

7. Appendix

7.1 Environmental and Employee Data

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

Direct and Energy Indirect GHG Emissions

Unit: ktCO₂e

(market-based)	Petrochemical				Polyester				Textile				Total			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Direct Emissions Scope 1	389	352	334	217	805	687	604	655	146	124	78	62	1,340	1,163	1,016	934
Energy Indirect Emissions Scope 2	152	150	127	70	537	474	465	397	326	245	214	197	1,015	869	806	664
Biogenic Emissions	25	24	18	13	0	2	4	0	0	11	11	31	25	37	33	44
Total	541	502	461	287	1,342	1,161	1,069	1,052	472	369	292	259	2,355	2,032	1,822	1,598
GHG Emissions per Unit of Production (tCO ₂ e / metric ton of production)	0.23	0.24	0.25	0.21	0.26	0.24	0.23	0.22	0.96	0.82	0.74	0.72	0.29	0.28	0.26	0.24

Unit: ktCO₂e

(location-based)	Petrochemical				Polyester				Textile				Total			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Direct Emissions Scope 1	389	352	334	217	805	687	604	655	146	124	78	62	1,340	1,163	1,016	934
Energy Indirect Emissions Scope 2	152	150	127	70	537	486	488	433	326	245	214	197	1,015	881	829	700
Biogenic Emissions	25	24	18	13	0	2	4	0	0	11	11	31	25	37	33	44
Total	541	502	461	287	1,342	1,173	1,092	1,088	472	369	292	259	2,355	2,044	1,845	1,634

Note:
 1. The disclosure on GHG emissions covers 100% of the FENC production sites in this report, consolidated in accordance with the operational control approach.
 2. GHGs include CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃.
 3. The calculation is based on the ISO 14064-1:2018 GHG inventory standards.
 4. Biogenic emissions are not included in the total.
 5. From 2020 to 2024, 100% of the emission data passed the internal audit.
 6. The percentages of emission data being third-party verified under the ISO 14064-3 standards are 100%, 88%, 100%, and 100% in 2021, 2022, 2023, and 2024, respectively.
 7. The boundary of data collection for GHG emissions per unit of production for the Textile Business does not include FEAZ, FENV and FEAV.

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Other Indirect GHG Emissions (Scope 3)

Unit: ktCO₂e

	Petrochemical				Polyester				Textile				Total			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Purchased Goods and Services	2,219	2,484	2,200	1,845	4,763	4,461	4,467	4,354	772	695	630	550	7,754	7,640	7,297	6,749
Capital Goods	6	20	17	21	38	67	60	86	9	4	14	70	53	91	91	177
Fuel- and Energy-related Activities	84	89	82	50	291	247	215	215	98	70	41	32	473	406	338	297
Upstream Transportation and Distribution	92	66	53	0.05	137	146	151	182	11	8	20	18	240	220	224	200
Waste Generated in Operations	5	7	4	4	4	4	4	5	3	3	2	1	12	14	10	10
Business Travel	0.04	0.04	0.07	0.07	0.43	0.62	1.15	0.74	0.45	0.29	0.75	0.62	0.92	0.95	1.97	1.43
Employee Commuting	0.40	0.47	0.43	0.26	19.63	19.46	19.14	3.49	5.24	10.39	6.67	12.11	25.27	30.32	26.24	15.86
Upstream Leased Assets	0.76	2.16	2.20	2.02	0.37	0.52	1.52	1.34	3.57	0.46	0.43	0.30	4.70	3.14	4.15	3.66
Downstream Transportation and Distribution	75	74	78	105	317	288	290	443	32	19	8	20	424	381	376	568
Processing of Sold Products	-	-	-	-	-	2,824	2,731	2,697	-	-	78	169	-	2,824	2,809	2,866
Use of Sold Products	-	-	-	-	-	-	-	-	-	-	-	0.01	-	-	-	0.01
End-of-Life Treatment of Sold Products	-	-	-	-	-	294	287	328	-	0.34	68	74	-	294	355	402
Downstream Leased Assets	0.01	0.10	0	0.10	0.06	0.08	0.19	0.18	0	0	0	0	0.07	0.18	0.19	0.28
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	2,482	2,744	2,437	2,027	5,571	8,353	8,226	8,315	935	809	868	947	8,988	11,906	11,531	11,289

Note:

1. The disclosure on GHG emissions covers 100% of the FENC production sites in this report, consolidated in accordance with 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. The calculation of GHG emissions generated from "processing of sold products" and "end-of-life treatment of sold products" began in 2022; the calculation of GHG emissions generated from "use of sold products" began in 2024.
4. FENC production sites do not engage in franchising or investment activities, thus without GHG emissions under the two categories.
5. From 2020 to 2024, 100% of the emission data passed the internal audit.
6. The percentages of emission data being third-party verified under the ISO 14064-3 standards are 100%, 94%, 100% and 100% in 2021, 2022, 2023 and 2024, respectively.

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Energy Consumption

Unit: TJ

	Petrochemical				Polyester				Textile				Total			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Purchased Electricity	1,137	1,106	960	510	3,483	3,079	3,131	3,036	1,989	1,522	1,360	1,207	6,609	5,707	5,451	4,753
Purchased Renewable Electricity	0	0	0	0	27	131	316	403	0	218	273	311	27	349	589	714
Self-Generated Renewable Electricity	1	4	7	26	6	11	22	25	33	34	37	36	40	49	66	87
Total Electricity Consumption	1,138	1,110	967	536	3,516	3,221	3,469	3,464	2,022	1,774	1,670	1,554	6,676	6,105	6,106	5,554
Natural Gas	4,077	4,232	3,738	2,457	2,533	2,458	2,991	3,184	822	738	687	663	7,432	7,428	7,416	6,304
Heavy Oil	0	0	0	0	285	247	70	25	3	8	4	0	288	255	74	25
Diesel	8	6	5	3	28	33	28	21	17	8	6	5	53	47	39	29
Coal	0	0	0	0	3,897	3,443	2,419	3,370	1,215	1,039	684	266	5,112	4,482	3,103	3,636
Coal-Water Slurry	0	0	0	0	2,297	1,951	1,300	1,245	144	111	90	8	2,441	2,062	1,390	1,253
Biomass Fuel	201	192	141	133	0	24	41	0	0	101	102	295	201	317	284	428
Purchased Steam	18	22	12	0	297	264	285	322	246	219	173	177	561	505	470	499
Total Energy Consumption	5,442	5,562	4,863	3,129	12,853	11,641	10,603	11,631	4,469	3,998	3,416	2,968	22,764	21,201	18,882	17,728
Percentage of Renewable Electricity	0.1%	0.4%	1%	5%	1%	4%	10%	12%	2%	14%	19%	22%	1%	7%	11%	14%
Percentage of Renewable Energy	4%	4%	3%	5%	0.3%	1%	4%	4%	1%	9%	12%	22%	1%	3%	5%	7%
Energy Consumption per Unit of Production (GJ / metric ton of production)	2.29	2.67	2.64	2.27	2.53	2.47	2.25	2.38	7.13	7.18	7.06	7.49	2.81	2.88	2.67	2.65

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. Data collection on energy consumption accounts for 100% of the production sites within the scope of this report.
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 boundary of data collection for energy consumption per unit of production for the Textile Business does not include FEAZ, FENV and FEAV.

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Water Withdrawal and Water Consumption

Unit: megaliter

	Petrochemical				Polyester				Textile				Total			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Rivers/Lakes/Streams	5,556	5,449	5,141	4,112	1,666	1,424	1,146	1,583	1,572	1,340	1,005	801	8,794	8,213	7,292	6,496
Third-party Water	7,574	6,900	5,599	2,302	2,356	2,094	2,051	2,151	2,418	1,692	1,492	1,415	12,348	10,686	9,142	5,868
Groundwater	54	0	0	0	1,794	1,723	1,489	1,496	89	81	64	60	1,937	1,804	1,553	1,556
Rainwater	12	13	10	0	144	122	92	109	49	19	60	125	205	154	162	234
Total Water Withdrawal	13,196	12,362	10,750	6,414	5,960	5,363	4,778	5,339	4,128	3,132	2,621	2,401	23,284	20,857	18,149	14,154
Total Water Consumption	6,985	6,111	5,378	2,898	2,919	2,658	2,384	2,714	801	606	641	549	10,705	9,375	8,403	6,161
Water Withdrawal per Unit of Production (kiloliters / metric ton of production)	5.56	5.93	5.83	4.66	1.14	1.11	0.99	1.08	8.08	6.82	6.39	6.37	2.85	2.81	2.55	2.09

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. Data collection on water resources management accounts for 100% of the production sites within the scope of this report.
6. The boundary of data collection for water withdrawal per unit of production for the Textile Business does not include FEAZ, FENV and FEAV.

Reused Water Volume and Recycling Rate

Unit: megaliter

	Petrochemical				Polyester				Textile				Total				
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	
Circulating Water	Cooling Water	704,250	700,497	598,014	373,795	502,119	491,856	480,988	527,377	33,106	39,274	44,252	45,346	1,239,475	1,231,627	1,123,254	946,518
	Other circulating Water	16,067	14,668	28,352	27,232	836	859	821	831	0	0	0	0	16,903	15,527	29,173	28,063
Recycled Water	Recycled Water Excluding Reclaimed Water	346	284	169	32	741	660	513	539	1,054	448	364	359	2,141	1,392	1,046	930
	Reclaimed Water	1,782	1,140	1,095	470	178	210	197	238	1,776	1,548	1,251	1,359	3,736	2,898	2,543	2,067
Total (Reused Water)	722,445	716,589	627,630	401,529	503,874	493,585	482,519	528,985	35,936	41,270	45,867	47,064	1,262,255	1,251,444	1,156,016	977,578	
Water Recycling Rate	98%	98%	98%	98%	99%	99%	99%	99%	90%	93%	95%	95%	98%	98%	98%	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.
5. The data disclosed in the table, Reused Water Volume and Water Recycling Rate, covers 100% of the FENC production sites covered in this report.

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Water Discharge

Unit: megaliter

		Petrochemical				Polyester				Textile				Total			
		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
TDS	Freshwater	0	0	0	0	967	367	330	1,542	847	445	366	398	1,814	812	696	1,940
	Other Water	6,211	6,251	5,372	3,516	2,074	2,338	2,064	1,083	2,480	2,081	1,614	1,454	10,765	10,670	9,050	6,053
Destination	Surface Water	0	0	0	0	2,000	1,702	1,341	1,594	1,849	1,271	947	832	3,849	2,973	2,288	2,426
	Off-Site Wastewater Treatment Facilities	6,211	6,251	5,372	3,516	1,041	1,003	1,053	1,031	1,478	1,255	1,033	1,020	8,730	8,509	7,458	5,567
Total Water Discharge		6,211	6,251	5,372	3,516	3,041	2,705	2,394	2,625	3,327	2,526	1,980	1,852	12,579	11,482	9,746	7,993
Water Discharge per Unit of Production (kiloliter / metric ton of production)		2.62	3.00	2.91	2.55	0.58	0.56	0.50	0.53	6.53	5.40	4.89	4.92	1.53	1.54	1.37	1.18

Note:
 1. FENC does not discharge effluent directly to the seawater or groundwater / well water.
 2. "Fresh Water" means total dissolved solids $\leq 1,000\text{mg/L}$; "Others" means total dissolved solids $> 1,000\text{mg/L}$.
 3. The boundary of data collection for effluent discharge per unit of production for the Textile Business does not include FEAZ, FENV and FEAV.

Air Pollutant Emissions

Unit: metric ton

	Petrochemical				Polyester				Textile				Total				
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	
NOx	217	172	110	100	470	426	295	253	123	101	115	124	810	699	520	477	
SOx	80	72	75	38	216	223	283	269	69	75	90	93	365	370	448	400	
POP	0	0	0	0	0	0	0.07	0.08	0	0	0	0	0	0	0.07	0.08	
VOC	160	116	106	38	302	292	257	263	28	22	19	7	490	430	382	308	
HAP	0	0	0	0	3	3	3	3	0	0	0	0	3	3	3	3	
Particulate Pollutants	17	15	8	7	46	37	37	33	19	37	32	38	82	89	77	78	
Total		474	375	299	183	1,037	981	875	821	239	235	256	262	1,750	1,591	1,430	1,266
Air Pollutant Emissions per Unit of Production (kg / metric ton of production)		0.20	0.18	0.16	0.14	0.20	0.21	0.18	0.17	0.38	0.43	0.53	0.67	0.22	0.22	0.19	0.19

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; at Kuan Yin Chemical Fiber Plant in accordance with the Standards for Air Pollutant Emission from Stationary Pollution Sources enacted by the Ministry of Environment in Taiwan.
 5. The disclosure on air pollutant emissions covers 100% of the FENC production sites in this report.
 6. The boundary of data collection for Air Pollutant Emissions per Unit of production for the Textile Business does not include FEAZ, FENV and FEAV.

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Air Pollutant Emissions per Unit of Production

Unit: kg / metric ton of production

	Petrochemical	Polyester	Textile	Total
NOx	0.07	0.05	0.32	0.07
SOx	0.03	0.06	0.24	0.06
POP	0.00	0.00002	0.00	0.00001
VOC	0.03	0.05	0.01	0.05
HAP	0.00	0.0007	0.00	0.0005
Particulate Pollutants	0.01	0.01	0.10	0.01
Total	0.14	0.17	0.67	0.19

Note: The Textile Business does not include FEAZ, FEAV and FENV.

Waste Generated per Unit of Production

Unit: kg / metric ton of production

		2021	2022	2023	2024
Treatment Method	Recycling and Reuse	13.92	12.68	12.89	13.13
	Non-Recycling and Non-Reuse	2.25	2.47	2.30	2.05
Type	General Industrial Waste	15.36	14.73	14.27	14.82
	Hazardous Industrial Waste	0.81	0.42	0.92	0.36
Total Waste		16.17	15.16	15.19	15.18

Note: FEAZ, FEAV and FENV are not included.

Waste Volume

Unit: metric ton

		Petrochemical				Polyester				Textile				Total			
		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Treatment Method	Recycling and Reuse	5,525	3,196	4,511	2,361	90,557	77,187	74,596	72,682	18,463	15,334	13,599	14,370	114,545	95,717	92,706	89,413
	Non-Recycling and Non-Reuse	2,060	1,395	1,919	218	11,390	11,558	12,020	11,367	5,030	5,544	2,445	2,236	18,480	18,497	16,384	13,821
Type	General Industrial Waste	4,533	3,701	3,667	2,579	100,692	87,746	84,010	82,791	21,186	19,577	14,867	15,406	126,411	111,024	102,544	100,776
	Hazardous Industrial Waste	3,052	890	2,763	0	1,255	999	2,606	1,258	2,307	1,301	1,177	1,200	6,614	3,190	6,546	2,458
Total Waste		7,585	4,591	6,430	2,579	101,947	88,745	86,616	84,049	23,493	20,878	16,044	16,606	133,025	114,214	109,090	103,234
Waste Generated per Unit of Production (kg / metric ton of production)		3.20	2.20	3.49	1.87	20.06	18.85	18.34	17.20	34.04	32.84	29.34	37.13	16.17	15.16	15.19	15.18

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 data collection on waste management accounts for 100% of FENC production sites in the scope of this report.
4. The waste disclosures from 2021, 2022, 2023 and 2024 have been 100% verified by SGS.
5. The boundary of data collection for Waste Generated per Unit of Production for the Textile Business does not include FEAZ, FENV and FEAV.

Number and Rate of New Employee Hires

		Taiwan								Mainland China								Vietnam							
		2021		2022		2023		2024		2021		2022		2023		2024		2021		2022		2023		2024	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Under 30	Male	47	12%	174	25%	112	18%	87	19%	899	160%	390	85%	345	83%	176	54%	1,167	56%	1,803	75%	390	22%	1,213	59%
	Female	14	9%	106	52%	74	40%	30	23%	347	92%	125	49%	126	60%	85	54%	2,491	64%	3,334	76%	484	15%	2,058	57%
	Subtotal	61	11%	280	31%	186	23%	117	20%	1,246	133%	515	72%	471	75%	261	54%	3,658	61%	5,137	76%	874	17%	3,271	58%
31~50	Male	69	4%	175	8%	111	5%	38	2%	715	38%	351	19%	322	18%	166	10%	337	27%	617	41%	332	23%	676	40%
	Female	16	3%	39	6%	27	4%	14	2%	465	26%	221	13%	237	14%	171	10%	1,094	38%	1,626	51%	374	12%	1,643	45%
	Subtotal	85	4%	214	7%	138	5%	52	2%	1,180	32%	572	16%	559	16%	337	10%	1,431	34%	2,243	47%	706	15%	2,319	43%
Over 51	Male	2	1%	4	0%	6	1%	2	0.3%	10	4%	5	2%	10	3%	8	2%	6	9%	11	17%	8	11%	18	23%
	Female	3	1%	1	0%	2	1%	1	0.3%	0	0%	1	11%	5	9%	1	3%	12	33%	9	19%	3	5%	10	14%
	Subtotal	5	1%	5	0%	8	1%	3	0%	10	4%	6	2%	15	4%	9	2%	18	18%	20	18%	11	8%	28	19%
Total		151	4%	499	10%	332	7%	172	4%	2,436	50%	1,093	24%	1,045	23%	607	14%	5,107	50%	7,400	64%	1,591	16%	5,618	50%

		Japan								U.S.								Total							
		2021		2022		2023		2024		2021		2022		2023		2024		2021		2022		2023		2024	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Under 30	Male	7	19%	7	21%	29	57%	11	22%	14	48%	6	21%	1	4%	5	20%	2,134	69%	2,602	60%	877	19%	1,492	36%
	Female	3	38%	2	15%	4	27%	6	40%	1	50%	2	50%	1	20%	0	0%	2,856	64%	3,646	45%	689	15%	2,179	27%
	Subtotal	10	23%	9	20%	33	50%	17	26%	15	48%	8	24%	2	7%	5	17%	4,990	66%	6,248	26%	1,566	8%	3,671	15%
31~50	Male	13	15%	15	10%	54	27%	32	17%	10	17%	9	15%	3	5%	5	9%	1,144	23%	1,337	38%	822	10%	917	18%
	Female	2	14%	6	22%	23	64%	6	15%	2	22%	1	10%	1	9%	3	23%	1,579	29%	2,024	38%	662	10%	1,837	17%
	Subtotal	15	15%	21	12%	77	33%	38	17%	12	18%	10	14%	4	6%	8	11%	2,723	26%	3,361	19%	1,484	5%	2,754	9%
Over 51	Male	0	0%	1	8%	1	20%	2	22%	1	2%	1	2%	1	2%	0	0%	19	1%	22	160%	26	40%	30	81%
	Female	0	0%	0	0%	0	0%	1	25%	1	5%	0	0%	0	0%	0	0%	16	4%	12	486%	10	114%	13	237%
	Subtotal	0	0%	1	5%	1	9%	3	23%	2	2%	1	1%	1	1%	0	0%	35	2%	34	120%	36	30%	43	60%
Total		25	16%	31	13%	111	36%	58	19%	29	16%	19	10%	7	4%	13	8%	7,748	40%	9,643	44%	3,086	14%	6,468	5%

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							
		2021		2022		2023		2024		2021		2022		2023		2024		2021		2022		2023		2024	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Under 30	Male	65	17%	112	16%	116	18%	75	16%	919	164%	470	91%	340	82%	199	61%	1,832	88%	1,657	69%	833	48%	1,044	51%
	Female	18	11%	37	18%	33	18%	41	32%	347	92%	160	58%	130	62%	81	52%	2,956	76%	2,647	60%	1,255	38%	1,778	49%
	Subtotal	83	15%	149	16%	149	18%	116	20%	1,266	135%	630	80%	470	75%	280	58%	4,788	80%	4,304	63%	2,088	41%	2,822	50%
31~50	Male	110	6%	260	12%	232	11%	182	8%	726	39%	488	25%	429	23%	285	16%	593	47%	620	41%	506	35%	665	39%
	Female	22	4%	50	7%	37	6%	58	9%	520	29%	451	25%	366	21%	254	15%	1,439	50%	1,530	48%	917	29%	1,672	42%
	Subtotal	132	6%	310	11%	269	6%	240	9%	1,246	34%	939	25%	795	22%	539	16%	2,032	49%	2,150	45%	1,423	31%	2,337	44%
Over 51	Male	97	10%	89	9%	119	13%	166	21%	21	9%	25	9%	29	8%	53	15%	17	26%	19	29%	25	35%	17	22%
	Female	17	5%	19	6%	25	7%	52	16%	10	143%	13	34%	9	17%	46	153%	20	56%	14	30%	14	23%	17	24%
	Subtotal	114	9%	108	8%	144	12%	218	20%	31	12%	38	11%	38	10%	99	27%	37	36%	33	29%	39	30%	34	23%
Total		329	8%	567	11%	562	12%	574	13%	2,543	52%	1,607	33%	1,303	29%	918	22%	6,857	63%	6,487	56%	3,550	36%	5,193	47%

		Japan								U.S.								Total							
		2021		2022		2023		2024		2021		2022		2023		2024		2021		2022		2023		2024	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Under 30	Male	2	6%	2	6%	4	8%	2	4%	0	0%	3	10%	3	12%	1	4%	1,883	61%	2,244	61%	1,296	45%	1,321	45%
	Female	1	13%	0	0%	1	7%	1	7%	0	0%	0	0%	0	0%	0	0%	2,546	57%	2,844	58%	1,419	38%	1,901	49%
	Subtotal	3	7%	2	4%	5	8%	3	5%	0	0%	3	9%	3	10%	1	3%	4,429	59%	5,088	59%	2,715	41%	3,222	47%
31~50	Male	5	6%	2	1%	18	9%	11	6%	5	9%	4	6%	6	10%	7	12%	1,237	25%	1,374	24%	1,191	21%	1,150	20%
	Female	1	7%	1	4%	3	8%	0	0%	2	22%	0	0%	0	0%	1	8%	1,651	31%	2,032	35%	1,323	24%	1,985	33%
	Subtotal	6	6%	3	2%	21	9%	11	5%	7	10%	4	6%	6	9%	8	11%	2,888	28%	3,406	29%	2,514	22%	3,135	26%
Over 51	Male	0	0%	1	8%	1	20%	1	11%	7	11%	5	8%	4	6%	7	12%	128	9%	139	10%	178	13%	244	19%
	Female	0	0%	6	86%	0	0%	0	0%	1	5%	1	5%	2	11%	5	33%	46	11%	53	12%	50	10%	120	27%
	Subtotal	0	0%	7	35%	1	9%	1	8%	8	10%	6	7%	6	7%	12	16%	174	10%	192	10%	228	12%	364	21%
Total		9	6%	12	5%	27	9%	15	5%	15	8%	13	5%	15	8%	21	12%	7,491	35%	8,686	40%	5,457	28%	6,721	33%

Note:

- "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.
- 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							
	2021		2022		2023		2024		2021		2022		2023		2024		2021		2022		2023		2024	
	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Voluntary	259	6%	560	11%	523	11%	450	10%	2,399	49%	1,403	29%	1,116	24%	794	19%	5,952	55%	3,816	33%	2,828	29%	2,869	26%
Involuntary	70	2%	7	0%	39	1%	124	3%	144	3%	204	4%	187	4%	124	3%	905	8%	2,671	23%	722	7%	2,324	21%
Total	329	8%	567	11%	562	12%	574	13%	2,543	52%	1,607	33%	1,303	29%	918	22%	6,857	63%	6,487	56%	3,550	36%	5,193	47%

	Japan								U.S.								Total							
	2021		2022		2023		2024		2021		2022		2023		2024		2021		2022		2023		2024	
	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Voluntary	9	6%	12	5%	27	9%	15	5%	12	7%	11	6%	15	8%	19	11%	6,930	35%	5,802	26%	4,509	23%	4,147	20%
Involuntary	0	0%	0	0%	0	0%	0	0%	3	2%	2	1%	0	0%	2	1%	561	3%	2,884	13%	948	5%	2,574	13%
Total	9	6%	12	5%	27	9%	15	5%	15	8%	13	7%	15	8%	21	12%	7,491	35%	8,686	40%	5,457	28%	6,721	33%

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.			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Section Chief and Above (Female to Male)	1.05:1	0.96:1	0.96:1	1.01:1	0.83:1	0.82:1	0.75:1	0.83:1	1.17:1	1.11:1	1.01:1	1.05:1	0.93:1	1.01:1	1.18:1	1.01:1	0.97:1	0.99:1	1.00:1	0.83:1
Rank-and-file Employee (Female to Male)	1.01:1	1.01:1	1.02:1	1.04:1	0.84:1	0.78:1	0.79:1	0.83:1	1.04:1	1.02:1	1.01:1	0.97:1	0.96:1	0.86:1	1.01:1	1.01:1	0.94:1	0.97:1	0.94:1	0.95:1
Factory Worker (Female to Male)	1.22:1	1.22:1	1.18:1	1.19:1	0.91:1	0.91:1	0.91:1	0.95:1	0.95:1	0.94:1	0.93:1	0.94:1	0.93:1	0.91:1	0.92:1	0.97:1	1.00:1	1.00:1	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.			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Average Annual Regular Salary over Market Level	45%	45%	46%	50%	86%	65%	60%	46%	44%	44%	40%	50%	14%	35%	31%	1%	26%	57%	59%	41%
Entry-Level Salary over Minimum Wage																				
	Male	140%	21%	16%	14%	140%	128%	131%	112%	12%	12%	12%	10%	168%	205%	186%	9%	146%	134%	120%
Female	113%	21%	16%	14%	113%	111%	117%	109%	12%	12%	12%	10%	128%	168%	167%	9%	146%	134%	120%	147%

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.			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Salary Ratio The Highest Individual Salary : Median Salary of Other Employees	7.48:1	7.38:1	7.18:1	6.88:1	5.15:1	5.09:1	5.01:1	5.25:1	8.35:1	7.00:1	9.47:1	9.57:1	2.38:1	1.54:1	1.53:1	3.44:1	2.16:1	2.40:1	3.50:1	3.60:1
Salary Increase Ratio The Highest Individual Salary : Median Salary of Other Employees	1.02:1	0.78:1	0.43:1	0.68:1	2.04:1	1.42:1	--	--	1.14:1	1.11:1	--	1.19:1	--	--	--	--	1.07:1	2.22:1	2.18:1	1.09:1

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	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024
New Recruit Training	Sessions	91	85	50	347	354	368	2,219	1,817	3,449	35	15	19	18	5	13	2,710	2,276	3,899
	Attendance count	749	463	222	1,102	1,415	698	54,140	13,400	57,238	38	72	57	35	5	13	56,064	15,355	58,228
Specialized Training	Sessions	3,009	3,066	3,112	2,430	2,663	2,184	1,552	1,058	1,137	682	670	19	271	483	343	7,944	7,940	6,795
	Attendance count	20,439	22,129	26,926	16,014	18,326	14,916	20,203	24,821	26,202	685	670	30	702	1,420	1,560	58,043	67,366	69,634
Management Training	Sessions	403	395	466	61	41	21	80	68	73	0	0	1	53	55	86	597	559	647
	Attendance count	1,592	2,446	2,825	1,480	604	403	830	1,105	750	0	0	20	106	110	185	4,008	4,265	4,183
Occupational Safety and Health Training	Sessions	792	959	602	134	161	185	497	912	1,241	12	12	12	134	203	274	1,569	2,247	2,314
	Attendance count	18,745	18,576	19,781	4,674	5,711	4,709	17,354	45,622	35,153	1,370	264	3,708	1,370	1,967	1,692	43,513	72,140	65,043
Anti-corruption Training	Sessions	106	70	91	177	156	42	213	240	388	1	1	20	1	1	1	498	468	542
	Attendance count	6,133	4,924	4,917	5,490	5,121	3,564	13,555	9,692	10,734	71	264	309	77	74	69	25,326	20,075	19,593
Human Rights Training	Sessions	19	87	88	176	155	42	237	218	367	1	1	20	1	1	1	434	462	518
	Attendance count	4,411	5,517	6,833	5,412	5,104	3,581	13,502	9,760	10,734	171	270	309	175	176	168	23,671	20,827	21,625
Total	Sessions	4,420	4,662	4,409	3,325	3,530	2,842	4,798	4,313	6,655	731	699	91	478	748	718	13,752	13,952	14,715
	Attendance count	52,069	54,055	61,504	34,172	36,281	27,871	119,584	104,400	140,811	2,335	1,540	4,433	2,465	3,752	3,687	210,625	200,028	238,306

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 in 2024

Unit: hour / person

	Average Hours
Under 30	41.66
31~50	23.40
Over 51	23.40
Total	29.49

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

	2021	2022	2023	2024
Taiwan	29.50	26.40	29.65	24.91
Mainland China	22.23	19.24	20.37	16.41
Vietnam	14.48	29.22	25.31	36.13
Japan	14.70	24.30	23.74	16.91
U.S.	52.17	52.52	70.22	65.27
Total	19.95	26.61	25.46	29.49

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

	2021	2022	2023	2024
Taiwan	3.69	3.30	3.71	3.11
Mainland China	2.78	2.41	2.54	2.05
Vietnam	1.81	3.65	3.16	4.52
Japan	1.84	3.03	2.96	2.11
U.S.	6.52	6.57	8.78	8.16
Total	2.49	3.33	3.18	3.69

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			
		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Permanent Employees	Male (%)	73%	73%	72%	72%	55%	57%	58%	57%	33%	34%	33%	34%	84%	84%	83%	82%	82%	82%	81%	81%	48%	48%	49%	47%
	Female (%)	27%	27%	28%	28%	45%	43%	42%	43%	67%	66%	67%	66%	16%	16%	17%	18%	18%	18%	19%	19%	52%	52%	51%	53%
	Number	4,176	4,177	4,012	3,724	4,870	4,564	4,513	4,105	10,241	11,578	9,629	10,947	155	219	264	300	180	187	180	172	19,622	20,725	18,598	19,248
Temporary Employees	Male (%)	90%	90%	90%	92%	62%	53%	46%	57%	36%	54%	39%	41%	76%	-	57%	67%	100%	-	-	-	67%	80%	76%	78%
	Female (%)	10%	10%	10%	8%	38%	47%	54%	43%	64%	46%	61%	59%	24%	-	43%	33%	0%	-	-	-	33%	20%	24%	22%
	Number	888	884	829	794	593	284	180	138	566	56	148	197	17	0	46	9	4	0	0	0	2,070	1,224	1,203	1,138
Total	Male (%)	76%	76%	75%	75%	56%	56%	58%	57%	33%	34%	33%	34%	83%	84%	79%	81%	83%	82%	81%	81%	50%	50%	51%	49%
	Female (%)	24%	24%	25%	25%	44%	44%	42%	43%	67%	66%	67%	66%	17%	16%	21%	19%	17%	18%	19%	19%	50%	50%	49%	51%
	Number	5,064	5,061	4,841	4,518	5,463	4,848	4,693	4,243	10,807	11,634	9,777	11,144	172	219	310	309	184	187	180	172	21,692	21,949	19,801	20,386

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; outsourced workers in Japan; temporary workers in the 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.	The classification corresponds to Process Safety Incidents Count (PSIC) in the SASB standards for the chemical industry.
Severe Occupational Injuries	Defined as an inability or difficulty to restore to pre-injury health condition within 6 months.	It corresponds to Process Safety Incident Severity Rate (PSISR) as per the SASB standards for the chemical industry.
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) and Process Safety Total Incident Rate (PSTIR) in the SASB standards for the chemical industry.
Lost Time Injury Frequency Rate (LTIFR)	Total number of occupational injuries ÷ total work hours × 1,000,000	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 Sustainability Index (DJSI).
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.

Statistics on Occupational Injury

		Petrochemical				Polyester				Textile				Corporate Management				Total			
		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Occupational Injury Cases	Male	2	0	1	0	37	22	11	12	29	38	20	5	1	0	0	0	69	60	32	17
	Female	0	0	0	0	10	2	2	0	20	15	10	10	0	0	0	0	30	17	12	10
	Total	2	0	1	0	47	24	13	12	49	53	30	15	1	0	0	0	99	77	44	27
Injury Rate (IR)	Male	0.34	0.00	0.22	0.00	0.34	0.36	0.19	0.20	0.20	0.21	0.14	0.03	0.12	0.00	0.00	0.00	0.25	0.23	0.15	0.07
	Female	0.00	0.00	0.00	0.00	0.09	0.03	0.03	0.00	0.14	0.08	0.07	0.06	0.00	0.00	0.00	0.00	0.11	0.07	0.05	0.04
	Total	0.34	0.00	0.22	0.00	0.43	0.39	0.22	0.20	0.33	0.29	0.20	0.10	0.12	0.00	0.00	0.00	0.37	0.30	0.20	0.12
Lost Time Injury Frequency Rate (LTIFR)	Male	1.69	0.00	1.12	0.00	1.71	1.78	0.94	1.00	0.98	1.03	0.68	0.16	0.58	0.00	0.00	0.00	1.27	1.15	0.73	0.37
	Female	0.00	0.00	0.00	0.00	0.46	0.16	0.17	0.00	0.68	0.41	0.34	0.32	0.00	0.00	0.00	0.00	0.55	0.33	0.27	0.22
	Total	1.69	0.00	1.12	0.00	2.17	1.94	1.11	1.00	1.66	1.44	1.02	0.48	0.58	0.00	0.00	0.00	1.83	1.48	1.01	0.59
Absentee Rate % (AR%)	Male	0.37	0.90	0.14	0.38	0.09	0.20	0.32	0.26	0.37	0.12	0.38	0.13	0.05	0.11	0.10	0.09	0.25	0.15	0.35	0.17
	Female	0.05	0.04	0.03	0.04	0.07	0.08	0.17	0.16	0.28	0.33	0.37	0.31	0.07	0.20	0.17	0.16	0.18	0.26	0.30	0.26
	Total	0.42	0.94	0.17	0.42	0.15	0.28	0.48	0.42	0.65	0.44	0.75	0.44	0.12	0.31	0.26	0.24	0.43	0.41	0.65	0.43
Lost Day Rate (LDR)	Male	0.00	0.00	2.24	0.00	2.85	4.87	4.24	2.64	2.88	2.77	0.89	1.26	0.35	0.00	0.00	0.00	2.73	3.12	1.78	1.56
	Female	0.00	0.00	0.00	0.00	0.94	0.92	1.44	1.00	1.72	1.49	1.82	1.11	0.00	0.00	0.00	0.00	1.31	1.28	1.61	1.03
	Total	0.00	0.00	2.24	0.00	3.80	5.79	5.68	3.64	4.60	4.26	2.72	2.37	0.35	0.00	0.00	0.00	4.04	4.39	3.39	2.59
Number of Work-Related Fatalities	Male	0	0	0	0	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	0	0	0	0
	Total	0	0	0	0	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	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	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	0.00	0.00	0.00	0.00

Note:

- Statistics cover 100% production sites in this report, including permanent employees and temporary employees. The term, "permanent employee" in this report is identical to the terms, "permanent employee" and "full-time employee" referenced in the GRI standards. 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; outsourced workers in Japan; temporary workers in the U.S.; temporary employees as referenced in the GRI standards.
- Total work hours of employees are 45,457,432 hours in 2024.
- There were no high-consequence work-related injuries (defined as an inability or difficulty to restore to preinjury health condition within 6 months) in 2021, 2022 and 2024. However, there were 2 severe occupational injuries related to being caught-in/between and dust combustion in 2023. These incidents correspond to a 0.01% Process Safety Incident Severity Rate (PSISR) as per the SASB standards for the chemical industry.
- There were no occupational illnesses between 2020 and 2024.
- Beginning in 2024, disclosures from the Corporate Management have been included in the report, with retrospective adjustments made to data dating back to 2021.

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Contractor's Occupational Injury at Production Sites

		Petrochemical				Polyester				Textile				Total			
		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Occupational Injury Cases	Male	2	2	4	1	3	6	5	2	0	0	0	0	5	8	9	3
	Female	0	0	0	0	0	1	0	2	0	0	0	0	0	1	0	2
	Total	2	2	4	1	3	7	5	4	0	0	0	0	5	9	9	5
Injury Rate (IR)	Male	0.32	0.41	1.04	0.68	0.30	0.58	0.41	0.19	0.00	0.00	0.00	0.00	0.26	0.45	0.49	0.19
	Female	0.00	0.00	0.00	0.00	0.00	0.10	0.00	0.19	0.00	0.00	0.00	0.00	0.00	0.06	0.00	0.12
	Total	0.32	0.41	1.04	0.68	0.30	0.67	0.41	0.38	0.00	0.00	0.00	0.00	0.26	0.50	0.49	0.31
Lost Time Injury Frequency Rate (LTIFR)	Male	1.60	2.04	5.19	3.38	1.49	2.88	2.03	0.96	0.00	0.00	0.00	0.00	1.30	2.23	2.46	0.93
	Female	0.00	0.00	0.00	0.00	0.00	0.48	0.00	0.96	0.00	0.00	0.00	0.00	0.00	0.28	0.00	0.62
	Total	1.60	2.04	5.19	3.38	1.49	3.36	2.03	1.92	0.00	0.00	0.00	0.00	1.30	2.50	2.46	1.55
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.

2. Total work hours of contractors are 3,229,312 hours in 2024, 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 2021, 2022 and 2024. However, there was 1 severe occupational injury related to being caught-in/between in 2023. This incident corresponds to a 0.05% Process Safety Incident Severity Rate (PSISR) as per the SASB standards for the chemical industry.

4. There were no occupational illnesses between 2020 and 2024.

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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, 2024.
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, 148, 148
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, 179
Activities and workers			
2-6	Activities, value chain and other business relationships	1.1, 4.4, 6.1.1	36, 131, 148
2-7	Employees	4.1.2, 6.1.1	107, 148
2-8	Workers who are not employees	4.1.2, 6.1.3	107, 150
Governance			
2-9	Governance structure and composition	1.2.2, 1.5.1, Please refer to "II. Corporate Governance Report" in the 2024 FENC Annual Report.	40, 51
2-10	Nomination and selection of the highest governance body	1.2.2	40
2-11	Chair of the highest governance body	Please refer to "II. Corporate Governance Report" in the 2024 FENC 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, 51
2-13	Delegation of responsibility for managing impacts	1.3.1, 1.5.1	42, 51
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, 51

GRI Standard	Disclosure	Chapters	Pages
2-15	Conflicts of interest	1.2.2	40
2-16	Communication of critical concerns	1.2.2, 1.5.1	40, 51
2-17	Collective knowledge of the highest governance body	1.2.1, 1.2.2	39, 40
2-18	Evaluation of the performance of the highest governance body	1.2.2	40
2-19	Remuneration policies	1.2.2, 4.1.5	40, 114
2-20	Process to determine remuneration	1.2.2, 4.1.5	40, 114
2-21	Annual total compensation ratio	4.1.3	112
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	Message from the Chairman, 1.5.1	5, 51
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, 42, 51, 65, 101, 113, 132
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, 39, 42, 101, 113, 132
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, 39, 65, 101, 113, 132
2-26	Mechanisms for seeking advice and raising concerns	Boosting Stakeholder Dialogue, 1.2, 1.3, 1.5.1, 4.4.1	11, 39, 42, 51, 132
2-27	Compliance with laws and regulations	1.3.3	44
2-28	Membership associations	There are 93 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	113

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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
Green Products			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Sustainability issues of chapter 2	59
Custom Items			
Custom	Revenue from green products	2.2	62
Custom	Green product labels and certifications	2.2	62
Custom	Green initiatives	2.2	62
Climate Strategies and Low Carbon Transition			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Sustainability issues of chapter 3	70
GRI 201: Economic Performance 2016			
201-2	Financial implications and other risks and opportunities due to climate change	Special Report 2, 3.2.1	26, 73
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	3.1.2	78
305-2	Energy indirect (Scope 2) GHG emissions	3.1.2	78
305-3	Other indirect (Scope 3) GHG emissions	3.1.2	78
305-4	GHG emissions intensity	3.1.2	78
305-5	Reduction of GHG emissions	Special Report 2, 3.1.2	26, 78
Environmental Management			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Sustainability issues of chapter 3	70

GRI Standard	Disclosure	Chapters	Pages		
GRI 305: Emissions 2016					
305-6	Emissions of ozone-depleting substances (ODS)	Related substances are not used.			
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	3.4.1	90		
GRI 306: Waste 2020					
306-1	Waste generation and significant waste-related impacts	3.4.2	92		
306-2	Management of significant waste-related impacts	3.4.2	92		
306-3	Waste generated	3.4.2	92		
306-4	Waste diverted from disposal	3.4.2	92		
306-5	Waste directed to disposal	3.4.2	92		
Operational Performance and Strategies					
GRI 3: Material Topics 2021					
3-3	Management of material topics	Sustainability issues of chapter 1	35		
GRI 301: Materials 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
		Subsidies for technical development	49,784	2,780	0
		Subsidies for energy conservation	0	134	0
		Physical/mental handicapped living allowance	36	44,589	10,596
		Other item	49,820	47,503	10,596
Total subsidies are NT\$ 107,919 thousand. Production sites in Vietnam, Japan, 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, 44		

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GRI Standard	Disclosure	Chapters	Pages
207-2	Tax governance, control, and risk management	1.1.1, 1.3	36, 42
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, 107

Corporate Sustainability

GRI 3: MATERIAL TOPICS 2021

3-3	Management of material topics	Sustainability issues of chapter 1	35
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Custom Items

Custom	Sustainable development principles	1.5.1	51
Custom	Structure of sustainability governance	1.5.1	51
Custom	Disclosure of sustainability data	1.5.1	51

Production and Product Innovation

GRI 3: MATERIAL TOPICS 2021

3-3	Management of material topics	Sustainability issues of chapter 2	59
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Custom Items

Custom	Funds for R&D and innovation	2.1	60
Custom	The number of patents approved	2.1	60

Energy and Resource Management

GRI 3: MATERIAL TOPICS 2021

3-3	Management of material topics	Sustainability issues of chapter 3	70
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GRI 301: Materials 2016

301-1	Materials used by weight or volume	4.1.1	101
301-2	Recycled input materials used	2.2, 3.3.2	62, 84
301-3	Reclaimed products and their packaging materials	3.3.2, 3.4.2	84, 92

GRI 302: Energy 2016

302-1	Energy consumption within the organization	3.3.1	82
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GRI Standard	Disclosure	Chapters	Pages
302-3	Energy intensity	3.3.1	82
302-4	Reduction of energy consumption	3.3.1	82

GRI 303: Water and Effluents 2018

303-1	Interactions with water as a shared resource	3.3.3	85
303-2	Management of water discharge-related impacts	3.3.3	85
303-3	Water withdrawal	3.3.3	85
303-4	Water discharge	3.3.3	85
303-5	Water consumption	3.3.3	85

Product Accountability and Life Cycle Assessment

GRI 3: Material Topics 2021

3-3	Management of material topics	Sustainability issues of chapter 2	59
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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	64
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	2.2, 2.3	62, 64

Custom Items

Custom	Life cycle assessment	2.3	64
Custom	Product quality and safety certification	2.3	64

Risk Management

GRI 3: Material Topics 2021

3-3	Management of material topics	Sustainability issues of chapter 1	35
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GRI Standard	Disclosure	Chapters	Pages
Custom Items			
Custom	Risk control policy	1.3.1	42
Custom	Identification and management of major risks	1.3.2	42
Custom	Risk control mechanism	1.3.3	44

Corporate Governance

GRI 3: Material Topics 2021			
3-3	Management of material topics	Sustainability issues of chapter 1	35
GRI 205: Anti-competitive Behavior 2016			
205-1	Operations assessed for risks related to corruption	1.2.1	39
205-2	Communication and training about anti-corruption policies and procedures	1.2.1, 4.2, 4.4.1	39, 116, 132
205-3	incidents of corruption and actions taken	No relevant issue (1.2.1)	39
GRI 206: Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No relevant issue(1.3.3)	44

Occupational Safety and Health

GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	Sustainability issues of chapter 4	100
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	4.3.1	121
403-2	Hazard identification, risk assessment, and incident investigation	4.3.1, 4.3.2	121, 125
403-3	Occupational health services	4.3.3	128
403-4	Worker participation, consultation, and communication on occupational health and safety	Boosting Stakeholder Dialogue, 4.3.1	11, 121
403-5	Worker training on occupational health and safety	4.3.1	121
403-6	Promotion of worker health	4.3.3	128

GRI Standard	Disclosure	Chapters	Pages
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.3	121
403-8	Workers covered by an occupational health and safety management system	4.3.1	121
403-9	Work-related injuries	4.3.1, 4.3.2	121, 125
403-10	Work-related ill health	4.3.2, 4.3.3	125, 128

Sustainable Corporate Image

GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	Enhancing Corporate Sustainable Image	18
Custom Items			
Custom	Participating in sustainable awards	Enhancing Corporate Sustainable Image	18
Custom	Participating in sustainable conferences and activities	Enhancing Corporate Sustainable Image	18

Sustainable Supply Chain Management

GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	Sustainability issues of chapter 4	100
GRI 204: Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	4.4.1	132
GRI 308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	4.4.1	132
308-2	Negative environmental impacts in the supply chain and actions taken	4.4.1	132
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	4.4.1	132
414-2	Negative social impacts in the supply chain and actions taken	4.4.1	132

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GRI Standard	Disclosure	Chapters	Pages
Sustainable Community			
GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	Sustainability issues of chapter 6	147
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	6.2.1	151
302-4	Reduction of energy consumption	6 Target and Progress, 6.2.1	147, 151
GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	6.2.1	151
303-3	Water withdrawal	6.2.1	151
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	6.2.1	151
305-2	Energy indirect (Scope 2) GHG emissions	6.2.1	151
305-3	Other indirect GHG emissions(Scope3)	6.2.1	151

7.3 Response to Sustainable Guidance and Principles

Sustainability Accounting Standards Board (SASB) - Chemical Industry

Code	Accounting Metric	Description	Chapters
Greenhouse Gas Emissions			
RT-CH-110a.1.	Gross global Scope 1 emissions	934 ktCO ₂ e	3.2.2
RT-CH-110a.1.	Percentage covered under emissions-limiting regulations	75%	
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	

Code	Accounting Metric	Description	Chapters
Air Quality			
RT-CH-120a.1.	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O)	477 metric tons	3.4.1
	(2) SOx	400 metric tons	
	(3) VOCs	308 metric tons	
	(4) HAPs	3 metric tons	
Energy Management			
RT-CH-130a.1.	(1) Total energy consumed	17,728,000 GJ	Special Report 2, 3.3.1
	(2) percentage grid electricity	31%	
	(3) percentage renewable	7%	
	(4) total self-generated energy	11,762,000 GJ	
Water Management			
RT-CH-140a.1.	(1) Total water withdrawn, percentage in regions with High or Extremely High Baseline Water Stress	14,154 megaliters, 11%	3.3.3
	(2) Total water consumed, percentage in regions with High or Extremely High Baseline Water Stress	The revenue from green products is 48.301 billion	
RT-CH-140a.2.	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	0	
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	2,458 metric tons	3.4.2
	percentage recycled	41%	
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", "6.2.4"	

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Code	Accounting Metric	Description	Chapters
Workforce Health & Safety			
RT-CH-320a.1.	Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	0.12, 0	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 48.301 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	12%	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	
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)	27	4.3.2
	Process Safety Total Incident Rate (PSTIR)	0.12	
	Process Safety Incident Severity Rate (PSISR)	0.00%	
RT-CH-540a.2.	Number of transport incidents	0	4.4.2
Operating activity indicators			
RT-CH-000.A	Output by department	Please refer to chapter 4 of 2024 annual report	

Task Force on Climate-related Financial Disclosures (TCFD)

	Dimension	Recommended Disclosure	Chapters
Governance	Disclosure of the organization's governance around climate-related risks and opportunities	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	Disclosure of the actual and potential impacts of climate related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material	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.	
Risk Management	Disclosure of how the organization identifies, assesses, and manages climate-related risks	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Special Report 2, 3.2.1
		Describe the organization's processes for identifying and assessing climate-related risks.	
Metrics and Targets	Disclosure the metrics and targets used to assess and manage relevant climate related risks and opportunities where such information is material	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	Special Report 2, 3.2, 3.3
		Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	
		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.	

Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies

Description	Chapters
Chapter 1 General Principles	Message from the Chairman, Sustainability Strategy Blueprint, Targets and Progress of all chapters, Identification of Stakeholders and Material Topics,1
Chapter 2 Exercising Corporate Governance	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, Targets and Progress of chapter 1.2, 1.3, 1.5, 4.1
Chapter 3 Fostering a Sustainable Environment	Special Report1, Special Report 2, 1.5, 2, Targets and Progress of chapter 3 and 6, 2.2, 2.3, 3, 6.2
Chapter 4 Preserving Public Welfare	1.2, 1.3, 2.3, 2.4, 4, 5, 6.2
Chapter 5 Enhancing Disclosure of Sustainable Development Information	Sustainability Strategy Blueprint, Targets and Progress of all chapters, Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue,1.2, 1.3, 1.5, 4.4, 7.1
Chapter 6 Supplementary Provisions	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.5, 7

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7.4 Greenhouse Gas Inventory and Assurance Status

Greenhouse Gas Inventory Information

Scope of information disclosure according to the pathway for sustainable development of listed companies:

- The parent company entity will begin the inventory process in 2023.
- 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:

		2023		2024	
		Emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e / NT\$ million)	Emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e / NT\$ million)
Parent Company	Scope 1	362,679	-	419,787	-
	Scope 2	226,550	-	174,125	-
	Subtotal	589,229	13.75	593,912	13.64
Consolidated Subsidiaries (Note)	Scope 1	669,182	-	532,859	-
	Scope 2	948,955	-	831,538	-
	Subtotal	1,618,137	5.77	1,364,397	4.38
Total		2,207,366	6.83	1,958,309	5.51

Note: In 2023, 71 consolidated subsidiaries completed greenhouse gas emissions inventories. By 2024, all 102 consolidated subsidiaries completed the inventory process. 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.

Greenhouse Gas Assurance Information

Scope of assurance execution according to the pathway for sustainable development of listed companies:

- The parent company entity will begin executing assurance from 2024.
- 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 2023 (metric tons CO ₂ e)	Emissions for 2024 (metric tons CO ₂ e)
The parent company	Scope 1	362,679	419,787
	Scope 2	226,550	174,125
	Total	589,229	593,912
	Percentage of data covered as disclosed above	100%	100%
	Assurance institutions	DNV, SGS, TUV (Assurance statement issued by DNV)	DNV, SGS, TUV (Assurance statement issued by DNV)
	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 (Note)	Scope 1	669,182	532,859
	Scope 2	948,955	831,538
	Total	1,618,137	1,364,397
	Percentage of data covered as disclosed above	100%	100%
	Assurance institutions	BSI, BV, SGS, TUV, ITRI(CMS)	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/Conclusion	Unqualified Opinion

Note: In 2023, 71 consolidated subsidiaries completed greenhouse gas emissions inventories. By 2024, all 102 consolidated subsidiaries completed the inventory process. 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.

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Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Target and Progress of GHG Reduction: Approved by the Board of Directors in 2022, the Company's production business established Scopes 1 and 2 greenhouse gas reduction targets based on the 2020 baseline, include a 30% reduction by 2025, a 50% reduction by 2030, with the ultimate aim of achieving net-zero emissions by 2050. In 2024, the Company's production business achieved a 34% reduction in greenhouse gas emissions compared to the base year, and did not utilize carbon offsets to achieve greenhouse gas reduction targets. Five strategies were implemented to undertake the carbon reduction pathway.

Strategy	Execution Status	Future Plan
Enhancing Energy Efficiency	In 2024, energy efficiency was enhanced through three major approaches: manufacturing process improvements, equipment upgrades, and energy management initiatives. These efforts collectively reduced emissions by a total of 33,003 tCO ₂ e.	In 2026, Oriental Petrochemical (Taiwan) is on track to complete a major transformation of its manufacturing process. This innovative approach will allow it to generate electricity as a byproduct of production, reducing emissions by an estimated 80,000 tCO ₂ e annually. In 2028, the Company plans to install a 25MW steam and power cogeneration system in Vietnam. This system will utilize the heat generated by the fuel for both steam and power generation simultaneously, thereby improving fuel efficiency.
Substituting Low-Carbon Fuels	Gradually replace high-emission coal-water slurry and heavy oil boilers with lower-emission natural gas boilers. FEPV-Knitting and Dyeing Plant uses biomass fuels, including wood chips and rice husk chips, achieving carbon reduction of approximately 35,778 tCO ₂ e in 2024.	Far Eastern Polytex (Vietnam) knitting and dyeing plant is committed to increasing the substitution rate of biofuels, with an estimated replacement rate of 85% in 2025 and 100% biomass fuel usage starting in 2026. The Company is actively engaged in R&D efforts to explore the potential applications of hydrogen energy and biomass fuels.
Developing Renewable Energy Sources	By the end of 2024, 21,960 kW solar power generation units had been installed at 12 production sites across Taiwan, mainland China, and Vietnam. These installations generated a total of 24.06 million kWh of solar electricity for self-consumption during 2024. Additionally, the Company purchased approximately 200 million kWh of renewable electricity. In total, these initiatives resulted in a reduction of 110,908 metric tons of CO ₂ equivalent.	The Company will continue to procure renewable electricity by entering into long-term power procurement agreements. Simultaneously, we will enhance the capacity of renewable energy production at our production sites worldwide for self-consumption.
Utilizing CCU Technology	The Company manufactures low-carbon polyester using captured waste gas with its groundbreaking technology. The waste gas captured from steel mills is first turned into ethanol through microbial fermentation during a special bio-treatment, and then transformed into PET products.	Continue to research on relevant information and practices to convert the CO ₂ into usable products, with plan to capture carbon directly through the emission device
Transforming Raw Material Use	The Company incorporates low-carbon fuel alternatives sourced from biomass and other renewable sources into its operations.	Leveraging its industry-leading expertise, the Company is constantly innovating and expanding the use of low-carbon and ecofriendly materials. <ul style="list-style-type: none"> ● Raw material recycling: A global champion in recycled polyester, FENC is realizing the vision of a circular economy by reintegrating waste as raw materials. ● Biomass material: FENC remains dedicated to researching and developing scalable, commercially viable biomass polyester materials.

Integrated Greenhouse Gas Opinion for the Parent Company and Consolidated Subsidiaries

Impartial Engagement Opinion

Engagement Opinion No.: C775333-2024-AG-TWN-DNV
Issued Place: Taipei
Issued Date: 06 June, 2025

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 based on the requirements of intended users by third party. Verification opinions 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.

Chen Yi Jerry Huang
GHG Verifier

Place and date:
Taipei, 06 June, 2025

For the issuing office:
DNV Business Assurance Co., Ltd.
28F, 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. 29F, No.293, Sec.2, Wenhua Road 220 Ban Chau Dist, New Taipei City Taiwan
TEL: +886-2-82537800, website: https://www.dnv.com/tw/

Engagement Opinion No.: C775333-2024-AG-TWN-DNV
Issued Place: Taipei
Issued Date: 06 June, 2025

Supplement to Verification Opinion

Quantification of Greenhouse Gas Emission
The verification opinions covering the period 1 January, 2024 to 31 December, 2024, 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 (102 companies)
Category 1	419,787.38	532,858.50
Category 2	Location-Based	883,750.11
	Market-Based	831,538.16
Total	Category 1 + Category 2	1,416,608.61
	Location-Based	594,065.93
	Market-Based	593,012.29
		1,364,396.66

Note: For local GHG scheme requirement, the Global Warming Potential (GWP) defined in IPCC AR5 (2013) has been selected in Hsinpu Chemical Fiber Plant, Kuanyin Chemical Fiber Plant and Far Eastern Apparel (Suzhou) Co., Ltd. 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. 29F, No.293, Sec.2, Wenhua Road 220 Ban Chau Dist, New Taipei City Taiwan
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SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE FAR EASTERN NEW CENTURY CORPORATION'S SUSTAINABILITY REPORT FOR 2024

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 2024 (hereinafter referred to as the Report). The scope of assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 2 Moderate level to assess whether the text and data in accompanying tables contained in the report presented and complies with the GRI Standards and AA1000 Accountability Principles (2018) during assurance 2025/02/17-2025/04/18 in FENC headquarter.

The boundary of this report includes FENC Taiwan and overseas operational and production or service sites as disclosed in FENC's Sustainability Report of 2024. 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.

RESPONSIBILITIES
The sustainability information in the FENC's Sustainability Report of 2024 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 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.

TWFP 5008 Issue 2502

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provision.

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 organization 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.

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.

TWFP 5008 Issue 2502

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:

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 which cover in the report.
- 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:

Waste KPIs
FY2021-FY2024

- Recycling and Reuse (Ton)
- Non-Recycling and Non-Reuse (Ton)
- General Industrial Waste (Ton)
- Hazardous Industrial Waste (Ton)
- Total Waste (Ton)

ASSURANCE METHODOLOGY
The assurance comprised 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 organization, its subsidiaries and stakeholders.



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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 the report boundary.

ADHERENCE TO GRI
The report, FENC's Sustainability Report of 2024, 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 Topics 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
07 May, 2025
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7.6 List of Publishers and Committee Members

Published by
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