

2024 年度董事會績效內部評估結果

一、本公司訂有「聯邦商業銀行股份有限公司董事會績效評估辦法」，並經董事會通過，每年應至少執行一次董事會、功能性委員會整體運作及個別董事成員進行當年度的內部董事會績效評估；至少每三年由外部專業獨立機構或外部專家學者團隊執行評估一次董事會績效評估。董事會內部績效評估結果，應於次一年度第一季結束前完成，並提報審計委員會及董事會報告。

二、評估方式

- (一)「董事會績效評估表」由董事會議事單位依「董事成員績效自評問券」評核結果及客觀事實執行情形，填具評估結果報告，並提董事會報告檢討、改進。
- (二)「董事成員績效自評問券」由各董事成員填寫後交由董事會議事單位統計，作為「董事會績效評估表」之評量參考。
- (三)「功能性委員會績效評估表」由審計委員會、薪資報酬委員會及董事提名委員會之議事單位收集委員會運作評估相關資訊後，填具評估結果報告，並提功能性委員會及董事會報告。

三、內部評估執行情形

- (一)董事會績效評估之衡量項目，函括五大面向：
 - 1. 對公司營運之參與程度。
 - 2. 提升董事會決策品質。
 - 3. 董事會組成與結構。
 - 4. 董事的選任及持續進修。
 - 5. 內部控制。
- (二)董事成員績效評估之衡量項目，函括六大面向：
 - 1. 公司目標與任務之掌握。
 - 2. 董事職責認知。
 - 3. 對公司營運之參與程度。
 - 4. 內部關係經營與溝通。
 - 5. 董事之專業及持續進修。
 - 6. 內部控制。
- (三)功能性委員會（審計委員會、薪資報酬委員會及董事提名委員會）績效評估之衡量項目，函括五大面向：
 - 1. 對公司營運之參與程度。
 - 2. 功能性委員會職責認知。
 - 3. 提升功能性委員會決策品質。
 - 4. 功能性委員會組成及成員選任。
 - 5. 內部控制。

四、內部評估結果

本行於 2025 年 3 月完成董事會、董事成員、審計委員會、薪資報酬委員會及董事提名委員會績效評估，並將評估結果提報 2025 年 3 月 10 日第 12 屆第 6 次董事會備查訖。此評

估結果亦將運用於薪資報酬委員會作為個別董事薪資報酬調整及董事提名委員會提名續任之參考。為提升董事會績效評估結果衡量指標鑑別度，全部衡量指標達成率為 90%(含)以上時，則為「超越標準」；達成率為 80%(含)以上未滿 90%時，則為「符合標準」；達成率未滿 80%時，則為「仍可加強」。

對董事會及功能性委員會績效評估結果及委員會對銀行之建議：

1. 董事會：整體指標達成率為 99.5%，績效評估結果為「超越標準」

2024 年度共召開 8 次董事會，董事親自出席率平均為 93%，達公司治理評鑑指標「受評年度全體董事之董事會實際出席率平均達 80%以上」，每次董事會皆至少二席以上獨立董事親自出席。董事對於資訊安全、公平待客、永續發展政策、授信品質暨逾期放款情形改善及主管機關查核缺失改善執行情形等案件之審查已適時提出垂詢意見。評估各項評估項目達成率 99.5%，績效評估結果為「超越標準」，評估結果顯示董事會善盡指導及監督公司策略、就相關法令遵循、重大業務及風險控制均能善盡督導之責，並能建立妥適之內部控制制度，且積極參與永續經營（ESG）事項，維護股東權益，整體運作情形完善，符合公司治理。

董事成員：各項評估項目平均達成率 98%，績效評估結果為「超越標準」

現任董事皆完成指標項目，顯示本行全體董事對於各項指標運作之效率及效果均有正面評價。

2. 審計委員會：整體指標達成率為 99.2%，績效評估結果為「超越標準」

委員積極履行職責，就各單位所提規範修訂、缺失改善及資訊安全等事項，提供充分諮詢與指導，評估各項評估項目達成率 99.2%，績效評估結果為「超越標準」，顯見本委員會整體運作完善，符合公司治理要求，且能有效提升董事會職能。

3. 薪資報酬委員會：整體指標達成率為 97.14%，績效評估結果為「超越標準」

委員對本行各項業務績效達成情形、獎金計算合理性、公司治理及法令遵循之執行情形多所垂詢、深入瞭解並充分討論，其中對經理以上人員薪酬相關議案是否符合市場通常水準亦提出諮詢，咸認妥適。

4. 董事提名委員會：整體指標達成率為 96.8%，績效評估結果為「超越標準」

整體運作情形完善，符合公司治理，有效提升董事會職能。

Results of internal evaluation of board performance in 2024

1. The company has formulated the "Rules for Performance Evaluation of the Board of Directors of Union Bank" and has been approved by the board of directors. The overall operation of the board of directors and functional committees and individual board members should conduct internal board performance evaluations of the year at least once a year; at least A board performance evaluation is conducted every three years by an external professional independent agency or a team of external experts and scholars. The results of the internal performance evaluation of the board of directors should be completed before the end of the first quarter of the next year and submitted to the audit committee and board of directors reports.

2. Evaluation method

- (1) The Board Performance Evaluation Form is completed by the executing unit based on the evaluation results from the Board Member Performance Self-Evaluation Questionnaire and the actual implementation status. The evaluation report is then submitted to the Board of Directors for review and improvement.
- (2) The Board Member Performance Self-Evaluation Questionnaire is completed by each board member and submitted to the executing unit for statistical analysis, serving as a reference for the Board Performance Evaluation Form.
- (3) The Functional Committee Performance Evaluation Form is completed by the executing unit after gathering relevant information about committee activities. The evaluation results are compiled into a report and submitted to the functional committees and the Board of Directors for review.

3. Implementation of internal assessment

- (1) The measurement items for the board of directors' performance evaluation include five major aspects :
 - 1. Participation in company operations.
 - 2. Enhancement of decision-making quality.
 - 3. Board composition and structure.
 - 4. Director selection and continuing education.
 - 5. Internal control.
- (2) The measurement items for director member performance evaluation include six aspects :
 - 1. Understanding of the company' s goals and missions.
 - 2. Awareness of director responsibilities.

3. Degree of participation in company operations.
4. Management and communication of internal relationships.
5. Professional expertise and continuous education of directors.
6. Internal control.

(3) Measurement items for performance evaluation of functional committees (Audit Committee, Salary and Remuneration Committee and Director Nomination Committee), covering five major aspects :

1. Degree of participation in company operations.
2. Awareness of functional committee responsibilities.
3. Improvement of decision-making quality within the functional committee.
4. Composition of the functional committee and selection of its members.
5. Internal control.

4. Internal evaluation results

In March 2025, the Bank completed the evaluation of the performance of the Board of Directors, Board members, the Audit Committee, the Remuneration Committee and the Director Nomination Committee, and submitted the results of the evaluation to the 6th meeting of the 12th session of the Board of Directors on 10 March 2025 for information. The results of this evaluation will also be used by the Compensation Committee as a reference for adjusting the compensation of individual directors and for nominating directors for reappointment by the Director Nomination Committee. In order to enhance the recognition of the performance indicators of the Board of Directors' performance evaluation results, when the achievement rate of all the indicators is 90% (inclusive) or above, it is considered as "exceeding the standard" ; when the achievement rate is 80% (inclusive) or above but less than 90%, it is considered as "in line with the standard" ; and when the achievement rate is less than 80%, it is considered as "can be strengthened" .

Results of the evaluation of the performance of the Board of Directors and the Functional Committee and the Committee's recommendations to the Bank:

(1) Board of Directors: The overall achievement rate was 99.5% and the performance evaluation result was 'Above Standard' .

In fiscal year 2024, eight board meetings were held, with an average attendance rate of 93%, achieving the corporate governance assessment indicator of 'the average attendance rate of all directors at board meetings in the year under review was over 80%' , with at least two independent directors attending each board meeting in person. The directors have provided timely advice on the review of information security, fairness in customer service, sustainability policy, credit quality and improvement of overdue loans, and improvement of the implementation of the competent authorities'

audit deficiencies. The achievement rate of each evaluation item was 99.5%, and the performance evaluation result was 'exceeds standard'. The evaluation result showed that the Board of Directors was able to guide and supervise the Company's strategies, comply with relevant laws and regulations, perform its supervisory duties in respect of major businesses and risk control, establish an appropriate internal control system, and actively participate in sustainable development (ESG) issues to protect shareholders' rights and interests, and that the overall operation was sound and in line with corporate governance. The overall operation is sound and in line with corporate governance.

Board members: average achievement rate of 98% for all assessment items, with performance assessment result of 'Above Standard'.

All current directors have completed the assessment items, indicating that all directors of the Bank have a positive view of the efficiency and effectiveness of the operation of the assessment items..

- (2) Audit Committee: The overall achievement rate of the indicators was 99.2% and the performance assessment result was 'Above Standard'.

The members of the Audit Committee have actively performed their duties by providing adequate consultation and guidance on the revision of regulations, improvement of deficiencies and information security issues raised by various units. The achievement rate of the assessment items was 99.2%, and the result of the performance assessment was 'beyond standard', which demonstrated that the overall operation of the Committee was sound, in compliance with the requirements of corporate governance, and effective in enhancing the functions of the Board of Directors.

- (3) Salary and Remuneration Committee: The overall target achievement rate was 97.14% and the performance evaluation result was 'Above Standard'.

Members of the Committee have made inquiries about the achievement of the Bank's various business results, the reasonableness of the calculation of bonuses, the implementation of corporate governance and compliance with laws and regulations, and have thoroughly discussed, among other things, whether or not the remuneration of managers and above is in line with the usual market standards, and they have also made inquiries and have considered it to be appropriate.

- (4) Director Nomination Committee: The overall target achievement rate is 96.8%, and the performance evaluation result is "exceeding standards"

The overall operation is perfect, in line with corporate governance, and effectively enhances the functions of the board of directors.