



Appendix

7.1 Assurance Statement



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE FAR EASTERN NEW CENTURY CORPORATION'S CORPORATE SOCIAL RESPONSIBILITY REPORT FOR 2019

NATURE AND SCOPE OF THE ASSURANCE/VERIFICATION

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 Corporate Social Responsibility Report for 2019 (hereinafter referred to as CSR Report). The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included the sampled text, and data in accompanying tables, contained in the report presented during on-site verification. 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

The information in the FENC's CSR Report of 2019 and its presentation are the responsibility of the management of FENC. SGS has not been involved in the preparation of any of the material included in FENC's CSR Report of 2019.

Our responsibility is to express an opinion on the report content within the scope of verification with the intention to inform all FENC's stakeholders.

The SGS protocols are based upon internationally recognized guidance, including the Principles contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) 101: Foundation 2016 for accuracy and reliability and the guidance on levels of assurance contained within the AA1000 series of standards and guidance for Assurance Providers.

This report has been assured using our protocols for:

- AA1000 Assurance Standard (2008) with 2018 addendum Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) at a moderate level of scrutiny; and
- evaluation of the report against the requirements of Global Reporting Initiative Sustainability Reporting Standards (100, 200, 300 and 400 series) claimed in the GRI content index as material and in accordance with.

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, CSR committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant. Financial data drawn directly from independently audited financial accounts has not been checked back to source as part of this assurance process.

STATEMENT OF 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.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

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VERIFICATION/ ASSURANCE OPINION

On the basis of the methodology described and the verification work performed, we are satisfied that the information and data contained within FENC's CSR Report of 2019 verified is accurate, reliable and provides a fair and balanced representation of FENC sustainability activities in 01/01/2019 to 12/31/2019.

The assurance team is of the opinion that the Report can be used by the Reporting Organisation's Stakeholders. We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting. In our opinion, the contents of the report meet the requirements of GRI Standards in accordance with Comprehensive Option and AA1000 Assurance Standard (2008) Type 1, Moderate level assurance.

AA1000 ACCOUNTABILITY PRINCIPLES (2008) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

Inclusivity

FENC has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, CSR experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, FENC may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

Materiality

FENC has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

Responsiveness

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

Impact

FENC has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topic were in place at target setting with combination of qualitative and quantitative measurements.

GLOBAL REPORTING INITIATIVE REPORTING STANDARDS CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

The report, FENC's CSR Report of 2019, is adequately in line with the GRI Standards in accordance with Comprehensive Option. The material topics and their boundaries within and outside of the organization are properly defined in accordance with GRI's Reporting Principles for Defining Report Content. Disclosures of identified material topics and boundaries, and stakeholder engagement, GRI 102-40 to GRI 102-47, are correctly located in content index and report. Disclosure on management approach for each material topic (103-1) are described in a satisfactory manner in report. It is encouraged to show the effectiveness evaluation of management approach and result of performance for each material topics for future reporting.

Signed:

For and on behalf of SGS Taiwan Ltd.

David Huang
 Senior Director
 Taipei, Taiwan
 6 May, 2020
 WWW.SGS.COM



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7.2 Sustainability Issues Corresponding Table

★ Material Topics ▲ Topics of Concern ● Boundaries ≡ High Degree of Impact ≡ Middle Degree of Impact — Low Degree of Impact

Sustainability Issues	Internal Boundaries			Stakeholders								Relevant GRI Standard	Management Approaches and Relevant Information	
	FENC Production Business	FERD	Foundations	Employee/Labor Union	Direct Customer	Government	Business Partner	External Audit Agency	Shareholder/Investor/Financial Institution	Industry Association	Local Resident and Organization		Chapter	Pages
★ Prevent and control environmental pollution	●	●		≡	≡	≡	≡	≡	≡	≡	≡	Environmental: Emissions, Effluents and Waste, Supplier Environmental Assessment Social: Local Communities	Special Report 2, 3.3, 6.2.2	10, 66, 109
★ Implement sustainable development	●	●	●	≡	≡	≡	≡	≡	≡	≡	≡	General Disclosures: Governance	Message from the Chairman, 1.4	4, 40
★ Instigate production and product innovation	●	●		≡	≡	≡	≡	≡	≡	≡	≡	Environmental: Materials, Energy, Water, Emissions, Effluents and Waste	Special Report 1, Special Report 2, 2.1	8, 10, 47
★ Perfect risk management	●	●	●	≡	≡	≡	≡	≡	≡	≡	—	General Disclosures: Strategy Performance Environmental: Environmental Compliance Economic: Socioeconomic Compliance	Special Report 1, Special Report 4, 1.3	8, 16, 37
★ Reinforce environmental safety and health management	●	●		≡	≡	≡	≡	≡	≡	≡	≡	Social: Occupational Health and Safety, Local Communities	Special Report 1, 4.3, 6.1.4, 6.2.3	8, 86, 107, 110
★ Refine operational performance and strategies	●	●	●	≡	≡	≡	≡	≡	≡	≡	≡	General Disclosures: Strategy Economic: Economic Performance, Tax	Message from the Chairman, 1.1, 6.1.2	4, 33, 106
★ Elevate energy and resource efficiency	●	●		≡	≡	≡	≡	≡	≡	≡	≡	Environmental: Materials, Energy, Water	2.1.1, 3.1, 6.2.2	47, 57, 109
★ Enhance corporate image	●	●	●	≡	≡	≡	≡	≡	≡	≡	≡		Special Report 1, Special Report 2, Special Report 3, 5, 6.2.1	8, 10, 14, 95, 108
★ Build customer rapport	●	●		≡	≡	—	≡	≡	≡	≡	≡		2.2	48
★ Govern with steady pace	●	●	●	≡	≡	≡	≡	≡	≡	—	—	General Disclosures: Organizational Profile, Strategy, Ethics and Integrity, Governance Economic: Anti-corruption, Anti-competitive Behavior	1.2	36
★ Boost stakeholder dialogue	●	●	●	≡	≡	≡	≡	≡	≡	≡	≡	General Disclosures: Stakeholder Engagement, Management Approach	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue	22, 24
★ Respond to climate change	●	●		≡	≡	≡	≡	≡	≡	≡	≡	Environmental: Materials, Energy, Water, Emissions	Special Report 2, Special Report 4, 3.2, 6.2.2	10, 16, 64, 109
▲ Construct happy workplace	●			≡	—	—	—	≡	—	—	≡	Social: Employment, Labor / Management Relations	4.1	76
▲ Coordinate sustainable supply chain development	●	●		—	≡	≡	≡	≡	—	≡	—	Economic: Procurement Practices Environmental: Supplier Environmental Assessment Social: Supplier Social Assessment	4.4, 6.1.4	91, 107
▲ Promote product marketing	●	●		—	≡	—	—	—	≡	—	—		2.3, 6.2.2	50, 109
▲ Cultivate compassionate bonds	●	●	●	—	—	≡	—	—	—	≡	≡		Special Report 1, Special Report 3, 5, 6.2.1	8, 14, 95, 108
▲ Foster employee career planning	●			≡	—	—	—	—	—	—	—	Social: Training and Education	4.2	83
▲ Optimize land resources		●		—	—	—	—	—	≡	—	≡		6.1	106
▲ Build sustainable community		●		—	—	≡	≡	—	—	≡	≡	Environmental: Energy, Water, Biodiversity Social: Customer Health and Safety	6.2	108

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7.3 GRI Standard Index

GRI 100 Universal Standards

Disclosure Title		Chapter and Note	Pages
GRI 102: General Disclosures			
1. Organizational profile			
102-1	Name of the organization	About This Report, 1.1, 6.1.1	2, 33, 106
102-2	Activities, brands, products, and services	1.1, 6.1.1	33, 106
102-3	Location of headquarters	About This Report, 1.1.2, 6.1.2	2, 34, 106
102-4	Location of operations	1.1.2, 6.1.2	34, 106
102-5	Ownership and legal form	1.1, 6.1.1	33, 106
102-6	Markets served	1.1.2, 6.1.2	34, 106
102-7	Scale of the organization	1.1, 6.1.1	33, 106
102-8	Information on employees and other workers	4.1.2, 6.1.1	77, 106
102-9	Supply chain	1.1.2, 4.4, 6.1.4	34, 91, 107
102-10	Significant changes to the organization and its supply chain	1.1, 6.1.2	33, 106
102-11	Precautionary Principle or approach	1.3, 6.2.3	37, 110
102-12	External initiatives	2.2	48
102-13	Membership of associations	There are 109 associations meeting the recommendations of the index.	
2. Strategy			
102-14	Statement from senior decision-maker	Message from the Chairman	4
102-15	Key impacts, risks, and opportunities	Message from the Chairman, Special Report 4, 1.3	4, 16, 37

Disclosure Title		Chapter and Note	Pages
3. Ethics and integrity			
102-16	Values, principles, standards, and norms of behavior	1.1, 1.4	33, 40
102-17	Mechanisms for advice and concerns about ethics	Boosting Stakeholder Dialogue, 1.2, 1.3, 1.4	24, 36, 37, 40
4. Governance			
102-18	Governance structure	1.2.2, 1.2.4	37, 40
102-19	Delegating authority	1.2.2, 1.2.4	37, 40
102-20	Executive-level responsibility for economic, environmental, and social topics	1.2.2, 1.2.4	37, 40
102-21	Consulting stakeholders on economic, environmental, and social topics	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.4	22, 24, 40
102-22	Composition of the highest governance body and its committees	Please refer to "III. Corporate Governance Report" in the 2019 FENC Annual Report.	
102-23	Chair of the highest governance body	Please refer to "III. Corporate Governance Report" in the 2019 FENC Annual Report.	
102-24	Nominating and selecting the highest governance body	1.2.2	37
102-25	Conflicts of interest	Please refer to "III. Corporate Governance Report" in the 2019 FENC Annual Report.	
102-26	Role of highest governance body in setting purpose, values, and strategy	1.2.2, 1.4	37, 40
102-27	Collective knowledge of highest governance body	1.2.2	37
102-28	Evaluating the highest governance body's performance	1.2.2	37
102-29	Identifying and managing economic, environmental, and social impacts	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.3, 1.4	22, 24, 37, 40
102-30	Effectiveness of risk management processes	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.3, 1.4	22, 24, 37, 40

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Disclosure Title		Chapter and Note	Pages
102-31	Review of economic, environmental, and social topics	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.3, 1.4	22, 24, 37, 40
102-32	Highest governance body's role in sustainability reporting	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.4	22, 24, 40
102-33	Communicating critical concerns	Special Report 1, Boosting Stakeholder Dialogue, 1.4	8, 24, 40
102-34	Nature and total number of critical concerns	Boosting Stakeholder Dialogue, 1.4	24, 40
102-35	Remuneration policies	1.2.2, 4.1.3	37, 79
102-36	Process for determining remuneration	1.2.2, 4.1.3	37, 79
102-37	Stakeholders' involvement in remuneration	1.2.2, 4.1.3	37, 79
102-38	Annual total compensation ratio	4.1.3	79
102-39	Percentage increase in annual total compensation ratio	4.1.3	79
5. Stakeholder engagement			
102-40	List of stakeholder groups	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue	22, 24
102-41	Collective bargaining agreements	4.1.4	81
102-42	Identifying and selecting stakeholders	Identification of Stakeholders and Material Topics	22
102-43	Approach to stakeholder engagement	Boosting Stakeholder Dialogue	24
102-44	Key topics and concerns raised	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue	22, 24
6. Reporting practice			
102-45	Entities included in the consolidated financial statements	About This Report, 1.1	2, 33
102-46	Defining report content and topic Boundaries	Identification of Stakeholders and Material Topics, 7.2	22, 112

Disclosure Title		Chapter and Note	Pages
102-47	List of material topics	Identification of Stakeholders and Material Topics, 7.2	22, 112
102-48	Restatements of information	About This Report	2
102-49	Changes in reporting	About This Report, Identification of Stakeholders and Material Topics	2, 22
102-50	Reporting period	About This Report	2
102-51	Date of most recent report	About This Report	2
102-52	Reporting cycle	About This Report	2
102-53	Contact point for questions regarding the report	About This Report	2
102-54	Claims of reporting in accordance with the GRI Standards	About This Report	2
102-55	GRI content index	7.3	113
102-56	External assurance	About This Report, 7.1	2, 111
GRI 103: Management Approach			
103-1	Explanation of the material topic and its Boundary	Identification of Stakeholders and Material Topics	22

GRI 200 Topic-specific Standards

Disclosure Title		Chapter and Note	Pages
GRI 201: Economic Performance			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Special Report 4, Boosting Stakeholder Dialogue, 1.1.1, 4.1.6, 6.1.1	16, 24, 33, 82, 106
201-1	Direct economic value generated and distributed	1.1.1, 6.1.1	33, 106
201-2	Financial implications and other risks and opportunities due to climate change	Special Report 4	16
201-3	Defined benefit plan obligations and other retirement plans	4.1.6	82

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Disclosure Title		Chapter and Note	Pages
201-4	Financial assistance received from government	NT\$ 53,337 thousand (including subsidies for technical development NT\$ 9,692 thousand, subsidies for energy conservation NT\$ 8,275 thousand, and physical/mental handicapped living allowance other item of NT\$ 35,370 thousand.)	
GRI 204: Procurement Practices			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 1.2, 4.4	24, 36, 91
204-1	Proportion of spending on local suppliers	4.4	91
GRI 205: Anti-corruption			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 1.2	24, 36
205-1	Operations assessed for risks related to corruption	1.2	36
205-2	Communication and training about anti-corruption policies and procedures	1.2	36
205-3	Confirmed incidents of corruption and actions taken	No relevant issue (Boosting Stakeholder Dialogue, 1.2)	24, 36
GRI 206: Anti-competitive Behavior			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 1.2	24, 36
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No relevant issue (1.3)	37
GRI 207: Tax			
1. Management approach disclosures			
207-1	Approach to tax	1.1.1, 6.1.1	33, 106
207-2	Tax governance, control, and risk management	1.1.1	33
207-3	Stakeholder engagement and management of concerns related to tax	1.1.1	33
2. Topic-specific disclosures			
207-4	Country-by-country reporting	1.1.1	33

GRI 300 Topic-specific Standards

Disclosure Title		Chapter and Note	Pages
GRI 301: Materials			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 3.1.2	24, 61
301-1	Materials used by weight or volume	3.1.2	61
301-2	Recycled input materials used	3.1.2	61
301-3	Reclaimed products and their packaging materials	3.1.2	61
GRI 302: Energy			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 3.1.1, 6.2.2	24, 57, 109
302-1	Energy consumption within the organization	3.1.1, 6.2.2	57, 109
302-2	Energy consumption outside of the organization	3.1.1, 6.2.2	57, 109
302-3	Energy intensity	3.1.1, 6.2.2	57, 109
302-4	Reduction of energy consumption	3.1.1, 6.2.2	57, 109
302-5	Reductions in energy requirements of products and services	2.1.2, 6.2.2	48, 109
GRI 303: Water			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 3.1.3, 6.2.2	24, 62, 109
303-1	Water withdrawal by source	3.1.3, 6.2.2	62, 109
303-2	Water sources significantly affected by withdrawal of water	3.1.3, 6.2.2	62, 109
303-3	Water recycled and reused	3.1.3, 6.2.2	62, 109
GRI 304: Biodiversity			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 6.1.4, 6.2.2	24, 107, 109
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	6.1.4, 6.2.2	107, 109
304-2	Significant impacts of activities, products, and services on biodiversity	6.1.4, 6.2.2	107, 109

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Disclosure Title		Chapter and Note	Pages
304-3	Habitats protected or restored	6.1.4, 6.2.2	107, 109
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	This indicator is not applicable.	
GRI 305: Emissions			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 3.2, 3.3.1, 6.2.2	24, 64, 66, 109
305-1	Direct (Scope 1) GHG emissions	3.2.1, 6.2.2	64, 109
305-2	Energy indirect (Scope 2) GHG emissions	3.2.1, 6.2.2	64, 109
305-3	Other indirect (Scope 3) GHG emissions	3.2.1, 6.2.2	64, 109
305-4	GHG emissions intensity	3.2.1, 6.2.2	64, 109
305-5	Reduction of GHG emissions	3.1.1, 3.2.2, 6.2.2	57, 65, 109
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	3.3.1, 6.2.2	66, 109
GRI 306: Effluents and Waste			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 3.3.2, 3.3.3, 6.1.4, 6.2.2	24, 68, 69, 107, 109
306-1	Water discharge by quality and destination	3.3.2, 6.2.2	68, 109
306-2	Waste by type and disposal method	3.3.3, 6.1.4	69, 107
306-3	Significant spills	1.3	37
306-4	Transport of hazardous waste	No import or export related hazardous waste, this indicator is not applicable.	
306-5	Water bodies affected by water discharges and/or runoff	No relevant issue (3.3.2, 6.2.2)	68, 109
GRI 307: Environmental Compliance			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 1.3, 3.3, 6.2.2	24, 37, 66, 109
307-1	Non-compliance with environmental laws and regulations	1.3	37

Disclosure Title		Chapter and Note	Pages
GRI 308: Supplier Environmental Assessment			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 4.4, 6.1.4	24, 91, 107
308-1	New suppliers that were screened using environmental criteria	4.4	91
308-2	Negative environmental impacts in the supply chain and actions taken	4.4	91

GRI 400 Topic-specific Standards

Disclosure Title		Chapter and Note	Pages
GRI 401: Employment			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 4.1	24, 76
401-1	New employee hires and employee turnover	4.1.2	77
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1.3	79
401-3	Parental leave	4.1.1	76
GRI 402: Labor/Management Relations			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 4.1.4	24, 81
402-1	Minimum notice periods regarding operational changes	4.1.4	81
GRI 403: Occupational Health and Safety (2018)			
1. Management approach disclosures			
403-1	Occupational health and safety management system	4.3.1, 6.1.4	86, 107
403-2	Hazard identification, risk assessment, and incident investigation	4.3.2, 6.1.4	90, 107
403-3	Occupational health services	4.3.1, 6.1.4	86, 107
403-4	Worker participation, consultation, and communication on occupational health and safety	Boosting Stakeholder Dialogue, 4.3.1, 6.1.4	24, 86, 107
403-5	Worker training on occupational health and safety	4.3.1, 6.1.4	86, 107

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Disclosure Title		Chapter and Note	Pages
403-6	Promotion of worker health	4.3.1, 6.1.4	86, 107
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.3.1, 6.1.4	86, 107
2. Topic-specific disclosures			
403-8	Workers covered by an occupational health and safety management system	4.3.1, 6.1.4	86, 107
403-9	Work-related injuries	4.3.2, 6.1.4	90, 107
403-10	Work-related ill health	4.3.2, 6.1.4	90, 107
GRI 404: Training and Education			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 4.2, 4.3.1	24, 83, 86
404-1	Average hours of training per year per employee	4.2, 4.3.1	83, 86
404-2	Programs for upgrading employee skills and transition assistance programs	4.2, 4.3.1, 6.1.4	83, 86, 107
404-3	Percentage of employees receiving regular performance and career development reviews	4.1.5	82
GRI 413: Local Communities			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 6.2.1	24, 108
413-1	Operations with local community engagement, impact assessments, and development programs	Boosting Stakeholder Dialogue, 6.2.1	24, 108
413-2	Operations with significant actual and potential negative impacts on local communities	Boosting Stakeholder Dialogue, 6.2.1	24, 108
GRI 414: Supplier Social Assessment			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 4.3.1, 4.4, 6.1.4	24, 86, 91, 107
414-1	New suppliers that were screened using social criteria	4.4	91
414-2	Negative social impacts in the supply chain and actions taken	4.4	91

Disclosure Title		Chapter and Note	Pages
GRI 416: Customer Health and Safety			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 6.2.3	24, 110
416-1	Assessment of the health and safety impacts of product and service categories	6.2.3	110
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	No relevant issue (1.3)	37
GRI 419: Socioeconomic Compliance			
103-2 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 1.3	24, 37
419-1	Non-compliance with laws and regulations in the social and economic area	No relevant issue (1.3)	37

7.4 Response to Sustainable Guidance and Principles

Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies

Description	Chapter
Chapter I General Principles	Message from the Chairman, Sustainability Strategy Blueprint, Targets and Progress, 1.1, 1.2, 1.4
Chapter II Exercising Corporate Governance	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.2, 1.4, 4.1.5
Chapter III Fostering a Sustainable Environment	Special Report 2, Special Report 4, 2.3, 3, 6.2.2
Chapter IV Preserving Public Welfare	Special Report 1, 1.3, 2, 4, 5, 6.2.1, 6.2.3
Chapter V Enhancing Disclosure of Corporate Social Responsibility Information	Sustainability Strategy Blueprint, Targets and Progress, Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.3, 1.4, 4.4, 7.2
Chapter VI Supplementary Provisions	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.4

About this Report
Message from the Chairman
Sustainability Strategy Blueprint
FENC's Contribution to UN SDGs
Special Report

Identification of Stakeholders
and Material Topics

Boosting Stakeholder Dialogue

1 Fostering Robust Governance

2 Enabling Unlimited Innovation

3 Navigate a Green Future

4 Creating Inclusive Society

5 Cultivating Compassionate Bonds

6 Advocating Balanced Coexistence

7 Appendix

7.1 Assurance Statement

7.2 Sustainability Issues
Corresponding Table

7.3 GRI Standard Index

7.4 Response to Sustainable
Guidance and Principles



Guidance on Social Responsibility ISO 26000

	Description	Chapter
Organizational Governance	The system by which an organization makes and implements decisions in pursuit of its objectives.	1.2, 1.3, 1.4
Human Rights	<ul style="list-style-type: none">• Due diligence• Human rights risk situations• Avoidance of complicity• Resolving grievances• Discrimination and vulnerable groups <ul style="list-style-type: none">• Civil and political rights• Economic, social and cultural rights• Fundamental principles and rights at work	1.2, 1.4, Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 4
Labor Practices	<ul style="list-style-type: none">• Employment and employment relationships• Conditions of work and social protection• Social dialogue <ul style="list-style-type: none">• Health and safety at work• Human development and training in the workplace	4
The Environment	<ul style="list-style-type: none">• Prevention of pollution• Sustainable resource use• Climate change mitigation and adaptation <ul style="list-style-type: none">• Protection of the environment, biodiversity and restoration of natural habitats	Special Report 2, Special Report 4, 2.3, 3,6.2.2
Fair Operating Practices	<ul style="list-style-type: none">• Anti-corruption• Responsible political involvement• Fair competition <ul style="list-style-type: none">• Promoting social responsibility in the value chain• Respect for property rights	1.2, 1.3, 4.4
Consumer Issues	<ul style="list-style-type: none">• Fair marketing, factual and unbiased information and fair contractual practices• Protecting consumers' health and safety• Sustainable consumption <ul style="list-style-type: none">• Consumer service, support, and complaint and dispute resolution• Consumer data protection and privacy• Access to essential services• Education and awareness	2.2, 2.3, 6.2.3
Community Involvement and Development	<ul style="list-style-type: none">• Community involvement• Education and culture• Employment creation and skills development• Technology development and access <ul style="list-style-type: none">• Wealth and income creation• Health• Social investment	Special Report 1, 2.1, 4.1, 4.2, 4.4, 5, 6.1, 6.2.1

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Directors
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Executive Unit
Corporate Staff Office
Allen Sha, Julia Chao, Ken Cheng, Joanne Lee