

- About This Report
- Message from the Chairman
- Sustainability Strategy Blueprint
- FENC's Contribution to UN SDGs
- Identification of Stakeholders and Material Topics
- Boosting Stakeholder Dialogue

◆ Special Report

- 1 Fostering Robust Governance
- 2 Enabling Unlimited Innovation
- 3 Navigating a Green Future
- 4 Creating Inclusive Society
- 5 Cultivating Compassionate Bonds
- 6 Advocating Balanced Coexistence
- 7 Appendix

7 Appendix

7.1 Sustainability Issues Corresponding Table

● Boundaries ★ High Degree of Impact ▲ Middle Degree of Impact ◆ Low Degree of Impact

Sustainability Issues	Internal Boundaries			Stakeholders								Relevant GRI Standard	Chapter	
	FENC Production Business	Far Eastern Resources Development Co., Ltd.	Foundations	Employee/Labor Union	Direct Customer	Government	Business Partner	External Audit Agency /Media	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, 2.1, 3.3, 6.2.2	18, 45, 67, 109
Perfect risk management	●	●	●	▲	▲	★	★	★	★	★	◆	General Disclosures: Strategy Economic: Economic Performance Environmental: Environmental Compliance Socioeconomic Compliance	Special Report 1, 1.3, 6.2.3	14, 35, 111
Implement sustainable development	●	●	●	▲	▲	★	★	★	★	★	▲	General Disclosures: Governance	Message from the Chairman, Special Report 3, 1.4	4, 22, 40
Instigate production and product innovation	●	●		▲	★	▲	▲	★	▲	★	▲	Environmental: Materials, Energy, Water, Emissions, Effluents and Waste	Special Report 1, Special Report 2, 2.1	14, 18, 45
Reinforce environmental safety and health management	●	●		★	▲	★	▲	★	▲	★	▲	Social: Occupational Health and Safety, Local Communities	Special Report 1, 4.3, 6.1.3, 6.2.3	14, 87, 108, 111
Refine operational performance and strategies	●	●	●	★	▲	▲	★	▲	★	▲	▲	General Disclosures: Strategy Economic: Economic Performance, Tax	Message from the Chairman, Special Report 3, 1.1, 6.1.2	4, 22, 29, 107
Elevate energy and resource efficiency	●	●		▲	▲	▲	▲	▲	▲	▲	★	Environmental: Materials, Energy, Water	2.1, 3.1, 6.2.2	45, 54, 109
Enhance corporate image	●	●	●	▲	▲	▲	▲	▲	▲	▲	▲		Special Report 1, Special Report 2, Special Report 3, 5, 6.2.1	14, 18, 22, 97, 109
Build customer rapport	●	●		▲	★	◆	★	▲	▲	▲	▲		2.2, 6.2.3	46, 111
Govern with steady pace	●	●	●	▲	▲	▲	▲	▲	★	◆	◆	General Disclosures: Organizational Profile, Strategy, Ethics and Integrity, Governance Economic: Anti-corruption, Anti-competitive Behavior	1.2	32
Boost Stakeholder Dialogue	●	●	●	▲	★	★	★	▲	▲	▲	★	General Disclosures: Stakeholder Engagement, Management Approach	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue	8, 9
Respond to climate change	●	●		▲	▲	▲	▲	▲	▲	▲	★	Environmental: Materials, Energy, Water, Emissions	Special Report 2, 3.2, 6.2.2	18, 63, 109
Constructing 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	94, 107
Promote product marketing	●	●		◆	★	◆	◆	◆	▲	◆	◆		2.3, 6.1.3	47, 108
Cultivate compassionate bonds	●	●	●	◆	◆	▲	◆	◆	◆	▲	★		Special Report 1, 5, 6.2.1	14, 97, 109
Foster employee career planning	●			★	◆	◆	◆	◆	◆	◆	◆	Social: Training and Education	4.2	83
Optimize land resources		●		◆	◆	◆	◆	◆	▲	◆	▲		6.1	107
Build sustainable community		●		◆	◆	▲	▲	◆	◆	▲	▲	Environmental: Energy, Water, Biodiversity Social: Customer Health and Safety	6.2	109



- About This Report
- Message from the Chairman
- Sustainability Strategy Blueprint
- FENC's Contribution to UN SDGs
- Identification of Stakeholders and Material Topics
- Boosting Stakeholder Dialogue

◆ Special Report

- 1 Fostering Robust Governance
- 2 Enabling Unlimited Innovation
- 3 Navigating a Green Future
- 4 Creating Inclusive Society
- 5 Cultivating Compassionate Bonds
- 6 Advocating Balanced Coexistence
- 7 Appendix
 - 7.1 Sustainability Issues Corresponding Table
 - 7.2 GRI Standard Index
 - 7.3 Response to Sustainable Guidance and Principles
 - 7.4 Assurance Statement
 - List of Publishers and Committee Members



7.2 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, 29, 107
102-2	Activities, brands, products, and services	1.1, 6.1.1	29, 107
102-3	Location of headquarters	About This Report, 1.1.2, 6.1.2	2, 30, 107
102-4	Location of operations	1.1.2, 6.1.2	30, 107
102-5	Ownership and legal form	1.1, 6.1.1	29, 107
102-6	Markets served	1.1.2, 6.1.2	30, 107
102-7	Scale of the organization	1.1, 6.1.1	29, 107
102-8	Information on employees and other workers	4.1.2, 6.1.1	77, 107
102-9	Supply chain	1.1.2, 4.4, 6.1.3	30, 94, 108
102-10	Significant changes to the organization and its supply chain	1.1, 6.1.2	29, 107
102-11	Precautionary Principle or approach	1.3, 6.2.3	35, 111
102-12	External initiatives	2.2	46
102-13	Membership of associations	There are 130 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 1, 1.3	4, 14, 35
3. Ethics and integrity			
102-16	Values, principles, standards, and norms of behavior	1.1, 1.4	29, 40
102-17	Mechanisms for advice and concerns about ethics	Boosting Stakeholder Dialogue, 1.2, 1.3, 1.4	9, 32, 35, 40

Disclosure Title		Chapter and Note	Pages
4. Governance			
102-18	Governance structure	1.2.2, 1.4	33, 40
102-19	Delegating authority	1.2.2, 1.4	33, 40
102-20	Executive-level responsibility for economic, environmental, and social topics	1.2.2, 1.4	33, 40
102-21	Consulting stakeholders on economic, environmental, and social topics	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.4	8, 9, 40
102-22	Composition of the highest governance body and its committees	Please refer to "III. Corporate Governance Report" in the 2020 FENC Annual Report.	
102-23	Chair of the highest governance body	Please refer to "III. Corporate Governance Report" in the 2020 FENC Annual Report.	
102-24	Nominating and selecting the highest governance body	1.2.2	33
102-25	Conflicts of interest	Please refer to "III. Corporate Governance Report" in the 2020 FENC Annual Report.	
102-26	Role of highest governance body in setting purpose, values, and strategy	1.2.2, 1.4	33, 40
102-27	Collective knowledge of highest governance body	1.2.2	33
102-28	Evaluating the highest governance body's performance	1.2.2	33
102-29	Identifying and managing economic, environmental, and social impacts	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.3, 1.4	8, 9, 35, 40
102-30	Effectiveness of risk management processes	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.3, 1.4	8, 9, 35, 40
102-31	Review of economic, environmental, and social topics	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.3, 1.4	8, 9, 35, 40
102-32	Highest governance body's role in sustainability reporting	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.4	8, 9, 40
102-33	Communicating critical concerns	Boosting Stakeholder Dialogue, Special Report 1, 1.4	9, 14, 40

Content

About This Report

Message from the Chairman

Sustainability Strategy Blueprint

FENC's Contribution to UN SDGs

Identification of Stakeholders and Material Topics

Boosting Stakeholder Dialogue

◆ Special Report

1 Fostering Robust Governance

2 Enabling Unlimited Innovation

3 Navigating a Green Future

4 Creating Inclusive Society

5 Cultivating Compassionate Bonds

6 Advocating Balanced Coexistence

7 Appendix

7.1 Sustainability Issues Corresponding Table

7.2 GRI Standard Index

7.3 Response to Sustainable Guidance and Principles

7.4 Assurance Statement

List of Publishers and Committee Members



Disclosure Title		Chapter and Note	Pages
102-34	Nature and total number of critical concerns	Boosting Stakeholder Dialogue, 1.4	9, 40
102-35	Remuneration policies	1.2.2, 4.1.3	33, 80
102-36	Process for determining remuneration	1.2.2, 4.1.3	33, 80
102-37	Stakeholders' involvement in remuneration	1.2.2, 4.1.3	33, 80
102-38	Annual total compensation ratio	4.1.3	80
102-39	Percentage increase in annual total compensation ratio	4.1.3	80
5. Stakeholder engagement			
102-40	List of stakeholder groups	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue	8, 9
102-41	Collective bargaining agreements	4.1.4	82
102-42	Identifying and selecting stakeholders	Identification of Stakeholders and Material Topics	8
102-43	Approach to stakeholder engagement	Boosting Stakeholder Dialogue	9
102-44	Key topics and concerns raised	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue	8, 9
6. Reporting practice			
102-45	Entities included in the consolidated financial statements	About This Report, 1.1	2, 29
102-46	Defining report content and topic Boundaries	Identification of Stakeholders and Material Topics, 7.2	8, 112
102-47	List of material topics	Identification of Stakeholders and Material Topics, 7.2	8, 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, 8
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

Disclosure Title		Chapter and Note	Pages
102-55	GRI content index	7.2	113
102-56	External assurance	About This Report, 7.4	2, 118
GRI 103: Management Approach			
103-1	Explanation of the material topic and its Boundary	Identification of Stakeholders and Material Topics	8

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.	Boosting Stakeholder Dialogue, Special Report 3, 1.1.1, 4.1.6, 6.1.1	9, 22, 29, 83, 107	
201-1	Direct economic value generated and distributed	1.1.1, 6.1.1	29, 107	
201-2	Financial implications and other risks and opportunities due to climate change	1.3	35	
201-3	Defined benefit plan obligations and other retirement plans	4.1.6	83	
201-4	Financial assistance received from government	NT\$1,000	Taiwan	China
		Subsidies for technical development	420	4,505
		Subsidies for energy conservation	0	7,954
		Physical/mental handicapped living allowance	0	390
		Other item	120,547	66,181
		Total	120,967	79,029
Total subsidies are NT\$ 199,996 thousand. Production sites in Vietnam, Japan, and the United States are not subsidized by the government				
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	9, 32, 94	
204-1	Proportion of spending on local suppliers	4.4	94	

Content

- About This Report
- Message from the Chairman
- Sustainability Strategy Blueprint
- FENC's Contribution to UN SDGs
- Identification of Stakeholders and Material Topics
- Boosting Stakeholder Dialogue
-  Special Report
-  Fostering Robust Governance
-  Enabling Unlimited Innovation
-  Navigating a Green Future
-  Creating Inclusive Society
-  Cultivating Compassionate Bonds
-  Advocating Balanced Coexistence
-  Appendix
 - 7.1 Sustainability Issues Corresponding Table
 - 7.2 GRI Standard Index
 - 7.3 Response to Sustainable Guidance and Principles
 - 7.4 Assurance Statement
 - List of Publishers and Committee Members



Disclosure Title		Chapter and Note	Pages
GRI 205: Anti-corruption			
103-2, 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 1.2	9, 32
205-1	Operations assessed for risks related to corruption	1.2	32
205-2	Communication and training about anti-corruption policies and procedures	1.2	32
205-3	Confirmed incidents of corruption and actions taken	No relevant issue (Boosting Stakeholder Dialogue, 1.2)	9, 32
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	9, 32
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No relevant issue (1.3)	35
GRI 207: Tax			
1. Management approach disclosures			
207-1	Approach to tax	1.1.1, 6.1.1	29, 107
207-2	Tax governance, control, and risk management	1.1.1	29
207-3	Stakeholder engagement and management of concerns related to tax	1.1.1	29
2. Topic-specific disclosures			
207-4	Country-by-country reporting	1.1.1	29

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	9, 58
301-1	Materials used by weight or volume	3.1.2	58
301-2	Recycled input materials used	3.1.2	58
301-3	Reclaimed products and their packaging materials	3.1.2	58

Disclosure Title		Chapter and Note	Pages
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	9, 54, 109
302-1	Energy consumption within the organization	3.1.1, 6.2.2	54, 109
302-2	Energy consumption outside of the organization	3.1.1, 6.2.2	54, 109
302-3	Energy intensity	3.1.1, 6.2.2	54, 109
302-4	Reduction of energy consumption	3.1.1, 6.2.2	54, 109
302-5	Reductions in energy requirements of products and services	2.1.2, 6.2.2	45, 109
GRI 303: Water (2018)			
1. Management approach disclosures			
303-1	Interactions with water as a shared resource	3.1.3, 6.2.2	59, 109
303-2	Management of water discharge-related impacts	3.1.3, 6.2.2	59, 109
2. Topic-specific disclosures			
303-3	Water withdrawal	3.1.3, 6.2.2	59, 109
303-4	Water discharge	3.1.3, 6.2.2	59, 109
303-5	Water consumption	3.1.3, 6.2.2	59, 109
GRI 304: Biodiversity			
103-2, 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 3.3.3, 6.2.2	9, 70, 109
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	3.3.3, 6.2.2	70, 109
304-2	Significant impacts of activities, products, and services on biodiversity	3.3.3, 6.2.2	70, 109
304-3	Habitats protected or restored	3.3.3, 6.2.2	70, 109
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	This indicator is not applicable. (3.3.3)	70

Content

- About This Report
- Message from the Chairman
- Sustainability Strategy Blueprint
- FENC's Contribution to UN SDGs
- Identification of Stakeholders and Material Topics
- Boosting Stakeholder Dialogue

◆ Special Report

- 1 Fostering Robust Governance
- 2 Enabling Unlimited Innovation
- 3 Navigating a Green Future
- 4 Creating Inclusive Society
- 5 Cultivating Compassionate Bonds
- 6 Advocating Balanced Coexistence
- 7 Appendix

- 7.1 Sustainability Issues Corresponding Table
- 7.2 GRI Standard Index
- 7.3 Response to Sustainable Guidance and Principles
- 7.4 Assurance Statement
- List of Publishers and Committee Members



Disclosure Title		Chapter and Note	Pages
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	9, 63, 67, 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	54, 66, 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	67, 109
GRI 306: Effluents and Waste			
103-2, 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 3.1.3, 3.3.2, 6.1.3, 6.2.2	9, 59, 69, 108, 109
306-1	Water discharge by quality and destination	3.1.3, 6.2.2	59, 109
306-2	Waste by type and disposal method	3.3.2, 6.1.3	69, 108
306-3	Significant spills	No relevant issue (1.3)	35
306-4	Transport of hazardous waste	No import or export related hazardous waste, this indicator is not applicable. (3.3.2, 6.1.3)	
306-5	Water bodies affected by water discharges and/or runoff	No relevant issue (3.1.3, 6.2.2)	59, 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	9, 35, 67, 109
307-1	Non-compliance with environmental laws and regulations	1.3	35
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, 6.1.3	9, 94, 108
308-1	New suppliers that were screened using environmental criteria	4.4	94
308-2	Negative environmental impacts in the supply chain and actions taken	4.4	94

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	9, 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	80
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	9, 82
402-1	Minimum notice periods regarding operational changes	4.1.4	82
GRI 403: Occupational Health and Safety			
1. Management approach disclosures			
403-1	Occupational health and safety management system	4.3.1, 6.1.3	87, 108
403-2	Hazard identification, risk assessment, and incident investigation	4.3.2, 6.1.3	91, 108
403-3	Occupational health services	4.3.3, 6.1.3	92, 108
403-4	Worker participation, consultation, and communication on occupational health and safety	Boosting Stakeholder Dialogue, 4.3.1, 6.1.3	9, 87, 108
403-5	Worker training on occupational health and safety	4.3.1, 6.1.3	87, 108
403-6	Promotion of worker health	4.3.1, 6.1.3	87, 108
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.3.1, 6.1.3	87, 108
2. Topic-specific disclosures			
403-8	Workers covered by an occupational health and safety management system	4.3.1, 6.1.3	87, 108
403-9	Work-related injuries	4.3.2, 6.1.3	91, 108
403-10	Work-related ill health	4.3.2, 6.1.3	91, 108

Content

- About This Report
- Message from the Chairman
- Sustainability Strategy Blueprint
- FENC's Contribution to UN SDGs
- Identification of Stakeholders and Material Topics
- Boosting Stakeholder Dialogue
-  Special Report
-  Fostering Robust Governance
-  Enabling Unlimited Innovation
-  Navigating a Green Future
-  Creating Inclusive Society
-  Cultivating Compassionate Bonds
-  Advocating Balanced Coexistence
-  Appendix
 - 7.1 Sustainability Issues Corresponding Table
 - 7.2 GRI Standard Index
 - 7.3 Response to Sustainable Guidance and Principles
 - 7.4 Assurance Statement
 - List of Publishers and Committee Members



Disclosure Title		Chapter and Note	Pages
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	9, 83, 87
404-1	Average hours of training per year per employee	4.2, 4.3.1	83, 87
404-2	Programs for upgrading employee skills and transition assistance programs	4.2, 4.3.1, 6.1.3	83, 87, 108
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	9, 109
413-1	Operations with local community engagement, impact assessments, and development programs	Boosting Stakeholder Dialogue, 6.2.1	9, 109
413-2	Operations with significant actual and potential negative impacts on local communities	Boosting Stakeholder Dialogue, 6.2.1	9, 109
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, 6.1.3	9, 87, 94, 108
414-1	New suppliers that were screened using social criteria	4.4	94
414-2	Negative social impacts in the supply chain and actions taken	4.4	94
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	9, 111
416-1	Assessment of the health and safety impacts of product and service categories	6.2.3	111
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	No relevant issue (1.3)	35
GRI 419: Socioeconomic Compliance			
103-2, 103-3	The management approach and its components. Evaluation of the management approach.	Boosting Stakeholder Dialogue, 1.3	9, 35
419-1	Non-compliance with laws and regulations in the social and economic area	No relevant issue (1.3)	35

7.3 Response to Sustainable Guidance and Principles

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

Description	Chapter	Pages
Chapter I General Principles	Message from the Chairman, Sustainability Strategy Blueprint, Targets and Progress, 1.1, 1.2, 1.4	4, 5, 27, 29, 32, 40, 43, 51, 73
Chapter II Exercising Corporate Governance	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.2, 1.3, 1.4, 4.1.5	8, 9, 32, 35, 40, 82
Chapter III Fostering a Sustainable Environment	Special Report 2, 2.3, 3, 6.2.2	18, 47, 49, 109
Chapter IV Preserving Public Welfare	Special Report 1, 1.4, 2, 4, 5, 6.2.1	14, 40, 41, 71, 97, 109
Chapter V Enhancing Disclosure of Corporate Sustainability Information	Sustainability Strategy Blueprint, Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, Targets and Progress, 1.3, 1.4, 4.4, 7.1	5, 8, 9, 27, 35, 40, 43, 51, 73, 94, 112
Chapter VI Supplementary Provisions	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.4	8, 9, 40

Guidance on Social Responsibility ISO 26000

Description	Chapter	Pages
Organizational Governance	1.2, 1.3, 1.4	32, 35, 40
Human Rights	Identification of Stakeholders and Material Topics, Boosting Stakeholder Dialogue, 1.2, 1.4, 4	8, 9, 32, 40, 71
Labor Practices	4, 6.1.3, 6.2.3	71, 108, 111
The Environment	Special Report 2, 2.3, 3, 6.2.2	18, 47, 49, 109
Fair Operating Practices	Special Report 3, 1.2, 1.3, 4.4	22, 32, 35, 94
Consumer Issues	Special Report 1, 2.2, 2.3	14, 46, 47
Community Involvement and Development	Special Report 1, 2.1, 4.1, 4.2, 4.4, 5, 6.1, 6.2.1	14, 45, 76, 83, 94, 97, 107, 109

Content

- About This Report
- Message from the Chairman
- Sustainability Strategy Blueprint
- FENC's Contribution to UN SDGs
- Identification of Stakeholders and Material Topics
- Boosting Stakeholder Dialogue

Special Report

- 1 Fostering Robust Governance
- 2 Enabling Unlimited Innovation
- 3 Navigating a Green Future
- 4 Creating Inclusive Society
- 5 Cultivating Compassionate Bonds
- 6 Advocating Balanced Coexistence

Appendix

- 7.1 Sustainability Issues Corresponding Table
- 7.2 GRI Standard Index
- 7.3 Response to Sustainable Guidance and Principles
- 7.4 Assurance Statement
- List of Publishers and Committee Members



7.4 Assurance Statement

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE FAR EASTERN NEW CENTURY CORPORATION'S SUSTAINABILITY REPORT FOR 2020

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 Sustainability Report for 2020 (hereinafter referred to as the 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 (2021-03/04-2021-04/09). 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 information in the FENC's Sustainability Report of 2020 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 report content within the scope of verification with the intention to inform all FENC's Stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE
The SGS ESG & SRA Assurance protocols used to conduct assurance are based upon internationally recognized assurance guidance, including the Principles contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) 101 Foundation 2016 for report quality, and the guidance on levels of assurance contained within the AA1000 series of standards and guidance for Assurance Providers.

The assurance of this report has been conducted according to the following Assurance Standards:

Assurance Standard Options	Level of Assurance
A. SGS ESG & SRA Assurance Protocols based on GRI Principles and guidance in AA1000	High
B. AA1000ASv3 Type 1 (AA1000AP Evaluation only)	Moderate

Assurance has been conducted at a moderate level of assurance.

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

Select specific reporting criteria included in the contract

Reporting Criteria Options

1. GRI Standards (Comprehensive)
2. AA1000 Accountability Principles (2018)

- AA1000 Assurance Standard v3 (2020) 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:

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

LIMITATIONS AND MITIGATION
Financial data drawn directly from independently audited financial accounts, Social Return on Investment assessments (SROI) and Task Force on Climate-related Financial Disclosures (TCFD) has not been checked back to source as part of the 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 testing, environmental, social and sustainability report assurance. SGS affirms our independence from FENC, being free from bias and conflict of interest with the organization, 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 9000, ISO 20121, ISO 50001, SA8000, RBA, OHS, EMS, BMS, SPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provision.

FININGS AND CONCLUSIONS

VERIFICATION/ASSURANCE OPINION
On the basis of the methodology described and the verification 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 reporting criteria.

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

AA1000 ACCOUNTABILITY PRINCIPLES (2018) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

Inclusivity
FENC has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as surveys and communication to employees, customers, investors, suppliers, Sustainability 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-way treatment 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.

Responsibilities
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 wider 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 Sustainability Report of 2020, 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 103-41 to GRI 104-47, are correctly located in content index and report. Disclosure on management approach for each material topic (103-1) are described in a sufficiently manner in report. This encourages to show the effectiveness evaluator of management approach and result of performance for each material topics for future reporting.

Signature:
For and on behalf of SGS Taiwan Ltd.

David Huang
Senior Director
Taipei, Taiwan
12 May, 2021
www.sgs.com

AA1000
Licensed Report
000-8/V3-2108Z



List of Publishers and Committee Members

Published by
Far Eastern New Century Corporation

Publisher
Douglas Tong Hsu

Directors
Johnny Hsi, Peter Hsu, Y.H. Tseng, K.S. Wu, Humphrey Cheng

Sustainability Implementation Committee Convener
Humphrey Cheng

Sustainability Implementation Committee Members

Angela Martin, Gil Rogers, Richard Maack, Scott Whitwer, Tom Kaib, JH Ding, Hangyuan Yu, Sophia Yiin, Thomas Fang, Meiling Fang, Ariel Mao, Simon Wang, Mark Wang, Louis Wang, Jerry Wang, Irene Wang, Yao Xin Wang, Huan-Ta Tien, Hsiang Yi Cheng, Cliff Chu, Julia Chu, Li-Hua Chu, Lu Zhu, Oliver Chiang, Sato Takumi, Pauline Wu, Kenven Wu, Chialin Wu, Wu Feng Jen, James Lu, Hsueh Lung Lu, RenhuaLee, Cheng Hua Lee, Bella Ly, Hejun Li, Jian Li, Chris Lee, Tony Lee, Carol Wang, Allen Sha, Zhao Fei Xiao, Tracy Nguyen, Angus Chou, Amy Zhou, Kenneth Chou, Ying Zhou, Kenny Chou, York Chou, Gilbert Yi, Wen Hsin Lin, Andy Lin, Chih-ching Lin, Claire Lin, Jack Lin, James Lin, Simon Lin, Norman Lin, Peggine Lin, Anne Lin, Bi Hwang Lin, Jon Chi, Nina Chiu, Wei Jin, Kun Chih Yao, Chunpin Yao, Pascal Hong, Hsiao-Pin Hu, Chester Hu, Steven Fan, Jenny Fan, HC Wei, Otto Tang, Yiqin Xia, Eric Sun, David Shih, Li Ming Shu, Caleb Hsu, Amos King, QC Ma, Rodge Ma, Roy Gao, Li Gao, Andy Lou, Lucius Chang, Mi Zhang, John Chang, Teddy Chang, Rick Chang, Rex Chang, Tasha Chang, Hitter Chang, Weihua Zhang, Peng Zhang, Shuangjun Cao, Dustin Chuang, Jason Chuang, Alpha Hsu, Liangwei Hsu, Sung Tain Shih, Patrick Hsu, Angel Kuo, Jason Kuo, Charley Chen, Simon Chen, Yungchia Chen, Dennis Chen, Gin-Den Chen, Chun-Chin Chen, Chien Hsun Chen, Richard Chen, Jolan Chen, Mao Yao Chen, Sulan Chen, Andy Chen, Ching-Feng Chen, Zhensheng Chen, Diana Chen, Titan Chen, LK Chen, Chen Lu, Marvin Mai, Chin-Hsiang Peng, Nico Peng, Kate Peng, Jason Peng, Chin Tsu Peng, Betty Peng, Juntsai Peng, Chunsong Jing, Hua Hong Tseng, Tsengen Tseng, Patrick Ho, Li-Jen Feng, Yuao Huang, Roger Huang, SteveHuang, Steve Huang, Simon Huang, Joseph Huang, Kuo Cheng Huang, Alen Huang, ZhongPing Yang, Luke Yang, Michelle Yeh, Guangtao Dong, Shaoping Shou, Hunter Chao, Allen Liu, CH Liu, Louie Liu, Philips Phu, Hermia Tsai, Andrew Tsai, Jung-Kwai Tsai, Sheree Chiang, Trista Cheng, Yen Ping Cheng, I-Hsiung Li, Wen-Hwa Shiau, Ker-Bin Louy, Hsueh Hua Chiang, Yunfeng Xue, Mill Shieh, Cindy Hsieh, Renbin Hsieh, Myra Chung, Fu Kuang Chung, Ren Yen, Mark Wei, Maggie Lo, Kevi Lo, Huamei Yan, YuTao Gu

Executive Unit
Corporate Staff Office
Allen Sha, Julia Chao, Ken Cheng, Phoenix Tang