

2025 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)「董事成員績效評估自評問券」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。
- (二)「董事會績效評估表」由董事會議事單位依「董事成員績效評估自評問券」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。
- (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 2026 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 2026 年 3 月 9 日第 12 屆第 13 次董事會備查。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績

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%，績效評估結果為「超越標準」

整體董事會評估五大面向共 41 要項進行自評，2025 年度共召開七次董事會，董事親自出席率平均為 92 %，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」，每次董事會均由全體獨立董事親自出席。董事對於深化永續發展政策、強化資訊安全、公平待客(如高齡客戶強化關懷、防制詐騙、金融友善服務)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且對於公平待客之執行目標給予高度肯定。評估各項評估項目達成率 99%，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，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」

董事成員績效評估六大面向共 23 要項自評，現任董事皆完成指標項目，各面向平均得分介於 4.83~5 分之間，顯示全體董事對於各項指標運作之效率及效果均有正面評價，其中，「對公司營運之參與程度」面向平均得分相對較低，主要係部分董事之董事會出席率較低，日後將提早排定會議時程並提供予各董事知悉，以期提高會議出席率。

2. **審計委員會**：整體指標達成率為 100%，績效評估結果為「超越標準」

審計委員會評估五大面向共 24 要項進行評核，2025 年度共召開七次審計委員會，親自出席率平均為 100%，委員積極履行職責，就各單位所提規範修訂、永續發展 ESG 之參與、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 100%，優於去年，績效評估結果為「超越標準」，顯見本委員會整體運作完善，有效發揮職能，符合公司治理，顯著提升董事會決策品質。

3. **薪資報酬委員會**：整體指標達成率為 99%，績效評估結果為「超越標準」

2025 年度共召開二次薪資報酬委員會，委員平均出席率 100%。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並給予建議，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」

2025 年度共召開一次董事提名委員會，委員積極參與會議出席率 100%，整體運作情形完善，有效提升董事會職能。

Results of internal evaluation of board performance in 2025

I. The Company has established the “Federal Commercial Bank Board Performance Assessment Guidelines”, which have been approved by the Board of Directors. An internal board performance assessment must be conducted at least once a year to evaluate the overall operations of the Board and its functional committees, as well as the performance of individual directors for the current year; furthermore, an external board performance assessment must be conducted at least once every three years by an independent professional external organisation or a team of external experts and academics. The results of the internal Board performance evaluation shall be finalised by the end of the first quarter of the following year and submitted to the Audit Committee and the Board of Directors for reporting.

II. Evaluation Methodology

- (1) The “Director Performance Self-Assessment Questionnaire” shall be completed by each director and submitted to the Board secretariat for collation, serving as a reference for the “Board Performance Evaluation Form”.
- (2) The “Board Performance Evaluation Form” shall be completed by the Board secretariat based on the assessment results of the “Director Self-Assessment Questionnaire” and the actual performance against objective criteria. A report on the evaluation results shall be submitted to the Board for review and improvement.
- (3) The “Functional Committee Performance Assessment Form” shall be completed by the secretariats of the Audit Committee, the Remuneration Committee and the Nomination Committee after they have gathered relevant information regarding the assessment of the committees’ operations. They shall then prepare an assessment report and submit it to the functional committees and the Board of Directors for review.

III. Implementation of Internal Assessments

- (1) The performance assessment criteria for the Board of Directors encompass five key areas:
 1. Level of involvement in the Company’s operations.
 2. Enhancement of the quality of Board decision-making.
 3. Composition and structure of the Board.
 4. Appointment and continuing professional development of directors.
 5. Internal controls.
- (2) The performance evaluation criteria for individual directors encompass six key areas:
 1. Understanding of the company’s objectives and mission.
 2. Awareness of directors’ duties.
 3. Level of involvement in company operations.

4. Management of internal relations and communication.
 5. Directors' professional expertise and continuing professional development.
 6. Internal controls.
- (3) The performance evaluation criteria for functional committees (Audit Committee, Remuneration Committee and Nomination Committee) encompass five key areas:
1. Level of involvement in company operations.
 2. Understanding of the responsibilities of the functional committee.
 3. Enhancement of the quality of decision-making by the functional committee.
 4. Composition of the functional committee and selection of members.
 5. Internal controls.

IV. Results of Internal Assessments

In March 2026, the Bank completed performance assessments of the Board of Directors, individual directors, the Audit Committee, the Remuneration Committee and the Nomination Committee, and submitted the results to the 13th meeting of the 12th Board of Directors on 9 March 2026 for information. These assessment results will also be utilised by the Remuneration Committee as a reference for adjusting the remuneration of individual directors and by the Nomination Committee for nominating directors for re-election. To enhance the distinctiveness of the performance assessment metrics for the Board of Directors, a achievement rate of 90% (inclusive) or above across all metrics is classified as 'Exceeding Standards'; an achievement rate of 80% (inclusive) or above but less than 90% is classified as 'Meeting Standards'; and a rate of less than 80% is classified as "room for improvement".

Performance evaluation results for the Board of Directors and functional committees, and the committees' recommendations to the Bank:

1. **Board of Directors:** The overall indicator achievement rate was 99%, with the performance evaluation result classified as "exceeding standards"
 The Board of Directors conducted a self-assessment across 41 key items in five major areas. In 2025, seven Board meetings were convened, with an average attendance rate of 92% by directors in person, meeting the corporate governance assessment indicator that "the average actual attendance rate of all directors at Board meetings during the assessed year reaches 80% or above". All independent directors attended each Board meeting in person. Directors raised timely inquiries regarding the review of matters such as the deepening of sustainability policies, the strengthening of information security, fair customer treatment (e.g., enhanced care for elderly customers, fraud prevention, and financial accessibility), and the implementation of corrective measures for deficiencies identified in regulatory audits. They also expressed high approval of the implementation targets for fair customer treatment. The achievement rate for all assessment items was 99%, with the performance evaluation result being "Exceeding Standards". The evaluation results indicate that the Board of Directors has fulfilled its duties in guiding and supervising the Company's strategies,

ensuring compliance with relevant laws and regulations, and exercising oversight over major business operations and risk control. Furthermore, the Board has established an appropriate internal control system, with overall operations being sound and in compliance with corporate governance principles.

Board Members: The average achievement rate for all assessment items was 98%, with the performance evaluation result being “Exceeding Standards”.

The performance evaluation of board members comprised a self-assessment of 23 key items across six major dimensions. All incumbent directors have met the assessment criteria, with average scores across all dimensions ranging between 4.83 and 5. This indicates that all directors hold a positive view of the efficiency and effectiveness of operations in relation to each indicator. However, the average score for the dimension “Level of involvement in company operations” was relatively low, primarily due to the low attendance rates of some directors at board meetings. In future, meeting schedules will be set earlier and communicated to all directors in advance, with a view to improving attendance rates.

2. **Audit Committee:** Overall indicator achievement rate was 100%, with the performance evaluation result being “Exceeded Standards”

The Audit Committee assessed 24 key items across five major areas. In the 2025 financial year, seven Audit Committee meetings were convened, with an average in-person attendance rate of 100%. Committee members actively fulfilled their duties, providing comprehensive advice and guidance on matters such as regulatory revisions proposed by various departments, participation in ESG sustainability initiatives, rectification of deficiencies, and information security. The achievement rate for all assessment items was 100%, This represents an improvement on the previous year, with the performance evaluation result being “Exceeded Standards”. This clearly demonstrates that the Committee operates effectively as a whole, fulfils its functions efficiently, adheres to corporate governance principles, and significantly enhances the quality of the Board’s decision-making.

3. **Remuneration Committee:** Overall indicator achievement rate of 99%, performance evaluation result of “Exceeded Standards”

Two Remuneration Committee meetings were convened during the 2025 financial year, with an average attendance rate of 100% among members. Members raised numerous inquiries regarding the Bank’s business performance, the reasonableness of bonus calculations, and the implementation of corporate governance and regulatory compliance, gaining a thorough understanding and engaging in extensive discussions. In particular, they sought advice and offered recommendations on whether remuneration proposals for managers and above were in line with prevailing market standards, which were unanimously deemed appropriate.

4. **Board Nomination Committee:** Overall target achievement rate of 96.8%; performance evaluation result: ‘Exceeded Standards’

The Board Nomination Committee convened once during the 2025 financial year. Members participated actively, with a 100% attendance rate. The committee operated smoothly and effectively enhanced the Board's functions.