidents.
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of Indigenous Peoples	2.3.2 Human Rights Policy	22	The Company had no incidents involving violations of the rights of indigenous.
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	7. Social Inclusion	52	
	413-2 Operations with significant actual and potential negative impacts on local communities	7. Social Inclusion	52	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	4.2 Supply Chain Management	32	
	414-2 Negative social impacts in the supply chain and actions taken	4.2 Supply Chain Management	32	

GRI 415: Public Policies 2016	415-1 Political contributions	Not applicable	-	The Company had no such incidents.
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Not applicable	-	The Company had no violations of health and safety regulations relating to products and services in any country.
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		-	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	3.1 Product and Service Innovation, R&D, and Digital Responsibility 2.3.3 Regulatory Compliance	25	The Company had no violations of regulations relating to product and service information and labeling.
	417-2 Incidents of non-compliance concerning product and service information and labeling		22	
	417-3 Incidents of non-compliance concerning marketing communications			
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	28	The Company had no incidents involving breaches of customer privacy.

SASB Standards Index

Topics	Codes	Accounting Metrics	Response Sections and Description	Page
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	5.2 Energy Management	35
	TC-SI-130a.2	(1) Total water withdrawn (2) Total water consumed and percentage of each in regions with High or Extremely High Baseline Water Stress	5.4 Water Management	37
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	Nextlink Technology operates in the cloud services industry. All data is hosted in cloud environments, and the Company therefore does not operate its own data centers.	-
Data Privacy and Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	3.1.3 Customer Privacy	28
	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		
	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 censorship		
Information Security	TC-SI-230a.1	(1) Number of data breaches (2) Percentage involving personally identifiable information (3) Number of users affected	3.1.2 Information Security Management	28
	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, Global, and Skilled Workforce	TC-SI-330a.1	(1) Foreign national employees (2) Percentage of employees	6.1.2 Talent Recruitment	43

Recruitment and Management of a Diverse, Global, and Skilled Workforce	TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for (1) management (2) technical staff and (3) all other employees	6.1.2 Talent Recruitment	43
Intellectual Property Protection and Competitive Conduct	TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	3.1.1 Innovation and Anti-competitive Behavior	27
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	(1) Number of performance issues (2) Number of service disruptions (3) Total customer downtime	2.4 Risk Control and Response	22
	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:
Climate-Related risks and opportunities affecting the Company and related response measures

Items	Implementation Status
1. Describe the Board's and management's oversight and governance of climate-related risks and opportunities.	To address the high degree of climate uncertainty and rapid changes in policies and markets, and to identify and estimate potential impacts of climate change in a timely manner, the Company regularly convenes senior executives from all departments to identify material climate-related risks and opportunities. The Company also further assesses the risks that floods, droughts, typhoons, and high temperatures may pose to each operating location, with the objective of understanding climate changes in the external environment and market dynamics and incorporating them more comprehensively into overall operational strategy planning. The Board has established a Sustainable Development Committee, comprising two independent directors and one external expert appointed by the Board who possess professional knowledge and capabilities in corporate sustainability. The Committee meets regularly and is responsible for formulating, promoting, and strengthening action plans and capital expenditures relating to key sustainable development policies of the Company and its subsidiaries, including climate-related issues; reviewing, tracking, and revising the implementation and effectiveness of sustainable development; and reporting regularly to the Board of Directors. A Sustainable Development Office is established under the Sustainable Development Committee, with working groups composed of first-level executives. The groups comprise the Sustainable Governance Group, Sustainable Environment Group, Sustainable Human Resources Group, and Social Inclusion Group. They are responsible for environmental management systems, compliance with environmental laws and regulations and international standards, assessment of sustainability transformation, improvement of resource efficiency, and climate change response mechanisms.

2. Describe how the identified climate-related risks and opportunities affect the Company's business, strategy, and finances over the short, medium, and long term.	The Company actively develops solutions to reduce the operational and financial impacts of climate change and enhance organizational climate resilience. The potential operational and financial impacts of climate-related risks and opportunities are assessed to plan actions in response to such risks and opportunities. Physical Risks: 1. Impacts of climate-related risks: Short term: Changes in laws and policies that increase electricity costs or tariffs will directly increase operating costs and adversely affect the Company's financial position. Medium term: Strengthened government emissions reduction policies and reporting obligations, together with the continuing impact of policy and regulatory risks, will increase operating costs and require the Company to adjust its strategies to comply with regulations. Long term: Climate change may increase the frequency of extreme weather events and instability at data centers, while shifts in consumer preferences may lead to a long-term decline in demand for products and services. 2. Climate-related strategic plans: Short term: Conserve energy, improve energy efficiency, and supplement energy use with green electricity. Medium term: Increase the proportion of green electricity used. Long term: Establish long-term partnerships with cloud service providers that use renewable energy and pursue carbon neutrality. 3. Climate-related operational and business opportunities: After the above mitigation measures are implemented, the Company expects opportunities for low-carbon products and services to increase. Across short-, medium-, and long-term business planning, the Company will focus on low-carbon information services and develop intelligent solutions combining digital transformation, cloud technology, and AI to improve customers' environmental forecasting and expand service opportunities.
3. Describe the financial impacts of extreme weather events and transition actions.	Through internal discussions, inventories, and assessments, the Company identified potential risks to product operations and service delivery arising from floods, droughts, changes in precipitation patterns, and extreme changes in climate patterns. Flooding caused by heavy rainfall may interrupt or damage network communication equipment and affect cloud service availability. It may also affect employee commuting and the safety of employees' residences. In response to transition actions, the transition to a low-carbon economy may involve extensive changes in policies and regulations, technologies, and markets. Depending on the nature, speed, and focus of such changes, carbon fees, greenhouse gas cap-and-trade controls, renewable energy regulations, and changes in consumer preferences may increase operating costs or reduce sales within the analysis period. As the Company currently sells certain low-carbon products and continues to innovate and expand the diversity of related products, market sales are not expected to be materially affected under the scenarios considered. The Company therefore focuses its analysis on operating costs. Under a low-carbon transition scenario, carbon pricing would increase the Company's own operating and supply chain costs. The Company implements energy conservation and carbon reduction projects, improves energy efficiency, and invests in green energy equipment. The financial impacts of these projects include increased capital investment and operating costs.

4. Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the overall risk management system.	The Board of Directors is the highest decision-making body for risk control across the Group and directly oversees the risk governance structures of Group companies. To enhance the risk assessment and management functions, the Sustainable Development Committee updates the principal risk identification matrix annually. Based on the identified risks, each department formulates response strategies to integrate and manage risks that may affect operations and profitability. Management implementation and risk control reports are submitted to the Board at least annually, and the Board oversees, tracks, and reviews the management team's risk management performance to strengthen corporate resilience.
5. If scenario analysis is used to assess resilience to climate-related risks, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts used.	The Company plans to develop climate scenario models that incorporate climate risk projections for its operating regions and key factors such as relevant policies and regulations, market dynamics, infrastructure resilience, technological innovation, changes in customer demand, and availability of human resources for systematic analysis. The results will inform adjustments to operating strategies to strengthen the Company's resilience and competitiveness under medium- and long-term climate risks. As of the publication date of the annual report, the Company had not used scenario analysis to assess resilience to climate-related risks. If such analysis is conducted in the future, the results will be disclosed in the Annual Report.
6. If the Company has a transition plan for managing climate-related risks, describe the plan and the metrics and targets used to identify and manage physical and transition risks.	To achieve net-zero emissions, the Company plans to develop a low-carbon transition plan covering reductions in direct emissions from operating activities (Scope 1), indirect emissions from energy use (Scope 2), and indirect emissions generated across the value chain (Scope 3). The implementation measures include: 1. Reduce the greenhouse gas emissions intensity. 2. Adopt the renewable energy, increase the proportion of renewable energy used, and extend such practices to the value chain to support the transition to low-carbon energy through concrete actions.
7. If an internal carbon price is used as a planning tool, describe the basis for determining the price.	The Company's carbon emissions are low, and it has not yet established an internal carbon pricing system. The Company will continue to update and optimize its approach in accordance with guidance from the competent authorities.
8. If climate-related targets have been established, describe the activities and greenhouse gas emission scopes covered, the planned timeline, annual progress, and other relevant information. If carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, describe the source and quantity of offset credits or the number of RECs.	The Company has long been committed to environmental protection and seeks to create mutually beneficial economic and environmental outcomes through a green operating model focused on Improving Energy Efficiency and Reducing Environmental Impacts. The source and quantity of carbon offsets or renewable energy certificates (RECs) will be planned and disclosed in accordance with competent authority requirements.
9. Greenhouse gas inventory and assurance status, reduction targets, strategies, and specific action plans (to be completed separately in Sections 1-1 and 1-2).	Please refer to Sections 1-1 and 1-2 as below.

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

1-1-1 Greenhouse Gas Inventory Information

Describe greenhouse gas emissions for the most recent two years (metric tons CO ₂ e), emissions intensity (metric tons CO ₂ e/NT\$ million), and the scope of data coverage.					
1. Parent Company: Nextlink and subsidiary Microfusion Technology began conducting inventories in 2024. 2. Other subsidiaries included in the consolidated financial statements shall begin conducting inventories in 2027. The Company 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). Beginning in 2024, the Company conducts annual inventories of greenhouse gas emissions from the Parent Company, Nextlink, and its subsidiary, Microfusion Technology, to comprehensively understand greenhouse gas use and emissions and verify the effectiveness of reduction actions. 3. In addition, the 2025 greenhouse gas inventory data were consolidated using the operational control approach and include the emissions of the Parent Company, Nextlink, and its subsidiary, Microfusion Technology, as described below:					
Inventory Scopes	Inventory Metrics	2024		2025	
		Emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e/NT\$ million in revenue)	Emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e/NT\$ million in revenue)
Parent Company: Nextlink Subsidiary: Microfusion Technology	Scope 1 (Direct greenhouse gas emissions)	13.559	0.0398	13.547	0.0233
	Scope 2 (Indirect greenhouse gas emissions)	90.059		88.612	
	Subtotal	103.618		102.159	
Note : 1. In 2023, the Company was included within the ESG inventory scope of its Parent Company, Far EasTone Telecommunications, consistent with the Group's consolidated financial reporting scope, and continued to collect environmental data such as electricity use, water resources, and waste through an online system. The Company and its subsidiary, Microfusion Technology, completed Scope 1 and Scope 2 inventories for 2024. 2. For 2024 and the prior years, the revenue corresponding to the greenhouse gas disclosure covered Taiwan operations and was based on the parent-company-only financial data. Beginning in 2025, the greenhouse gas disclosure scope was expanded to the entire Group; therefore, consolidated financial data are used.					

1-1-2 Greenhouse Gas Assurance Information

Describe the assurance status for the most recent two years as of the annual report publication date, including the assurance scope, assurance provider, assurance standards, and assurance opinion.
Minimum assurance coverage required under the Sustainable Development Roadmap for TWSE- and TPEX-Listed Companies: 1. The Parent Company shall begin obtaining assurance in 2028. 2. Subsidiaries included in the consolidated financial statements shall begin obtaining assurance in 2029. The Company will conduct assurance in accordance with its competent authority requirements before the applicable deadlines above.

1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

Describe the greenhouse gas reduction base year and data, reduction targets, strategies, specific action plans, and achievement of reduction targets.
Minimum assurance coverage required under the Sustainable Development Roadmap for TWSE- and TPEX-Listed Companies: 1. The Parent Company shall begin obtaining assurance in 2028. 2. Subsidiaries included in the consolidated financial statements shall begin obtaining assurance in 2029. The Company will conduct assurance in accordance with competent authority requirements before the applicable deadline and will establish reduction targets, strategies, and specific action plans during the intervening period.