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7.1 Environmental and Employee Indicators

The boundary of data collection for this chapter includes the production businesses listed in the Sustainability Report.

ISO 14001 Environmental Management System Certification and Validity Period

	Taiwan				Mainland China				Vietnam				Japan
Site	Hsinpu Chemical Fiber Plant	Kuanyin Chemical Fiber Plant	OGM	Kuanyin Dyeing and Finishing Plant	FEIS	Tech textiles plant of OTIZ	WHFE	FEIW	Polyester plant of FEPV	Knitting & dyeing plant of FEPV	FEAV	FENV	FIGP
Issued Date	2024/5/30	2024/5/30	2024/2/14	2025/1/6	2025/4/1	2023/11/13	2023/10/27	2024/1/25	2025/6/11	2023/8/7	2024/9/14	2025/7/15	2024/2/28
Valid Date	2027/5/29	2027/5/29	2027/2/14	2028/1/6	2028/3/31	2026/11/12	2026/12/22	2027/1/24	2028/4/25	2026/8/7	2027/9/13	2028/7/14	2027/3/30

Note: Environmental management systems and regulations are fully subject to internal audits, and 83% of production sites have obtained ISO 14001 certification. The coverage rate is calculated as the ratio of revenue from production sites with external third-party verification to the total revenue of production businesses included in this report, as of March 31, 2026.

ISO 50001 Energy Management System Certification and Validity Period

	Taiwan				Mainland China		
Site	Hsinpu Chemical Fiber Plant	Kuanyin Chemical Fiber Plant	OPTC	FEFC	FEIS	Tech textiles plant of OTIZ	FEIW
Issued Date	2023/12/9	2023/12/9	2024/12/18	2024/11/6	2023/6/12	2024/10/29	2026/2/19
Valid Date	2026/12/8	2026/12/8	2027/12/18	2027/11/5	2026/6/11	2027/10/15	2029/2/18

Note: Energy management systems and regulations are fully subject to internal audits, and 57% of production sites have obtained ISO 50001 certification. The coverage rate is calculated as the ratio of revenue from production sites with external third-party verification to the total revenue of production businesses included in this report, as of March 31, 2026.

ISO 46001 Water Efficiency Management System Certification and Validity Period

	Taiwan
Site	OPTC
Issued Date	2025/4/3
Valid Date	2028/4/3

Note: Water efficiency management systems and regulations are fully subject to internal audits, and 16% of production sites have obtained ISO 46001 certification. The coverage rate is calculated as the ratio of revenue from production sites with external third-party verification to the total revenue of production businesses included in this report, as of March 31, 2026.

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Other Indirect GHG Emissions (Scope 3)

Unit: ktCO₂e

	Petrochemical				Polyester				Textile				Total			
	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Purchased Goods and Services	2,485	2,200	1,845	1,492	4,462	4,467	4,353	4,238	694	629	550	591	7,641	7,296	6,748	6,321
Capital Goods	20	17	21	14	67	60	86	58	4	14	70	18	91	91	177	90
Fuel- and Energy-related Activities (not included in Scope 1 or Scope 2)	89	82	50	48	247	215	215	187	70	41	32	24	406	338	297	259
Upstream Transportation and Distribution	66	53	0.05	43	146	151	182	217	8	20	18	15	220	224	200	275
Waste Generated in Operations	7	4	4	3	4	4	5	5	3	2	1	1	14	10	10	9
Business Travel	0.04	0.07	0.07	0.05	0.62	1.15	0.74	0.76	0.29	0.75	0.62	0.54	0.95	1.97	1.43	1.35
Employee Commuting	0.47	0.43	0.26	0.24	19.46	19.14	3.49	3.79	10.39	6.67	12.11	12.07	30.32	26.24	15.86	16.10
Upstream Leased Assets	2.16	2.20	2.02	0.78	0.52	1.52	1.34	1.74	0.46	0.43	0.30	0.49	3.14	4.15	3.66	3.01
Downstream Transportation and Distribution	74	78	105	59	288	289	443	355	19	8	20	5	381	375	568	419
Processing of Sold Products	-	-	-	-	2,824	2,731	2,697	2,320	-	78	169	149	2,824	2,809	2,866	2,469
Use of Sold Products	-	-	-	-	-	-	-	-	-	-	0.01	-	-	-	0.01	-
End-of-Life Treatment of Sold Products	-	-	-	-	294	287	328	308	0.34	68	74	0.61	294	355	402	309
Downstream Leased Assets	0.10	0	0.10	0.11	0.08	0.19	0.18	0.23	0	0	0	0	0.18	0.19	0.28	0.34
Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Investments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,744	2,437	2,027	1,660	8,353	8,226	8,315	7,695	809	868	947	817	11,906	11,531	11,289	10,172

Note:

1. The disclosure of GHG emissions statistics covers 100% of the production sites included in this report. Starting in 2025, PFEM has been incorporated into the reporting boundary. All GHG emissions data presented in this report are consolidated using the operational control approach.

2. Significant indirect GHG emissions are identified in accordance with the ISO 14064-1:2018 standards and divided into the 15 reporting categories based on the GHG Protocol.

3. FENC production sites do not engage in franchising or investment activities, thus without GHG emissions under “franchises” and “investments.”

4. From 2022 to 2025, 100% of the emission data passed the internal audit.

5. The percentages of emission data being third-party verified under the ISO 14064-3 standards are 94%, 100%, 100% and 100% in 2022, 2023, 2024 and 2025, respectively.

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Energy Consumption

Unit: TJ

	Petrochemical				Polyester				Textile				Total			
	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Purchased Electricity	1,106	960	510	631	3,077	2,989	2,884	2,504	1,521	1,359	1,206	1,022	5,704	5,308	4,600	4,157
Purchased Renewable Electricity	0	0	0	0	131	316	298	534	218	273	311	296	349	589	609	830
Self-Generated Renewable Electricity	4	7	26	32	11	22	25	26	34	37	36	35	49	66	87	93
Total Electricity Consumption	1,110	967	536	663	3,219	3,327	3,207	3,064	1,773	1,669	1,553	1,353	6,102	5,963	5,296	5,080
Natural Gas	4,232	3,738	2,457	1,942	2,458	2,991	3,184	2,939	738	687	663	625	7,428	7,416	6,304	5,506
Heavy Oil	0	0	0	0	247	70	25	53	8	4	0	0	255	74	25	53
Diesel	6	5	3	3	33	28	21	19	8	6	5	2	47	39	29	24
Coal	0	0	0	0	3,501	2,644	3,610	3,450	1,035	853	366	333	4,536	3,497	3,976	3,783
Coal-Water Slurry	0	0	0	0	1,951	1,300	1,245	844	111	90	8	0	2,062	1,390	1,253	844
Biomass Fuel	192	141	133	60	24	41	5	0	125	128	314	174	341	310	452	234
Purchased Steam	22	12	0	0	264	314	322	263	219	173	177	204	505	499	499	467
Total Energy Consumption	5,562	4,863	3,129	2,668	11,697	10,715	11,619	10,632	4,017	3,610	3,086	2,691	21,276	19,188	17,834	15,991
Percentage of Renewable Electricity	0.4%	0.7%	5%	5%	4%	10%	10%	18%	14%	19%	22%	24%	7%	11%	13%	18%
Percentage of Renewable Energy	4%	3%	5%	3%	1.4%	4%	3%	5%	9%	12%	21%	19%	3%	5%	6%	7%
Energy Consumption per Unit of Production (GJ / metric ton of production)	2.67	2.64	2.27	2.30	2.43	2.22	2.36	2.35	9.17	9.36	8.79	9.27	2.89	2.72	2.67	2.67

Note:

1. Energy consumption is mainly for production purposes, covers energy used for the generation of electricity, heat and steam; cogeneration; firefighting pumps; vehicles for internal transport.

2. The calorific value is based on the factors of calorific value from all production sites.

3. External energy consumption is not taken into account.

4. The disclosure of energy consumption statistics covers 100% of the production sites included in this report. Starting in 2025, PFEM has been incorporated into the reporting boundary.

5. Percentage of renewable electricity = (purchased renewable electricity + self-generated renewable electricity) ÷ total electricity consumption.

6. Percentage of renewable energy = (purchased renewable electricity + self-generated renewable electricity + biomass fuel) ÷ total energy consumption.

7. The calculation scope for energy consumption per unit of production for the Textile division excludes FEAZ, FEAV, and FENV, as their production output is measured in pieces rather than metric tons.

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Water Withdrawal and Water Consumption

Unit: megaliter

	Petrochemical				Polyester				Textile				Total			
	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Rivers/Lakes/Streams	5,492	5,165	4,113	3,410	1,424	1,146	1,583	1,158	1,400	1,005	801	819	8,316	7,316	6,497	5,387
Third-party Water	6,868	5,599	2,295	1,887	2,163	2,180	2,178	2,348	1,692	1,492	1,415	1,576	10,723	9,271	5,888	5,811
Groundwater	0	0	0	0	1,723	1,489	1,496	1,321	81	64	60	0	1,804	1,553	1,556	1,321
Rainwater	12	10	0	0	122	92	103	172	19	60	125	127	153	162	228	299
Total Water Withdrawal	12,372	10,774	6,408	5,297	5,432	4,907	5,360	4,999	3,192	2,621	2,401	2,522	20,996	18,302	14,169	12,818
Total Water Consumption	6,121	5,402	2,892	2,449	2,728	2,513	2,735	2,510	666	641	549	476	9,515	8,556	6,176	5,435
Water Withdrawal per Unit of Production (kiloliters / metric ton of production)	5.93	5.84	4.65	4.58	1.13	1.02	1.09	1.11	7.44	6.93	7.01	8.95	2.86	2.60	2.13	2.15

Note:

1. Rivers, lakes, streams and rainwater are surface water. Third-party water refers to tap water as well as wastewater from external organizations. Groundwater includes well water.

2. The difference between water withdrawal and effluent discharge is considered water consumption, which is mainly the result of evaporation at the cooling tower. Loss during production is a minor contributor.

3. The concentration of total dissolved solids (TDS) across the water withdrawal categories are under 1,000 mg/L.

4. No quarry water, seawater, or produced water that enters an organization's boundary because of extraction (e.g., crude oil), processing (e.g., sugar cane crushing), or use of any raw material, and has to consequently be managed by the organization is used at any of FENC production sites.

5. The disclosure of water resources statistics covers 100% of the production sites included in this report. Starting in 2025, PFEM has been incorporated into the reporting boundary.

6. The calculation scope for water withdrawal per unit of production for the Textile division excludes FEAZ, FEAV, and FENV, as their production output is measured in pieces rather than metric tons.

Reused Water Volume and Recycling Rate

Unit: megaliter

		Petrochemical				Polyester				Textile				Total			
		2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Circulating Water	Cooling Water	700,497	598,014	373,795	357,509	491,856	480,988	527,377	436,512	39,274	44,252	45,346	38,742	1,231,627	1,123,254	946,518	832,763
	Other circulating Water	14,668	28,352	27,232	26,877	859	821	831	1,382	0	0	0	0	15,527	29,173	28,063	28,259
Recycled Water	Recycled Water Excluding Reclaimed Water	284	169	32	196	660	513	539	379	448	364	359	271	1,392	1,046	930	846
	Reclaimed Water	1,140	1,095	470	907	210	197	238	203	1,548	1,251	1,359	1,477	2,898	2,543	2,067	2,587
Total (Reused Water)		716,589	627,630	401,529	385,489	493,585	482,519	528,985	438,476	41,270	45,867	47,064	40,490	1,251,444	1,156,016	977,578	864,455
Water Recycling Rate		98%	98%	98%	99%	99%	99%	99%	99%	93%	95%	95%	94%	98%	98%	99%	99%

Note:

1. “Circulating water” refers to water that is used by a water consumption facility and is directly recycled and reused within said facility without being discharged.

2. “Recycled water” refers to water that is recycled and reused after being discharged out of the water consumption facility.

3. The “Other circulating Water” category under circulating water mainly includes boiler and production circulating water.

4. The water recycling rate is calculated as: total reused water ÷ (total water withdrawal + total reused water) × 100%. The calculation is based on the formula for recycling (reuse) rate, R1, in the Water Usage Plan issued by the MOEA of Taiwan.

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Water Discharge

Unit: megaliter

		Petrochemical				Polyester				Textile				Total			
		2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
TDS	Freshwater	0	0	0	0	367	330	1,542	791	445	366	398	379	812	696	1,940	1,170
	Other Water	6,251	5,372	3,516	2,848	2,337	2,064	1,083	1,698	2,081	1,614	1,454	1,667	10,669	9,050	6,053	6,213
Destination	Surface Water	0	0	0	0	1,700	1,341	1,594	1,570	1,271	948	832	870	2,971	2,289	2,426	2,440
	Off-Site Wastewater Treatment Facilities	6,251	5,372	3,516	2,848	1,004	1,053	1,031	919	1,255	1,032	1,020	1,176	8,510	7,457	5,567	4,943
Total Water Discharge		6,251	5,372	3,516	2,848	2,704	2,394	2,625	2,489	2,526	1,980	1,852	2,046	11,481	9,746	7,993	7,383
Water Discharge per Unit of Production (kiloliters / metric ton of production)		3.00	2.91	2.55	2.46	0.56	0.50	0.53	0.55	5.89	5.23	5.41	7.26	1.56	1.38	1.20	1.24

Note:

1. FENC does not discharge effluent directly to the seawater or groundwater / well water. For the final discharge locations of off-site wastewater treatment plants, please refer to 3.3.3 Water Resources Management-Table: Effluent Treatment Methods and Final Discharge Destination

2. "Fresh Water" means total dissolved solids ≤1,000mg/L; "Others" means total dissolved solids>1,000mg/L.

3. The calculation scope for effluent discharge per unit of production for the Textile division excludes FEAZ, FEAV, and FENV, as their production output is measured in pieces rather than metric tons.

Air Pollutant Emissions

Unit: metric ton

		Petrochemical				Polyester				Textile				Total			
		2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
NOx		172	110	100	60	402	269	228	197	101	115	124	101	675	494	452	358
SOx		72	75	38	10	186	223	206	193	75	90	93	105	333	388	337	308
VOC		116	106	38	24	292	257	263	191	22	19	7	6	430	382	308	221
Particulate Pollutants		15	8	7	5	35	31	29	28	37	32	38	27	87	71	74	60
HAP		0	0	0	0	3	3	3	4	0	0	0	0	3	3	3	4
POP		0	0	0	0	0	0.07	0.08	0.08	0	0	0	0	0	0.07	0.08	0.08
Total		375	299	183	99	918	783	729	613	235	256	262	239	1,528	1,338	1,174	951
Air Pollutant Emissions per Unit of Production (kg / metric ton of production)		0.18	0.16	0.13	0.09	0.19	0.16	0.15	0.14	0.55	0.68	0.76	0.85	0.21	0.19	0.18	0.16

Note:

1. Only the emitted gas types are listed.

2. Particulate pollutants include particulate matter, dust and smoke.

3. The data types include: actual measured values, annualized sample values and estimated values.

4. Data on the emission of hazardous air pollutants (HAPs) are collected at APG Polytech in accordance with mandates from the U.S. Environmental Protection Agency; at FIGP in accordance with the list of HAPs in Japan; and at Hsinpu Chemical Fiber Plant, Kuanyin Chemical Fiber Plant, and OGM in accordance with the Standards for Air Pollutant Emission from Stationary Pollution Sources enacted by the Ministry of Environment in Taiwan.

5. The disclosure of air pollutant emissions statistics covers 100% of the production sites included in this report. Starting in 2025, PFEM has been incorporated into the reporting boundary.

6. The calculation scope for air pollutant emissions per unit of production for the Textile division excludes FEAZ, FEAV, and FENV, as their production output is measured in pieces rather than metric tons.

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Air Pollutant Emissions per Unit of Production

Unit: kg / metric ton of production

	Petrochemical	Polyester	Textile	Total
NOx	0.05	0.04	0.36	0.06
SOx	0.01	0.04	0.37	0.05
POP	0	0.00002	0	0.00002
VOC	0.02	0.04	0.02	0.04
HAP	0	0	0	0
Particulate Pollutants	0	0.01	0.10	0.01
Total	0.09	0.14	0.85	0.16

Note: The Textile division excludes FEAZ, FEAV, and FENV, as their production output is measured in pieces rather than metric tons.

Waste Volume

Unit: metric ton

	Petrochemical				Polyester				Textile				Total			
	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Recycling and Reuse	3,196	4,511	2,361	539	77,187	74,596	72,682	75,247	15,335	13,599	14,370	11,439	95,718	92,706	89,413	87,225
Non-Recycling and Non-Reuse	1,394	1,919	218	1,263	11,558	12,020	11,367	13,294	5,544	2,445	2,236	4,239	18,496	16,384	13,821	18,796
General Industrial Waste	3,700	3,667	2,579	1,802	87,746	84,010	82,791	87,327	19,577	14,868	15,406	14,437	111,023	102,545	100,776	103,566
Hazardous Industrial Waste	890	2,763	0	0	999	2,606	1,258	1,214	1,302	1,176	1,200	1,241	3,191	6,545	2,458	2,455
Total Waste	4,590	6,430	2,579	1,802	88,745	86,616	84,049	88,541	20,879	16,044	16,606	15,678	114,214	109,090	103,234	106,021
Waste Generated per Unit of Production (kg / metric ton of production)	2.20	3.49	1.87	1.56	18.40	17.98	17.04	19.57	48.69	42.39	48.50	55.64	15.57	15.49	15.52	17.78

Note:
1. Waste materials are classified based on local governmental regulations. For instance, sludge generated from wastewater treatment is deemed hazardous industrial waste based on the definitions of Chinese and Vietnamese governments while it is deemed as general industrial waste in Taiwan.
2. Non-recycling and non-reused waste disposal are handled off-site by qualified waste treatment companies.
3. The disclosure of waste statistics covers 100% of the production sites included in this report. Starting in 2025, PFEM has been incorporated into the reporting boundary.
4. In 2025, the disposal method for process waste at FIGP was changed from sale to incineration without landfill. Data on process waste (recycling and reuse) is based solely on the sales volume of valuable metals.
5. The calculation scope for waste generated per unit of production for the Textile division excludes FEAZ, FEAV, and FENV, as their production output is measured in pieces rather than metric tons.

Waste Generated per Unit of Production

Unit: kg / metric ton of production

		2022	2023	2024	2025
Treatment Method	Recycling and Reuse	13.05	13.17	13.44	14.63
	Non-Recycling and Non-Reuse	2.52	2.33	2.08	3.15
Type	General Industrial Waste	15.13	14.57	15.15	17.37
	Hazardous Industrial Waste	0.43	0.93	0.37	0.41
Total Waste		15.57	15.49	15.52	17.78

Note: The production statistical unit at FEAZ, FEAV and FENV is pieces of garments rather than metric tons. Thus, the three production sites are excluded.

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Scope of FENC Human Rights Due Diligence and Salient Human Rights Issues

Stakeholder	Human Rights Issues	Salient Human Rights Issues
Employee	Child labor, free choice of profession and employment / forced or compulsory labor / human trafficking, freedom of speech, health and safety, minimum wage/living wage, freedom of association, collective bargaining, privacy, acceptable living conditions, physical punishment and penalty, eliminating long working hours, anti-discrimination / anti-harassment, and equal pay for equal work.	• Eliminating long working hours • Health and safety
Supplier		• Eliminating long working hours • Health and safety
Local Residents	Air pollution, noise, waste management, water resources management, wastewater discharge, free choice of profession and employment/forced or compulsory labor and freedom of speech.	• Noise • Waste management • Air pollution • Water resources management and wastewater discharge

Results of Human Rights Due Diligence

Affected Value Chain and Stakeholders	Salient Human Rights Issues	Impact Assessment Mechanism	Mitigation Measure	Remediation Measure	Management Goal
Operational process: Employee	Eliminating long working hours: Inadequate labor conditions and the inability to provide an environment that protects workers’ lives, health and safety, for instance, tightly scheduled shifts, long consecutive hours, wages insufficient for living expenses, unequal pay and a hazardous workplace.	• Monthly assessment is conducted on regulatory compliance with applicable units confirming compliance with regulatory and Company rules, and compiling attendance records. • The monthly risk management meetings are held to examine overtime as well as gaps between workers’ wages and the Company average. • Wage equality is reviewed annually, and results are posted on the Company website. • FENC provides regular health checks. Employee satisfaction surveys are conducted every two years with reviews over work conditions, compensation and benefits. Company policies are modified accordingly based on the results. • Access to FENC’s multilingual grievance mechanism is open 24 hours with the option of making anonymous claims. The mechanism gives the Company insights into internal issues in order to respond with speed and make policy adjustments.	• Recruit a sufficient number of workers to meet production demand and prevent long working hours due to labor shortages. • Establish a comprehensive working hour management system and set overtime alerts. • Ensure the Company wages are compatible with the cost of living in Taiwan.	• Track worker schedules to ensure workers are given one day of regular leave every seven days with maximum 12 working hours daily and a monthly maximum of 46 hours of overtime. • Discuss the issue of long working hours during major meetings and call managers’ attention to the matter; present the causes and solutions; discuss the need for additional recruits to align with management goals. • Propose wage adjustment recommendations when the wages offered by the Company are lower than the market salaries in Taiwan.	• 0 grievance claims regarding long working hours.
	Health and safety: Same as above- Eliminating long working hours		• Establish occupational safety and health management policies. • Incorporate the occupational safety and health management system. • Establish occupational safety and health committees at all FENC sites with quarterly meetings to ensure safety and health management. • Provide occupational safety and health training for workers. • Establish rules governing hazardous chemical management and conduct regular testing on chemicals and hazardous substances.	• Conduct investigation and cause analysis and propose improvement and prevention strategies. • Provide health education and care with improvement recommendations for workers with areas of concern in their health reports. • Strictly enforce the installation of protective equipment on site; ensure that personal protective equipment is worn by workers properly; increase facilities protection; strengthen safety education among workers. • Arrange the work schedules for workers with high health risks to avoid excessively frequent shifts and overtime.	• Implement the occupational safety and health management system. • 100% completion rate regarding occupational safety and health training. • 0 occupational safety and health violations.

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Affected Value Chain and Stakeholders	Salient Human Rights Issues	Impact Assessment Mechanism	Mitigation Measure	Remediation Measure	Management Goal
Upstream: Supplier	Health and safety: Health- or life-threatening labor conditions that cause workers to seek medical treatment in order to restore health fully or partially.	- Review suppliers through document reviews or on-site evaluations. - A grievance channel for suppliers is provided through the procurement system from the FEG Purchasing Center.	- Require suppliers to manage employee health and safety in accordance with the Supplier Code of Conduct and Corporate Social Responsibility Commitment Statement. - Conduct supplier risk assessment on labor practices and human rights; identify suppliers posing substantive or potential negative impacts; provide improvement assistance or terminate contracts depending on severity.	Conduct site inspections in accordance with the regulations on auditing / safety and health management; require suppliers violating occupational safety to make improvements within a given period; track improvement progress.	100% signing rate for Supplier Code of Conduct and Corporate Social Responsibility Commitment Statement. 100% improvement rate on the negative impacts posed by suppliers.
	Eliminating long working hours: Working conditions and environments that are inadequate in terms of assuring work-life balance, such as long overtime and the need for employees to sacrifice personal lives.		- Avoid overtime due to labor shortages. - Require that suppliers establish an overtime warning system.		
Operational process: Local Residents	Noise: Violations of the mandated noise level due to plant operation, which may severely damage human health and activities from prolonged noise exposure.	- The noise testing is conducted regularly. - The air quality is monitored regularly. - Waste treatment and disposal are tracked regularly. - Waste treatment suppliers are evaluated and audited. - Water quality and effluent discharge flow are monitored. - The grievance mechanism is in place.	Conduct regular noise testing in the surroundings.	- Test the noise level within the plant to confirm the source of the noise and eliminate the source immediately if it is within the plant premise. - Require improvement measures from the department responsible for the noises.	0 grievance claims regarding noises. - Test the noise level within the peripheral boundary annually to ensure regulatory compliance.
	Waste management: The likelihood of floods due to drainage pipes clogged by waste materials; air and water pollution caused by toxic substances from incinerated waste during Company operation or raw material procurement by suppliers, where improperly or non-environmentally treated waste may impact the surrounding natural habitat and endanger human health.		- Establish waste management procedures. - Incorporate recycling management for packaging materials to reduce waste. - Implement avoidance and promote waste classification, recycling and reuse. - Scrutinize the credentials of waste treatment suppliers. - Track waste disposal through GPS. - Conduct random checks on the waste treatment and disposal process.	Establish emergency response plans and activate such plans immediately when contamination occurs to minimize the contaminated area.	0 waste chemical leakages.
	Air pollution: Respiratory and other illnesses, damages to the surrounding habitat or impacts on human health and daily activities due to air pollution caused by Company operation.		- Conduct regular testing on air pollutant emissions and report to the authority. - Conduct regular retraining for designated personnel. - Promote air pollution prevention and control. - Establish air pollution management targets. - Incorporate air pollution prevention equipment to reduce air pollutant emissions.	- Establish emergency response plans and activate such plans immediately during polluting incidents to minimize the areas polluted. - Commission qualified agencies to test air quality regularly.	0 incidents regarding the emission of gaseous pollutants. - Test the exhaust gas regularly to ensure compliance with governmental standards.
	Water resources management and wastewater discharge: Water waste and effects on the water rights of others or other regions resulted from inadequate water resources management during Company operation; impacts on the aquatic ecosystem, water quality and the relationships between the Company and the community as well as other water users due to water pollution caused by wastewater generated during Company operation, which lead to damages to the natural habitat as well as human health and activities.		- Implement water resources management and promote water conservation among all employees. - Incorporate innovative effluent treatment facilities; increase water recycling and reuse rates; reuse the reclaimed water consistently; reduce effluent discharge. - Install wastewater treatment facilities and improve wastewater treatment; monitor the effluent flow and quality regularly to ensure regulatory compliance. - Implement water resources risk identification and establish water resources management targets. - Conduct regular training for management personnel and help them obtain applicable certifications.	- Establish a reporting mechanism for potential or actual wastewater incidents; stay alert on the progress of such incidents and report to the authority in a timely manner; track and improve the discharge process. - Commission qualified agencies to conduct regular testing.	0 wastewater discharge incidents. - Test effluent quality annually to ensure compliance with governmental standards.

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Number and Rate of New Employee Hires

		Taiwan								Mainland China								Vietnam							
		2022		2023		2024		2025		2022		2023		2024		2025		2022		2023		2024		2025	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Under 30	Male	174	25%	112	18%	87	19%	25	9%	390	85%	345	83%	176	54%	107	41%	1,803	75%	390	22%	1,213	59%	1,422	67%
	Female	106	52%	74	40%	30	23%	18	18%	125	49%	126	60%	85	54%	32	28%	3,635	76%	484	15%	2,058	57%	1,852	54%
	Subtotal	280	31%	186	23%	117	20%	43	11%	515	72%	471	75%	261	54%	139	37%	5,438	76%	874	17%	3,271	58%	3,274	59%
31-50	Male	175	8%	111	5%	38	2%	25	1%	351	19%	322	18%	166	10%	84	5%	617	41%	332	23%	676	40%	747	41%
	Female	39	6%	27	4%	14	2%	18	3%	221	13%	237	14%	171	10%	78	5%	1,926	51%	374	12%	1,643	45%	1,492	38%
	Subtotal	214	7%	138	5%	52	2%	43	2%	572	16%	559	16%	337	10%	162	5%	2,543	47%	706	15%	2,319	43%	2,239	39%
Over 51	Male	4	0%	6	1%	2	0.3%	9	2%	5	2%	10	3%	8	2%	3	1%	11	17%	8	11%	18	23%	37	36%
	Female	1	0%	2	1%	1	0.3%	1	0%	1	11%	5	9%	1	3%	1	1%	9	19%	3	5%	10	14%	10	11%
	Subtotal	5	0%	8	1%	3	0%	10	1%	6	2%	15	4%	9	2%	4	1%	20	18%	11	8%	28	19%	47	24%
Total		499	10%	332	7%	172	4%	96	3%	1,093	24%	1,045	23%	607	14%	305	8%	8,001	64%	1,591	16%	5,618	50%	5,560	49%

		Japan								U.S.								Total							
		2022		2023		2024		2025		2022		2023		2024		2025		2022		2023		2024		2025	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Under 30	Male	7	21%	29	57%	11	22%	9	23%	6	21%	1	4%	5	20%	6	29%	2,380	60%	877	19%	1,492	36%	1,569	58%
	Female	2	15%	4	27%	6	40%	3	23%	2	50%	1	20%	0	0%	0	0%	3,870	45%	689	15%	2,179	27%	1,905	52%
	Subtotal	9	20%	33	50%	17	26%	12	23%	8	24%	2	7%	5	17%	6	25%	6,250	26%	1,566	8%	3,671	15%	3,474	55%
31-50	Male	15	10%	54	27%	32	17%	21	11%	9	15%	3	5%	5	9%	4	7%	1,167	38%	822	10%	917	18%	881	16%
	Female	6	22%	23	64%	6	15%	4	11%	1	10%	1	9%	3	23%	0	0%	2,193	38%	662	10%	1,837	17%	1,592	26%
	Subtotal	21	12%	77	33%	38	17%	25	11%	10	14%	4	6%	8	11%	4	6%	3,360	19%	1,484	5%	2,754	9%	2,473	21%
Over 51	Male	1	8%	1	20%	2	22%	0	0%	1	2%	1	2%	0	0%	0	0%	22	2%	26	2%	30	2%	49	4%
	Female	0	0%	0	0%	1	25%	3	50%	0	0%	0	0%	0	0%	0	0%	11	2%	10	2%	13	3%	15	4%
	Subtotal	1	5%	1	9%	3	23%	3	15%	1	1%	1	1%	0	0%	0	0%	33	2%	36	2%	43	2%	64	4%
Total		31	13%	111	36%	58	19%	40	13%	19	10%	7	4%	13	8%	10	6%	9,643	44%	3,086	16%	6,468	32%	6,011	31%

Note:

1. "Number of new employee hires" refers to the total number of employees hired by the FENC sites in a specific region. Beginning in 2024, disclosures on non-permanent employees have been included in the report, including retrospective data collection that dates back to 2022.

2. The rate is derived by dividing the number of the new employees hires of an age group by the total number of employees of the same age group, gender and region.

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Number and Rate of Resignations

		Taiwan								Mainland China								Vietnam							
		2022		2023		2024		2025		2022		2023		2024		2025		2022		2023		2024		2025	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
	Male	112	16%	116	18%	75	16%	72	25%	470	91%	340	82%	199	61%	128	49%	1,657	69%	833	48%	1,044	51%	1,361	65%
	Under 30 Female	37	18%	33	18%	41	32%	19	19%	160	58%	130	62%	81	52%	50	44%	2,647	60%	1,255	38%	1,778	49%	1,853	54%
	Subtotal	149	16%	149	18%	116	20%	91	24%	630	80%	470	75%	280	58%	178	47%	4,304	63%	2,088	41%	2,822	50%	3,214	58%
	Male	260	12%	232	11%	182	8%	233	13%	488	25%	429	23%	285	16%	172	11%	620	41%	506	35%	665	39%	799	44%
	31-50 Female	50	7%	37	6%	58	9%	44	8%	451	25%	366	21%	254	15%	131	8%	1,530	48%	917	29%	1,672	42%	1,707	44%
	Subtotal	310	11%	269	6%	240	9%	277	12%	939	25%	795	22%	539	16%	303	9%	2,150	45%	1,423	31%	2,337	44%	2,506	44%
	Male	89	9%	119	13%	166	21%	227	38%	25	9%	29	8%	53	15%	28	7%	19	29%	25	35%	17	22%	17	16%
	Over 51 Female	19	6%	25	7%	52	16%	81	38%	13	34%	9	17%	46	153%	12	18%	14	30%	14	23%	17	24%	18	20%
	Subtotal	108	8%	144	12%	218	20%	308	38%	38	11%	38	10%	99	27%	40	9%	33	29%	39	30%	34	23%	35	18%
Total		567	11%	562	12%	574	13%	676	19%	1,607	33%	1,303	29%	918	22%	521	13%	6,487	56%	3,550	36%	5,193	47%	5,755	50%

		Japan								U.S.								Total							
		2022		2023		2024		2025		2022		2023		2024		2025		2022		2023		2024		2025	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
	Male	2	6%	4	8%	2	4%	1	3%	3	10%	3	12%	1	4%	4	19%	2,244	61%	1,296	45%	1,321	45%	1,566	58%
	Under 30 Female	0	0%	1	7%	1	7%	1	8%	0	0%	0	0%	0	0%	0	0%	2,844	58%	1,419	38%	1,901	49%	1,923	53%
	Subtotal	2	4%	5	8%	3	5%	2	4%	3	9%	3	10%	1	3%	4	17%	5,088	59%	2,715	41%	3,222	47%	3,489	55%
	Male	2	1%	18	9%	11	6%	24	12%	4	6%	6	10%	7	12%	3	5%	1,374	24%	1,191	21%	1,150	20%	1,231	22%
	31-50 Female	1	4%	3	8%	0	0%	0	0%	0	0%	0	0%	1	8%	0	0%	2,032	35%	1,323	24%	1,985	33%	1,882	31%
	Subtotal	3	2%	21	9%	11	5%	24	10%	4	6%	6	9%	8	11%	3	4%	3,406	29%	2,514	22%	3,135	26%	3,113	27%
	Male	1	8%	1	20%	1	11%	1	7%	5	8%	4	6%	7	12%	3	5%	139	10%	178	13%	244	19%	276	24%
	Over 51 Female	6	86%	0	0%	0	0%	0	0%	1	5%	2	11%	5	33%	2	17%	53	12%	50	10%	120	27%	113	29%
	Subtotal	7	35%	1	9%	1	8%	1	5%	6	7%	6	7%	12	16%	5	7%	192	10%	228	12%	364	21%	389	25%
Total		12	5%	27	9%	15	5%	27	9%	13	5%	15	8%	21	12%	12	7%	8,686	40%	5,457	28%	6,721	33%	6,991	36%

Note:

1. "Resignations" refers to the total number of employees who resigned from FENC sites in a specific region. Beginning in 2024, disclosures on non-permanent employees have been included in the report, including retrospective data collection that dates back to 2022.

2. The rate is derived by dividing the number of the resignations of an age group by the total number of employees of the same age group, gender and region.

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Number and Rate of Voluntary and Involuntary Resignations

	Taiwan								Mainland China								Vietnam							
	2022		2023		2024		2025		2022		2023		2024		2025		2022		2023		2024		2025	
	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Voluntary	560	11%	523	11%	450	10%	621	17%	1,403	29%	1,116	24%	794	19%	422	10%	3,816	33%	2,828	29%	2,869	26%	3,760	33%
Involuntary	7	0%	39	1%	124	3%	55	2%	204	4%	187	4%	124	3%	99	2%	2,671	23%	722	7%	2,324	21%	1,995	17%
Total	567	11%	562	12%	574	13%	676	19%	1,607	33%	1,303	29%	918	22%	521	13%	6,487	56%	3,550	36%	5,193	47%	5,755	50%

	Japan								U.S.								Total							
	2022		2023		2024		2025		2022		2023		2024		2025		2022		2023		2024		2025	
	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Voluntary	12	5%	27	9%	15	5%	25	8%	11	6%	15	8%	19	11%	11	7%	5,802	26%	4,509	23%	4,147	20%	4,839	25%
Involuntary	0	0%	0	0%	0	0%	2	1%	2	1%	0	0%	2	1%	1	1%	2,884	13%	948	5%	2,574	13%	2,152	11%
Total	12	5%	27	9%	15	5%	27	9%	13	7%	15	8%	21	12%	12	7%	8,686	40%	5,457	28%	6,721	33%	6,991	36%

Note:

1. The term, voluntary resignation, refers to the termination of employment relationships initiated by employees, such as the request to resign or retire.

2. The term, involuntary resignation, refers to the termination of employment relationships initiated by the employer or in accordance with the law, such as retirement upon the statutory retirement age, retirement with distinctions, dismissal and contract termination.

3. The percentage is calculated by dividing the numbers of voluntary resignation and involuntary resignation by the number of employees in the region.

4. “Resignations” refers to the total number of employees who resigned from FENC sites in a specific region. Beginning in 2022, disclosures on non-permanent employees have been included in the report, including retrospective data collection that dates back to 2022.

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Salary Ratio by Gender

		Taiwan				Mainland China				Vietnam				Japan				U.S.			
		2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Section Chief and Above	(Female to Male)	0.96:1	0.96:1	1.01:1	1.01:1	0.82:1	0.75:1	0.83:1	0.61:1	1.11:1	1.01:1	1.05:1	0.99:1	1.01:1	1.04:1	0.90:1	0.83:1	0.99:1	1.00:1	0.83:1	0.81:1
Rank-and-file Employee	(Female to Male)	1.01:1	1.02:1	1.04:1	1.08:1	0.78:1	0.79:1	0.83:1	0.85:1	1.02:1	1.01:1	0.97:1	0.96:1	0.86:1	1.01:1	1.01:1	1.07:1	0.97:1	0.94:1	0.95:1	0.96:1
Factory Worker	(Female to Male)	1.22:1	1.18:1	1.19:1	1.16:1	0.91:1	0.91:1	0.95:1	0.90:1	0.94:1	0.93:1	0.94:1	0.89:1	0.91:1	0.92:1	0.97:1	0.84:1	1.00:1	0.99:1	0.99:1	0.99:1

Note:
1. The ratio is derived by female base salary to male base salary for the same rank of job.
2. Base salary” refers to the remuneration paid to employees in December of each year, including salaries with monthly stipends and performance bonuses.

Salary Comparison to Market Level

		Taiwan				Mainland China				Vietnam				Japan				U.S.			
		2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Average Annual Regular Salary over Market Level		45%	46%	50%	50%	65%	60%	46%	34%	44%	40%	50%	54%	35%	31%	1%	6%	57%	59%	41%	41%
Entry-Level Salary over Minimum Wage	Male	21%	16%	14%	9%	128%	131%	112%	80%	12%	12%	10%	10%	205%	186%	9%	9%	134%	120%	147%	131%
	Female	21%	16%	14%	9%	111%	117%	109%	73%	12%	12%	10%	10%	168%	167%	9%	9%	134%	120%	147%	131%

Note: The data sources for market rates of salaries across FENC’s global locations include: the average salary in the manufacturing industry and the minimum wages published by the Directorate-General of Budget, Accounting and Statistics of Executive Yuan in Taiwan; the average wages published by the National Bureau of Statistics of China and the minimum wages published by Shanghai and Suzhou People’s Municipal Governments in mainland China; the average wages published by the General Statistics Office of Vietnam and the minimum wages among tier-one cities in Vietnam; the regional minimum salary determined by the Ministry of Health, Labor and Welfare and the Statistical Survey of Actual Status for Salary in the Private Sector by the National Tax Agency in Japan; the United States Census Bureau for the U.S. locations. Data comparison is conducted based on statistics from the current year.

Ratio of Salary and Salary Increase Between the Highest Salary and Median Salary

		Taiwan				Mainland China				Vietnam				Japan				U.S.			
		2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Salary Ratio																					
The Highest Individual Salary : Median Salary of Other Employees		7.38:1	7.18:1	6.88:1	7.55:1	5.09:1	5.01:1	5.25:1	4.54:1	7.00:1	9.47:1	9.57:1	10.73:1	1.54:1	1.53:1	3.44:1	5.52:1	2.40:1	3.50:1	3.60:1	2.60:1
Salary Increase Ratio																					
The Highest Individual Salary : Median Salary of Other Employees		0.78:1	0.43:1	0.68:1	1:1	1.42:1	-	-	6.30:1	1.11:1	-	1.19:1	1.66:1	-	-	-	1.31:1	2.22:1	2.18:1	1.09:1	0.9:1

Note:
1. The disclosed data from production sites in Taiwan, mainland China, Vietnam, Japan, and the U.S. represent the average values from sites where salary adjustments were made during the reporting year.
2. The salary ratio is the ratio of the annual total salary for the organization’s highest-paid individual to the median annual total salary for all employees.
3. The annual salary increase ratio is the ratio of the percentage increase in annual total salary for the organization’s highest-paid individual to the median percentage increase in annual total salary for all employees (excluding the highest-paid individual).
4. “-” indicates no salary adjustment.

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Training Categories and Attendance

		Taiwan				Mainland China				Vietnam				Japan				U.S.				Total			
		2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
New Recruit Training	Sessions	91	85	50	63	347	354	368	104	2,219	1,817	3,449	3,677	35	15	19	32	18	5	13	9	2,710	2,276	3,899	3,885
	Attendance count	749	463	222	530	1,102	1,415	698	379	54,140	13,400	57,238	53,361	38	72	57	74	35	5	13	10	56,064	15,355	58,228	54,354
Specialized Training	Sessions	3,009	3,066	3,112	3,328	2,430	2,663	2,184	2,534	1,552	1,058	1,137	1,066	682	670	19	9	271	483	343	362	7,944	7,940	6,795	7,299
	Attendance count	20,439	22,129	26,926	30,421	16,014	18,326	14,916	17,306	20,203	24,821	26,202	22,577	685	670	30	23	702	1,420	1,560	1,632	58,043	67,366	69,634	71,959
Management Training	Sessions	403	395	466	573	61	41	21	39	80	68	73	252	0	0	1	6	53	55	86	97	597	559	647	967
	Attendance count	1,592	2,446	2,825	2,471	1,480	604	403	1,004	830	1,105	750	4,568	0	0	20	46	106	110	185	206	4,008	4,265	4,183	8,295
Occupational Safety and Health Training	Sessions	792	959	602	600	134	161	185	106	497	912	1,241	1,306	12	12	12	44	134	203	274	296	1,569	2,247	2,314	2,352
	Attendance count	18,745	18,576	19,781	11,803	4,674	5,711	4,709	6,245	17,354	45,622	35,153	50,362	1,370	264	3,708	429	1,370	1,967	1,692	1,802	43,513	72,140	65,043	70,641
Anti-corruption Training	Sessions	106	70	91	56	177	156	42	48	213	240	388	383	1	1	20	33	1	1	1	1	498	468	542	521
	Attendance count	6,133	4,924	4,917	3,585	5,490	5,121	3,564	4,031	13,555	9,692	10,734	11,444	71	264	309	355	77	74	69	64	25,326	20,075	19,593	19,479
Human Rights Training	Sessions	19	87	88	52	176	155	42	48	237	218	367	350	1	1	20	33	1	1	1	1	434	462	518	484
	Attendance count	4,411	5,517	6,833	3,435	5,412	5,104	3,581	3,999	13,502	9,760	10,734	10,394	171	270	309	429	175	176	168	157	23,671	20,827	21,625	18,414
Total	Sessions	4,420	4,662	4,409	4,672	3,325	3,530	2,842	2,879	4,798	4,313	6,655	7,034	731	699	91	157	478	748	718	766	13,752	13,952	14,715	15,508
	Attendance count	52,069	54,055	61,504	52,245	34,172	36,281	27,871	32,964	119,584	104,400	140,811	152,706	2,335	1,540	4,433	1,356	2,465	3,752	3,687	3,871	210,625	200,028	238,306	243,142

Note:
1. Modifications were made to the internal training categories in 2022.
2. Since 2024, non-permanent employees have been included in the scope of data collection.

Average Number of Training Hours of Age

		Unit: hour / person	
		2024	2025
Under 30	41.66	33.42	
31-50	23.40	23.39	
Over 51	23.40	25.80	
Total	29.49	26.84	

Note: Since 2024, non-permanent employees have been included in the scope of data collection.

Average Number of Training Hours and of Regions

		Unit: hour / person			
		2022	2023	2024	2025
Taiwan	26.40	29.65	24.91	27.79	
Mainland China	19.24	20.37	16.41	18.07	
Vietnam	29.22	25.31	36.13	28.80	
Japan	24.30	23.74	16.91	31.84	
U.S.	52.52	70.22	65.27	74.89	
Total	26.61	25.46	29.49	26.84	

Note: Since 2024, non-permanent employees have been included in the scope of data collection.

Average Number of Training Days and of Regions

		Unit: day / person			
		2022	2023	2024	2025
Taiwan	3.30	3.71	3.11	3.47	
Mainland China	2.41	2.54	2.05	2.26	
Vietnam	3.65	3.16	4.52	3.60	
Japan	3.03	2.96	2.11	3.98	
U.S.	6.57	8.78	8.16	9.36	
Total	3.33	3.18	3.69	3.36	

Note: Since 2024, non-permanent employees have been included in the scope of data collection.

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Human Resource Overview

		Taiwan				Mainland China				Vietnam				Japan				U.S.				Total			
		2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Permanent Employees	Male (%)	73%	72%	72%	72%	57%	58%	57%	56%	34%	33%	34%	35%	84%	83%	82%	82%	82%	81%	81%	83%	48%	49%	47%	47%
	Female(%)	27%	28%	28%	28%	43%	42%	43%	44%	66%	67%	66%	65%	16%	17%	18%	18%	18%	19%	19%	17%	52%	51%	53%	53%
	Number	4,177	4,012	3,724	2,942	4,564	4,513	4,105	3,941	11,578	9,629	10,947	11,238	219	264	300	297	187	180	172	167	20,725	18,598	19,248	18,585
Temporary Employees	Male (%)	90%	90%	92%	95%	53%	46%	57%	60%	54%	39%	41%	39%	-	57%	67%	56%	-	-	-	0%	80%	76%	78%	79%
	Female(%)	10%	10%	8%	5%	47%	54%	43%	40%	46%	61%	59%	61%	-	43%	33%	44%	-	-	-	0%	20%	24%	22%	21%
	Number	884	829	794	643	284	180	138	90	56	148	197	206	0	46	9	9	0	0	0	0	1,224	1,203	1,138	948
Total	Male (%)	76%	75%	75%	76%	56%	58%	57%	56%	34%	33%	34%	35%	84%	79%	81%	82%	82%	81%	81%	83%	50%	51%	49%	48%
	Female(%)	24%	25%	25%	24%	44%	42%	43%	44%	66%	67%	66%	65%	16%	21%	19%	18%	18%	19%	19%	17%	50%	49%	51%	52%
	Number	5,061	4,841	4,518	3,585	4,848	4,693	4,243	4,031	11,634	9,777	11,144	11,444	219	310	309	306	187	180	172	167	21,949	19,801	20,386	19,533

Note:
1. The term, “permanent employee” in this report is identical to the terms, “permanent employee” and “full-time employee” referenced in the GRI standards.
2. The term, “temporary employee” in this report refers to migrant workers in Taiwan; contract or outsourced workers in mainland China; employees under the probation period in Vietnam; temporary workers in the Japan and U.S.; temporary employees as referenced in the GRI standards.
3. The headcount is based on the payroll settlement date in December of the current year at all FENC sites.
4. There are no part-time employees or non-guaranteed hours employees at any FENC production sites.

Calculation Formulas and Definitions of Indicators Related to Occupational Injury Statistics

Indicator	Formulas and Definitions	Explanation
Occupational Injuries	Including premature fatalities, permanent total and partial disabilities, temporary total disabilities and that result in no more than one lost day.Minor injuries and traffic accidents that occur during employees’ commute to and from work are excluded.	-
Severe Occupational Injuries	Defined as an inability or difficulty to restore to pre-injury health condition within 6 months.	-
Injury Rate (IR)	Total number of occupational injuries÷ total work hours × 200,000	IR indicates the percentage of every 100 workers with 40 work hours a week, 50 weeks a year. It corresponds to Total Recordable Incident Rate (TRIR) in the SASB standards for the chemical industry.
Lost Time Injury Frequency Rate (LTIFR)	Total number of occupational injuries ÷ total work hours × 1000,000	LTIFR indicates the number of lost time injuries occurring in a workplace per 1 million hours worked.
Absentee Rate % (AR%)	Days of absence ÷ total work days × 100%	-
Lost Day Rate (LDR)	Lost days ÷ total work hours × 200,000. Lost days do not include the day of injury and the day of work resumption.	LDR indicates the percentage of every 100 workers with 40 work hours a week, 50 weeks a year. It corresponds to Lost Workday Rate (LWR) in Dow Jones Best-in-Class Index (DJBIC).
Rate of Work-Related Fatalities	Number of work-related fatalities ÷ total work hours × 200,000	Rate of Work-Related Fatalities indicates the percentage of every 100 workers with 40 work hours a week, 50 weeks a year. It corresponds to fatality rate in the SASB standards for the chemical industry.

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Contractor’s Occupational Injury at Production Sites

		Petrochemical				Polyester				Textile				Total			
		2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Occupational Injury Cases	Male	2	4	1	3	6	5	2	6	0	0	0	0	8	9	3	9
	Female	0	0	0	0	1	0	2	0	0	0	0	0	1	0	2	0
	Total	2	4	1	3	7	5	4	6	0	0	0	0	9	9	5	9
Injury Rate (IR)	Male	0.41	1.04	0.68	2.69	0.58	0.41	0.19	0.13	0.00	0.00	0.00	0.00	0.45	0.49	0.19	0.19
	Female	0.00	0.00	0.00	0	0.10	0.00	0.19	0	0.00	0.00	0.00	0.00	0.06	0.00	0.12	0.00
	Total	0.41	1.04	0.68	2.69	0.67	0.41	0.38	0.13	0.00	0.00	0.00	0.00	0.50	0.49	0.31	0.19
Lost Time Injury Frequency Rate (LTIFR)	Male	2.04	5.19	3.38	13.46	2.88	2.03	0.96	0.67	0.00	0.00	0.00	0.00	2.23	2.46	0.93	0.96
	Female	0.00	0.00	0.00	0	0.48	0.00	0.96	0	0.00	0.00	0.00	0.00	0.28	0.00	0.62	0.00
	Total	2.04	5.19	3.38	13.46	3.36	2.03	1.92	0.67	0.00	0.00	0.00	0.00	2.50	2.46	1.55	0.96
Number of Work-Related Fatalities	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rate of Work-Related Fatalities	Male	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Female	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note:

1. Statistics cover 100% production sites in this report. Beginning in 2025, disclosures from PFEM have been included.

2. Total work hours of contractors are 9,385,085 hours in 2025, including contractors of engineering and labor services.

3. There were no high-consequence work-related injuries (defined as an inability or difficulty to restore to pre-injury health condition within 6 months) in 2022, 2024 and 2025. However, there was 1 severe occupational injury related to being caught-in/between in 2023.

4. There were no occupational illnesses between 2022 and 2025.

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7.2 GRI Standard Index

Statement of use	FENC has reported in accordance with the GRI Standards for the period January 1 to December 31, 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard	N/A

GRI Standard	Disclosure	Chapters	Pages
GRI 2: General Disclosures 2021			
The organization and its reporting practices			
2-1	Organizational details	About This Report, 1.1, 6.1.1, 6.1.2	3, 36, 166, 166
2-2	Entities included in the organization’s sustainability reporting	About This Report, 1.1.2	3, 37
2-3	Reporting period, frequency and contact point	About This Report	3
2-4	Restatements of information	About This Report	3
2-5	External assurance	About This Report, 7.5	3, 200
Activities and workers			
2-6	Activities, value chain and other business relationships	1.1, 4.4, 6.1.1	36, 146, 166
2-7	Employees	4.1.2, 6.1.1	117, 166
2-8	Workers who are not employees	4.1.2, 6.1.3	117, 168
Governance			
2-9	Governance structure and composition	Please refer to chapter 2 of 2025 annual report, 1.2.2, 1.5.1	41, 52
2-10	Nomination and selection of the highest governance body	1.2.2	41
2-11	Chair of the highest governance body	Please refer to chapter 2 of 2025 annual report	
2-12	Role of the highest governance body in overseeing the management of impacts	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.5.1	8, 11, 52
2-13	Delegation of responsibility for managing impacts	1.3.1, 1.5.1	43, 52
2-14	Role of the highest governance body in sustainability reporting	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.5.1	8, 11, 52
2-15	Conflicts of interest	1.2.2	41

GRI Standard	Disclosure	Chapters	Pages
2-16	Communication of critical concerns	1.2.2, 1.5.1	41, 52
2-17	Collective knowledge of the highest governance body	1.2.1, 1.2.2	40, 41
2-18	Evaluation of the performance of the highest governance body	1.2.2	41
2-19	Remuneration policies	1.2.2, 4.1.5	41, 124
2-20	Process to determine remuneration	1.2.2, 4.1.5	41, 124
2-21	Annual total compensation ratio	4.1.3	121

Strategy, policies and practices

2-22	Statement on sustainable development strategy	Message from the Chairman, 1.5.1	5, 52
2-23	Policy commitments	Boosting Stakeholder Dialogue, 1.1, 1.3, 1.5.1, 2.4, 4.1.1, 4.1.4, 4.4.1	11, 36, 43, 52, 67, 111, 123, 146
2-24	Embedding policy commitments	Boosting Stakeholder Dialogue, 1.1, 1.2, 1.3, 4.1.1, 4.1.4, 4.4.1	11, 36, 40, 43, 111, 123, 146
2-25	Processes to remediate negative impacts	Boosting Stakeholder Dialogue, 1.2.1, 2.4, 4.1.1, 4.1.4, 4.4.1	11, 40, 67,111, 123, 146
2-26	Mechanisms for seeking advice and raising concerns	Boosting Stakeholder Dialogue, 1.2, 1.3, 1.5.1, 4.4.1	11, 40, 43, 52, 146
2-27	Compliance with laws and regulations	1.3.3	45
2-28	Membership associations	There are 21 associations meeting the recommendations of the index.	

Stakeholder engagement

2-29	Approach to stakeholder engagement	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue	8, 11
2-30	Collective bargaining agreements	4.1.4	123

Material Topics

GRI Standard	Disclosure	Chapters	Pages
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	Identification of Stakeholders and Material Topics	8
3-2	List of material topics	Identification of Stakeholders and Material Topics	8

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GRI Standard	Disclosure	Chapters	Pages
Green Products			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Sustainability issues of chapter 2	60
Custom Items			
Custom	Revenue from green products	2.2	64
Custom	Green product labels and certifications	2.2	64
Custom	Green initiatives	2.2	64
Climate Strategy and Low Carbon Transition			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Sustainability issues of chapter 3	73
GRI 102: Climate Change 2025			
102-1	Transition plan for climate change mitigation	3.2.1	75
102-2	Climate change adaptation plan	3.2.1	75
102-3	Just transition	3.2.2	80
102-4	GHG emissions reduction targets and progress	3.2.1	75
102-5	Scope 1 GHG emissions	3.2.2	80
102-6	Scope 2 GHG emissions	3.2.2	80
102-7	Scope 3 GHG emissions	3.2.2	80
102-8	GHG emissions intensity	3.2.2	80
102-9	GHG removals in the value chain	3.2.2	80
102-10	Carbon credits	3.2.2	80
Environmental Management			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Sustainability issues of chapter 3	73

GRI Standard	Disclosure	Chapters					Pages
GRI 306: Waste 2020							
306-1	Waste generation and significant waste-related impacts	3.4.2					97
306-2	Management of significant waste-related impacts	3.4.2					97
306-3	Waste generated	3.4.2					97
306-4	Waste diverted from disposal	3.4.2					97
306-5	Waste directed to disposal	3.4.2					97
Operational Performance and Strategies							
GRI 3: Material Topics 2021							
3-3	Management of material topics	Sustainability issues of chapter 1					35
GRI 201: Economic Performance 2016							
201-1	Direct economic value generated and distributed	1.1.1					36
201-4	Financial assistance received from government	(NT\$ Thousand)	Taiwan	Mainland China	Japan	Malaysia	
		Subsidies for technical development	3,776	149	199,355	0	
		Subsidies for energy conservation	1,452	1,820	0	17,238	
		Physical/mental handicapped living allowance	0	460	0	0	
		Other item	3,309	83,785	0	0	
		Total	8,537	86,214	199,355	17,238	
		Total subsidies are NT\$ 311,344 thousand. Production sites in Vietnam and the U.S. are not subsidized by the government.					
GRI 207: Tax 2019							
207-1	Approach to tax	1.1.1, 1.3.3					36, 45
207-2	Tax governance, control, and risk management	1.1.1, 1.3					36, 43
207-3	Stakeholder engagement and management of concerns related to tax	1.1.1					36
207-4	Country-by-country reporting	1.1.1, 4.1.2					36, 117

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GRI Standard	Disclosure	Chapters	Pages
Corporate Sustainability			
GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	Sustainability issues of chapter 1	35
Custom Items			
Custom	Sustainable development principles	1.5.1	52
Custom	Structure of sustainability governance	1.5.1	52
Custom	Disclosure of sustainability data	1.5.1	52
Production and Product Innovation			
GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	Sustainability issues of chapter 2	60
Custom Items			
Custom	Funds for R&D and innovation	2.1	61
Custom	The number of patents approved	2.1	61
Energy and Resource Management			
GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	Sustainability issues of chapter 3	73
GRI 103: Energy 2025			
103-1	Energy policies and commitments	3.3.1	86
103-2	Energy consumption and self-generation within the organization	3.3.1	86
103-4	Energy intensity	3.3.1	86
103-5	Reduction in energy consumption	3.3.1	86
GRI 301: Materials 2016			
301-1	Materials used by weight or volume	4.4.1	146
301-2	Recycled input materials used	2.2, 3.3.2	64, 90
301-3	Reclaimed products and their packaging materials	3.3.2, 3.4.2	90, 97

GRI Standard	Disclosure	Chapters	Pages
GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	3.3.3	90
303-2	Management of water discharge-related impacts	3.3.3	90
303-3	Water withdrawal	3.3.3	90
303-4	Water discharge	3.3.3	90
303-5	Water consumption	3.3.3	90
Product Accountability and Life Cycle Assessment			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Sustainability issues of chapter 2	60
SASB: Safety & Environmental Stewardship of Chemicals			
RT-CH-410b.1.	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances (2) percentage of such products that have undergone a hazard assessment	2.3	66
RT-CH-410b.2.	(1) Discussion of strategy to manage chemicals of concern (2) Discussion of strategy to develop alternatives with reduced human and/or environmental impact	Special Report 1, 2.2, 2.3, 4.3.1	18, 64, 66, 132
Custom Items			
Custom	Life cycle assessment	2.3	66
Custom	Product quality and safety certification	2.3	66
Risk Management			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Sustainability issues of chapter 1	35
Custom Items			
Custom	Risk control policy	1.3.1	43

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GRI Standard	Disclosure	Chapters	Pages
Custom	Identification and management of major risks	1.3.2	43
Custom	Risk control mechanism	1.3.3	45
Corporate Governance			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Sustainability issues of chapter	35
GRI 205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	FENC conducts risk management through our Code of Ethical Conduct and internal control systems. In the future, we plan to evaluate the implementation of systematic anti-corruption risk assessments across our operating sites.	
205-2	Communication and training about anti-corruption policies and procedures	1.2.1, 4.2, 4.4.1	40, 127, 146
205-3	Confirmed incidents of corruption and actions taken	No relevant issue	40
GRI 206: Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No relevant issue	45
Occupational Safety and Health			
GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	Sustainability issues of chapter 4	110
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	4.3.1	132
403-2	Hazard identification, risk assessment, and incident investigation	4.3.1, 4.3.2	132, 138
403-3	Occupational health services	4.3.3	142
403-4	Worker participation, consultation, and communication on occupational health and safety	Boosting Stakeholder Dialogue, 4.3.1	11, 132
403-5	Worker training on occupational health and safety	4.3.1	132
403-6	Promotion of worker health	4.3.3	142
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.3	132

GRI Standard	Disclosure	Chapters	Pages
403-8	Workers covered by an occupational health and safety management system	4.3.1	132
403-9	Work-related injuries	4.3.1, 4.3.2	132, 138
403-10	Work-related ill health	4.3.2, 4.3.3	138, 142
SASB: Operational safety, emergency preparedness and response			
RT-CH-540a.1.	Process Safety Incidents Count (PSIC)	4.3.2	138
	Process Safety Total Incident Rate (PSTIR)	4.3.2	138
	Process Safety Incident Severity Rate (PSISR)	4.3.2	138
RT-CH-540a.2.	Number of transport incidents	4.4.2	149
Sustainable Corporate Image			
GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	Enhancing Sustainable Corporate Image	16
Custom Items			
Custom	Participating in sustainable awards	Enhancing Sustainable Corporate Image	16
Custom	Participating in sustainable conferences and activities	Enhancing Sustainable Corporate Image	16
Customer Relationship Management			
GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	Sustainability issues of chapter 2	60
Custom Items			
Custom	Customer Satisfaction Project	2.4	67
Sustainable Community			
GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	Sustainability issues of chapter 6	165
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	6.2.1	169

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GRI Standard	Disclosure	Chapters	Pages
302-4	Reduction of energy consumption	6 Target and Progress, 6.2.1	165, 169
GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	6.2.1	169
303-3	Water withdrawal	6.2.1	169
GRI 102: Climate Change 2025			
102-5	Scope 1 GHG emissions	6.2.1	169
102-6	Scope 2 GHG emissions	6.2.1	169
102-7	Scope 3 GHG emissions	6.2.1	169

7.3 Response to Sustainable Guidance and Principles

Sustainability Accounting Standards Board (SASB) - Chemical Industry

Code	Indicator	Description	Chapters
Greenhouse Gas Emissions			
RT-CH-110a.1.	Gross global Scope 1 emissions	823,677 tCO ₂ e	3.2.2
	Percentage covered under emissions-limiting regulations	87%	
RT-CH-110a.2.	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Please refer to Special Report 2, 3.2.1, 3.2.2	
Air Quality			
RT-CH-120a.1.	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O)	358 metric tons	3.4.1
	(2) SO _x	308 metric tons	
	(3) VOCs	221 metric tons	
	(4) HAPs	4 metric tons	
Energy Management			
RT-CH-130a.1.	(1) Total energy consumed	15,991,000 GJ	3.3.1
	(2) percentage grid electricity	31%	

Code	Indicator	Description	Chapters
RT-CH-130a.1.	(3) percentage renewable	7%	
	(4) total self-generated energy	10,537,000 GJ	
Water Management			
RT-CH-140a.1.	(1) Total water withdrawn, percentage in regions with High or Extremely High Baseline Water Stress	15%, 12,818 thousand m³	3.3.3
	(2) Total water consumed, percentage in regions with High or Extremely High Baseline Water Stress	13%, 5,435 thousand m³ Note:1 thousand m³ = 1 million liters	
RT-CH-140a.2.	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Please refer to 1.3.3	
RT-CH-140a.3.	Description of water management risks and discussion of strategies and practices to mitigate those risks	Please refer to 3.3.3	
Hazardous Waste Management			
RT-CH-150a.1.	Amount of hazardous waste generated	2,455 metric tons	3.4.2
	percentage recycled	43%	
Community Relations			
RT-CH-210a.1.	Discussion of engagement processes to manage risks and opportunities associated with community interests	Please refer to Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 5	
Workforce Health & Safety			
RT-CH-320a.1.	Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	0.2, 0.01	4.3.2
RT-CH-320a.2.	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	Please refer to 4.3.3	
Product Design for Use-phase Efficiency			
RT-CH-410a.1.	revenue from products designed for use-phase resource efficiency	The revenue from green products is 50.634 billion	2.2
Safety & Environmental Stewardship of Chemicals			
RT-CH-410b.1.	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances	17%	2.3
	(2) percentage of such products that have undergone a hazard assessment	100%	
RT-CH-410b.2.	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	Please refer to Special Report 1, 2.2, 2.3, 4.3.1	

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Code	Indicator	Description	Chapters
Genetically Modified Organisms			
RT-CH-410c.1.	Percentage of products by revenue that contain genetically modified organisms (GMOs)	No relevant products	2.3
Management of the Legal & Regulatory Environment			
RT-CH-530a.1.	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Please refer to 1.3, 3.2.2	
Operational Safety, Emergency Preparedness & Response			
RT-CH-540a.1.	Process Safety Incidents Count (PSIC)	2	4.3.2
	Process Safety Total Incident Rate (PSTIR)	0.01	
	Process Safety Incident Severity Rate (PSISR)	0.24	
RT-CH-540a.2.	Number of transport incidents	1	4.4.2
Operating activity indicators			
RT-CH-000.A	Output by department	Please refer to chapter 4 of 2025 annual report	

IFRS Sustainability Disclosure Standard S2 Climate-related Disclosures

Pillar	Description	Chapters
Governance	The purpose of climate-related financial disclosures on governance is to enable users of general-purpose financial reports to understand the governance processes, controls, and procedures an entity uses to monitor, manage, and oversee climate-related risks and opportunities.	3.2.1
Strategy	The purpose of climate-related financial disclosures on strategy is to enable users of general-purpose financial reports to understand the entity's strategy for managing climate-related risks and opportunities.	
Risk Management	The purpose of climate-related financial disclosures on risk management is to enable users of general-purpose financial reports to understand the processes an entity uses to identify, assess, prioritize, and monitor climate-related risks and opportunities, including whether and how those processes are integrated into and influence the entity's overall risk management process.	
Metrics and Targets	The purpose of climate-related financial disclosures on metrics and targets is to enable users of general-purpose financial reports to understand an entity's performance in relation to its climate-related risks and opportunities, including any climate-related targets the entity has set, and any targets it is required to meet by law or regulation.	

TNFD

Pillar	Recommended Disclosure	Chapters
Governance	Describe the board's oversight of nature-related dependencies, impacts, risks, and opportunities.	3.2.1, 3.4.3
	Describe management’s role in assessing and managing nature-related dependencies, impacts, risks, and opportunities.	
	Describe the organization's human rights policies and engagement activities, as well as board and management oversight regarding indigenous peoples, local communities, affected parties, and stakeholders in assessing and responding to nature-related dependencies, impacts, risks, and opportunities.	3.4.3, 4.1.1
Strategy	Describe nature-related dependencies, impacts, risks, and opportunities identified by the organization over the short, medium, and long term.	3.4.3 (see note)
	Describe the impact of nature-related dependencies, impacts, risks, and opportunities on the organization’s business model, value chain strategy, and financial planning, as well as existing transition plans or analysis.	
	Describe the resilience of the organization's strategy regarding nature-related dependencies, impacts, risks, and opportunities under different scenarios.	
	Describe the locations of assets and/or activities in the organization's direct operations and, where possible, priority areas in the upstream and downstream value chain.	
Risk Management	Describe the organization's processes for identifying, assessing, and prioritizing nature-related dependencies, impacts, risks, and opportunities in direct operations.	3.4.3 (see note)
	Describe the organization's processes for identifying, assessing, and prioritizing nature-related dependencies, impacts, risks, and opportunities in the upstream and downstream value chain.	
	Describe the organization’s processes for managing nature-related dependencies, impacts, risks, and opportunities.	
	Describe how processes for identifying, assessing, prioritizing, and monitoring nature-related risks are integrated into the organization's overall risk management.	
Metrics and Targets	Disclose the metrics used by the organization to assess and manage nature-related risks and opportunities in accordance with its strategy and risk management processes.	3 Target and Progress
	Disclose the metrics used by the organization to assess and manage nature-related dependencies and impacts.	
	Describe the targets used by the organization to manage nature-related dependencies, impacts, risks, and opportunities, and performance against these targets.	

Note: FENC expects to complete the identification of nature-related risks and opportunities and the analysis of financial impacts by 2026.

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TCFD

Pillar	Recommended Disclosure	Chapters
Governance	Describe the board’s oversight of climate-related risks and opportunities.	3.2.1
	Describe management’s role in assessing and managing climate-related risks and opportunities.	
Strategy	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Special Report 2, 3.2.1, 3.2.2
	Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.	
	Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	
Risk Management	Describe the organization’s processes for identifying and assessing climate-related risks.	Special Report 2, 3.2.1
	Describe the organization’s processes for managing climate-related risks.	
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management.	
Metrics and Targets	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Special Report 2, 3.2, 3.3
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	

7.4 Climate-Related Information of Listed Companies

1 Implementation of climate-related information

Item	Implementation status
1. Describe the Board of Directors and management’s oversight and governance of climate-related risks and opportunities 2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term). 3. Describe the financial impact of extreme weather events and transformative actions. 4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system. 5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described. 6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks. 7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated. 8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified. 9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below)	Please refer to "3.2.1"

1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

1-1-1 Greenhouse Gas Inventory Information

- Scope of information disclosure according to the pathway for sustainable development of listed companies:
1. The parent company entity will begin the inventory process in 2023.
 2. Subsidiaries in the consolidated financial report will begin the inventory process in 2025.

The Company and subsidiaries in the consolidated financial report adheres to the ISO 14064-1 standard for greenhouse gas inventory established by the International Organization for Standardization (ISO) to set up its greenhouse gas inventory mechanism. Since 2023, the Company has conducted annual inventories for Scopes 1 and 2 emissions at all its production and business sites. Beginning in 2025, the annual inventories for consolidated subsidiaries will also be conducted. The greenhouse gas inventory data for the past two years have been summarized based on the control method, including the emissions from the Company and subsidiaries in the consolidated financial report. Details are as follows:

		2024		2025	
		Emissions (metric tons CO2e)	Intensity (metric tons CO2e /NT\$ million)	Emissions (metric tons CO2e)	Intensity (metric tons CO2e /NT\$ million)
Parent company	Scope 1	419,787		325,906	
	Scope 2	174,125		130,366	
	Subtotal	593,912	13.64	456,272	14.91
Consolidated subsidiaries (see note)	Scope 1	532,859		514,026	
	Scope 2	831,538		782,933	
	Subtotal	1,364,397	4.37	1,296,959	4.28
Total		1,958,309	5.51	1,753,231	5.26

Note:

1. In 2024, all 102 consolidated subsidiaries completed greenhouse gas emissions inventories. Two subsidiaries were excluded based on the materiality principle, as their emissions accounted for less than 5% of the total emissions from the parent company and its consolidated subsidiaries. In 2025, all 102 consolidated subsidiaries completed the greenhouse gas emissions inventory process.

2. The 2025 GHG emission data differs by 0.09% from the values disclosed in the annual report due to updated renewable electricity usage data from certain consolidated subsidiaries.

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1-1-2 Greenhouse Gas Assurance Information

- Scope of assurance execution according to the pathway for sustainable development of listed companies:
1. The parent company entity will begin executing assurance from 2024.
 2. Subsidiaries in the consolidated financial report will begin executing assurance from 2027.

Since 2023, the Company has conducted annual verification for Scopes 1 and 2 emissions at all its production sites. Beginning in 2025, the annual verification process for consolidated subsidiaries will also be conducted. The assurance execution status for the greenhouse gas inventory of the Company and subsidiaries in the consolidated financial report over the past two years is detailed as follows:

	The status of assurance	Emissions for 2024 (metric tons CO2e)	Emissions for 2025 (metric tons CO2e)
The parent company	Scope 1	419,787	325,906
	Scope 2	174,125	130,366
	Total	593,912	456,272
	Percentage of data covered as 1-1-1 disclosed	100%	100%
	Assurance institutions	DNV, MIRDC, SGS (Assurance statement issued by DNV)	DNV, MIRDC, SGS
	Assurance explanation	ISO 14064-3: 2019 Reasonable Assurance	ISO 14064-3: 2019 Reasonable Assurance
	Assurance opinion	Unqualified Conclusion	Unqualified Opinion
Subsidiaries in the consolidated financial report (see note)	Scope 1	532,859	514,026
	Scope 2	831,538	782,933
	Total	1,364,397	1,296,959
	Percentage of data covered as 1-1-1 disclosed	100%	100%
	Assurance institutions	AFNOR, ARES, BSI, DNV, ETC, ITRI(CMS), LRQA, MIRDC, SGS (Assurance statement issued by DNV)	AFNOR, ARES, BSI, DNV, ETC, ITRI(CMS), LRQA, MIRDC, SGS (Assurance statement issued by DNV)
	Assurance explanation	ISO 14064-3: 2019 Reasonable Assurance	ISO 14064-3: 2019 Reasonable Assurance
	Assurance opinion	Unqualified Opinion	Unqualified Opinion

Note:

1. In 2024, all 102 consolidated subsidiaries completed greenhouse gas emissions assurance. Two subsidiaries were excluded based on the materiality principle, as their emissions accounted for less than 5% of the total emissions from the parent company and its consolidated subsidiaries. In 2025, all 102 consolidated subsidiaries completed the greenhouse gas emissions assurance process.

2. The 2025 GHG emission data differs by 0.09% from the values disclosed in the annual report due to updated renewable electricity usage data from certain consolidated subsidiaries.

1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

In response to the risks and opportunities posed by extreme weather, the Company maps out specific and executable climate transition pathways tailored to the distinct operational models and emission structures of its core businesses. Based on key assumptions such as feasible carbon reduction technologies, the supply and demand of renewable energy, and electricity emission factors, the Company formulates a climate transition plan aligned with its mitigation and adaptation targets to support its short-, medium-, and long-term reduction pathways, as well as its long-term net zero goal. For the Production Business, the focus is on enhancing energy efficiency, driving the adoption of low-carbon fuels and renewable energy, developing carbon capture and utilization (CCU) technologies, and facilitating the low-carbon transition of raw material structures. Through systematic process optimization and energy management, the production business reduces its process- and energy-related emissions while maintaining operational stability and cost control.

Climate Transition Plan and Concrete Action Table

Climate Transition Plan	Concrete Action
Enhancing Energy Efficiency	Continuously enhance energy efficiency through manufacturing process improvements, equipment upgrades, and energy management. Plan to install a steam and power cogeneration system, utilizing waste heat for both steam and power generation to achieve optimal efficiency.
Substituting Low-Carbon Fuels	The short-term plan is to replace high-emission coal or heavy oil with lower-emission natural gas and biomass fuels. The medium- and long-term plan is to replace natural gas with hydrogen.
Developing Renewable Energy Sources	Actively invest in establishing diverse renewable energy generation equipment, and procure renewable electricity annually to increase the proportion of renewable energy usage.
Utilizing CCU Technology	Convert carbon dioxide into usable products, with a future plan focusing on carbon capture and utilization from boiler exhaust.
Transforming Raw Material Use	Adopt low-carbon alternative raw materials, including recycled and biomass materials. Leveraging the Company's core technological advantages, actively develop eco-friendly and low-carbon new materials, and expand the scope of product applications.

Target and Progress of GHG Reduction

Indicators of GHG Reduction Targets	Target Type	Base Year Data	2025 Progress	2025 Target	Short-term Target (2030)	Medium-term Target (2031-2035)	Long-term Target (2036-2050)
Reduction in GHG Emissions (Scopes 1 & 2) (Base year: 2020)	Absolute target	2,432 ktCO2e	40% reduction	30% reduction	50% reduction	60% reduction	Achieve net-zero emissions by 2050
Reduction in GHG Emissions (Scope 1) (Base year: 2020)	Absolute target	1,272 ktCO2e	35% reduction	28% reduction	47% reduction	57% reduction	Achieve net-zero emissions by 2050
Reduction in GHG Emissions (Scope 2) (Base year: 2020)	Absolute target	1,160 ktCO2e	46% reduction	32% reduction	53% reduction	64% reduction	Achieve net-zero emissions by 2050



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Integrated Greenhouse Gas Opinion for the Parent Company and Consolidated Subsidiaries

DNV

Impartial Engagement Opinion

Engagement Opinion No.: C866837-2025-AG-TWN-DNV

Issued Place: Taipei

Issued Date: 29 May, 2026

DNV is engaged to verify initiate statements of Greenhouse Gases of

Far Eastern New Century Corporation

Scope of Verification
DNV Business Assurance (DNV) has been commissioned by Far Eastern New Century (‘the Organization’) to perform a verification of the greenhouse gas statements with respect to the sites listed in Appendix A.

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from the Organization.

Verification Criteria and GHG Programme
The verification was performed on the basis of Financial Supervisory Commission Sustainable Development Roadmap Scheme to provide for consistent GHG emission identification, calculation, monitoring and reporting.

Verification Procedures
The intended users of Far Eastern New Century Corporation greenhouse gas statements were identified by the corporation itself. The emissions in the statements were verified base on the requirements of intended users by third party. Verification options were issued by Registered Verification Bodies. Relevant verification opinions information are listed in Appendix A:

Our verification strategy used a combined data and controls testing approach. Evidence-gathering procedures included but were not limited to:
— a visit to GHG statements;
— inspecting the Verification Opinion issued by verification body;
— interview responsible personnels to confirm data gathering procedures.
— re-calculating the emissions of statements and their verification opinions.

Chien Yi Jerry Huang
GHG Verifier

Place and date:
Taipei, 29 May, 2026

For the issuing office:
DNV Business Assurance Co., Ltd.
29th, No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan

Management Representative

Lack of fulfillment of conditions as set out in the Certification Agreement may render this Certificate invalid.

This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.

DNV Business Assurance Co., Ltd. 29th, No.293, Sec.2, Wenhua Road 220 Ban Qiao Dist, New Taipei City Taiwan
TEL : +886-2-82537800, website: <https://www.dnv.com/tw/>

DNV

Engagement Opinion No.: C866837-2025-AG-TWN-DNV

Issued Place: Taipei

Issued Date: 29 May, 2026

Supplement to Verification Opinion

Quantification of Greenhouse Gas Emission
The verification opinions covering the period 1 January, 2025 to 31 December, 2025, it is DNV’s opinion that GHG emissions and removals verified within the Reporting Boundaries have been included in the verification opinions as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real.

Organizational Boundary of Verification
☐Financial Management Control ☒Operational Management Control ☐Equity Share

GHGs Verified
☒CO₂ ☒CH₄ ☒N₂O ☒HFCs ☒PFCs ☒SF₆ ☒NF₃

The Quantification of GHG emissions in Category 1 (direct emissions and removals) and Category 2 (indirect GHG emissions from imported energy):

Type	Carbon Emissions(tCO ₂ e)	
	Parent Company	Subsidiary Company
Category 1	32,5905.9928	514,026.1532
Category 2	Direct GHG emissions	
	Location-Based	130,772.9822
	Market-Based	130,366.2902
Total	Indirect GHG emissions from imported energy	836,129.5019
	Location-Based	456,678.975
	Market-Based	456,272.283
Category 1 + Category 2		
		1,350,155.655
		1,296,959.176

Note: For local GHG scheme requirement, the Global Warming Potential (GWP) defined in IPCC AR5 (2013) has been selected in Hsinpu Chemical Fiber Plant, Kuan-Yin Chemical Fiber Plant and Far Eastern New Century Corporation Kuan-Yin Dyeing & Finishing Factory and IPCC AR4(2007) is selected in Far Eastern Ichikawa Green PET Corporation. For the other reporting boundary, the Global Warming Potential (GWP) defined in IPCC AR6 (2021) has been selected and correctly referred by the Organization.

Verification Conclusions
The data examined during the verification were historical in nature. In our opinion, the GHG inventory in Far Eastern New Century Corporation’s GHG statement present fairly. DNV’s believes that the statements are free from material discrepancies in accordance with the verification criteria identified as stated above.

Lack of fulfillment of conditions as set out in the Certification Agreement may render this Certificate invalid.

This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.

DNV Business Assurance Co., Ltd. 29th, No.293, Sec.2, Wenhua Road 220 Ban Qiao Dist, New Taipei City Taiwan
TEL : +886-2-82537800, website: <https://www.dnv.com/tw/>

7.5 Assurance Statement

SGS

ASSURANCE STATEMENT

SGS TAIWAN LTD.’S REPORT ON SUSTAINABILITY ACTIVITIES IN THE FAR EASTERN NEW CENTURY CORPORATION’S SUSTAINABILITY REPORT FOR 2025

NATURE AND SCOPE OF THE ASSURANCE
SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by Far Eastern New Century Corporation. (hereinafter referred to as FENC) to conduct an independent assurance of the Sustainability Report for 2025. The scope of assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 2 Moderate level. During the period from 2026/3/6 to 2026/4/21, SGS conducted interviews and verification activities at FENC headquarter to review sustainability information reported by FENC across Taiwan and overseas, including management process, management performance, and related supporting evidence. The purpose was to assess the extent to which the textual and graphical information disclosed in FENC’s 2025 Report complies with the GRI Standards, the AA1000 AccountAbility Principles (2018), and relevant specific performance information requirements.

This assurance engagement did not include the evaluation of specific performance information outside the assurance scope, such as disclosures related to the Task Force on Climate-related Financial Disclosures (TCFD). SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT
This Assurance Statement is provided with the intention of informing all FENC’s stakeholders stated in the Sustainability Report for 2025.

RESPONSIBILITIES
The sustainability information in the FENC’s Sustainability Report of 2025 and its presentation are the responsibility of the directors or governing body (as applicable) and management of FENC. SGS has not been involved in the preparation of any of the material included in the Sustainability Report.

OUR responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE
The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP, 2018).

Assurance has been conducted at a Type 2 Moderate level of scrutiny.

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FINDINGS AND CONCLUSIONS
ASSURANCE OPINION
On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 AccountAbility Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY
FENC has demonstrated its commitment to inclusivity by considering the perspectives and interests of various stakeholders. FENC regularly communicates with stakeholders, both through scheduled and unscheduled means, to ensure that their voices are heard and taken into account when the organization considers sustainability issues. This commitment to engaging with stakeholders has had a positive impact, fostering a culture of transparency and accountability within the organization. Additionally, by considering the perspectives of diverse stakeholders, FENC is better equipped to make informed decisions that take into account the needs of all relevant parties, ultimately leading to more sustainable and equitable outcomes.

MATERIALITY
FENC has established efficient mechanisms to identify material issues that have impacts on the business. Through a structured review process, FENC has identified the various stakeholders involved and determined the issues that are material to each stakeholder group. The organization’s sustainability report provides a comprehensive coverage of these material issues, prioritizing them according to their importance to the relevant stakeholders. This approach ensures that FENC’s sustainability efforts are well-aligned with stakeholder needs and concerns, which in turn enhances the organization’s transparency and accountability.

RESPONSIVENESS
FENC has adequately demonstrated responsiveness towards the material topics and their impacts that were identified through the review process. The organization has implemented a range of initiatives and actions to address these issues, detailed in the sustainability report. Measurable targets were set to monitor its sustainability performance. FENC’s actions reflect its responsible and proactive approach towards mitigating its impact on the environmental and social perspective, while also creating long-term value for its stakeholders.

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SCOPE OF ASSURANCE AND REPORTING CRITERIA
The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Select specific reporting criteria included in the contract

Reporting Criteria Options	
1	AA1000 AccountAbility Principles (2018)
2	GRI (in Accordance with)

- The evaluation of the reliability and quality of specified sustainability performance information in FENC’s Sustainability Report is limited to determined material topics or those clearly marked in the report as conducted in accordance with type 2 of AA1000AS v3 sustainability assurance engagement at a moderate level of scrutiny for FENC and moderate level of scrutiny for its subsidiaries or joint ventures.
- The evaluation of the report against the requirements of GRI Standards, includes GRI 1, GRI 2, GRI 3, 200, 300 and 400 series claimed in the GRI content index as material and is conducted in accordance with the standards.

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE
The scope of the assurance included data for the following KPIs:
Water KPIs
FY2022-FY2025

- Water Withdrawal
- Water Discharge
- Water Consumption
- SASB Chemical RT-CH140a.1

ASSURANCE METHODOLOGY
The assurance consisted a combination of desktop research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS
Financial data drawn directly from independently audited financial accounts. Task Force on Climate-related Financial Disclosures (TCFD) and SASB related disclosures has not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE
The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification, quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from FENC, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

IMPACT
FENC has demonstrated a process for identifying and fairly representing impacts that encompass a range of environmental, social, and governance topics from a wide range of sources, including activities, policies, programs, decisions, products, and services, as well as any related performance. Measurement and evaluation of its impacts related to material topics were in place during target setting, with a combination of qualitative and quantitative measurements.

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION
On the basis of the verification work performed, we have interviewed personnel that prepared the material topic’s information through checked and reviewed minutes of meetings, management documents, ESG information collection process, and ISO certification. We have confidence that the specified performance information included in the scope of assurance is reliable at a moderate level of scrutiny for FENC and at a moderate level of scrutiny for its subsidiaries which cover in this report boundary.

ADHERENCE TO GRI
The report, FENC’s Sustainability Report of 2025, is reporting in accordance with the GRI Universal Standards 2021. The significant impacts were assessed and disclosed in accordance with the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to the material topics claimed in the GRI content index. The report has properly disclosed information related to FENC’s contributions to sustainability development.

For future reporting, it is recommended to have more descriptions on how the organization has applied due diligence as a method for the identification and the evaluation of its impacts on the economy, environment, and people, including impacts on their human rights as well as the role of the highest governance body in overseeing these processes.

Signed:
For and on behalf of SGS Taiwan Ltd.

Stephen Pao
Business Assurance Director
Taipei, Taiwan
08 May, 2026
WWW.SGS.COM

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	Published by Far Eastern New Century Corporation
	Publisher Douglas Tong Hsu
	Directors Johnny Shih, Peter Hsu, Jeff Hsu, Humphrey Cheng, K.S. Wu, Donald Fan, Judy Lee, Eric Chueh, B.C. Chang, Chingtsu Peng, M.J. Wu
	Sustainability Implementation Committee Convener Humphrey Cheng
	Sustainability Implementation Committee Members Alen Huang, Alex Lu, Alpha Hsu, Amy Zhou, Andre Meyer, Andy Lou, Angel Kuo, Angus Chou, Anna Binh, Anne Lin, Anson Wu, Ashley Tseng, Ben Liu, Benjamin Cheng, Bian Haiyang, Bruce Huang, Caleb Hsu, CD Tsai, Charlie Tsai, Chee Yau Lew, Chengsan Kuo, Cheting Lee, Chiencheng Mai, Chihching Lin, Chihhsiung Lan, Chingyuan Hsu, Chris Lee, Chris Wu, Chunqin Lu, David Chen, Davis Dai, Dennis Chen, Duncan Sung, Eddie Lee, Emma Hsu, Erica Yang, Eva Luo, Fangfu Tseng, Feng Qian, Fenghua Yang, Gloria Lien, Grace Lai, Han Hsieh, Hangyuan Yu, Hank Hung, Hans Yu, Harrison Huang, HC Wei, Hejun Li, Helen Yang, Hon Chen, Hsuehlung Lu, Huachiang Hsueh, Hwahorng Tseng, Jack Phat, Jane Ji, Jane Yang, Jarvis Lin, Jasmine Cheng, Jason Chuang, Jeecheng Lai, Jenny Ho, Jenny Hsu, Jessmine Liw, Jian Li, Jill Li, Jimmy Chao, Joe Lin, John Chang, Jolan Chen, Jolan Chen, Joseph Huang, Jun Lu, Jun Wang, Kelly Xiong, Kenneth Chou, Kent Stevens, Kevin Chang, Kevin Chang, Kevin Yin, Kristie Bui, Kuochen Fu, Lang Rui, Lauren Burnside, Li Gao, Lihua Chu, Lili Qian, Louis Wang, Lu Zhu, Lugin Huang, Luke Yang, Maggie Lo, Mark Tompkin, Mark Wang, Max Su, Menghui Tan, Michelle Yeh, Mika Hsu, Mill Hsieh, Min Yang, Mingsheng Deng, Nalita Lin, Nickle Chen, Oliver Chiang, Peggie Lin, Peter Pan, Pojui Chen, Qiang Zhang, Qiuhua Zhong, Quinton Lee, Renhua Li, Renxian Zhang, Rey Liu, Richard Chen, Rick Xie, Robert Greene, Sauthi Mac, Scott Huang, Scott Whitwer, Shaolang Lu, Sheree Jiang, Shirley Yu, Sicheng Huang, Simon Chen, Simon Yu, Stanley Chuang, Steve Huang, Steve Yang, Tammy Chye, Tao Yu, Tasha Chang, Ted Yao, Teddy Chang, Therese Cochran, Tim Lin, Tommy Wu, Tracy Nguyen, Vincent Huang, Vincent Wang, Wayne Lin, Wei You, Weidong Mao, Wendy Cheng, Xiaofei Wang, Xiaogang Yuan, Yan Pan, Yasuyuki Morita, Ying Wang, York Chou, Yuao Huang, Yuao Huang, Yunfeng Xue, Yungyu Cheng, Yunhua Zhang, Yunwen Chou, Zhijun Wen, Zhiyiing Hoe, Ziwen Hsieh
	Energy Task Force Amos King, Brian Fang, Chunhsien Lin, Chunsong Jing, Donovan Lin, Elephant Fu, Hojyo Hiroki, Hsiaonan Tsai, Hsiaopin Hu, Jihshen Yeh, Joe Hsu, Junhong Zhang, Kenny Chou, Kerbin Louy, Lijen Feng, Louie Liu, Lunghua Li, Maoyuan Chiu, Mike Zhu, Ming Lu, Minghua Chao, Panpan Liu, Qingchun Ma, Qingfeng Chen, Rick Chang, Ronghuang Chen, Samuel Hedrick, Shaoping Shou, Weiti Tseng, Xiaolan Wang, Ying Zhou, Yinman Qiu, Yiqin Xia, Yixiong Li, Yunfeng Xue, Zhaofei Xiao
	Executive Unit Corporate Staff Office Allen Sha, Julia Chao, Jonathan Liu, Phoenix Tang, Celeste Wu, Ginny Feng, Jason Lin, Koko Chou