

FICG



2024

FIC Global, Inc.
Sustainability Report

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Preface

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1.1 Message from the Chairman

In 2024, global economic turbulence persisted, and the challenges of climate change grew more severe. Sustainable transformation has become an urgent mission for enterprises. FIC Global, Inc. (FICG) upholds the core philosophy of “integrating group resources to create synergistic value,” actively promoting smart manufacturing and green transformation as it takes firm steps toward a sustainable future.

Under the Group, the three subsidiaries—First International Computer (FIC), 3CEMS, and Ubiquconn—engage in a diverse range of sectors including optical communication products, precision electronic design and manufacturing, marine electronics, rugged computers, satellite applications, and smart cities. Among these, optical communication products are the Group’s main growth driver, while 3CEMS provides outstanding precision electronic design and manufacturing services to support the Group’s steady development. Ubiquconn focuses on marine electronics, satellite applications, industrial-grade rugged computers, and professional vertical industry solutions. FIC is dedicated to innovative businesses such as smart displays, smart energy, and smart buildings. The smart cockpit is emerging as a key area of potential incubation for the Group’s future.

In terms of green transformation, FIC actively participates in the Carbon Reduction System Service Alliance (CRSSA), using the Honeywell Niagara IoT platform to help customers improve energy efficiency and reduce carbon emissions. We successfully deployed 70,000 smart sensors at the Taipei Dome, effectively helping the park achieve intelligent energy management. With the official opening of the Taipei Dome in 2024, this project has been successfully completed, demonstrating the Group’s excellent execution capability and sense of social responsibility. FICG also continues to expand its optical communication production capacity, proactively responding to the urgent need for green transformation in the global communications industry.

In addition, the solar panel power generation system of Prime Technology (Guangzhou) Inc. was officially launched in 2024, fully demonstrating our strong commitment to renewable energy. While Amertek Computer and Ubiquconn are procuring green power certificates, Prime Base Inc. is actively promoting the construction of a diamond-grade green building production base, strengthening the internal layout of the green supply chain and implementing the goal of low-carbon corporate transformation.

Sustainable corporate governance and social responsibility are equally indispensable missions for us. Ubiquconn continues to implement sustainable development plans and proactively initiates sustainability-related actions, setting a model for transparent corporate governance. Furthermore, in collaboration with the TSMC Charity Foundation and the CGCH Foundation for Education, we are promoting public welfare green power projects in rural areas of central and southern Taiwan. Through the revenue from renewable energy, we give back to local schools and realize our vision of energy education and regional revitalization.

The internalization and deepening of sustainable development remain the direction of our efforts. This year’s “2024 Sustainability Month” was themed “Communication and Dialogue: Co-Creating a Sustainable Future.” Through a diverse range of activities including intergenerational dialogue workshops, volunteer training, storytelling from rural areas, and employee engagement, we fostered consensus and deepened employees’ identification with and participation in sustainability.

Looking ahead, we will continue to expand our optical communication business. In response to the rapid global growth in AI server capacity, the Group is actively constructing an optical communication production base in Malaysia to drive the innovation and development of mid- to high-end optical module products, thereby meeting the diversified needs and evolution of the global AI industry.

Moreover, with the continued rise in global demand for satellite application products, Ubiquconn is committed to deepening its development in the low Earth orbit satellite field. The company is actively engaged in research and development for low-orbit satellite product applications, enhancing the Group’s internal and external competitiveness in the aerospace industry.

Looking ahead, FICG will continue to cultivate key areas such as energy storage, smart manufacturing, and human resources sustainability. We will stabilize the proportion of formal employees across all production bases, reduce turnover, protect the development and care of professional talent, strengthen sustainability training, and build up the Group’s competitiveness in greenhouse gas management, carbon cost management, and green supply chain management. We firmly believe that continuous innovation and collaboration will lead the Group and our partners toward a more resilient and prosperous sustainable future.

We sincerely thank you for your support and trust, and we look forward to continuing to work together to create a better tomorrow.

Sincerely,



Chien Leo Ming-Tz
Chairman
FIC Global, Inc.



1.2 About This Report

GRI 2-2 . 2-3 . 2-4 . 2-6 . 2-14

The 2024 Sustainability Report of FIC Global, Inc. (Stock Code: 3701) is the third sustainability report issued by FICG. The Company plans to publish sustainability reports annually in the future, with the aim of helping stakeholders who care about us to better understand our current practices in the areas of environment, society, and governance. This will also outline FICG's vision, goals, and phased results in corporate sustainable development.

Reporting Period, Scope, and Boundary

The reporting period of this report is from January 1, 2024, to December 31, 2024.

This report does not cover all subsidiaries listed in the consolidated financial statements, but focuses on major subsidiaries whose revenue accounts for more than 50%, as the scope of disclosure. The reporting entities include the Company's core businesses, such as research and development, manufacturing, and sales of optical communication, in-vehicle products, surveillance equipment, computer and touchscreen products, as well as electronic manufacturing services (EMS) for computer servers.

The terms "FIC Group" or "the Group" used in this report refer to the business entities within the scope of reporting mentioned above. If a particular issue applies only to specific subsidiaries, it will be clearly noted in the text.

Company Name	Abbreviation	Relationship to This Report's Subject	Industry Classification
FIC Global, Inc.	FICG	Parent company (headquarters)	General investment
First International Computer	FIC	Subsidiary	Computer and peripheral equipment manufacturing
Ubiqconn Technology, Inc.	Ubiqconn	Subsidiary	Computer and peripheral equipment manufacturing
RuggON Corporation	RuggON	Subsidiary	Computer and peripheral equipment manufacturing
3CEMS Corp. (Cayman)	3CEMS	Subsidiary	General investment
FICTA Technology, Inc.	FICTA	Subsidiary	Communications product
Prime Technology (Guangzhou) Inc.	Prime Technology	Subsidiary	Computer, communication, and other electronic equipment manufacturing
Amertek Computer (Shenzhen) Co., Ltd.	Amertek Computer	Subsidiary	Computer and peripheral equipment manufacturing
Prime Base Inc. Taiwan Branch (Cayman)	Prime Base	Subsidiary	Computer and peripheral equipment manufacturing

Data Calculation Basis

The statistical data disclosed for each indicator are based on internal statistics and survey results. Financial data are derived from the publicly disclosed financial statements that have been certified by certified public accountants. Some data are cited from publicly available information published on the websites of relevant government agencies and are presented using commonly adopted numerical representations. Where data conversion is required, it is specifically explained in the report. This report contains no restatements of information.

Internal Confirmation and Review Management

This report is overseen and coordinated by the Corporate Sustainability Development Committee of FICG. Regarding sustainability topics in the environmental, social, and governance dimensions, the Committee identifies material topics for the Group through understanding stakeholder concerns, and conducting engagement and systematic analysis. Management approaches and performance metrics are reviewed and collected based on these topics, then compiled and confirmed for disclosure to stakeholders.

Compliance Standards

Issuing Unit	Guidelines and Standards Followed
Global Sustainability Standards Board(GSSB)	GRI Standards 2021
Account Ability (AA)	AA1000 Stakeholder Engagement Standards AA1000 Assurance Standard 2018
United Nations	Sustainable Development Goals(SDGs)
Taiwan Stock Exchange	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies
International Sustainability Standards Board (ISSB)	Sustainability Accounting Standards Board,SASB

Third-party Assurance GRI 2-5

This report was compiled under the direction of the FICG Sustainability Development Office and was thoroughly reviewed by the Company's Corporate Sustainability Development Committee and Board of Directors. We also commissioned the British Standards Institution (Taiwan Branch) to conduct an independent assurance based on AA1000 AS v3, Type 1, moderate level of assurance. The assurance statement is provided in the appendix of this report.

Publication Date: August 2025

Contact Information

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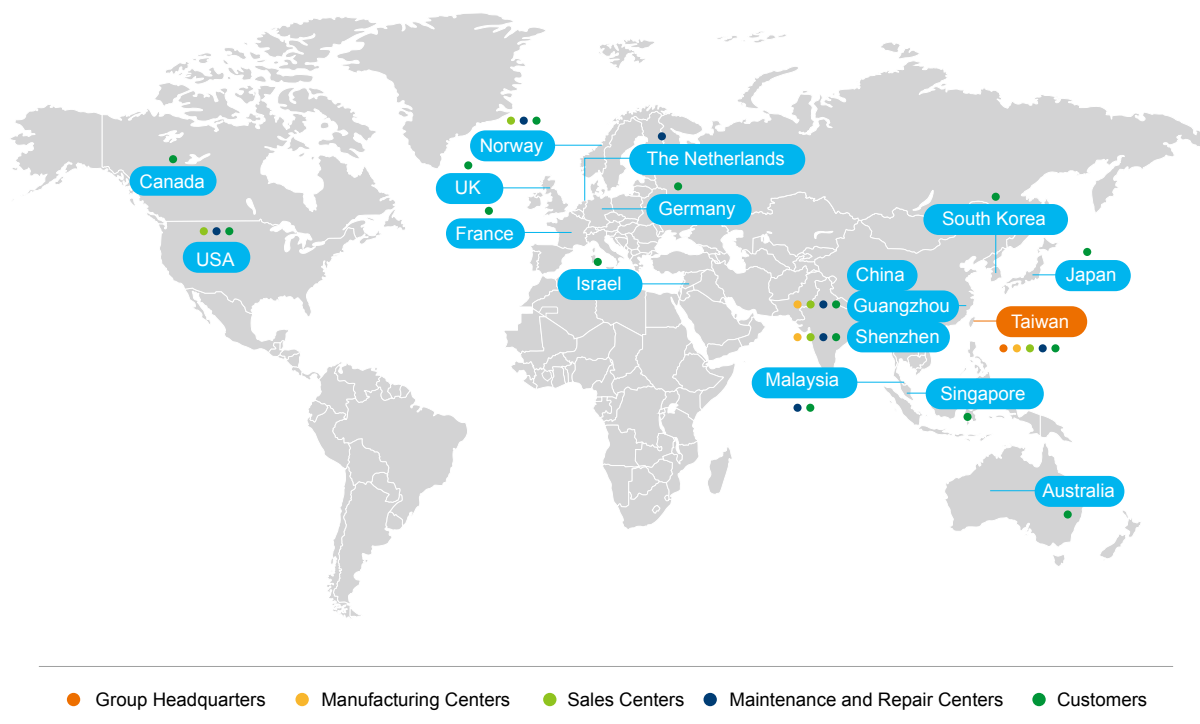
Contact: FICG Sustainability Development Office

Organizational Details GRI 2-1

Company Name: FIC Global, Inc.

Head Office: 8F, No. 300, Yangguang Street, Neihu District, Taipei City, Taiwan

Overseas Operational Locations: Guangzhou, Shenzhen (China), USA, Canada, Norway



FIC Global, Inc. was established and listed on August 30, 2004. The original company, First International Computer Inc., was founded in 1979. In order to implement industrial holding and separate operations to achieve integrated benefits and independent development policies, as well as to expand the Group's operational flexibility and diversify investment risks, FIC Global, Inc. was established through a share conversion from First International Computer Inc. After the establishment of FIC Global, Inc., the original First International Computer Inc. became a wholly owned subsidiary.

We are committed to maximizing the Group's synergistic benefits. Each invested company adjusts its product structure according to industry demand and engages in mutual integration and complementarity, providing related platforms in sales, procurement, R&D, management, and information, in order to share resources and enhance overall operational performance.

The Group comprises three subsidiaries: First International Computer, 3CEMS, and Ubiquconn. Their businesses span a variety of fields including optical communication products, precision electronic design and manufacturing, marine electronics, rugged computers, satellite applications, and smart city solutions. Optical communication products are the Group's main growth driver. Precision electronic design and manufacturing are supported by 3CEMS, which provides comprehensive electronic manufacturing services. Marine electronics and satellite application services are provided by Ubiquconn, which offers industrial-grade rugged computers and related vertical market solutions. First International Computer promotes smart city and smart cockpit businesses, covering areas from smart energy and smart buildings to 5G autonomous driving applications and smart cockpit electronic design and manufacturing—innovative domains regarded as key development focuses for the Group's future. By integrating the R&D and manufacturing technologies and capabilities of its subsidiaries, the Group continues to build a high value-added technology platform with innovation and sustainability at its core.

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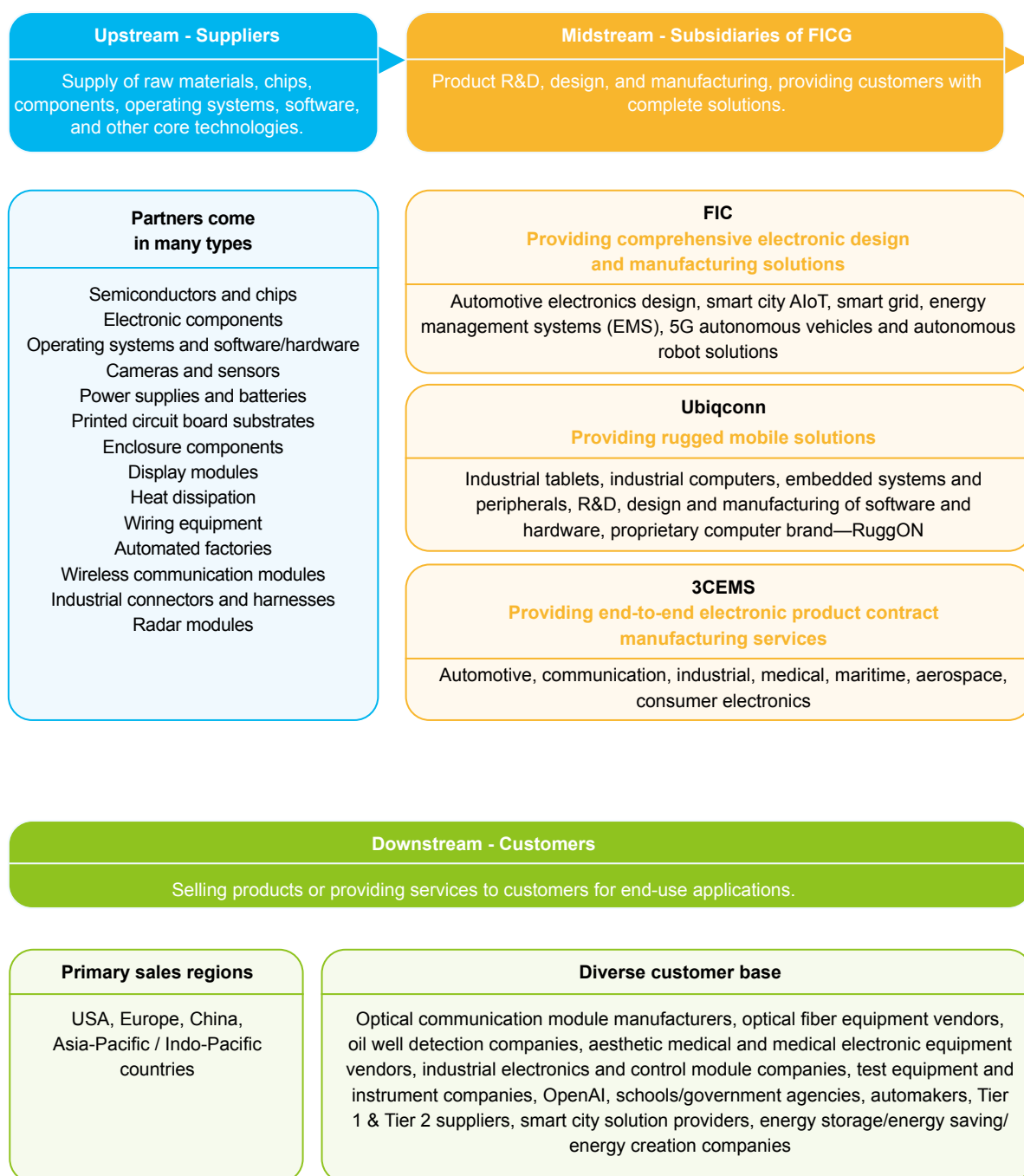
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FIC Group Value Chain and Business Overview GRI 2-6

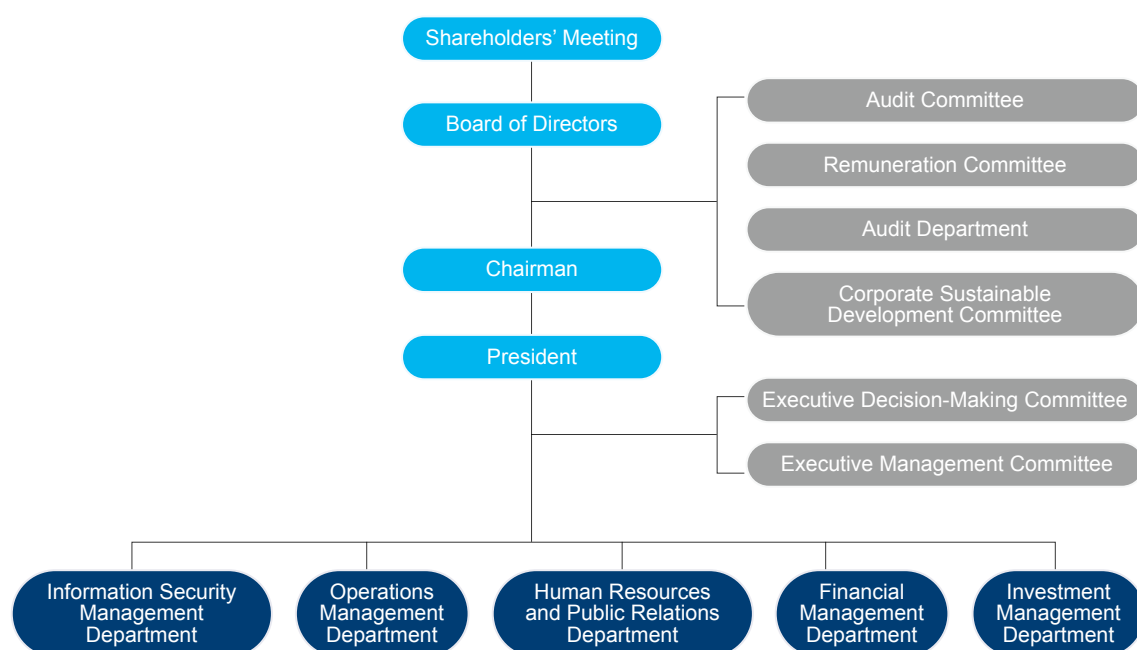
During the reporting period, compared with the previous period, the Group remained dedicated to its core businesses, including automotive electronics, electronic manufacturing services, R&D and design, system integration, and industrial computers. The Group's industries and value chain have remained stable. For details, please refer to the diagram below:

FIC Group Value Chain



FICG Governance Structure GRI 2-9 . 2-10 . 2-11 . 2-17 . 405-1

The operations of FICG's Board of Directors, Audit Committee, Remuneration Committee, and Corporate Sustainable Development Committee are carried out in accordance with the provisions of the "Rules of Procedure for Board Meetings," "Organizational Charter of the Audit Committee," "Organizational Charter of the Remuneration Committee," and "Organizational Charter of the Corporate Sustainable Development Committee," respectively. All directors are elected by shareholder voting. The composition of the board of directors, core competencies, academic and professional background, areas of expertise, and relevant qualifications are diversified. Disclosure of background information, education, age distribution, concurrent positions in other companies, and the operations of the board of directors and each functional committee is included in the Company's annual report and may also be accessed in real-time on the Market Observation Post System and the Company's official website.



Audit Committee	Supervise the Company's financial statements and internal control systems.
Remuneration Committee	Assist the Board of Directors in evaluating the performance of directors, supervisors, and senior executives, as well as the remuneration system.
Corporate Sustainable Development Committee	Serve as the highest-level management organization responsible for planning and supervising sustainability strategies, and for implementing short-, medium-, and long-term goals for corporate sustainable development.
Audit Department	Conduct audits of the Company's internal controls and implementation of rules and regulations, and propose necessary corrective actions or improvement plans.
Executive Decision-Making Committee	Formulate the Company's business decisions.
Executive Management Committee	Formulate the Company's business management objectives.

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Information Security Management Department (Note)

Establish information security policies, standards, and product implementation; promote the implementation of information security mechanisms; enhance employee awareness of information security.



Operations Management Department

Oversee the Company's operations management.



Human Resources and Public Relations Department

Implement and plan various management systems, recruitment, and employee training.



Financial Management Department

Oversee the Company's financial affairs management.



Investment Management Department

Oversee the Company's investment affairs management.



Note: FIGG has not yet established a Board-level Information Security Committee. The Information Security Committee is managed under the organizational structure of the Information Security Management Department. For detailed organizational structure, refer to Section 3.4 [Privacy Protection and Information Security](#).

Director Nomination and Selection

GRI 2-10

According to the FIGG "Corporate Governance Practices Guidelines," members of the Board of Directors shall generally possess the knowledge, skills, and character necessary to perform their duties. To achieve the ideal objectives of corporate governance, the Board of Directors as a whole shall possess the following capabilities: operational judgment, accounting and financial analysis capability, business management capability, crisis management capability, industry knowledge, international market perspective, leadership capability, and decision-making capability.

The selection and nomination of members of the FIGG Board of Directors are carried out in accordance with the provisions of the "Articles of Incorporation" and the "Rules for Election of Directors," adopting a candidate nomination system, and directors are elected through a fair, just, and open procedure. The Company also encourages shareholder participation in corporate governance and has established principles and procedures for shareholder nomination of directors.

FIGG, taking into account the need for diverse operations, business models, and development requirements, selects members with diverse backgrounds and perspectives. The considerations include, but are not limited to, gender, age, nationality, culture, and educational background, professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, industry experience, and other competencies relevant to organizational impact. In addition, the considerations for director nomination also include that director candidates shall possess a reputation for integrity and honesty, enjoy outstanding achievements, experience, and prestige in their respective professional fields, be committed to devoting sufficient time to supervise Company affairs, possess capabilities that support business management, and contribute to the Company's success.

FIGG, in accordance with the provisions of the Articles of Incorporation, establishes at least three independent directors, accounting for no less than one-third of the seats on the Board, and serving no more than three consecutive terms. Independent directors shall possess professional knowledge, and restrictions shall be imposed on their shareholding and concurrent positions. In addition to complying with relevant laws and regulations, they should not concurrently serve as directors (including independent directors) or supervisors of more than five listed or OTC-listed companies. Furthermore, within the scope of their duties, they shall maintain independence and shall not have any direct or indirect interest with the Company. The qualifications, shareholding and concurrent position restrictions, determination of independence, nomination method, and other matters that independent directors of the Company must comply with are all handled in accordance with the Securities and Exchange Act, the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and the relevant regulations of the Taiwan Stock Exchange or Taipei Exchange.

Board Composition

GRI 2-9, 2-11

FICG conducted a full re-election of directors at the 2023 shareholders' meeting, and added one additional independent director, bringing the total to eight seats. The current composition of the Board of Directors reflects diverse backgrounds, including different industries, academia, accounting, finance, business management, electronics, electrical engineering, biotechnology, technology, media, and consulting, with diverse and complementary professional backgrounds and industry experience. Directors hold nationalities in Taiwan and the United States.

All eight current directors are male. In the future, in accordance with the Financial Supervisory Commission's "ESG Sustainable Development Action Plan for TWSE and TPEX Listed Companies," at least one director of a different gender will be appointed in the next re-election of the Board of Directors, with the aim of having female directors account for one-third of board seats as the Company's goal in implementing board diversity.

The highest governance body of FICG is the Board of Directors, and the chairperson of the highest governance body is the Chairman. The Chairman of the Group concurrently serves as President, with the aim of enhancing management and decision-making efficiency. However, in order to strengthen the independence of the Board of Directors, the number of independent directors has been increased to four, and three-fourths of board members do not concurrently serve as employees or managers, ensuring effective exercise of supervisory functions.

All current members of the Board of Directors possess risk oversight capabilities and lead the enterprise forward from an international market perspective. The list and basic information (gender, age, education, and professional experience) are as follows:

Category	Name	Gender	Age	Education	Major Experience
Director	Chia Chao Investment Co., Ltd.	Male	41–50 years old	Master's degree in Electrical Engineering, University of California, USA	Chairman, First International Computer Chairman, Ubiqconn
	Representative: Chien Leo Ming-Tz				President and Chairman, FIC Global Inc.
					Vice Chairman, 3CEMS Group
Director	Chia Chao Investment Co., Ltd.	Male	71–80 years old	Ph.D., Department of Electrical Engineering, University of California, Berkeley	Chairman, FIC Global Inc.
	Representative: Ming-Jeh Chien				
Director	Wang Yang-Chiao Love the Lord Social Welfare and Charity Foundation	Male	61–70 years old	Ph.D., Department of Civil Engineering, Virginia Polytechnic Institute and State University	Chairman, LOHAS BIOTECH Development Corp.
	Representative: Kai-Tien Lee				
Director	Wang Yang-Chiao Love the Lord Social Welfare and Charity Foundation	Male	61–70 years old	Department of Electronic Engineering, Van Nung School of Industrial Skills	Chairman, Lambert Newmedia, Inc.
	Representative: Shun-I Wu				
Independent Director	Min-Pen Chen	Male	71–80 years old	Ph.D. in Marine Geology, Texas A&M University, USA	Chairman, GLOBAL AQUA SURVEY CO., LTD.
					Secretary-General, Christ to the World by Media
					Professor, Institute of Oceanography, National Taiwan University
Independent Director	Tien-Ching Kao	Male	61–70 years old	Graduate Institute of Business Administration, National Chengchi University Master's degree	Vice President of Finance, FIC Global Inc.
					Vice President of Finance, First International Computer

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Category	Name	Gender	Age	Education	Major Experience
Independent Director	Cheng-Wei Wang	Male	41–50 years old	Master of Divinity, China Evangelical Seminary Department of Accounting, Tamkang University	Executive Pastor, Rehoboth Apostolic Center
					Pastor, Bread of Life Christian Church in Taipei
					KPMG Taiwan
Independent Director	Sheng-Feng Tung	Male	41–50 years old	Master's Degree, Institute of Electrical and Control Engineering, National Yang Ming Chiao Tung University	Chief Consultant, MGR Consulting Co., Ltd.
					First International Computer Co., Ltd. Associate Vice President, Green Energy Business Division

Notes:

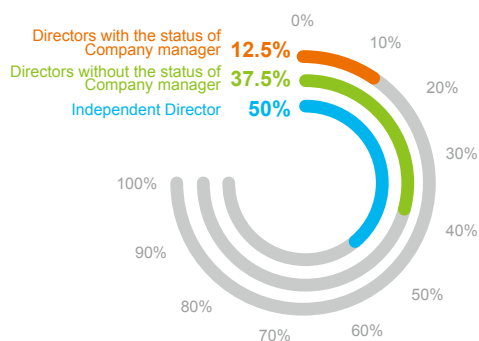
1. The term of office for the current Board of Directors is from June 15, 2023, to June 14, 2026.

2. FICG Director Ming-Jen Chien and Independent Director Sheng-Feng Tung resigned on August 8, 2024. As of December 31, 2024, there are six incumbent directors (including three independent directors).

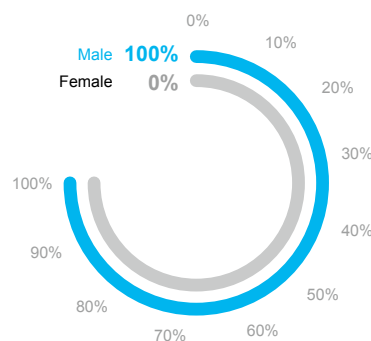
Board Diversity Indicators GRI 405-1

Among the 8 members of the FICG Board of Directors, there are 4 independent directors (accounting for 50% of all directors); all 8 directors are male (accounting for 100% of all directors); 5 directors are over 50 years old (accounting for 62.5% of all directors), and 3 directors are aged 30–50 (accounting for 37.5% of all directors); 5 directors have served for over six years (accounting for 62.5% of all directors), 2 directors have served for more than three years but less than six years (accounting for 25% of all directors), and 1 director has served for less than three years (accounting for 12.5% of all directors). The average tenure of all directors is eight years.

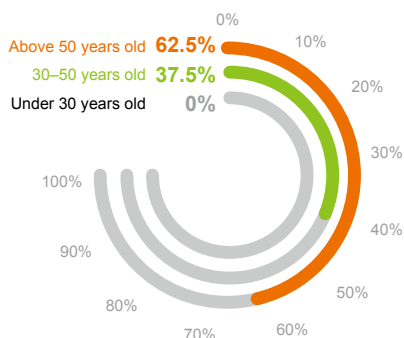
Proportion by Director Role



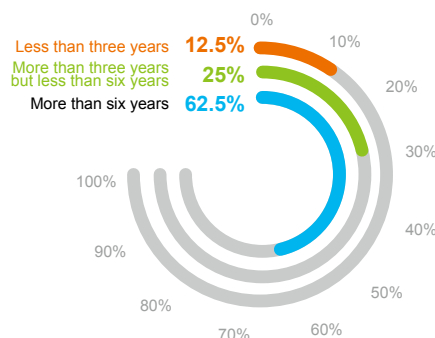
Proportion by Gender of Directors



Proportion by Age of Directors



Proportion by Tenure of Directors



Industry Experience and Expertise Distribution of Directors

Director Titles	Business administration	Leadership and decision-making	Industry knowledge	Finance and accounting	Human resources	Risk management	Information technology	International business	Marketing and sales	Sustainability
Chien Leo Ming-Tz, Chairman	•	•	•	•	•	•	•	•	•	•
Ming-Jeh Chien, Director	•	•	•	•	•	•	•	•	•	•
Kai-Tien Lee, Director	•	•	•		•	•	•	•	•	•
Shun-I Wu, Director	•	•	•		•	•	•	•	•	•
Min-Pen Chen, Independent Director	•	•	•		•	•	•	•	•	•
Tien-Ching Kao, Independent Director	•	•	•	•	•	•	•	•	•	•
Cheng-Wei Wang, Independent Director	•	•	•	•	•	•	•	•	•	•
Sheng-Feng Tung, Independent Director	•	•	•		•	•	•	•	•	•

Board Operations

As of the publication of FICG's 2024 Annual Report, the Board of Directors convened 8 meetings, with an attendance rate of 87.93%. There were no material deviations in corporate governance operations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies. However, for any differences identified in the evaluation items such as board composition and responsibilities, FICG will address them as necessary based on practical needs or regulatory requirements.

Avoidance of Conflicts of Interest by Directors GRI 2-15

FICG follows the "Procedures for Ethical Management and Guidelines for Conduct" to ensure the prevention and mitigation of conflicts of interest. FICG personnel refers to directors, supervisors, managers, employees, appointees, and individuals with substantial control over FICG and its group companies and organizations.

In addition, Article 12 of the "Rules of Procedure for Board Meetings" sets forth the system for avoidance of conflicts of interest by directors: If a director or the juristic person represented by the director has an interest in the subject matter of the meeting, the director shall explain the key contents of the interest at that board meeting. If such interest may harm the interest of the Company, the director shall not participate in discussion and voting, shall recuse themselves during both discussion and voting, and shall not act as a proxy for other directors in voting. If the spouse, relatives within the second degree of kinship, or a company with a controlling or subordinate relationship with the director has an interest in the subject matter of the meeting, it shall be deemed that the director has an interest in that matter. Board resolutions involving directors who, in accordance with the preceding paragraph, are not allowed to exercise voting rights shall be handled in accordance with Article 206, Paragraph 4, as applied mutatis mutandis to Article 180, Paragraph 2 of the Company Act.

For details on concurrent positions held by the President, Vice Presidents, Associate Vice Presidents, and heads of departments and branches in related parties or other companies and among shareholders with controlling influence, please refer to the FICG 2024 Annual Report.

Self-Improvement of Directors GRI 2-17

To enhance professional skills and knowledge, and to keep pace with the continuous evolution of domestic and international issues related to corporate governance and sustainable development, FICG encourages and assists directors in planning and arranging continuing education courses. Each director independently participates in external continuing education courses as needed, continuously engaging in courses related to corporate sustainable development and corporate governance. In accordance with regulatory requirements, each director is required to complete six hours of training annually.

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Performance Evaluation of Directors GRI 2-18

FICG conducts regular performance self-evaluations of the Board of Directors, individual directors, and functional committees annually in accordance with the “Board Performance Evaluation Measures of FIC Global Inc.” The evaluations are carried out through the following methods. The 2024 performance evaluation results for the Board of Directors and the functional committees were all rated as excellent and were reported and approved at the Board meeting on March 28, 2025. According to the “Board Performance Evaluation Measures of FIC Global Inc.,” the results of the Board performance evaluation shall serve as a reference for the selection or nomination of directors. In the future, the Group intends to further discuss with experts and scholars the incorporation of ESG-related international sustainability standards into the Board performance evaluation measures and compensation policy, in order to implement sustainable management at the highest level of governance.

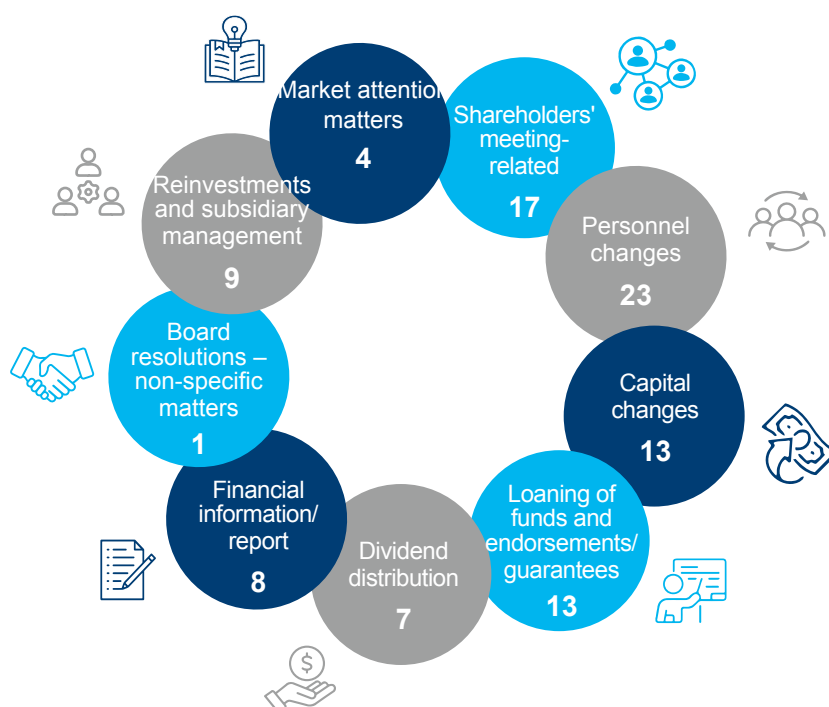
Communication of Critical and Material Events with the Board of Directors GRI 2-16

When a critical and material event occurs at FICG, the relevant department or personnel first reports to the Board of Directors. The Board then considers convening a meeting to discuss in detail the nature of the event, the scope of impact, and the potential consequences. During the meeting, the Board of Directors formulates a response strategy and assigns relevant personnel to be responsible for implementation. The Board of Directors communicates the event details and response strategy to relevant stakeholders, including employees, shareholders, customers, and community members, through various communication channels such as the Company website, email, and social media, to ensure that information is conveyed promptly and accurately to all parties. The Board continues to monitor the development of the event and adjusts the response strategy as needed. We regularly update all stakeholders to keep them informed of the latest developments.

Through this process, we ensure that communication during critical and material events is conducted in a prompt, effective, and transparent manner, to protect the interests of stakeholders and uphold the Company’s sustainable development.

During the reporting period, there was a total of 1 material violation. For details, please refer to Section 3.3 “Regulatory Compliance” and the “Explanation of FICG’s 2024 Material Violation Event.” Meanwhile, the number of critical communication events reached 95, encompassing various aspects, including operations, finance, and human resources, of the Company and its subsidiaries. The following is a classification and statistical breakdown of material events:

(Material communication events refer to material information disclosed and available on the Market Observation Post System. For details, please refer to [the Market Observation Post System](#))



Functional Committees

GRI 2-9 . 2-12 . 2-13 . 2-24

To strengthen supervisory functions and enhance management capabilities, FICG has established several functional committees under the Board of Directors, including the “Audit Committee,” “Remuneration Committee,” and “Corporate Sustainable Development Committee.” Each functional committee, through regular business communication channels, internal meetings, various questionnaires/opinion surveys and document signings, and existing grievance mechanisms, conducts due diligence to collect stakeholders’ feedback or suggestions regarding major events or the positive and negative impacts arising from Company operations. The committees are responsible for developing, approving, and updating strategies and policies related to such impacts. The Board of Directors is responsible for supervising the impact management procedures and results of the functional committees, and reviews the effectiveness of these procedures at least once a year during the results reporting meeting.

For important 2024 resolutions of the committees, please refer to [the official website: Corporate Governance > Operation Status](#)

Name of Committee	Committee Members	Committee Duties	Important Resolutions in 2024
Audit Committee	Ming-Pen Chen, Independent Director Tien-Ching Kao, Independent Director Cheng-Wei Wang, Independent Director Sheng-Feng Tung, Independent Director (*The current term of committee members is from June 15, 2023 to June 14, 2026.)	The Company's Audit Committee shall be composed entirely of independent directors and shall convene at least once per quarter. The main responsibility is to assist the Board of Directors in supervising the Company's financial statements and internal control system.	In 2024, the committee convened a total of 7 meetings, with an average actual attendance rate by members (excluding attendance by proxy) of 93%. Summary of important resolutions in 2024: Please visit the company website
Remuneration Committee	Ming-Pen Chen, Independent Director Tien-Ching Kao, Independent Director Cheng-Wei Wang, Independent Director (*The current term of committee members is from June 15, 2023 to June 14, 2026.)	The Company's Remuneration Committee is composed of three independent directors and convenes at least twice a year. The main responsibility is to assist the Board of Directors in evaluating the performance and remuneration systems of directors, supervisors, and senior executives.	In 2024, the committee convened a total of 2 meetings, with an average actual attendance rate by members (excluding attendance by proxy) of 100%. Summary of important resolutions in 2024: • Approved the distribution of employee and director remuneration for 2023, and submitted it to the Board of Directors for deliberation. • Reported the distribution and implementation status of employee remuneration for managers in 2023, and submitted it to the Board of Directors for deliberation. • Approved the calculation base for the 2024 year-end bonuses for managers, and submitted it to the Board of Directors for deliberation. • Resolution on the analysis and review of the Company's managerial compensation levels: it was recommended to maintain the current remuneration system and to provide appropriate salary adjustments for mid- and lower-level employees with strong performance, in order to ensure fixed salaries and retain key talent.

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Name of Committee	Committee Members	Committee Duties	Important Resolutions in 2024
Corporate Sustainable Development Committee	Leo Chien, Chairman and President Cheng-Wei Wang, Independent Director An-Di Lo, Vice President Chien-Hui Di, General Manager of the Business Division (*The current term of committee members is from June 9, 2023 to June 14, 2026.)	The Board of Directors of FICG established the "Corporate Sustainable Development Committee" in 2022 as the highest-level management organization responsible for planning and supervising sustainable development strategies. Chairman Leo Min-Chih Chien serves as the Committee Chair, and the "Sustainable Development Office" has been assigned to execute five major projects. The project teams include Corporate Governance, Happy Workplace, Partnership, Green Sustainability, and Social Care, in order to implement the Company's short-, medium-, and long-term goals for corporate sustainable development.	In 2024, the committee convened a total of 5 meetings, with an average actual attendance rate by members (excluding attendance by proxy) of 95%. Summary of important resolutions in 2024: - Approval of the Company's Greenhouse Gas Inventory Management Regulations - Approval of the Anti-Corruption and Anti-Bribery Policy of FIC Group - Approval of FICG's Internal Control System for Sustainability Information

Membership of associations GRI 2-28

Below is the list of industry associations joined by FIC Group and its subsidiaries:

Taipei Computer Association (TCA)

Carbon Reduction System Service Alliance (CRSSA)

European Chamber of Commerce Taiwan (ECCT)

Taiwan LEO Satellite Industry Alliance (TLEOSIA)

Taiwan Space Industry Development Association (TSIDA)

Cloud Computing & IoT Association in Taiwan – Class A Member

Asia-Pacific Space Community Council (APSCC)

Greenpeace RE10x10 Corporate Green Power Initiative

TALENT, in Taiwan

IPC

Amertek Computer (Shenzhen) Co., Ltd. Labor Union

1.3 Annual Sustainability Highlights

Based on operational impact, the Group actively promotes the United Nations Sustainable Development Goals (SDGs), continuously expanding its positive influence in areas including workplace safety, equal access to education, gender diversity, circular economy, green energy transition, talent development, technological innovation, and responsible governance.

Looking ahead, we will use digital technology to drive energy conservation, carbon reduction, and responsible governance, connecting society, business, and the environment as we move together toward a better and more sustainable future.

SDGs and Targets	Corresponding Material Topics	2024 Performance Highlights	Fulfilling corporate mission
 SDG 1: No poverty 1.1 Eradicate extreme poverty 1.2. Reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions	✓ Local community engagement and social welfare	- In support of China government's poverty alleviation program, assisted 150 students and donated sleeping bags to 50 disadvantaged individuals. - Provided an employee letter-writing service to accompany underprivileged children as they grow.	With warmth, care, and practical support, we work together to break the cycle of poverty and bring hope to disadvantaged groups.
 SDG 3 : Good health and well-being 3.4 Reduce premature mortality from non-communicable diseases and promote mental health and well-being.	✓ Labor practices, human rights, and diversity & inclusion ✓ Occupational safety and health management	- Co-hosted a "Mental Health Seminar" with professional psychologists to help employees find balance in career and life - Amertek Computer jointly organized an employee mental health service program with the Yantian District Federation of Trade Unions - Conducted general education courses on employee physical and mental health (sleep, stress relief, nutrition), emotional management, and stress adaptation - Provided employees with regular health check-ups, arranged one-on-one nurse consultations, and established long-term partnerships with medical institutions to safeguard health	People-oriented and caring for employees' physical and mental well-being, we aim to build a sustainable and happy workplace together.
 SDG 4: Quality education 4.3 Eliminate all discrimination in education 4.5 Equitable, affordable, vocational, and high-quality education 4.7 Education for sustainable development and global citizenship	✓ Local community engagement and social welfare	- CGCH Foundation for Education awarded 124 scholarships and promoted English education in rural areas - Held Sustainability Month activities where employees visited rural areas to share sustainability stories - Continued to allocate income from the sale of renewable electricity generated at public welfare green power sites in rural elementary schools toward rural education funds	We deepen educational equity and cultural promotion, facilitating intergenerational transmission and rooting sustainability awareness.

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SDGs and Targets	Corresponding Material Topics	2024 Performance Highlights	Fulfilling corporate mission
 SDG 5 : Gender equality 5.1 End all forms of discrimination against all women and girls everywhere 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life	✓ Labor practices and human rights	- Conducted human rights and gender equality training, totaling 1,937 participants - The proportion of female managers increased to 17%, and the gender ratio reached 0.92	Promoted gender diversity and leadership equality, advanced workplace fairness and inclusive development, and reduced systemic inequality
 SDG 10 : Reduced inequalities 10.2 Empower and promote the social, economic and political inclusion of all 10.3 Ensure equal opportunity and reduce inequalities of outcome			
 SDG 6 : Clean water and sanitation 6.3 Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally 6.4 Substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater			
 SDG 7 : Affordable and clean energy 7.2 Increase substantially the share of renewable energy in the global energy mix 7.A Enhance international cooperation to facilitate access to clean energy research and technology, and promote investment in energy infrastructure and clean energy technology	✓ Climate change response and energy management	- Prime Technology reused wastewater, saving 12.6 metric tons of water - Prime Technology installed a solar power system, with an annual electricity generation of 1,291,127 kWh - Amertek Computer and Ubiqconn purchased renewable energy certificates totaling 1,155,000 kWh - Cooperated with TSMC Charity Foundation on green power sites, reducing carbon emissions by 197.34 metric tons CO₂e	Established circular resource management to reduce environmental depletion
 SDG 8: Decent work and economic growth 8.5 Achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value 8.6 Substantially reduce the proportion of youth not in employment, education or training 8.8 Protect labour rights and promote safe and secure working environments for all workers			
 SDG 9: Industry, innovation and infrastructure 9.1 Develop quality, reliable, sustainable and resilient infrastructure 9.4 Upgrade infrastructure and retrofit industries to make them sustainable 9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries	✓ Talent recruitment, development, and retention ✓ Labor practices, human rights, and diversity & inclusion ✓ Occupational safety and health management	- Turnover rate of new employees in China decreased by 10% - A total of 26 labor-management meetings were held at operating sites in Taiwan - No violations involving child labor or forced labor occurred - ISO 45001 occupational safety certification covers 3 subsidiaries	Safeguard workplace safety and build a respectful, stable, and honest labor environment to strengthen human capital and corporate trust
	✓ Eco-friendly products ✓ Privacy protection and Information security	- Prime Base Inc. moved into a diamond-grade green building, enhancing environmental standards and energy-saving performance in sustainable manufacturing facilities - Obtained ISO/IEC 27001:2022 information security management certification	Pursue dual advancement in technological innovation and energy-saving manufacturing to strengthen digital resilience and environmental performance

SDGs and Targets	Corresponding Material Topics	2024 Performance Highlights	Fulfilling corporate mission
 SDG 12 : Responsible consumption and production 12.4 Achieve the environmentally sound management of chemicals and all wastes throughout their life cycle 12.5 Substantially reduce waste generation	✓ Eco-friendly products ✓ Climate change response and energy management	Launched eco-friendly products using recycled plastics and low-energy-consumption designs, and obtained international environmental certifications such as EPEAT	From design and manufacturing to the supply chain, the entire process embodies a spirit of responsibility and integrity
 SDG 13 : Climate action 13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning	✓ Climate change response and energy management ✓ Risk management	- Completed group greenhouse gas inventory and obtained ISO 14064-1 certification - Launched implementation plan for carbon inventory system - Systematically align with IFRS S1 / S2 according to statutory timelines - Prime Technology's carbon disclosure project (CDP) 2024 rating improved from B- to B, outperforming global peers - Distributed questionnaires and identified major climate change risks and opportunities - Ameritek Computer obtained ISO 50001 certification	Strengthen climate governance and carbon reduction transparency, seizing the opportunity for future transformation
 SDG 16 : Peace, justice, and strong institutions 16.5 Substantially reduce corruption and bribery in all their forms 16.6 Develop effective, accountable and transparent institutions at all levels 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels	✓ Ethical corporate management and anti-corruption ✓ Compliance with laws and regulations	- Established "FIC Global Inc. Anti-Corruption and Anti-Bribery Policy" - Fully promoted ethics education, communication, and training, with 100% employee coverage at subsidiaries in Taiwan - Amended Rules of Procedure for Board Meetings in line with regulatory updates to enhance governance transparency	Improve corporate governance systems, consolidate internal governance and external collaboration, and jointly build a sustainable network
 SDG 17 : Partnerships for the goals 17.16 Enhance the global partnership for sustainable development 17.17 Encourage and promote effective public, public-private and civil society partnerships	✓ Supplier management, environmental and human rights assessments	- Promote supplier corporate social responsibility commitment - Promote sustainability-based supplier screening and guidance - Promote supply chain human rights policy	Work together with sustainable partners to build a responsible supply chain and extend sustainable impact

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Sustainability strategy and management

2.1 ESG Execution Framework	22
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2.3 Stakeholder Communication	28



2.1 ESG Execution Framework GRI 2-22 . 2-23

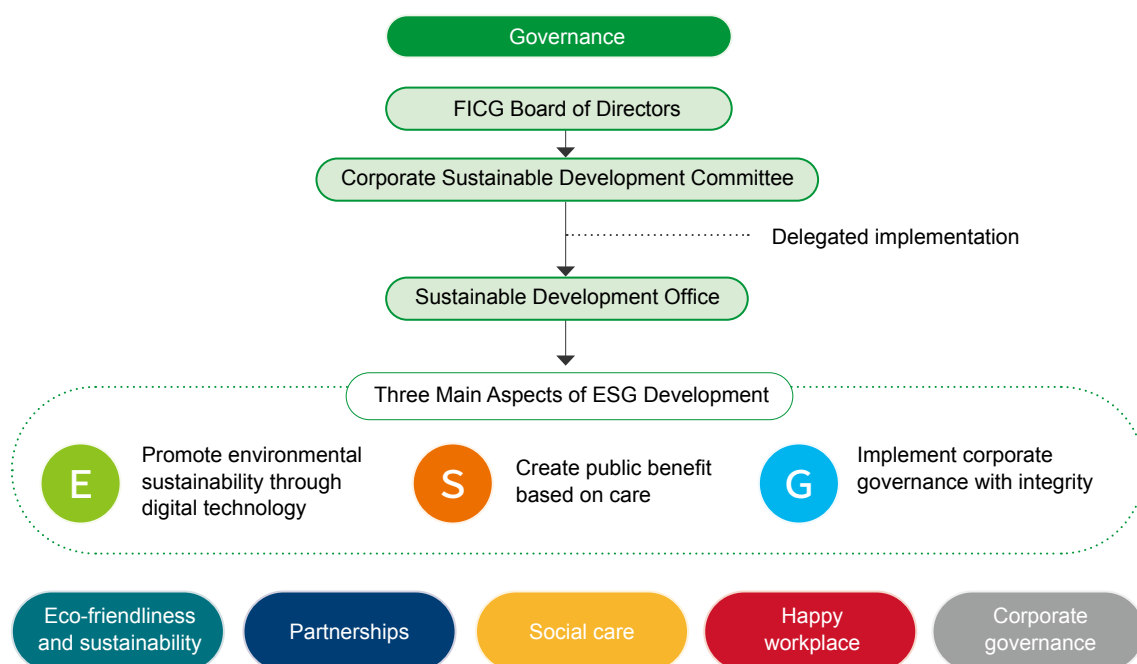
FIC Group implements a strategy of industrial holding and segmented operations, allocating resources appropriately based on industry development and demand orientation. Key subsidiaries of FIC Group, including First International Computer, 3CEMS, and Ubiqconn, continue to focus on automotive electronic systems, electronic product manufacturing services, research and development design, system assembly, and the production and sales of industrial computers.

The core values of the Group's business management are: "Be tactful externally and upright internally, stay grounded, pursue perfection, unite with shared purpose, innovate in service, and respect customers." Upholding these core business values, we are currently guiding affiliated enterprises toward the goal of "GRM," where: G stands for GREEN — energy conservation and carbon reduction, environmental protection, and the use, design, and manufacturing of green products. R stands for Rugged — promoting products that are built to last. M stands for Mobility — designing lightweight and user-friendly products that can be connected to the internet anytime and anywhere, ensuring they can be used repeatedly in various settings, for as long as possible, and rejecting the concept of short-term or disposable use.

FIC Group continues to follow the OECD Guidelines for Multinational Enterprises, the OECD Due Diligence Guidance for Responsible Business Conduct, the United Nations Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights (UDHR), and the Responsible Business Alliance (RBA) Code of Conduct. The Group's medium- and long-term goal for sustainable development is to "promote environmental sustainability through digital technology, create public benefit based on care, and implement corporate governance with integrity," thereby achieving sustainable operations across FIC Group's affiliated enterprises. In addition, FIC Group will continue to deepen and expand its focus on social care, human rights, the environment, governance, and sustainability issues, striving to leverage the power of enterprise to create a more convenient and better future for society.

Vision and Values

Be tactful externally and upright internally, stay grounded, pursue perfection, unite with shared purpose, innovate in service, respect customers



GRI 2-12 . 2-13 . 2-14 . 2-24

For more information on the operations of the Corporate Sustainable Development Committee, please visit [the Company homepage > Corporate Governance > Operations](#)

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2.2 Material Topic Analysis

FICG refers to the GRI Sustainability Reporting Standards and AA1000 Accountability Principles Standards, using the four principles of inclusivity, materiality, responsiveness, and impact to identify material topics. In accordance with GRI Standards 2021, the impact of material topics on the economy, environment, and human rights is assessed. The results serve as the basis for formulating the Group's sustainable development strategy. After confirming the relevance of the sustainability strategy to the topics and organizational context, action plans are implemented, and the execution effectiveness and goal setting of material topics are continuously tracked and reviewed to recommend improvements for subsidiaries and respond to stakeholder concerns.

Stakeholder Identification GRI 2-29

FICG follows the five principles of the AA1000 Stakeholder Engagement Standards (SES): dependency, responsibility, influence, diverse perspectives, and tension, identifying eight categories of stakeholders: shareholders/investors, employees, customers, suppliers/contractors, media, government, non-profit organizations, and community residents.

2024 Material Topic Identification Process GRI 2-14 : 3-1

STEP 1

30 sustainability topics

Understand organizational context and summarize sustainability topics

FICG reviewed its own economic activities, business relationships, sustainability context, and stakeholders, and referred to international sustainability standards, industry development trends, GRI-specific topics, TCFD, SASB, etc., to collect a wide range of issues of concern and internal and external expectations from stakeholder groups. A total of 30 sustainability topics related to corporate operations were summarized.

STEP 2

**89 external stakeholder concern questionnaires
33 internal management impact assessment questionnaires**

Identify positive and negative actual and potential impacts

FICG distributed external assessment questionnaires to identified stakeholders to understand their level of concern for the 30 sustainability topics, collecting a total of 89 valid responses.

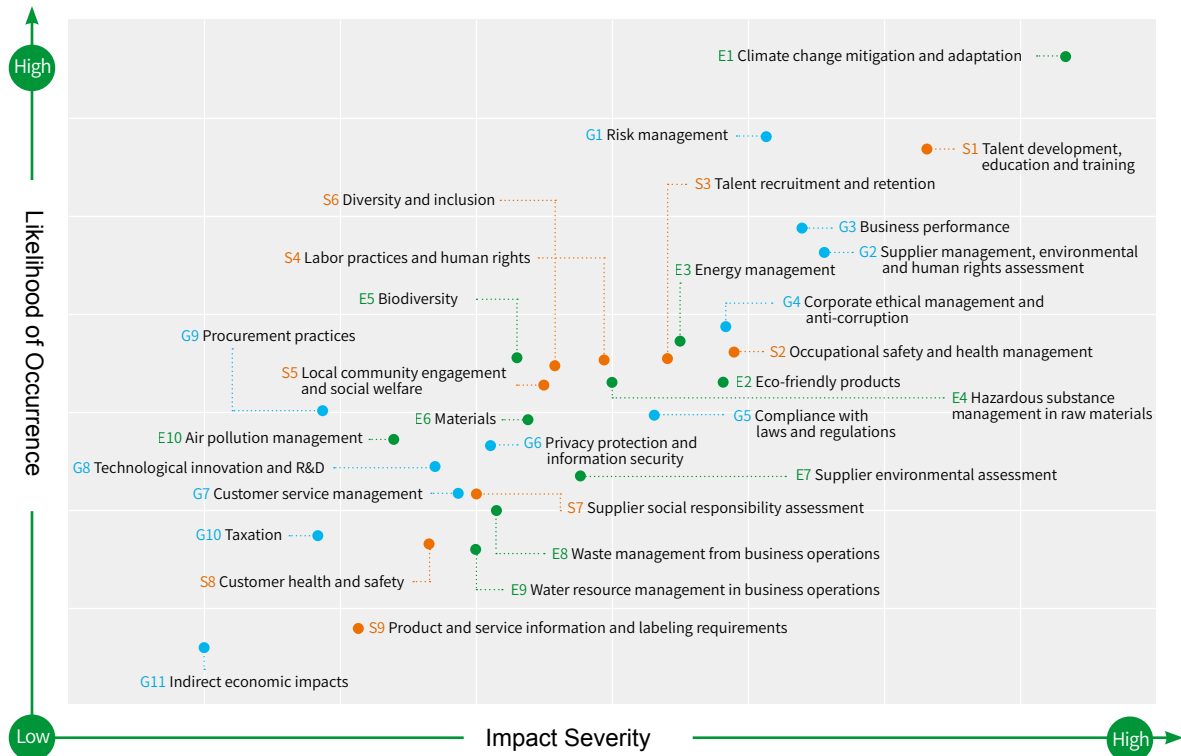
In addition, to further evaluate the positive and negative impacts of sustainability topics on internal operations and the external economy, environment, and people (including human rights), the Group distributed impact assessment questionnaires to 33 internal department heads. The questionnaires scored the likelihood and severity of impact events, collecting a total of 33 valid responses.

STEP 3

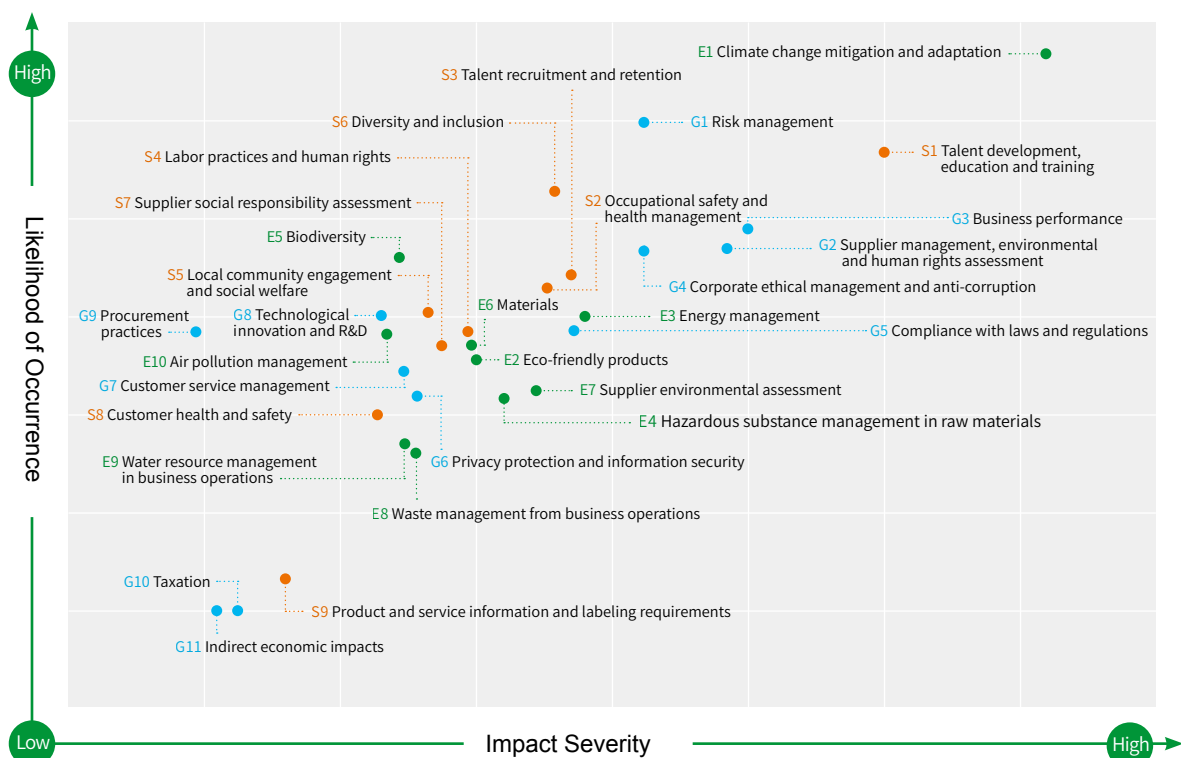
Rank impact severity and identify material topics

After compiling and analyzing the results of the internal impact assessment questionnaires, sustainability topics that met the defined materiality threshold were listed as priority material topics for disclosure, and a sustainability topic matrix was drawn accordingly. The final material topic ranking also incorporated the analysis results from the external stakeholder concern questionnaires.

Positive Impact Material Topic Matrix



Negative Impact Material Topic Matrix



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1	G5 Compliance with laws and regulations	9	E8 Waste management from business operations
2	S1 Talent development, education and training		S6 Diversity and inclusion
3	S4 Labor practices and human rights	10	E4 Hazardous substance management in raw materials
4	S2 Occupational safety and health management		G2 Supplier management, environmental and human rights assessment
5	S3 Talent recruitment and retention	11	S9 Product and service information and labeling requirements
6	G4 Corporate ethical management and anti-corruption		S7 Supplier social responsibility assessment
7	G3 Business performance	12	E3 Energy management
8	G6 Privacy protection and information security		

STEP 4

Final selection of 12 material topics for 2024

Incorporate internal and external expert opinions and make adjustments

Based on the results of engagement with 33 department heads, 6 executives from FICG and its subsidiaries, and external experts, and considering actual industry operations, social participation and public interest, labor relations, and the high degree of overlap in some topics, it was decided to remove or consolidate certain sustainability topics. The results were submitted to the Corporate Sustainable Development Committee and the Board of Directors. Ultimately, 12 material topics were selected as the main disclosure scope of the FICG 2024 Sustainability Report.

1.Compliance with laws and regulations	7.Talent recruitment, development, and retention
2.Business performance	8.Supplier management, environmental and human rights assessments
3.Eco-friendly products	9.Corporate ethical management and anti-corruption
4.Local community engagement and social welfare	10.Climate change response and energy management
5.Labor practices, human rights, and diversity & inclusion	11.Privacy protection and information security
6.Occupational safety and health management	12.Risk management

STEP 5

Approved by the FICG Corporate Sustainable Development Committee

Review and approval of material topics

The material topic identification results for the FICG 2024 Sustainability Report were reviewed and approved by the Corporate Sustainable Development Committee on December 11, 2024, and submitted to the Board of Directors for record. The Sustainable Development Office will subsequently report on each material topic's management approach, policy commitments, goals, and execution outcomes in accordance with the requirements of the GRI Standards, and collect and disclose relevant information corresponding to the GRI topic standards.

Explanation of Changes to the 2024 List of Material Topics GRI 3-2

Compared with the eight material topics disclosed in the 2023 Sustainability Report, in 2024, the original “Energy Management and Greenhouse Gases” was expanded into “Climate Change Response and Energy Management.” Four new material topics were added: “Regulatory Compliance,” “Business Performance,” “Risk Management,” and “Privacy Protection and Information Security.”

Material Topics in 2023	Material Topics in 2024	Material Topics Newly Added in 2024
8 Topics	12 Topics	
- Energy and greenhouse gas management Expanded into Climate Change Response and Energy Management, to enhance the capacity to respond to climate change impacts. - Eco-friendly products - Occupational safety and health management - Talent recruitment and retention - Labor practices and human rights - Local community engagement and social welfare - Corporate ethical management and anti-corruption - Supplier management, environmental and human rights assessments	- Climate change response and energy management - Eco-friendly products - Occupational safety and health management - Talent recruitment, development, and retention - Labor practices, human rights, and diversity & inclusion - Local community engagement and social welfare - Corporate ethical management and anti-corruption - Supplier management, environmental and human rights assessments	- Compliance with laws and regulations - Business performance - Risk management - Privacy protection and information security
No changes made to existing material topics		

Value Chain Segments and Impacts Involved in Material Topics

The Group identifies the value chain segments and impacts involved in each material topic and discloses the corresponding GRI topic standards and indicators in the respective sections based on stakeholder expectations. After the FICG Corporate Sustainable Development Committee identifies the value chain segments and impacts involved in the Company’s material topics, the results are submitted to the highest-level management — the Board of Directors — for resolution.

Topic	Sustainability Topics	Material Topic Descriptions	FICG	Suppliers, contractors, financial institutions, partner vendors	Customers, investors	Disclosure Section
Environmental aspect	Eco-friendly products	Committed to green design and R&D, covering procurement, production, and disposal phases, continuously reducing the environmental impact throughout the product life cycle. We strictly comply with environmental regulations and international standards, promote environmentally friendly measures, and achieve both economic benefits and sustainable community co-prosperity.	■	▲	■	4.1 Eco-friendly products
	Climate change response and energy management	Fully aware of the significant impact of climate change on operations, we actively manage climate risks, continuously promote mitigation measures, and cultivate a green corporate culture.	■	●	●	4.2 Climate change response and energy management

Degree of Involvement in Impact : ■ Direct impact, ▲ Indirect impact, ● Impact caused by business relationships

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Topic	Sustainability Topics	Material Topic Descriptions	FICG	Suppliers, contractors, financial institutions, partner vendors	Customers, investors	Disclosure Section
Social aspect	Local community engagement and social welfare	Adhering to the concept of "giving back to society," we strive to go beyond profit-making to promote ESG sustainable development, actively take on social responsibility, and care for the community and the public.	■	▲	▲	5.1 Local community engagement and social welfare
	Labor practices, human rights, and diversity & inclusion	We value the fundamental rights of employees and partners, are committed to creating a fair environment, and promote sustainable development of the environment and society.	■	●	●	3.5 Supplier management, environmental and human rights assessment 5.2 Labor practices, human rights, and diversity & inclusion
	Occupational safety and health management	We prioritize employee safety and physical and mental health, have established an occupational safety and health team, and regularly conduct training and wellness seminars to prevent occupational accidents and ensure employee safety.	■	▲	▲	5.3 Occupational safety and health management
	Talent recruitment, development, and retention	Talent is the foundation of company operations. The Group is committed to protecting employee rights, actively cultivating professional talent, and improving talent retention rates.	■	▲	▲	5.4 Talent recruitment, development, and retention
Governance aspect	Risk management	We have built a risk management framework that covers climate and information security risks, strengthening the Group's resilience and enabling stable and sustainable operations.	■	■	■	3.2 Risk management
	Compliance with laws and regulations	We implement regulatory compliance and ethical governance, ensuring lawful and compliant operations, reducing legal risks, and strengthening the foundation of corporate sustainable governance.	■	●	●	3.3 Regulatory compliance
	Business performance	We enhance core competitiveness, operate diverse businesses steadily, pursue long-term growth and profitability, and create sustainable economic value.	■	●	●	3.1 Business performance
	Privacy protection and information security	We strengthen information security management and personal data protection mechanisms, reduce information risks, protect stakeholder rights and interests, and build a trustworthy operational foundation.	■	●	●	3.4 Privacy protection and information security
	Supplier management, environmental and human rights assessments	To strengthen supplier management, each subsidiary follows procurement management procedures and operational guidelines based on its product characteristics. Through long-term partnerships, we promote environmental and social responsibility among suppliers to ensure the stability and co-prosperity of the supply chain.	■	■	●	3.5 Supplier management, environmental and human rights assessment
	Corporate ethical management and anti-corruption	With a management philosophy of integrity, transparency, and responsibility, we pursue sustainable development based on honesty.	■	▲	■	3.6 Corporate ethical management and anti-corruption 5.4 Talent recruitment, development, and retention

Degree of Involvement in Impact : ■ Direct impact, ▲ Indirect impact, ● Impact caused by business relationships

2.3 Stakeholder Communication

GRI 2-15 . 2-16 . 2-25 . 2-29

FIC Group communicates with eight categories of key stakeholders (shareholders/investors, employees, customers, suppliers/contractors, media, government, non-governmental/non-profit organizations, and community residents) through in-person interviews and [online questionnaires](#), to understand their concerns regarding sustainability topics and their influence on the Company's evaluations and decisions. The communication outcomes for 2024 are detailed in the table below.

Serial No.	Stakeholders	Relationship with FIC Group	Communication Mechanism/Channel/Frequency
1	Shareholders/ Investors	Capital contributors to FIC Group are provided with fair and transparent information.	Shareholders' meeting (once per year), institutional investor conference (once per year), material information announcements (real-time), financial statements (quarterly/in accordance with the Company Act and Securities and Exchange Act), latest news on the website (real-time), website message board (real-time), phone communication (real-time)
2	Employees	Employees of FIC Group's parent and subsidiaries provide labor and sustain business operations, and are the Company's most important assets.	Labor-management meetings (once every three months), general employee interviews (real-time), employee assembly and annual business meeting (once per year), website message board (real-time), email (real-time), social media (irregular)
3	Customers	Customers place orders with subsidiaries for production and service provision, enabling them to create a more digitally sustainable and better future.	Business visits (irregular), phone communication (real-time), social media messaging platforms (real-time), website message board (real-time), email (real-time), project briefings (once per quarter), annual meetings (irregular)
4	Suppliers/ Contractors	Suppliers are an essential part of FIC Group's sustainable development. In addition to their impact on production, service, and operations, social responsibility and reputational risks are also considered. Communication channels are used to understand the concerns of suppliers, reduce operational risks and costs, and ensure the ability to continuously provide responsible and high-quality services to our customers.	Phone communication (real-time), website message board (real-time), email (real-time), GSM system
5	Media	The media plays the role of a bridge between the Company and stakeholders. When the media can promptly and accurately report on the Company's released information, it helps stakeholders obtain correct information publicly and continuously strengthens the Company's image.	communication (regular reviews)
6	Government	As a listed company, FICG operates in accordance with the Company Act, Securities and Exchange Act, and various sustainability management measures, and is subject to supervision and oversight by all levels of government agencies.	Press conferences (irregular), social media (real-time), press releases (irregular)
7	Non-Governmental Organizations / Non-Profit Organizations	Non-governmental organizations / non-profit organizations and the community are long-term partners of FIC Group in implementing social care and realizing community-rooted public welfare actions.	Official documents (irregular), phone communication (real-time)
8	Community Residents	FIC Group upholds the spirit of giving back to society and actively cares for local communities, neighborhood groups, and local schools. The Group continuously engages and interacts with local communities to maintain good relations and contribute to regional prosperity.	Website message board (real-time), email (real-time), phone communication (real-time)

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In response to the issues raised during communication, the Group formulates management measures or policies in accordance with internal control regulations and submits them to the highest level of management as a basis for decision-making. The official website features a “[Contact Us](#)” section, providing multiple channels for complaints and suggestions. All feedback is handled and responded to by the relevant departments. For major consensus issues, the Company will convene a task force to develop response strategies to ensure the rights and interests of stakeholders.

For more information on grievance handling procedures and outcomes, please refer to [Section 3.3 Compliance with laws and regulations](#)” under the complaint system.

2024 Issues of Concern and Corresponding Response Sections		Responsible Unit
- Corporate ethical management and anti-corruption - Risk management - Privacy protection and information security - Business performance	- Climate change response and energy management - Regulatory compliance - Labor practices, human rights, and diversity & inclusion	Board of Directors of FICG, Stock Affairs, Audit, Accounting Department, Legal Department Sustainable Development Office, Corporate Governance Task Force
- Labor practices, human rights, and diversity & inclusion - Occupational safety and health management - Talent recruitment, development, and retention - Business performance - Risk management	- Privacy protection and information security - Supplier management, environmental and human rights assessment - Climate change response and energy management - Local community engagement and social welfare	HR departments of each subsidiary Sustainable Development Office Happy Workplace Task Force
- Supplier management, environmental and human rights assessment - Corporate ethical management and anti-corruption - Eco-friendly products - Climate change response and energy management	- Privacy protection and information security - Business performance - Risk management	Business, R&D, Manufacturing, and Quality Control departments of each subsidiary Sustainable Development Office Partnership Task Force
- Supplier management, environmental and human rights assessment - Eco-friendly products - Climate change response and energy management - Privacy protection and information security	- Risk management - Business performance - Labor practices, human rights, and diversity & inclusion - Occupational safety and health management	Business, R&D, Manufacturing, and Quality Control departments of each subsidiary Sustainable Development Office Partnership Task Force
- Corporate ethical management and anti-corruption - Local community engagement and social welfare - Business performance	- Risk management - Privacy protection and information security - Supplier management, environmental and human rights assessment	FICG Marketing and Public Relations Team
- Corporate ethical management and anti-corruption - Climate change response and energy management - Labor practices, human rights, and diversity & inclusion - Occupational safety and health management - Talent recruitment, development, and retention	- Privacy protection and information security - Risk management - Regulatory compliance - Eco-friendly products	FICG Board of Directors, Stock Affairs, Audit, Accounting Department, Legal Department HR departments of each subsidiary Corporate Governance Task Force, Green Sustainability Task Force, Happy Workplace Task Force
- Climate change response and energy management - Labor practices, human rights, and diversity & inclusion - Local community engagement and social welfare		FICG Marketing and Public Relations Team CGCH Foundation for Education HR departments of each subsidiary Sustainable Development Office – Green Sustainability Task Force, Happy Workplace Task Force, Social Care Task Force
- Local community engagement and social welfare - Talent recruitment, development, and retention - Climate change response and energy management		FICG Marketing and Public Relations Team CGCH Foundation for Education Social Care Task Force Eco-Friendliness and Sustainability Task Force

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Upholding ethics to improve corporate governance

3.1 Business performance	31
3.2 Risk management	32
3.3 Compliance with laws and regulations	41
3.4 Privacy protection and information security	46
3.5 Supplier management, environmental and human rights assessments	50
3.6 Corporate ethical management and anti-corruption	55



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3.1 Business performance

Significance to the Group	FICG's operating profit and loss mainly comes from the recognition of net investment gains and losses from equity-method investee companies under the FIC Group. To enhance performance and industry competitiveness, the Group continues to adjust the industries it invests in and integrates them according to their characteristics, streamlining operations. At the same time, it strictly controls key subsidiaries and affiliated enterprises, strives to increase revenue and reduce expenditure, lowers costs, and improves profitability to bring maximum returns to shareholders.	
Stakeholders	Shareholders/investors, suppliers/contractors, employees, customers, media, government	
Potential or Actual Impact	Description of Positive Impact	Actual and Potential : Smooth company operations and regulatory compliance enhance reputation and increase investment and financing opportunities.
	Description of Negative Impact	Actual : In 2024, the Group's Suzhou plant incident affected EPS by NT\$0.4 in 2024. Potential : If a comprehensive risk and internal control system is not planned, it will affect customer orders and shareholders' investment and financing opportunities.
Policy / Commitment	Policy : Ensure transparency of company operating information, conduct business with integrity, and foster a law-abiding culture.	
Short-, Medium-, and Long-Term Goals	Short-term : 2025 ~2027 Improve risk and internal control systems to reduce financial losses.	
	Medium- and Long-term Plan (2027~after 2030) Continue to enhance information transparency, improve tax policies and risk management. Global Deployment and Localized Services Innovative development, striving to increase revenue and reduce expenditure, lower costs, and improve profitability to deliver maximum returns to shareholders.	
Assessment Mechanism	The management team and relevant units hold regular meetings to review the achievement of economic performance indicators, compare the current status with historical data, and analyze the causes of deviations. The Audit Committee also participates in risk assessment, incorporates improvement measures into the decision-making process, and ensures continuous performance improvement and effective risk management.	

2024 FICG Business Performance

GRI 201-1, 201-3, 201-4

Unit: NT\$ thousand

Item	Basic Elements	2020	2021	2022	2023	2024
Direct Economic Value Generated	Operating Revenue	7,404,268	10,039,991	12,448,435	13,283,396	13,101,747
Economic Value Distributed	Operating Costs	6,468,943	8,825,415	10,781,900	11,227,876	11,305,707
	Employee Salaries and Benefits	1,830,217	2,201,469	2,538,416	2,655,917	2,847,065
	Payments to Capital Providers	0	0	0	145,229	250,300
	Payments to Government (referring to income tax (expense) benefit)	-31,648	9,118	-41,439	-154,142	-65,393
Government Subsidies for Corporate Vocational Training and Output Growth		83,896	100,525	72,571	40,628	59,277
Economic Value Retained (referring to net income after tax)		-12,689	407,920	723,053	626,727	246,505

Notes:

The scope of disclosure for operating performance data is the same as that of the annual report and pertains to the consolidated financial information of FICG, including FIC Global Inc., First International Computer Inc., 3CEMS Group, FICTA TECHNOLOGY, INC., and Ubiquconn, the Group's major subsidiaries.

In March 2025, the Group discovered that employees of its Suzhou subsidiary in China were suspected of forging documents and illegally misappropriating company funds. A full investigation and account audit process was immediately launched, and a report was filed with the Suzhou police. Local lawyers were also appointed to assist in the investigation and request that the Suzhou police handle the case strictly and recover the funds in accordance with the law. (Note) In April 2025, the Suzhou police placed the implicated employee and her husband under criminal detention and froze their bank accounts and assets. No other accomplices have been found to be involved. The Group recognized a loss of approximately NT\$100 million in the 2024 consolidated financial statements, accounting for about 0.7% of the Group's total consolidated assets in 2024, and impacting after-tax EPS by approximately NT\$0.4. The Group has applied to the bank to stop over-the-counter payments and has strengthened the internal control mechanisms of its subsidiaries, including the division of responsibilities in fund management, implementation of stamp/seal usage management, and regular on-site audits of the subsidiaries' implementation status. This subsidiary engages solely in leasing business and is not a core operating entity of the Group; thus, it has no significant impact on the Group's financial and business operations.

(Note: This case was announced as a material event on the Market Observation Post System on March 14, 2025.)

Customer Satisfaction Survey

Some subsidiaries of the Group regularly conduct customer satisfaction surveys to gather feedback and make improvements.

2024 Survey Summary: Key results of the 2024 survey are as follows:

Ubiqonn: Average satisfaction score of 95.9 (out of 100)

Prime Base Inc.: Average satisfaction score of 69 (out of 100)

Prime Technology Inc.: Average satisfaction of 99.38%

Amertek Computer (Shenzhen) Co., Ltd.: Average satisfaction of 90%

The lower satisfaction score for Prime Base Inc. was mainly due to labor shortages affecting production lead time, the need to enhance experience of some repair personnel, and communication on quality issues. Prime Base Inc. is actively taking measures, including increasing manpower, strengthening skill training, and improving communication procedures.

Additionally, First International Computer plans to implement a customer satisfaction survey mechanism starting in 2025. The Group will continue to leverage customer feedback to drive continuous improvements in service quality.

3.2 Risk management

Significance to the Group	Risk management is a core mechanism for FICG to ensure sustainable business operations and maintain operational stability. Through systematic identification, assessment, and control of various risks that may affect the achievement of corporate goals, the Company can effectively enhance its responsiveness to uncertainty and strengthen corporate governance and internal control mechanisms.	
Stakeholders	Shareholders/investors, suppliers/contractors, employees, customers, media, government	
Potential or Actual Impact	Description of Positive Impact	Actual : Sound risk management enables early warning of risks, avoids losses, and improves operational efficiency and financial stability. Potential : Effective risk management enhances brand trust, increases customer loyalty, attracts partners and investors, and strengthens competitiveness.
	Description of Negative Impact	Actual : If risk management is not properly implemented, the Company may suffer economic losses, such as supply chain disruptions or product safety issues leading to returns and compensation, as well as face fines or lawsuits, thereby affecting its financial standing and market position. Potential : A lack of effective risk management may damage the brand image and employee morale, weaken the trust of consumers and employees, and potentially lead to a decline in market share and talent loss in the long run, thus threatening the Company's development.

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Policy / Commitment	Policy : The Company has established a comprehensive risk management mechanism based on its operational policies. Through early identification, assessment, and control, potential losses are reduced. Management measures are adjusted according to internal and external environments to protect stakeholders' interests and enhance corporate value and resource efficiency. By adopting systematic processes to grasp risks and opportunities and respond to incidents in real time, stable operations and sustainable development are ensured.				
Short-, Medium-, and Long-Term Goals	Short term : 2025~2027 Annual surveys on risk issues will be conducted targeting internal department heads, with relevant response measures planned. The Company will also refer to the "Risk Management Best-Practice Principles for Taiwan Stock Exchange and Taipei Exchange Listed Companies" by Taiwan Stock Exchange to establish a sound risk management system. This will integrate risk management into the corporate management framework and processes, enabling timely prediction, monitoring, and response to external changes. Medium term : 2027~2029 A Risk Task Force will be established under the Corporate Sustainable Development Office of FICG. This task force will be responsible for cross-departmental coordination and supporting the completion and implementation of risk management responsibilities at all levels. Long Term (Post-2030): By refining the overall risk management system, the Company ensures that all risks it faces are acknowledged, properly controlled within its risk tolerance, and effectively integrated into operational activities and daily management. Long Term (Post-2030) By refining the overall risk management system, the Company ensures that all risks it faces are acknowledged, properly controlled within its risk tolerance, and effectively integrated into operational activities and daily management.				
Assessment Mechanism	Through a comprehensive review of internal operations and external interactions, major risk dimensions are analyzed and risk issues with high relevance to the Company's business activities are identified. A risk management questionnaire is designed and distributed to department heads across the Company to understand their specific knowledge regarding the timing, likelihood, and impact level of various risks. After compiling the survey data, the Group uses a risk matrix to identify risks based on likelihood and severity of impact. This allows for evaluating the potential threat level of each issue to the Company's future operations, classifying risk levels, and determining the prioritization and resource allocation of subsequent control measures. Finally, based on the analysis results, issues with both high likelihood and impact exceeding the Company's risk tolerance are identified. Each department evaluates internal control operations once a year by assessing corresponding self-assessment methods, procedures, and steps, and records actual implementation results to further improve deficiencies. During biannual business review meetings, improvement strategies are proposed for areas that fall short of budget targets, such as business, R&D, production and sales, inventory, and accounts receivable.				

In accordance with the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies," sustainability reports must include risk assessments related to environmental, social, and corporate governance aspects, and establish performance indicators to manage identified material topics. The Group strictly adheres to these regulations, identifies and manages risks that may affect corporate sustainable development, and effectively reduces risks through strategies such as risk transfer, mitigation, and avoidance, thereby enhancing operational opportunities.

In 2024, the Group conducted a comprehensive risk analysis across six major dimensions: operations, finance, information security, labor, emerging risks, and climate change, and identified 40 key risk issues. The risk questionnaire was distributed to 49 executives at the associate general manager level or above, with a 100% response rate, ensuring a comprehensive and representative assessment. Twelve high-risk issues were identified, including labor shortages, cyberattacks, talent mobility, geopolitical risks, the development of generative AI, and unstable power supply. Another seven moderately high-risk issues were identified, such as product quality, data security, and pressure from carbon emission disclosures. The Group created the "2024 Risk Matrix" based on this analysis as an important reference for risk control and resource allocation, continuing to promote sound operations and sustainable development.

Risk Management Organizational Structure

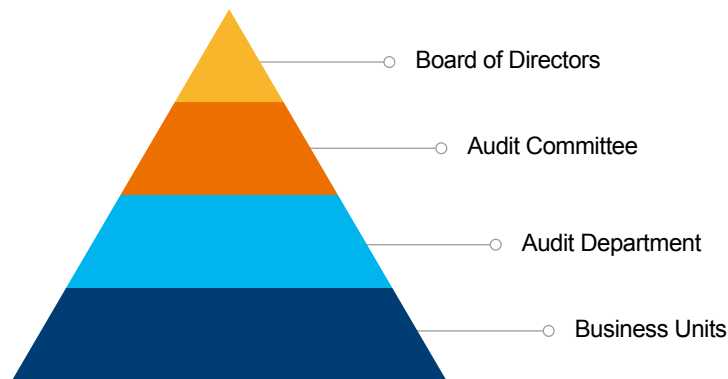
GRI 2-12, 2-13

The scope of disclosure in the Group's 2024 Sustainability Report includes risk management as a newly added material topic. By implementing risk management processes, the Group responds to risk events in a timely manner, reduces or avoids their impact, and ensures sustainable operations. Through processes such as risk identification, risk assessment, risk monitoring, risk reporting, and risk response, risks and opportunities are identified, strategies are formulated, and action plans are proposed.

In the risk management organizational system, the Board of Directors of FICG serves as the highest authority on risk management. Its goal is to comply with regulations, promote, and implement enterprise-wide risk management, fully understand operational risks, ensure the effectiveness of risk management, and bear ultimate responsibility for risk management. The Board of Directors authorizes the Audit Committee to assist in reviewing and supervising the operation and implementation of the risk management mechanism and to report on risk management implementation and outcomes to the Board on a regular annual basis. Additionally, the Audit Department under the President's Office independently audits compliance with the Group's risk management policies and the effectiveness of risk management activities to ensure all risks are properly controlled.

All department heads within FICG and its subsidiaries are also responsible for risk management. Under the existing system architecture, control items have been added—for example, documents previously requiring written approval are now digitized in the system, with authorization settings controlling the level of approval, ensuring effective implementation of risk control mechanisms and procedures.

Risk Management Tiers



Three Lines of Defense in Internal Control Audit System and Risk Management

In accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies" issued by the FSC of Taiwan, the Group designs internal control systems based on risk assessments for various operational activities, as approved by the Board of Directors, and jointly implemented by the Board, management, and all employees. Annual audit work is carried out based on the audit plan approved by the Board, which is formulated based on identified risks. Special audits or follow-up audits are also conducted when necessary to provide management with insights into the implementation of the internal control system and identify potential deficiencies.

Each year, internal control operations are assessed, with corresponding self-assessment methods, procedures, and steps reviewed item by item. Actual implementation results are recorded to further improve deficiencies. Biannual business review meetings are held to propose improvement strategies for underperforming areas such as business, R&D, production and sales, inventory, and accounts receivable.

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To effectively implement risk management and internal control, each company under the FICG Group follows the Three Lines of Defense model for risk management:

First Line of Defense	Second Line of Defense	Third Line of Defense
Closely tied to the Company's operations, this is primarily carried out by business and production units. It focuses on operational controls, risk identification, and implementation of specific risk management measures.	Related to the Company's risk management and regulatory compliance, this is jointly undertaken by departments such as finance, accounting, and legal to ensure that all transactions and operations comply with relevant domestic and international regulations.	Related to internal control and audit, this responsibility lies with the Audit Department and the Audit Committee, which oversee and supervise company operations and provide systematic methods to strengthen the implementation of the Company's risk management and internal control systems.

Risk Management Process GRI 2-15 . 2-16 . 2-25

During the course of operations, many threats and other uncertainties may be encountered. To prevent losses caused by risks, FICG and its subsidiaries will respond accordingly to economic, environmental, and social risks based on the level of crisis. In the event of an incident, an emergency response meeting will be convened in accordance with the risk management process, the predetermined risk mitigation plan will be followed, and a subsequent review and improvement will be conducted to avoid recurrence.

Each level and functional unit has risk responsibilities. When an incident occurs, it must be reported promptly to higher levels, and solutions should be sought to reduce potential impact on the Company.

Risk Management and Identification

Given the growing importance of risk management issues, FICG actively addresses and manages risks that should be considered in the course of operations. Through a comprehensive review of its own operations (including internal operations and external interactions), analysis is conducted across six major risk dimensions: operational, financial, information security, labor, emerging risks, and climate change risks. A total of 40 risk issues that are highly relevant to the Company's business activities are ultimately identified.

Operational Risks



● 10 topics

- Labor shortages in factories
- Product safety and quality
- Shortage of raw material supply
- Project delays
- Improper project cost management
- Overexpansion of business
- Inadequate internal control systems
- Failure to implement ethical management
- Improper cross-border tax planning
- Earthquake disasters

Climate Change Risks



● 11 topics

- Typhoons and heavy rainfall flooding
- Rising sea levels
- Increased heatwaves and droughts
- Total greenhouse gas emissions cap
- Carbon fees/taxes
- EU Carbon Border Adjustment Mechanism (CBAM)
- Changes in renewable energy regulations (Green Electricity Clause for Major Electricity Users in Taiwan)
- Customer demands for green and low-carbon products and services
- Costs required to introduce low-carbon technologies into products
- Regulatory requirements for carbon emission disclosure and verification
- Unstable power supply

Labor Risks



- 4 topics

- Occupational hazards
- Workplace harassment or bullying
- Insufficient competitiveness in employee compensation and benefits
- Difficulty in recruiting and retaining talent

Financial Risks



- 3 topics

- Continued losses from reinvestments
- Losses from interest rate and exchange rate fluctuations
- Financial internal controls and legal compliance

Information Security Risks



- 5 topics

- Ransomware threats
- Data security threats
- Software information security threats
- Phishing attacks
- Cloud security threats

Emerging Risks



- 7 topics

- Cross-strait geopolitical risks
- Ongoing international wars and military conflicts
- International trade protectionism and export controls
- Severe infectious diseases
- Macroeconomic recession
- Intensified global inflation
- Rapid development of generative artificial intelligence

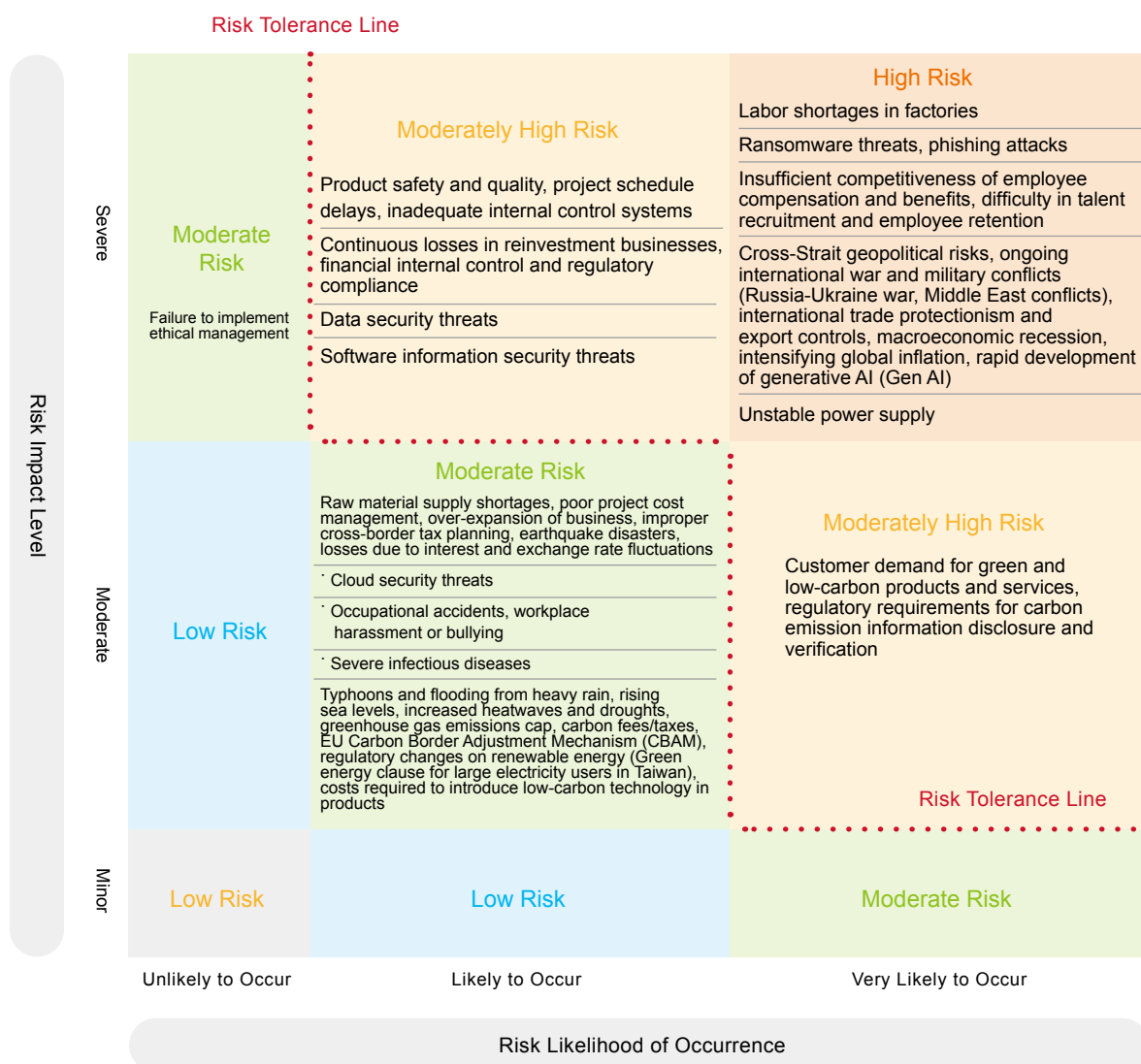
According to the “Risk Management Best-Practice Principles for Taiwan Stock Exchange and Taipei Exchange Listed Companies” issued by the Taiwan Stock Exchange, the Company should analyze the probability of occurrence and impact level of identified risk events. Furthermore, the unit promoting and implementing risk management should establish a risk appetite (risk tolerance) to determine the Company’s acceptable risk limits. Based on the risk appetite, the corresponding risk levels for each risk value should be studied. By comparing the risk analysis results with the risk appetite, priority risk events for handling can be identified and used as a reference for selecting subsequent response measures.

FIC Group designed a risk management survey based on the aforementioned 40 risk issues and distributed it to 49 internal senior managers at the associate general manager level or above. All surveys were fully completed and collected. The aim was to understand each department head's concrete awareness of the potential occurrence period, likelihood of occurrence, and degree of impact of each risk.

After compiling the survey data and considering the comprehensiveness of the Group’s existing control measures, past experiences, industry cases, and stakeholder concerns, the potential threat level of each risk issue to the Company’s future operations was assessed based on the likelihood of occurrence and the degree of impact if the risk occurs. Risk levels were categorized to confirm the priority order and resource allocation for subsequent risk control and response measures.

According to the aforementioned risk analysis results, 12 high-risk issues were identified where both the probability of occurrence and the degree of impact were high and exceeded the risk tolerance threshold. These included factory labor shortage, ransomware threats, phishing attacks, insufficient competitiveness of employee compensation and benefits, difficulty in talent recruitment and employee retention, Cross-Strait geopolitical risks, ongoing international war and military conflicts, international trade protectionism and export controls, macroeconomic recession, intensifying global inflation, rapid development of generative artificial intelligence, and unstable power supply. In addition, 9 moderately high-risk issues were identified, including product safety and quality, project schedule delays, inadequate internal control systems, continuous losses in reinvestment businesses, financial internal control and regulatory compliance, data security threats, software information security threats, customer demand for green and low-carbon products and services, and regulatory requirements for carbon emissions disclosure and verification. Based on these, the “FIC Group 2024 Risk Matrix” was developed as shown in the figure below.

2024 Group Risk Matrix



Explanation of High/Moderately High Risk Issues and Corresponding Company Response Measures

Risk level	Risk Categories	Risk Topics	Possible Occurrence Period and Issue Description	2024 Management Results / Future Response Measures
High Risk	Operational Risks	Labor shortages in factories	Medium-Term (1 to 5 Years) Due to labor market competition, demographic changes (e.g., aging population and declining birthrate), or unexpected events (e.g., pandemics), companies face a shortage of skilled workers. This may affect production line efficiency and capacity utilization, increase production costs, and reduce profitability.	- Some subsidiaries increased investment in automation and smart manufacturing to reduce reliance on labor. - Promote multi-skill training to enhance workforce flexibility. - Evaluate setting up factories in multiple locations to diversify operational risks. - Actively cooperate with colleges and universities to promote campus recruitment to address labor shortages caused by aging and declining birthrates. - China subsidiaries collaborate with local governments to promote government-school-enterprise partnerships to stabilize labor supply.

Risk level	Risk Categories	Risk Topics	Possible Occurrence Period and Issue Description	2024 Management Results / Future Response Measures
High Risk	Information Security Risks	Ransomware threats	Short Term (within 1 year) Ransomware can encrypt critical corporate data or paralyze production systems, with hackers demanding a large ransom for decryption. If not prevented in a timely manner, it may lead to production scheduling failures and shutdowns, as well as data loss and financial damage.	- Regular maintenance of equipment and firewall upgrades, combined with MDR for anomaly monitoring. - Implementation of EDR systems to detect abnormal behavior. - Establishment of a cross-departmental information security incident response team for rapid response and recovery. - Regular vulnerability scanning and penetration testing. - Requirement for supply chain and partners to comply with information security standards.
		Phishing attacks	Short Term (within 1 year) Hackers impersonate customers, suppliers, or other business partners through emails or phishing websites to trick employees into clicking malicious links or providing login credentials. This may lead to the implantation of malware in the enterprise system and theft of confidential and sensitive information.	- Conduct social engineering education and training and protection drills to raise employees' information security awareness and integrate it into daily operations. - Conduct phishing email simulation exercises to assess click-through rates and track improvement results. - Establish email filtering and threat intelligence systems to intercept suspicious emails. - High-privilege account logins must use multi-factor authentication (MFA).
	Labor Risks	Insufficient competitiveness in employee compensation and benefits	Short Term (within 1 year) If corporate compensation and benefits are below industry standards, it will result in employee turnover and failure to attract top talent, affecting production efficiency and technological R&D progress. This may increase talent training and recruitment costs, weaken competitiveness, and thereby affect the Company's long-term profitability.	- Establish clear evaluation and promotion systems and conduct annual salary adjustment assessments. - Promote labor-management cooperation, with the employee welfare committee regularly advocating for benefits. - Provide multiple employee welfare subsidies and health promotion activities. - China subsidiaries collect regional salary and benefit trends, hold skills competitions, and optimize employee environments to enhance retention.
		Difficulty in recruiting and retaining talent	Short Term (within 1 year) Due to intense competition in the technology industry and the imbalance between supply and demand of technical talent, companies that fail to provide good development opportunities and working environments will find it difficult to attract or retain key talent. This may affect technological innovation capabilities, which in turn impacts product R&D progress, market competitiveness, and financial performance.	- Implement a rigorous talent selection process to improve onboarding and retention willingness. - Encourage top talent to join by establishing a "Talent Referral Bonus". - Nurture younger generations and promote knowledge transfer from senior employees. - Establish multiple communication channels to create an open and transparent communication environment. - Provide diverse training, including online learning, case studies, project teams, and job rotation. - China subsidiaries offer a monthly salary bonus for new employees.
	Emerging Risks	Cross-strait geopolitical risks	Medium-Term (1 to 5 Years) The tense situation at the Taiwan Strait may lead to companies facing trade controls, supply chain disruptions, or even declining investor confidence due to war risks. In response to geopolitical risks, if the decision is made to relocate part of the production capacity, it will involve high relocation costs and affect short-term profitability.	- Strengthen supply chains and production bases outside the Taiwan Strait (e.g., Southeast Asia). - Establish emergency response teams to monitor risks and formulate business continuity plans. - Collaborate with international suppliers to ensure the supply of critical raw materials. - China plants have established emergency response teams to implement contingency plans.
		Ongoing international wars and military conflicts	Medium-Term (1 to 5 Years) Global military conflicts may affect the supply and price fluctuations of key raw materials (such as chips and rare earth metals), leading to increased production costs and disruption of the supply chain. The resulting instability in energy supply and economic recession may also increase the uncertainty of corporate operations.	- Formulate alternative logistics and transportation route plans for key regions. - Stockpile key components and raw materials from high-risk regions. - Diversify market sales and supply chains to reduce regional dependence. - Transfer uncontrollable risks such as war through insurance products.

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Risk level	Risk Categories	Risk Topics	Possible Occurrence Period and Issue Description	2024 Management Results / Future Response Measures
High Risk	Emerging Risks	International trade protectionism and export controls	Short Term (within 1 year) The U.S.-China trade war and export control policies of various countries have restricted the procurement of key components and sales markets for enterprises, affecting the development of new products and the expansion of international business. Upgraded tariffs or export controls may also pose risks of increased product manufacturing costs or inability to fulfill orders smoothly.	- Closely monitor adjustments in export control and tariff policies. - Promote local production and sales through agents or subsidiaries. - Adjust product technical specifications to comply with regulatory requirements. - Establish cross-border regulatory compliance teams to strengthen compliance management.
		Macroeconomic recession	Medium-Term (1 to 5 Years) A global economic recession may lead to weakened export and end-market consumer demand, resulting in reduced orders and increased cost pressures. This may pose risks of increased inventory costs, product price declines, and decreased annual revenue.	- Streamline operating costs and strengthen capital and cash flow management. - Expand product lines and market segments to reduce reliance on a single market. - Optimize inventory and supply chain management to avoid capital being tied up. - Continue investing in R&D to maintain competitiveness and seize opportunities from economic recovery.
		Intensified global inflation	Medium-Term (1 to 5 Years) Inflation will lead to rising costs of raw materials, wages, and transportation, which may increase corporate operating costs. If enterprises fail to adjust product prices in time, it will erode profits and affect market competitiveness.	- Sign long-term contracts with suppliers to lock in raw material costs. - Continue promoting energy-saving processes and waste reduction to lower manufacturing costs. - Adopt flexible foreign exchange hedging strategies to mitigate currency depreciation risks.
		Rapid development of generative artificial intelligence	Medium-Term (1 to 5 Years) The rapid evolution of generative AI technology may impact enterprises' technological competitiveness and business models; failure to promptly adopt or respond may result in market elimination. AI applications may also bring risks related to data privacy, intellectual property rights, and regulatory compliance, increasing corporate compliance and operational uncertainty.	- Grasp the impact of generative AI and promote digital transformation. - Pay attention to trends in AI information security regulations. - Cultivate employees' AI skills. - Co-create AI roadmaps with partners. - Establish AI project teams in China.
	Climate Change Risk	Unstable power supply	Medium-Term (1 to 5 Years) In the process of promoting the transition to renewable energy, power shortages or unstable power grids may occur, and subsequent power rationing measures may lead to operational or production interruptions. If enterprises do not take preventive measures against electricity usage risks, they may need to install their own power generation or energy storage facilities, thereby increasing operating costs.	- Assess electricity risk and prioritize the selection of industrial parks with stable power supply or backup systems. - Establish backup facilities at multiple sites to disperse the risk of power interruption. - Establish communication with power companies and competent authorities to stay informed of electricity information. - Promote renewable energy development and green power procurement, and regularly track targets. - Adopt intelligent energy management systems to effectively control energy use.
Moderately High Risk	Operational Risks	Product safety and quality	Medium-Term (1 to 5 Years) If product safety issues or quality defects occur after shipment, not only will it affect brand reputation, but may also lead to large-scale recalls, civil compensation, or government fines. This may increase financial burdens and weaken market competitiveness.	- Conduct regular evaluations of suppliers, assessing quality, delivery, cost, and service (QDCS), and perform annual performance reviews. - Strengthen management and guidance for non-compliant suppliers to continuously improve quality control. - Enhance risk assessment and testing mechanisms during the product design phase. - Establish rapid response mechanisms to handle product recalls and customer complaints.

Risk level	Risk Categories	Risk Topics	Possible Occurrence Period and Issue Description	2024 Management Results / Future Response Measures
Moderately High Risk	Operational Risks	Project delays	Short Term (within 1 year) Projects such as product development, production transfers, or technical upgrades may be delayed due to technical challenges, improper human resource allocation, or supply chain issues. This may result in loss of market opportunities, penalty fines for breach of contract, or wasted resources.	- Establish standardized project management processes and real-time monitoring systems. - Set milestones and risk warning mechanisms for key projects. - Formulate emergency resource mobilization plans to quickly make up for delays. - Strengthen outsourcing contract terms and clarify delivery responsibilities.
		Inadequate internal control systems	Medium-Term (1 to 5 Years) If internal control systems are not sufficiently established, they may result in financial irregularities, misappropriation or abuse of resources, or other operational risks not being detected in time. This may in turn affect corporate governance, company reputation, investor confidence, and long-term competitiveness.	- Each unit and subsidiary conducts annual self-assessments, with internal audits reviewing and providing improvement recommendations. - Improve SOPs and promote digitalization of documentation to ensure system consistency and auditability. - Require business managers and employees to participate in internal control and risk management training to strengthen the internal control culture. - Implement segregation of duties to reduce the risk of fraud and abuse.
	Financial Risks	Continued losses from reinvestments	Medium-Term (1 to 5 Years) If a company's reinvestment businesses lack market competitiveness, have improper operating strategies, or encounter an industry downturn, it may result in consecutive losses. This may in turn affect the overall financial condition of the group, increase capital pressure, and even affect shareholder equity.	- Hold board of directors meetings quarterly to decide on investment and business performance. - Regularly report operating and audit results to the President's Office and management. - Establish investment indicators and stop-loss mechanisms. - Focus on core business and adjust non-strategic investments. - Strengthen internal controls and governance of equity-invested subsidiaries.
		Financial internal controls and legal compliance	Medium-Term (1 to 5 Years) If a company's internal financial management mechanisms are not sound, it may lead to misreporting of financial data, non-transparent fund allocation, improper asset management, or violations of accounting and financial regulations. This may result in fines from financial supervisory authorities and requirements for correction, leading to damage to goodwill and loss of investor confidence.	- Ensure automation of financial processes so that data is accurate and traceable. - Conduct regular internal audits and external reviews to comply with accounting standards and regulations. - Shareholder services, accounting, auditing, and external experts regularly review regulatory changes. - Strengthen the review and approval mechanisms for high-risk transactions. - Have financial and legal personnel regularly participate in professional training to enhance understanding and application of regulations.
	Information Security Risks	Data security threats	Short Term (within 1 year) If customers' personal information, R&D secrets, or financial information are leaked due to internal management loopholes (such as employee operational errors) or external hacker cyberattacks, it may result in large civil compensation claims or loss of customer trust, thereby affecting the company's reputation.	- Conduct regular backup and restoration drills to ensure rapid recovery. - Assess asset risks and implement controls. - Regulate physical security and access control. - Classify and grade data for protection. - Implement DLP systems to prevent data leakage. - Encrypt data transmission and storage. - Keep access logs and conduct abnormal audits.
		Software information security threats	Short Term (within 1 year) If the applications used by a company have security vulnerabilities, hackers may exploit these weaknesses to infiltrate systems, causing damage or stealing data. This may cause the company to pay civil compensation and face a market reputation crisis.	- Join information security alliances such as TWCERT/CC to obtain information security-related updates. - Establish risk assessment and certification mechanisms for third-party software. - Regularly inventory software assets and compare them against known vulnerabilities. - Restrict unauthorized software installation, subject to approval by the IT department. - Require suppliers to provide security updates and include this in contracts. - Conduct regular vulnerability scanning and set up automatic notifications. - Run high-risk applications in containers, sandboxes, or isolated network segments, and strengthen authorization and access control.

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Risk level	Risk Categories	Risk Topics	Possible Occurrence Period and Issue Description	2024 Management Results / Future Response Measures
Moderately High Risk	Climate Change Risks	Customer demands for green and low-carbon products and services	Medium-Term (1 to 5 Years) An increasing number of enterprises and consumers are requiring suppliers to provide low-carbon products or sustainable solutions. If enterprises cannot meet market demand, they may lose competitive advantage, affecting revenue and brand value.	- Invest in R&D for green products and energy management. - Improve product environmental performance and obtain certification. - Increase the use of eco-friendly packaging materials. - Prime Technology uses solar renewable energy at its plant to reduce carbon emissions.
		Regulatory requirements for carbon emissions Information disclosure and verification	Medium-Term (1 to 5 Years) As obligations for enterprises to disclose sustainability information become stricter, the costs of carbon inventories and third-party verification increase, requiring enterprises to devote more resources to meet regulatory requirements.	- Establish a carbon emissions inventory system and regularly calculate emissions. - Implement energy and carbon management systems to integrate relevant data. - Engage third-party verification to ensure compliant disclosure.

FICG refers to international corporate risk management standards, such as COSO ERM 2017 and ISO 31000:2018, for preliminary identification of company risks and possible future actions. In 2025, it plans to further refer to the Taiwan Stock Exchange "Risk Management Best-Practice Principles for Taiwan Stock Exchange and Taipei Exchange listed Companies" to establish a comprehensive risk management system, incorporating risk management into the corporate management framework and processes, and to predict, monitor, and respond to external changes in a timely manner.

3.3 Compliance with laws and regulations

Significance to the Group	Compliance with laws and regulations is an important cornerstone of a company's reputation and brand value. By establishing compliance mechanisms to ensure that business operations comply with relevant legal regulations and standards, the Company can enhance governance transparency, protect the rights and interests of stakeholders, and ensure sustainable business operations.		
Stakeholders	Government, shareholders/investors, employees, customers, suppliers/contractors		
Potential or Actual Impact	Description of Positive Impact	Actual : Compliance with laws and regulations can avoid fines and legal risks, maintain financial stability, enhance investor confidence and market trust. Potential : Long-term compliance strengthens cooperative relationships with the government, enhances competitiveness in policy subsidies and tax incentives, optimizes ESG ratings, attracts international investment and outstanding talent, supports market expansion.	
	Description of Negative Impact	Actual : FICG and its subsidiary First International Computer indirectly invested in a business in China without intentionally but also without obtaining prior approval from the Department of Investment Review of the Ministry of Economic Affairs, and were fined by the Ministry of Economic Affairs on May 10, 2024, in accordance with relevant laws and regulations, in the amount of NT\$50,000 and NT\$1,160,000 for the Group and subsidiary First International Computer, respectively. Potential : Stricter regulations increase compliance costs and management burdens, which may lead to personnel adjustments and changes in compensation, affecting employee stability; cost increases or transferring costs to product prices may weaken market competitiveness.	
Policy / Commitment	The Group establishes various internal operating procedures based on the standards of regulations applicable to public companies, promptly monitors amendments to laws and regulations by the competent authorities, and ensures compliance, while also requiring all subsidiaries in the Group to comply with the laws and regulations of their respective locations.		

Short-, Medium-, and Long-Term Goals	Short-term : 2025 ~2027 Ensure that no major violations occur, review internal control processes, and actively conduct training. Medium- and Long-term Plan (2027–after 2030) Promote multiple and more diversified compliance education and training courses each year. Long Term (Post-2030) Continuously monitor amendments to laws and regulations by the competent authorities and promptly revise various internal operating procedures.
Assessment Mechanism	Evaluation mechanism: The Audit Department of FICG evaluates the implementation status within the Company each year and produces an audit report including compliance with laws and regulations, which is submitted to the Board of Directors for review and approval.

Compliance with laws and lawful operation are the basic responsibilities of a business and the key to sustainable business operations. The Group has dedicated legal and audit units that closely monitor the formulation and revision of domestic and foreign laws and regulations, and the President's Office supervises each dedicated unit to ensure that practices comply with regulations. At the same time, the Company continues to promote internal education and advocacy to strengthen business ethics, corporate governance, and employee conduct.

From January to December 2024, the Group had no litigation, non-litigation, or administrative disputes, whether finalized or still pending, that had a significant impact on shareholder rights or securities prices.

The directors, supervisors, president, actual responsible persons, major shareholders holding more than 10% of shares, and subsidiaries of the Group had no litigation, non-litigation, or administrative disputes, whether finalized or still pending as of the date of publication of the prospectus, in the past two years and up to the date of publication, that had a significant impact on shareholder rights or securities prices.

The Group has not violated the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, related regulations for TWSE/TPEX listed companies, or other laws and regulations related to business conduct.

The Company actively participates in advocacy by the competent authorities, and revises internal systems in line with amendments to laws and regulations. In 2024, in coordination with the Financial Supervisory Commission's amendments to the Rules of Procedure for Board of Directors Meetings and the Rules Governing the Exercise of Powers by the Audit Committee, the relevant regulations were updated.

Main regulations governing the Group

The Group, in accordance with the competent authorities' Regulations Governing Establishment of Internal Control Systems by Public Companies and Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, implements a legal compliance management system. For each business unit and subsidiary in the Group, it is required to operate in accordance with the relevant laws and regulations of the location of operation, strengthen compliance awareness, and ensure that business activities comply with legal requirements.

Given that subsidiaries are located in different countries and regions, the Group has also established a mechanism for compiling and managing compliance with laws and regulations, requiring each unit to handle matters in accordance with local labor laws, environmental protection regulations, industrial safety, and information privacy laws and regulations, while continuously monitoring significant changes in laws and regulations to ensure that the Group's overall compliance risks are controllable.

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Determination Standards for Material Violations of the Group GRI 2-27

In accordance with Article 4, Paragraph 1, Subparagraph 26 of the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities regarding the definition of material information, the Group sets the determination standards for material violations of laws and regulations as: "A single case involving a criminal law violation or being subject to an administrative fine of NT\$1 million or more (or US\$30,000, or RMB 200,000 or more)."

Description of the Group's Material Violations in 2024 GRI 2-27

Within the reporting scope of the Group and in 2024, there were a total of 6 cases of penalties imposed by local authorities, with cumulative fines amounting to NT\$1,210,000 and RMB 82,000. Among these, there was 1 material violation, in which the Group and its subsidiary, First International Computer, were involved in indirect investment in a business in China more than a decade ago without prior approval. On May 10, 2024, the Department of Investment Review of the Ministry of Economic Affairs, in accordance with relevant regulations (Act Governing Relations between the People of the Taiwan Area and the Mainland Area, Regulations Governing the Approval of Investment or Technical Cooperation in Mainland China, and the Penalty Standards for Unapproved Investment or Technical Cooperation in Mainland China), imposed fines totaling NT\$1,210,000 (including NT\$50,000 for FICG and NT\$1,160,000 for First International Computer). The Group voluntarily reported the matter on June 15, 2023, and fully cooperated during the review process.

Note: Material information for listed companies refers to the following matters: occurrence of disasters, collective protests, strikes, environmental pollution, information and communication security incidents, or other major events resulting in any of the following situations: (3) the cumulative fine amount for a single event reaches NT\$1 million or more.

The total fine amount accounted for 0.009% of the Group's consolidated revenue in 2024, having no material impact on shareholder equity or securities prices. Currently, all indirect investment operations in China are in compliance with the law.

The Group has completed the payment of fines and will strengthen internal management and regulatory compliance review mechanisms to ensure future compliance operations. The table below shows the fines paid and improvement measures for the year 2024:

Company Name	Date of Occurrence	Number of Material Violations	Total Number of Violations	Type of Violation	Name/Article Number of Violated Regulation	Fine Amount	Follow-up Improvement Measures
FICG	2024	0	1	Violation of investment and trade regulations	Act Governing Relations between the People of the Taiwan Area and the Mainland Area	NT\$50,000	The fine has been paid, and corrective application was made in accordance with the law and approval obtained. Currently, all indirect investment operations in China are in compliance with the law.
FIC	2024	1	1		Regulations Governing the Approval of Investment or Technical Cooperation in Mainland China	NT\$1,160,000	
Ubiquconn	2024	0	0	None	None	None	None
Prime Base	2024	0	0	None	None	None	None
Amertek Computer	2024	0	1	Inconsistency between goods classification and actual declaration	Administrative penalty	RMB 1,500	Reinforce with customers the accuracy of the information provided.

Company Name	Date of Occurrence	Number of Material Violations	Total Number of Violations	Type of Violation	Name/Article Number of Violated Regulation	Fine Amount	Follow-up Improvement Measures
Prime Technology	2024	0	1	Discrepancy between declared goods and actual goods;	Administrative penalty	RMB 33,000	(1) Require transport drivers to receive professional training from the binding declaration staff, and only proceed with binding operations after being proficient; after the binding operation, a second person must perform a review. (2) Require export declaration staff to confirm the customer status handled by the transport driver on the same day, and remind transport operation personnel to carefully verify the declaration information.
Prime Technology	2023	0	1	Firefighting facilities and equipment not maintained in good and effective condition	Administrative penalty	RMB 46,000	(1) Replacement of new parts such as wet alarm valves; (2) Removal and modification of roller shutter doors and fire doors.

Compliance Training Courses

The Group occasionally conducts various types of legal compliance education and training sessions, and issues announcements to ensure that relevant colleagues are informed of and grasp the latest regulations, enabling them to review and update their practical operations to avoid inadvertent violations due to unfamiliarity with the rules. At the same time, such efforts strengthen colleagues' compliance and ethical awareness to fulfill the most basic corporate social responsibility. For details of the 2024 compliance and ethical management anti-corruption education and training course results, please refer to Section 3.6 Ethical Management and Anti-Corruption.

Complaint System GRI 2-26

The Group encourages both internal and external personnel to report misconduct. If the reported person is confirmed to have violated relevant laws or regulations, the reported person will be immediately required to stop the relevant behavior and will be subject to appropriate disposition, and legal action for damages will be taken if necessary to protect the Company's reputation and interests.

The Group has established "Employee Complaint Procedures," which specify the protection system, case acceptance process, and standards for handling violations. Independent complaint mailboxes have been set up on [the Company's website](#) and internal website to allow internal and external personnel of the Group (such as shareholders, employees, suppliers, consumers, or customers and other stakeholders) to directly report illegal acts to the Group.

Complainants shall provide at least the following information:

1. The complainant's name, ID number, and contactable address, telephone number, and email address;
2. The name of the reported person or other information sufficient to identify the reported person;
3. Specific facts and evidence available for investigation.



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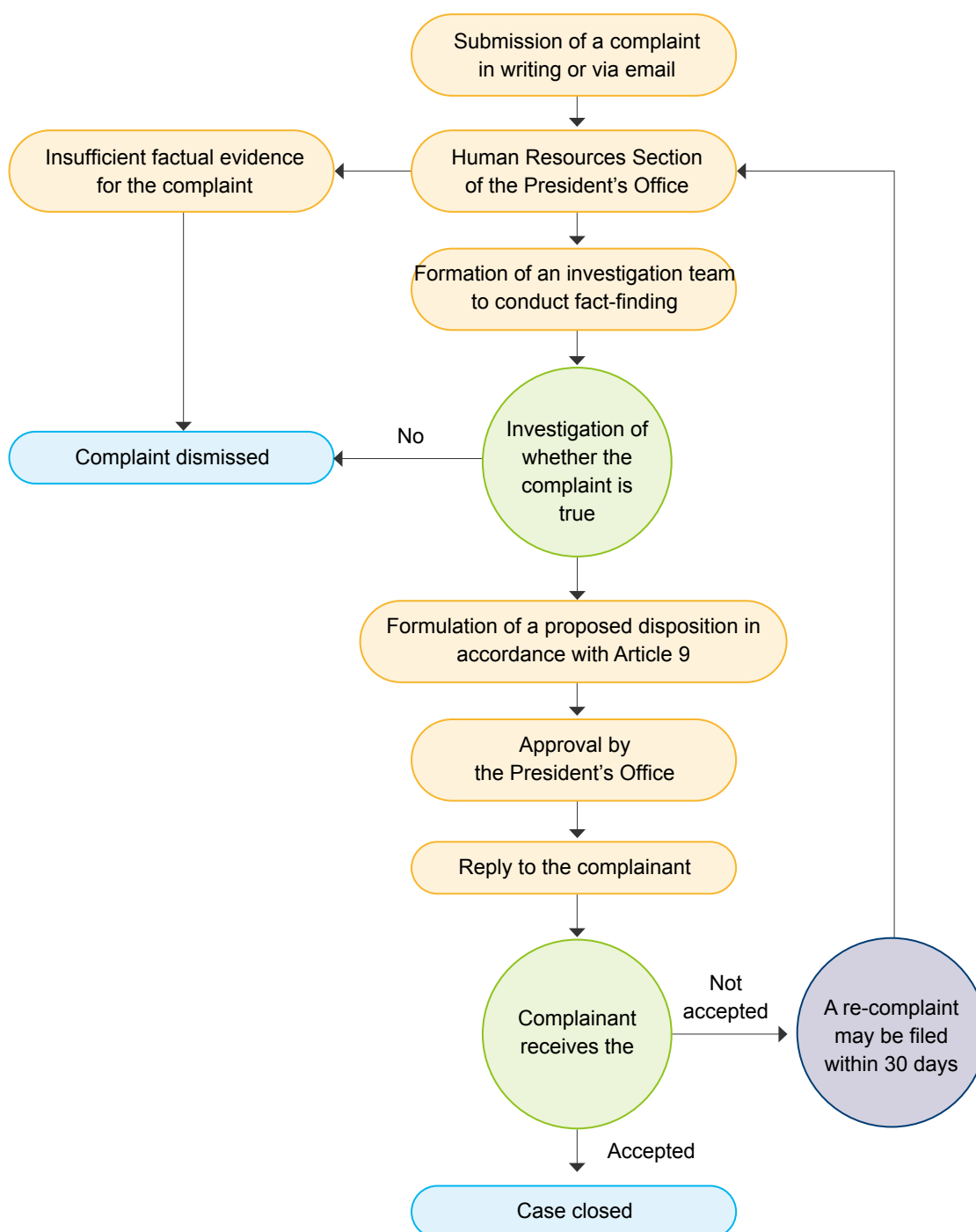
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The relevant personnel handling complaint matters shall declare in writing to keep the identity of the complainant and the content of the report confidential; unless necessary for the investigation, such information shall not be provided to third parties unrelated to the investigation, to avoid unfair or adverse treatment, and shall commit to protecting complainants from improper treatment by the Company due to the reporting.

Complaint Case Handling Process



Statistics of Complaint Cases in the Group in 2024

In 2024, FICG received a total of 3 complaint cases, of which 1 case in Taiwan was related to labor rights. The case closure rate was 100%. In Taiwan, Prime Base Inc. Zhongli Plant received one employee complaint case in 2024, which was reported to the highest administrative authority in accordance with regulations. Upon investigation, it was confirmed that the case involved a communication issue between labor and management. After further communication between both parties, the complainant voluntarily withdrew the complaint, and the incident caused no damage to the Company. In China, the subsidiary Amertek Computer had two customs complaint cases during the reporting period. After customs inspection, it was confirmed that the classification of goods did not match the actual declared contents, resulting in penalties. The relevant incidents were promptly reported to the highest administrative authority, and subsequent communication with customers was conducted to reiterate the importance of the accuracy and completeness of the information provided, in order to prevent similar incidents from occurring again.

3.4 Privacy protection and information security

Significance to the Group	In the digital era, privacy protection and information security have become key core issues for corporate sustainable development. The Group understands that protecting the personal data and sensitive information of customers, employees, and partners is not only a legal requirement but also the cornerstone of building trust and maintaining long-term cooperative relationships.	
Stakeholders	Shareholders/investors, employees, customers, suppliers/contractors, media, and the government	
Potential or Actual Impact	Description of Positive Impact	Actual : During the reporting period, there were no customer privacy complaints, information leaks, thefts, or losses of customer data. Potential : The Group continues to strengthen information security measures to prevent the risk of data leaks and maintain market competitiveness. Effectively implementing privacy and information security policies enhances customer trust and brand loyalty.
	Description of Negative Impact	Actual : On January 3, 2025, the subsidiary First International Computer's official website was subjected to a DDoS attack. The information team immediately collaborated with an external information security company to respond and successfully block the attack. An assessment determined that there was no significant impact on operations. The Group will continue to strengthen infrastructure security controls to ensure information security. Potential : If privacy protection and information security risk management are neglected, it may result in data leaks, leading to high compensation and repair costs, damaging the Company's finances and reputation, and causing customer loss.
Policy / Commitment	FICG is committed to complying with ISO 27001:2022 and relevant laws and regulations, establishing a comprehensive information security management system to ensure the confidentiality, integrity, availability, and regulatory compliance of core systems. We continue to promote information security education and monitoring to prevent risks of unauthorized access, data tampering, and leaks, safeguarding the security of customers' and the Company's assets. The Group has obtained ISO 27001 certification and strictly implements access controls, and to date, there have been no violations of customer privacy.	
Short-, Medium-, and Long-Term Goals	Short-term : 2025 ~2027 1.Maintain ISO 27001 certification (passed in Q4 2024, valid until November 21, 2026). 2.Review and incorporate areas not previously monitored by the system to shorten incident response time. 3.Sign a short-term DDoS cyberattack defense contract with Chunghwa Telecom. 4.Collaborate with outsourced vendors to strengthen information security protection. 5.Implement WAF and DLP. 6.Continue optimizing firewall, intrusion detection, and prevention systems. 7.Ensure stability of core network equipment and backbone network. Medium- and Long-term Plan (2027–after 2030) 1. Establish a dedicated information security organization and manpower, strengthen internal information security awareness, and increase employees' alertness to information security risks. 2. Implement a zero-trust architecture. 3. Improve identity authentication and access management (such as AD multi-factor authentication).	

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Short-, Medium-, and Long-Term Goals	Long Term (Post-2030) 1. Phase out and upgrade outdated systems. 2. Research and implement AI-based enhanced automated information security responses. 3. Gradually migrate on-premises systems to the cloud. 4. Ensure alignment of information security standards with customers and suppliers.
Assessment Mechanism	The Audit Office serves as the inspection unit supervising the Group's systems and concurrently acts as the Audit Group of the Information Security Committee. Each year, it includes information and communication security management inspections in the annual audit plan, and regularly (at least once a year) reports the audit results to the Board of Directors to track improvement effectiveness. The Information Security Committee holds an annual management review meeting to review the handling status of past resolutions, understand the results of information security risk analysis and audits, ensure the continued operation and implementation of information security management, and evaluate improvement opportunities. In addition, to enhance information and communication security and reduce operational risks, the Group annually engages a professional audit team from the computer audit division of an accounting firm and external professional verification institutions to conduct regular audits of information security management, compile audit results, and propose relevant improvement recommendations.

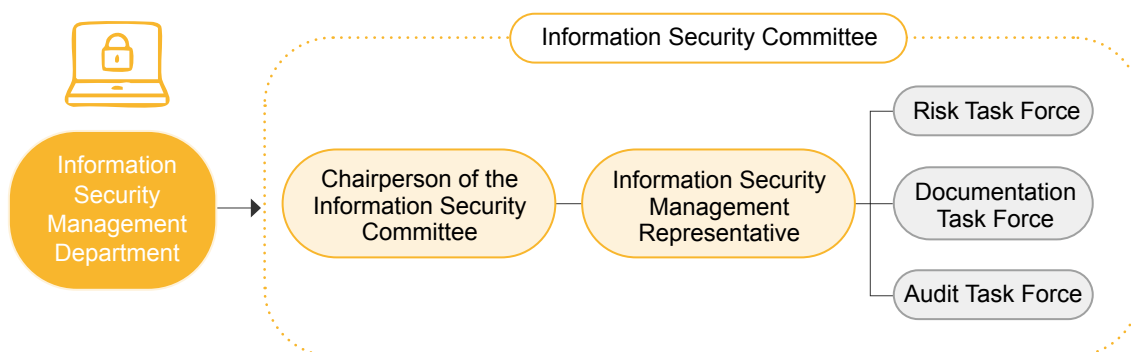
Information and Communication Security Risk Management Structure

FIGG established the "Information Security Committee" in 2023, dividing it into the Documentation Task Force, Risk Task Force, and Audit Task Force according to functions. It is responsible for planning the Group's overall information security management framework and development, formulating information security policies, objectives, and systems, carrying out information asset risk management and implementation and auditing of information security systems in accordance with the ISO 27001 framework. In addition, on December 25, 2023, the "Information Security Management Department" was established to be responsible for promoting company information security policies, implementing information security mechanisms, raising employees' information security awareness, and leading the operation of the "Information Security Committee," with the results of promotion and implementation reported upward to the top executive of the General Management Office and the Chairman of the Board.

The Audit Office serves as the inspection unit supervising the Group's systems and concurrently acts as the Audit Task Force of the "Information Security Committee." Each year, it includes information and communication security management inspections in the annual audit plan, and regularly (at least once a year) reports the audit results to the Board of Directors to track improvement effectiveness.

The "Information Security Committee" holds an annual management review meeting to review the handling status of past resolutions, understand the results of information security risk analysis and audits, ensure the continued operation and implementation of information security management, and evaluate improvement opportunities.

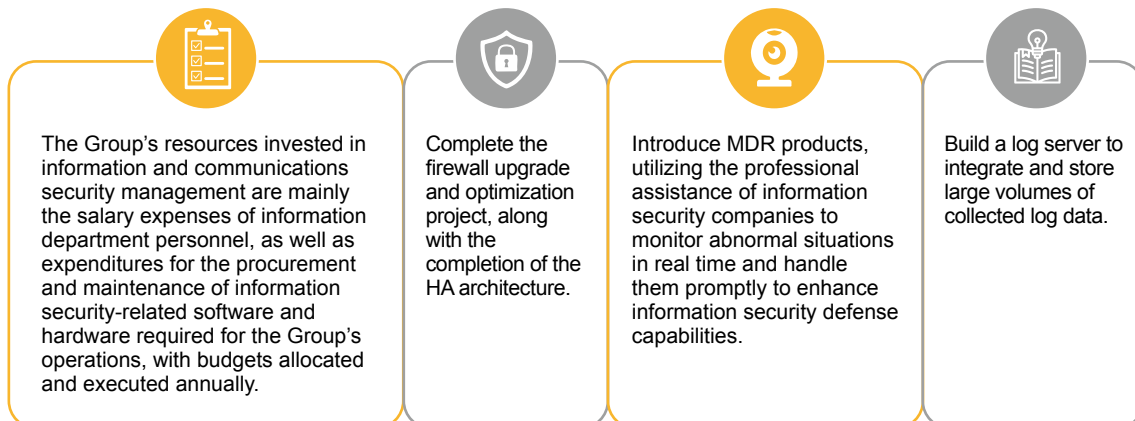
In addition, to enhance information and communication security and reduce operational risks, the Group annually engages a professional audit team from the computer audit division of an accounting firm and external professional verification institutions to conduct regular audits of information security management, compile audit results, and propose relevant improvement recommendations.



2024 Information Security Management and Implementation Priorities:

- 1 In compliance with the international standards of ISO 27001 Information Security Management, formulate the guidelines for the establishment, implementation, maintenance, and continuous improvement of the Group's information security management system framework.
- 2 Identify all information assets, compile an inventory of important information assets, assign dedicated personnel for management, conduct regular annual risk assessments, and address risks accordingly.
- 3 Enhance network and application system security by introducing endpoint protection mechanisms, application system vulnerability scanning, penetration testing, source code scanning, improvements in backup equipment and management, and the introduction of two-factor authentication.
- 4 Establish business continuity plans and conduct testing drills. For the Group's critical operational processes or activities, pre-plan recovery steps in the event of interruptions so that, when operations are affected by information security incidents, normal operations can be restored in the shortest possible time.
- 5 Establish an information security incident management procedure and formulate classification standards for information security incidents/events to enable quick and effective responses, thereby reducing or eliminating the potential impact and damage caused by such incidents.
- 6 Regularly conduct social engineering phishing email drills to enhance information security awareness among all employees, and provide information security training to employees who were successfully phished to strengthen awareness.
- 7 Require new employees to sign the [Computer Usage Agreement] and provide the [Employee Computer and Corporate Network Usage Guidelines] as fundamental information security awareness compliance indicators, with ongoing promotion via startup screen reminders.
- 8 Join the Taiwan Computer Emergency Response Team / Coordination Center (TCERT/CC) "Taiwan Information Security Alliance" to exchange cybersecurity intelligence and share important information security issues among members, achieving the goal of joint defense in information security and enhancing the Company's protection capabilities.

Resources Invested in Information and Communications Security Management

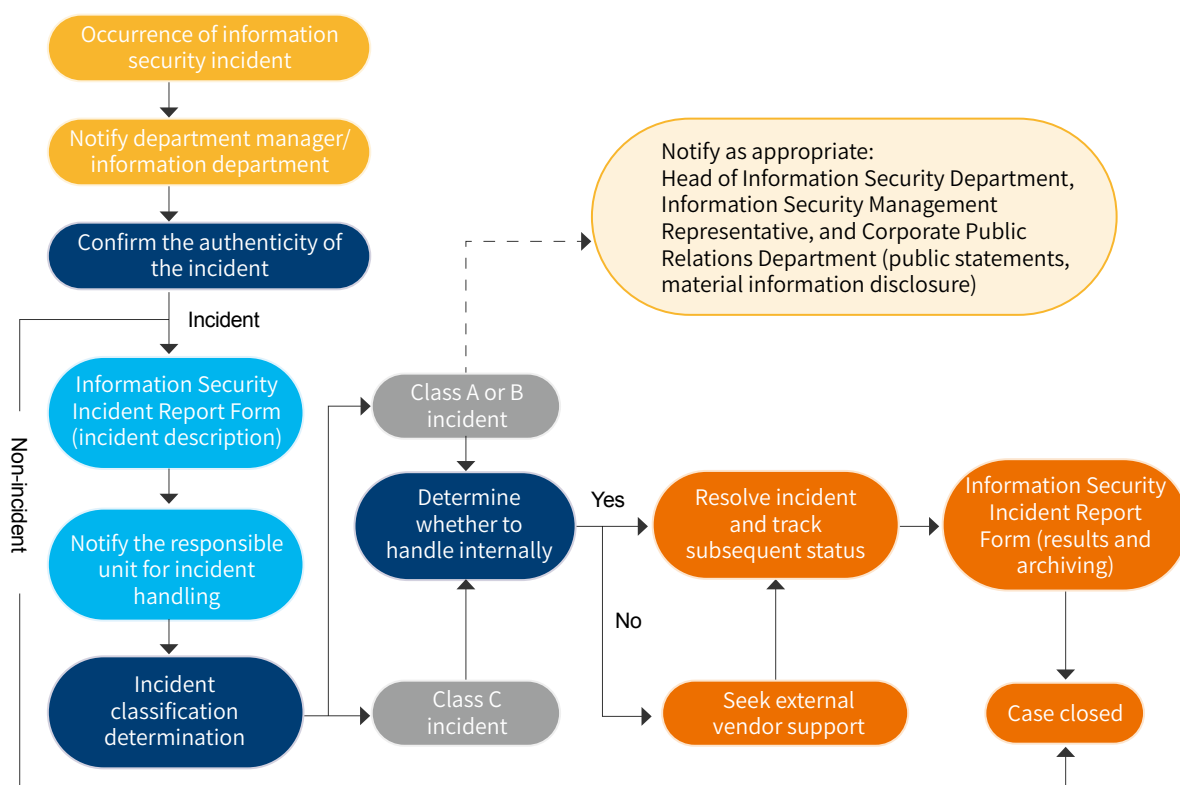




Information Security Incident Reporting

The Group implements stringent privacy and data protection measures specifically for personal data and confidential information, ensuring that all processes of collection, processing, and storage are secure to prevent potential violations and risks to customer rights and interests. If an information security incident occurs, the following process shall be followed

Information Security Incident Reporting Procedure



Zero major information security and personal data breach incidents

GRI 418-1

The Group actively prevents any cyberattack activities and, through personnel training, regular drills and testing, maintenance, and the formulation of concrete and feasible emergency response plans and disaster recovery strategies, ensures that business operations can continue. As of the most recent year and up to the publication date of the annual report, there have been no losses suffered due to major information and communication security incidents.



Total number of customer privacy-related complaints received in 2024 **0 cases**

Total number of confirmed incidents in 2024 involving information leakage, theft, or loss of customer data **0 cases**

3.5 Supplier management, environmental and human rights assessments

Significance to the Group	Through sustainable supplier management, the Group establishes long-term partnerships and works together with suppliers to promote environmental and social responsibility, ensuring the reliability, stability, and prosperity of the supply chain.	
Stakeholders	Customers, suppliers, media, employees	
Potential or Actual Impact	Description of Positive Impact	Actual : Comprehensive supplier management and environmental and human rights assessments will lead to a stable supply chain and mitigate the risk of supply chain disruptions. Potential : The Group works hand in hand with suppliers to fulfill environmental and social responsibilities, bringing positive impact to society as a whole, thereby enhancing the Company's goodwill and customer trust.
	Description of Negative Impact	Actual : As most supply chain parts are designated by customers, the transition to a green supply chain is restricted, and suppliers cannot be directly replaced, which affects management flexibility. Potential : Inadequate supplier management may overlook risks, damaging goodwill and supply stability; additional verification increases costs; negative reports affect reputation and share price; loss of orders impacts morale and talent retention.
Policy / Commitment	Through supplier evaluations combined with environmental and social screening standards, qualified new suppliers are selected. Promote the Company's emphasis on sustainable supply chain management. Conduct audits and provide guidance for high-risk suppliers; those failing to improve in a timely manner or with serious deficiencies will be removed.	
Short-, Medium-, and Long-Term Goals	Short-term 2025 ~2027 Document the supplier sustainable management procedures. 100% of new suppliers are evaluated against environmental and social screening standards. All subsidiaries implement the "Integrity and Corporate Social Responsibility Commitment".	
	Medium term (2027~2030) Formulate FICG's Supplier Sustainable Management Procedures with reference to the RBA. Conduct environmental and social screening surveys for newly established or critical suppliers, and based on the results, add environmental and social standard requirements. Study and implement supplier replacement plans to meet customers' green supply chain requirements.	
	Long Term (Post-2030): Continue to conduct annual assessments of suppliers and review key suppliers' performance in corporate governance, environmental, and social sustainability indicators to implement the supplier sustainable management policy.	
Assessment Mechanism	New supplier selection mechanism and existing supplier evaluation	

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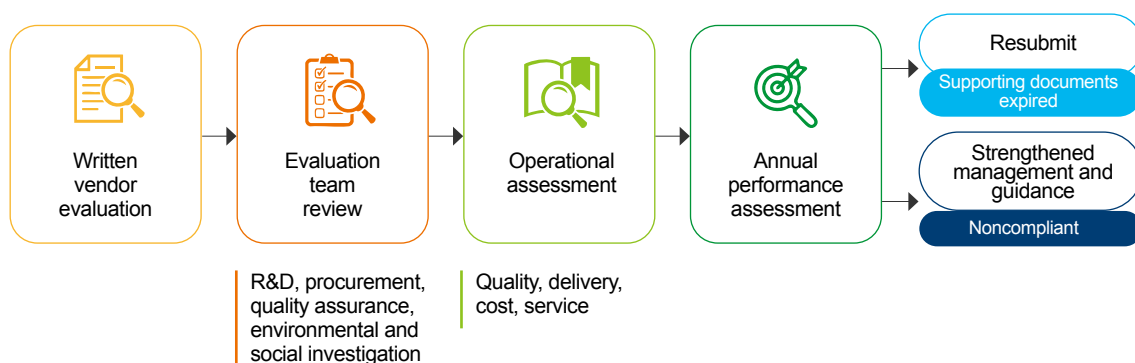
To strengthen supplier management, the Group selects suppliers in accordance with the procurement management procedures and operating methods based on the product characteristics of each subsidiary, using vendor questionnaires, vendor system evaluation forms, self-assessment reports, and environmental investigation forms, combined with overall evaluations by procurement, technical, and quality management departments, to ensure that vendors can supply products meeting organizational and customer specification requirements; suppliers are verified and surveyed according to product characteristics.

Supply chain selection process

FICG adopts a rigorous evaluation and management process to select new suppliers and applies the same standards to review existing suppliers.

FICG conducts written evaluations of vendors, with the evaluation team conducting reviews based on R&D, procurement, quality assurance, and environmental and social screening criteria. Vendors are asked to provide supporting documents for environmental impact assessments, and upon meeting the standards, are approved as qualified new suppliers.

For existing suppliers, FICG also conducts regular operational assessments (QDCS) evaluating quality, delivery, cost, and service indicators, along with annual performance reviews; noncompliant vendors will be subject to strengthened management and guidance to continuously improve quality control.



Supply chain environmental and human rights evaluation

FICG incorporates environmental and social standards into the screening of new suppliers and conducts regular checks on existing suppliers to ensure compliance with the Group's environmental, social, and human rights responsibilities. The Group also requires suppliers, through contracts, to provide valid environmental impact assessments and relevant certifications, ensuring document validity. Each subsidiary formulates screening standards based on industry characteristics, local regulations, and stakeholder feedback.

Key Supplier Quantities and Selection Criteria of Each Subsidiary

Company Name	Selection Criteria	Number of key suppliers
FIC	Vendors with transactions within the past three years	163
Ubiqconn	For 2024, procurement amount of NT\$10 million or above, excluding non-recurring engineering (NRE) purchases and spot materials	28
Prime Base	2024 plant sites newly established have not yet been surveyed	2024 plant sites newly established have not yet been surveyed
Prime Technology	In 2024, transaction amount accounts for 80% of the total annual purchase amount	32
Amertek Computer	Self-procured vendors with transactions within the past three years	7
Total		230

Note: Each subsidiary formulates selection criteria for one business type and conducts assessments and evaluations. Due to industry attribute factors, the key supplier selection criteria are for suppliers whose performance can be improved through the Company's internal management control.

Use of environmental standards to select new suppliers in 2024 GRI 308-1

Each subsidiary of the Group formulates mechanisms for recognition of environmental standard-based selection according to its industry type. Through supplier self-assessments or management survey forms, it verifies whether the supplier meets the following standards: EU RoHS and REACH regulations, ISO 14001 Environmental Management Systems, ISO 14064 Greenhouse Gas Management, IECQ QC 080000 Hazardous Substance Process Management, ISO 9001 Quality Management System, and relevant automotive and medical industry standards (IATF 16949, ISO 13485), Supplier Code of Conduct, and Hazardous Substance Control Declaration.

Taiwan:

subsidary First International Computer achieved a 100% compliance rate among new suppliers; Prime Base Inc. has not yet completed the survey; Ubiquconn's contracts specify compliance with relevant standards.

China:

Prime Technology achieved a 100% compliance rate among new suppliers; Amertek Computer had no new suppliers in 2024.

This selection mechanism ensures the implementation of environmental responsibility management in the supply chain and strengthens the Group's foundation for sustainable development.

Company Name	Total number of new suppliers (A)	Number of new suppliers not selected using environmental standards	Number of new suppliers selected using environmental standards (B)	Percentage of new suppliers selected using environmental standards (B/A)
FIC	16	0	16	100%
Ubiquconn	Contract specifies compliance with relevant standards	Contract specifies compliance with relevant standards	Contract specifies compliance with relevant standards	Contract specifies compliance with relevant standards
Prime Base	2024 plant sites newly established have not yet been surveyed	2024 plant sites newly established have not yet been surveyed	2024 plant sites newly established have not yet been surveyed	2024 plant sites newly established have not yet been surveyed
Prime Technology	14	0	14	100%
Amertek Computer	0	0	0	0

Negative environmental impacts in the supply chain and actions taken

Prime Technology conducts regular supplier evaluations and assessments through HSF technical specifications and annual supplier audits; Amertek Computer's self-procurement vendor quality control department prepares the "Annual Supplier Audit Plan Detail Table" for the next year annually, and conducts on-site audits and project guidance for suppliers in accordance with the plan.

In addition, the Group uses supplier self-assessment forms to examine the status of supply chain management and evaluate whether there are significant actual or potential negative environmental impacts. To date, no supply chain risks with a significant impact on the Company have been identified.

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Supply Chain Social Assessment GRI 408-1

When signing contracts, all Group suppliers must comply with the Taiwan's Labor Standards Act and China's Labour Contract Law. In 2024, no operating sites or suppliers were identified as possibly facing risks related to freedom of association and collective bargaining or having significant risks of forced or compulsory labor incidents.

The Group also requires key suppliers and new suppliers to sign the Integrity and Corporate Social Responsibility Commitment, prohibiting the employment of child labor and the assignment of young workers to hazardous work. If a supplier engages in the illegal employment of child labor, it will be subject to an annual assessment and evaluation according to the severity of the violation, and, in the case of major negligence, will be penalized. In 2024, no operating sites or suppliers were identified as having significant risks of employing child labor or assigning young workers to hazardous work.

Use of social standards to select new suppliers in 2024 GRI 414-1

Each subsidiary of the Group formulates mechanisms for recognition of social standard-based selection according to its industry type, covering supplier self-assessments and surveys on quality, environmental protection, and occupational safety and health management. The main standards include conflict minerals management, ISO 45001 Occupational health and safety management systems, Corporate Social Responsibility Commitment, and Supplier Code of Conduct.

Taiwan:

subsidiary First International Computer had a 75% compliance rate among new suppliers; Prime Base Inc. has not yet completed the survey; Ubiquconn's contracts specify compliance with relevant standards.

China:

Prime Technology achieved a 100% compliance rate among new suppliers; Amertek Computer had no new suppliers this year.

Each subsidiary ensures, through self-assessments and questionnaires, that suppliers commit not to use conflict minerals and comply with environmental and occupational safety and health-related regulations, thereby enhancing the level of social responsibility management in the supply chain.

Company Name	Total number of new suppliers (A)	Number of new suppliers not selected using environmental standards	Number of new suppliers selected using environmental standards (B)	Percentage of new suppliers selected using environmental standards (B/A)
FIC	16	4	12	75%
Ubiquconn	Contract specifies compliance with relevant standards	Contract specifies compliance with relevant standards	Contract specifies compliance with relevant standards	Contract specifies compliance with relevant standards
Prime Base	2024 plant sites newly established have not yet been surveyed	2024 plant sites newly established have not yet been surveyed	2024 plant sites newly established have not yet been surveyed	2024 plant sites newly established have not yet been surveyed
Prime Technology	14	0	14	100%
Amertek Computer	0	0	0	0

Supplier Human Rights Assessment

Assessment Topic	Item	Assessment Result
Suppliers possibly facing risks related to freedom of association and collective bargaining	Assess suppliers that may pose significant risks of violating workers' rights to freedom of association or collective bargaining.	No suppliers with significant risks of violating workers' rights to freedom of association or collective bargaining.
	Actions taken by the organization during the reporting period to protect employees' rights to freedom of association and collective bargaining.	Not applicable due to no significant risks of violating workers' rights to freedom of association or collective bargaining.
Suppliers with significant risks of using child labor or engaging in forced or compulsory labor	Suppliers with significant risks of employing child labor or assigning young workers to hazardous work.	When signing contracts, suppliers must comply with the Taiwan's "Labor Standards Act" and China's "Labour Contract Law," and are required to sign the Corporate Social Responsibility Commitment and the Responsible Business Alliance (RBA) Code of Conduct Commitment, prohibiting the employment of child labor and the assignment of young workers to hazardous work. Therefore, there are no suppliers with significant risks.
	Actions taken by the organization during the reporting period to effectively eliminate the use of child labor.	Require all suppliers, when signing contracts, to comply with the Taiwan's "Labor Standards Act" and China's "Labour Contract Law." If a supplier engages in the illegal employment of child labor, it will be subject to an annual assessment and evaluation according to the severity of the violation, and, in the case of major negligence, will be penalized.
	Assess suppliers with significant risks of forced or compulsory labor.	No suppliers with significant risks of forced or compulsory labor incidents.
	Actions taken by the organization during the reporting period to eliminate all forms of forced or compulsory labor.	All of the Group's operating sites comply with local labor-related laws and regulations, including the Taiwan's "Labor Standards Act" and China's "Labour Contract Law." If a supplier is found to be in violation and engaged in forced or compulsory labor, it will be subject to an annual assessment and evaluation according to the severity of the violation, and, in the case of major negligence, will be penalized.

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3.6 Corporate ethical management and anti-corruption

Significance to the Group	Engaging in business activities based on the principles of fairness, honesty, trustworthiness, and transparency, the Group clearly stipulates the corporate ethical matters that directors, supervisors, managers, and all employees shall comply with, as well as the responsibilities and obligations they shall fulfill, in order to strengthen sound corporate governance.	
Stakeholders	Shareholders/investors, media, government, customers, suppliers/contractors	
Potential or Actual Impact	Description of Positive Impact	Actual : During the reporting period and within the reporting scope, there were no incidents of violation of ethical management or corruption. Potential : Ethical management and anti-corruption education, training, and advocacy help the Group bring positive impact to all stakeholders, thereby enhancing the Company's reputation and customer trust.
	Description of Negative Impact	Potential : If there is a lack of ethical management and anti-corruption regulations, as well as effective training and audit mechanisms, any fraud committed by directors, managers, or persons with actual control would cause serious damage to the Company's reputation.
Policy / Commitment	The "FICG Anti-Corruption and Anti-Bribery Policy" adopts a zero-tolerance principle, aiming to ensure that all business interactions comply with the highest standards of integrity and are in accordance with the law. This policy applies not only to all directors, supervisors, managers, employees, appointees, and persons with substantial control of FICG, but also to partners such as suppliers and contractors, as well as close relatives and friends of Group personnel and partners. The policy strictly prohibits the direct or indirect offering or acceptance of improper benefits, including money, bribes, or improper gifts, and forbids unreasonable gifts and hospitality, illegal political donations, and unfair competitive practices.	
Short-, Medium-, and Long-Term Goals	Short-term 2025 ~2027 : In accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" and the relevant laws and regulations in the jurisdictions where FICG and its group companies and organizations operate, implement FICG's "Ethical Corporate Management Procedures and Code of Conduct," and strengthen related education and training. Medium term (2027~2030): Provide education and training to all employees, incorporate ethical management and related employee codes and regulations into the learning platform, and ensure through related tests that all personnel are well-acquainted with the content of ethical management and anti-corruption. Long Term (Post-2030): Fulfill the commitment to legal compliance and ethical management, and uphold a culture of integrity to maintain the corporate image of trustworthiness.	
Assessment Mechanism	The Group encourages internal and external personnel to report unethical or improper conduct via the official website. If the report is verified to be true, the Group will immediately require the cessation of the violation and take appropriate actions in accordance with regulations. When necessary, the Group will pursue legal responsibility and seek damages in accordance with the law to safeguard the Company's reputation and interests.	

Anti-Corruption Risk Assessment of Operating Sites GRI 205-1

The Group engages in business activities based on the principles of fairness, honesty, trustworthiness, and transparency, and corporate ethical management, ethical matters, and corresponding responsibilities and obligations shall be followed by all levels from management to all employees. The reporting scope covers 100% of all 7 operating sites, all of which have undergone anti-corruption major risk assessment through risk management survey questionnaires. For details, please refer to the Risk Management section.

Communication and Training on Anti-Corruption Policies and Procedures GRI 2-16 . 2-24 . 205-2

FICG attaches great importance to ethical management and anti-corruption, incorporating these into its core corporate policies and board meeting agendas, and actively promoting related education and advocacy for all employees and governance members. New employees are required to comply with the integrity clauses in the "New Employee Handbook" and, in accordance with the "Work Rules," are subject to relevant reward and punishment systems. In addition, the Group has established the ["FICG Anti-Corruption and Anti-Bribery Policy"](#), adopting a zero-tolerance approach to all business interactions. It covers directors, supervisors, managers, employees, appointees, and persons with substantial control, all of whom must adhere to the highest standards of integrity.

Current employees regularly complete ethical management courses via the internal learning platform to ensure the implementation of integrity principles.

At the governance level, directors are provided with Taiwan Stock Exchange regulatory materials upon assuming office to assist in complying with regulations applicable to TWSE/TPEX listed companies. In supply chain management, the Group's contracts explicitly require suppliers to comply with anti-corruption regulations, and related education and communication are promoted as needed.

In 2024, all operating sites and subsidiaries in Taiwan fully implemented ethical management and anti-corruption training, with course topics covering trade secret compliance, intellectual property management, and anti-corruption practices. New employees are required to sign integrity clauses, and supplier contracts also incorporate relevant provisions. Although the employee training coverage rate in Taiwan has not yet reached 100%, the Company will continue to improve the completion rate through measures such as new employee training, make-up training mechanisms, and digital learning platforms, aiming to achieve full employee participation and further strengthen ethical governance.

The results of related legal compliance and ethical management education, training, and communication for this year are as follows:

Anti-Corruption Communication and Training for Governance Unit Members and Employees

Governance unit members				
Region	Taiwan		China	
Number communicated	8		All governance unit members are in Taiwan	
Percentage communicated	100%		Not applicable	
Number trained	0		Not applicable	
Percentage trained	0%		Not applicable	
Employees				
Region	Taiwan		China	
Employee Type	Employees	Non-employees	Employees	Non-employees
Number communicated	672	2	4361	499
Percentage communicated	100%	100%	100%	100%
Number trained	476	0	3240	427
Percentage trained	70.8%	0%	74.28%	85.57%

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Supplier Ethical Management and Anti-Corruption GRI 205-2

In 2024, the total number and percentage of business partners with whom the Group communicated its anti-corruption policies and provided education and training are as follows:

Business partner						
Region	Taiwan			China		
Supplier category	Customers	Self-procured suppliers	Customer-designated suppliers	Customers	Self-procured suppliers	Customer-designated suppliers
Number communicated	2	81	41	34	32	108
Number completed	2	81	41	34	32	103
Percentage communicated	100%	100%	100%	100%	100%	95%
Number trained	0	0	0	30	32	108
Number trained	0	0	0	30	32	103
Percentage trained	0%	0%	0%	100%	100%	95%

Notes:

1. Supplier categories are distinguished based on the product attributes of each subsidiary, and not all categories are applicable to all subsidiaries.

2. Statistics are based on business partners that continued transactions and contracts in 2024.

Supplier Integrity Contract Terms

A special clause strictly prohibiting bribery shall be included in the contract. The cooperating supplier shall declare and warrant that in the performance of the contract and any related conduct, it has not and will not, either directly or indirectly, request, promise, deliver (or receive) bribes or other improper benefits to relevant persons (including employees of the Group or government officials), or engage in conduct intended to benefit relevant persons or other illegal or improper acts, including but not limited to obtaining improper commercial benefits through kickbacks, gifts, extortion, or other illegal means. It is also prohibited for its employees, suppliers, agents, and contractors to engage in the aforementioned illegal or improper conduct. If requested by the Group, the cooperating supplier agrees to comply with the provisions of the Integrity Commitment separately provided by the Group.

Integrity and Corporate Social Responsibility Commitment

To maintain and strengthen cooperative relationships between suppliers and FICG and its subsidiaries, and to implement corporate social responsibility, an honest and fair trading environment shall be established to pursue sustainable development and growth. The Group has gradually introduced a requirement for suppliers to sign the "Integrity and Corporate Social Responsibility Commitment." Since 2023, the Group has implemented the "Integrity and Corporate Social Responsibility Commitment" for subsidiaries' reference, with each subsidiary adjusting it according to national policies and business needs, and promoting it to all stakeholders.

Confirmed Corruption Incidents and Actions Taken

GRI 205-3

Total number and nature of confirmed corruption incidents.

0 cases

Total number of employees dismissed or subject to disciplinary action due to corruption incidents.

0 cases

Total number of incidents where contracts with business partners were terminated or not renewed due to corruption violations.

0 cases

All public legal cases during the reporting period against the organization or its employees for corruption and their outcomes.

No confirmed corruption incidents

Internal Control and Internal Audit

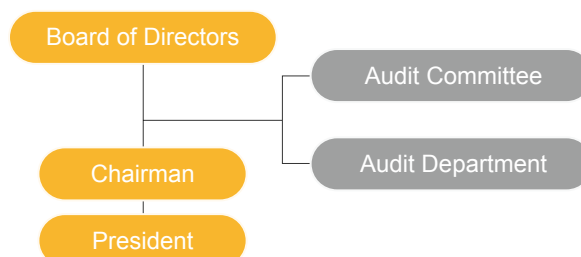
The Group continues to cooperate with regulatory authorities in revising internal procedures and audit operations to fulfill its commitment to legal compliance and ethical management. The Group acknowledges that the establishment, implementation, and maintenance of an internal control system are the responsibility of the Board of Directors and managers of FICG. The Group has established such a system and, in accordance with the items for determining the effectiveness of internal control systems stipulated in the “Regulations Governing Establishment of Internal Control Systems by Public Companies,” has determined whether the design and implementation of the internal control system are effective. Based on the aforementioned evaluation results—including the extent to which operational effectiveness and efficiency objectives are achieved, the reliability, timeliness, and transparency of reporting, and compliance with relevant rules and regulations—the design and implementation of the internal control system are effective. They can reasonably ensure the achievement of relevant objectives.

Internal Control System

The Group designs the internal control system in accordance with the “Regulations Governing Establishment of Internal Control Systems by Public Companies,” which is approved by the Board of Directors and jointly implemented by the Board of Directors, managers, and all employees.

Each unit and subsidiary conducts a self-assessment once a year, and the internal audit unit reviews and evaluates the report and improvement status, which serves as the basis for the Board of Directors and the president to assess the effectiveness of internal control and issue a statement.

Annual audits are carried out according to the audit plan approved by the Board of Directors, with the plan formulated based on identified risks, and special audits or reviews conducted as needed. Audit results and follow-ups on deficiencies are submitted to the independent directors for review at the end of each month, and audit progress is reported to the independent directors quarterly. The Audit Committee is responsible for supervising the financial statements and the effective implementation of the internal control system.



In the current year's various cyclical audits, “no” violations of ethical management were found.

04

Promoting Environmental Sustainability Through Digital Technology

- | | |
|---|----|
| 4.1 Eco-friendly products | 60 |
| 4.2 Climate change response and energy management | 69 |



The Group believes that digital technology is key to achieving sustainable development and regards digital transformation as an important driver in achieving ESG goals. Leveraging its technology and experience in the information and communications field, the Group actively promotes digital transformation and green product design, committed to providing environmentally friendly solutions to achieve sustainable prosperity for both enterprises and the environment.

4.1 Eco-friendly products

Upholding the concept of green environmental protection, the Group works to comprehensively reduce the environmental impact of products throughout their life cycle—from raw material procurement, product design and development, manufacturing, and transportation, to product use and disposal. Through its core business, the Group promotes environmentally friendly products, creating green business opportunities and customer trust, and achieving the goal of “mutual prosperity of environmental protection and economic development.”

Eco-friendly products

Environmentally friendly products

Committed to producing products that make tangible contributions to climate change mitigation and adaptation and that are environmentally friendly.

Product packaging

Reduction, recyclability, biodegradability, health, and harmlessness.

Product design

Ease of recycling and replacement of parts, extended service life, low pollution, energy saving, health, and safety.

Materials management

Proper management of hazardous substances and materials.

Labeling

Enhancing the credibility of product environmental performance through environmental labels and declarations.

Product life cycle assessment

Providing high-quality products that are low in toxicity, low in pollution, energy-saving, resource-saving, and easy to recycle, based on the product life cycle concept.

Legal compliance

Implementing environmental protection and compliance with laws and regulations.

Significance to
the Group

Stakeholders

Government, customers, suppliers/contractors

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Potential or Actual Impact	Description of Positive Impact	Actual : The demand and requirements for green products in international markets and regulations are increasing, and obtaining green product certification helps meet market expectations. Potential : Green product design and manufacturing reduce environmental impact, increase opportunities for securing contracts, and enhance customer trust.
	Description of Negative Impact	Actual : The Group implements environmental protection classification recycling and energy-saving and consumption-reduction policies, regularly monitors resource usage, continues improvement, strictly complies with regulations, is committed to protecting the ecosystem, and reducing pollution. Potential : As customers and end markets raise environmental requirements, failure to actively promote green products may result in loss of orders and potential customers.
Policy / Commitment	To achieve co-existence and mutual prosperity with the planet, FICG commits to continuously investing in green product design and research and development, setting multiple checkpoints at the new product development stage to ensure quality and green objectives. It is also committed to improving energy efficiency, reducing resource waste, emphasizing pollution prevention and reduction, lowering environmental impact, fulfilling product responsibility, and promoting sustainable consumption.	
Short-, Medium-, and Long-Term Goals	Short term (2025–2027) At least one proprietary brand model in the U.S. market to obtain Electronic Product Environmental Assessment Tool (EPEAT) certification. Starting in 2024, in accordance with EU regulations, encourage replacement of charging cables for electronic devices sold in the EU with USB-C. Medium term (2027–2029) Formulate appropriate recycling policies based on product attributes and achieve 100% compliance with international environmental protection regulations. Long term (2030 and beyond) Implement 3R (Recycle, Reuse, Reduce) in products; products and services can be linked to the United Nations Sustainable Development Goals.	
Assessment Mechanism	Product life cycle assessment and R&D training, environmental product labels and declarations, hazardous substance policies and material management, use of recycled materials and environmentally friendly product packaging, water resource management, waste management.	

Green Product Strategies and Sustainability Achievements

Through the following green product strategies, we actively practice environmental sustainability and achieve concrete results:



• Environmental design integration

At the early stage of new product development, fully integrate RoHS, REACH, WEEE, and other environmental design standards and regulatory requirements to ensure products meet environmental standards from the source.



• Recycled materials and low-energy design

Actively adopt recycled materials such as PCR+ABS and recycled aluminum, promote low-energy design, and use plastic-free or recycled packaging materials to effectively reduce resource consumption and environmental impact.



• Local procurement and green supply chain

Promote local procurement and establish a green supplier system to effectively reduce product carbon footprint and promote sustainable development of the supply chain.



• Assist customers in obtaining environmental labels

Ensure product design and manufacturing comply with environmental label standards such as ENERGY STAR and EPEAT, and actively assist customers in obtaining relevant certifications to enhance the environmental competitiveness of products.

Hazardous Substance and Material Management System

Establish a comprehensive hazardous substance management system covering the following aspects:



- **Regulatory compliance**

Comply with RoHS, REACH, USB Type-C charging standardization requirements, Radio Equipment Directive, and other regulations.



- **Supply chain control**

Require suppliers to disclose SVHC substance information and include it in audits and training.



- **Policies and audits**

Update internal standards promptly upon regulatory changes, with dedicated personnel at each plant responsible for quality and environmental control.



- **Information disclosure and training**

Regularly update the IEC 62474 substance list, hold internal training and briefing sessions, and strengthen environmental awareness among R&D and procurement departments.



FSC-certified packaging paper materials and corrugated paper

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FICG Green Product Development Blueprint



Green materials – raw material procurement

- Select raw materials 100% compliant with mandatory international regulations.
- Increase the proportion of local procurement to reduce carbon footprint.
- Green suppliers: Conduct supplier material sourcing reviews to comply with internal controlled substance standards, prohibited hazardous substances (RoHS), and conflict mineral requirements.
- Comply with EU REACH.



Green design

- Introduce low-energy design; select low-power consumption hardware design.
- Software adopts energy-saving modes.
- Design to reduce assembly steps, materials, total assembly man-hours, and carbon emissions during manufacturing.
- Introduce plastic reduction design and green packaging.
- Use international environmental regulations or international assessment tools such as Electronic Product Environmental Assessment Tool (EPEAT) certification.
- Product energy efficiency label certification: ENERGY STAR.



Green manufacturing and transportation

- Plants comply with ISO 14001 environmental management systems.
- Local manufacturing.
- Plastic-free packaging or use of recyclable packaging.
- Green transportation.

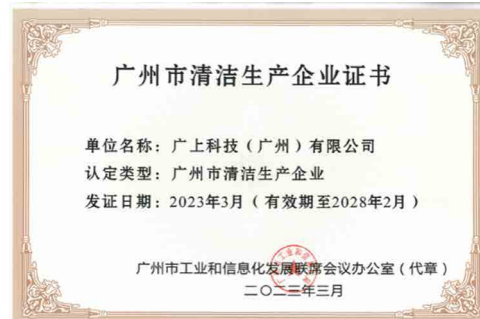


Customer use and product recycling

- Comply with environmental certifications for electronic products in the sales country (region), including FCC.
- Follow WEEE requirements, label products with recycling symbols, and provide disassembly instructions for each product to facilitate local customers in reuse and recycling.
- Enhance packaging material recyclability. In addition to packaging being recyclable upon shipment, various packaging materials used in the plant process, such as cartons and partitions, are recycled, cleaned, and reused.

Performance Highlights

- In 2024, subsidiary First International Computer (FIC) reported that certain in-vehicle products adopted reusable static-proof boxes, saving approximately 0.165 metric tons of carton usage for the year.
- Subsidiary Prime Technology obtained ISO 14001 certification and was recognized as a Clean Production Enterprise by Guangzhou City.
- Prime Technology actively communicated Hazardous Substance Free (HSF) requirements to suppliers and signed agreements with them, or had suppliers provide HSF test reports for materials, with the Parts Approval Engineering team confirming compliance of material HSF specifications. Upon IQC incoming inspection, XRF testing is used to verify HSF compliance, and production operations strictly follow clean production standards. A Clean Production Certificate was obtained in 2023, as shown in the figure below.



- Subsidiary Amertek Computer obtained China Environmental Label (Ten-Ring) certification.
- Subsidiary Ubiquconn uses FSC-certified paper materials, corrugated paper leftovers, and environmentally friendly PE bags for packaging.
- Subsidiary Prime Base Inc.'s Zhongli Plant declared itself an HSF plant, with materials also printed with the RoHS mark (as shown in the figure below), all standards complying with EU RoHS requirements. Incoming materials are sampled and verified via XRF.

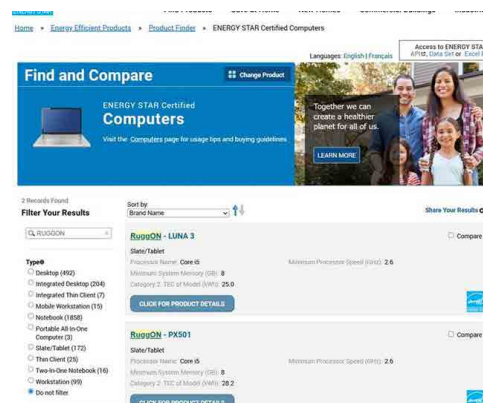


- Subsidiary Prime Base Inc.'s packaging materials have recycling marks printed on cartons, complying with EU packaging material standards.



Environmental Labels, Green Certifications, and Verifications

As governments and markets worldwide increasingly emphasize environmental labels and declarations, subsidiary Ubiquconn's RuggedTek products proactively adopted the U.S. EPEAT system and obtained certification ([website: EPEAT Registry](#)), while meeting multiple international green procurement standards (such as Executive Order 13423 & 13514, OMB Scorecard). In addition, the products have also obtained ENERGY STAR certification ([website: Homepage | ENERGY STAR](#)). We aim to demonstrate transparency and credibility in our environmental commitments through third-party verification and certification marks.



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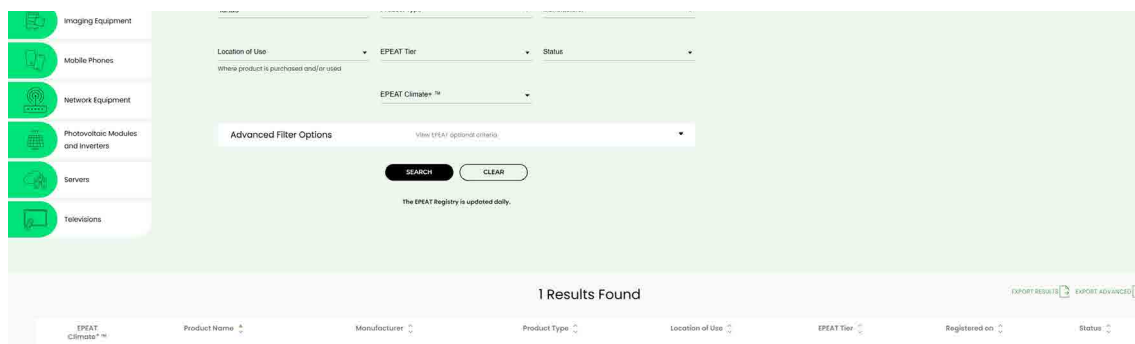
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Taipei Dome Smart Building Management

The Taipei Dome, Taiwan's largest sports venue, inaugurated in 2023, achieved smart management and security monitoring through the advanced central monitoring system provided by FIC. The system can monitor over 70,000 real-time device status data points, allowing operations personnel to efficiently understand the park's real-time status.

The Taipei Dome's central monitoring system integrates more than 20 subsystems, such as the water supply circulation system, parking management system, air conditioning system, lighting system, as well as various fire safety, access control, and video surveillance systems. These subsystems can all integrate data aggregation and linkage control through FIC's open IoT platform solution to ensure operational efficiency and safety across the entire park.

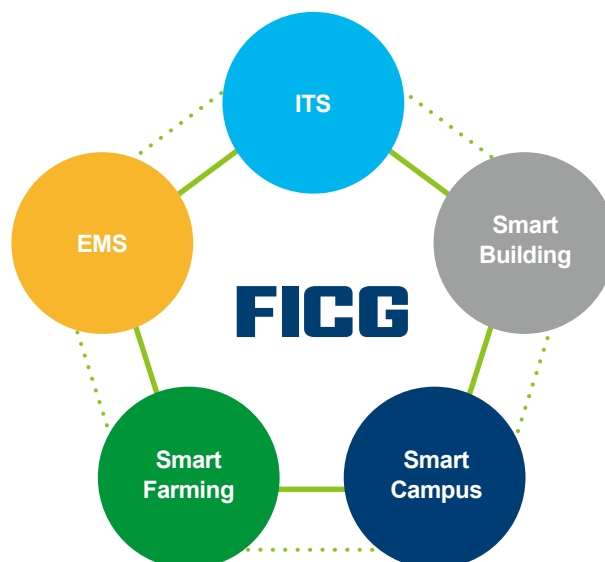
This system will be expanded to major venues across Taiwan to assist customers in achieving safety, energy conservation, carbon reduction, and sustainable development goals in the most precise way, thereby creating sustainable cities and communities.



Smart City Management System

The Group's investment in the smart city management system has expanded to city-level energy management and monitoring. Leveraging its technological advantages, subsidiary FIC provides diversified FIC AIoT solutions. In the smart transportation field, IoT, big data, and mobile internet technologies are combined to improve transportation efficiency, safety, and comfort while reducing environmental impact. In smart buildings, ICT and automation technologies are used to create comfortable, safe, and energy-efficient environments. In the smart agriculture field, technologies such as sensing, big data, and blockchain are utilized to promote the intelligent upgrading of agriculture and integration of the digital value chain. Going forward, the Group will continue to focus on information and communication technology to develop environmentally friendly and energy-saving solutions, promote digital transformation across sectors, and drive sustainable social development.

FIC Smart City Architecture Concept



Disclosure of Product Life Cycle Management TC-ES-410a.1

• Taiwan

Subsidiaries First International Computer (FIC) and Ubiqconn are primarily engaged in ODM/OEM manufacturing services, with products mainly consisting of components. The supply chain coverage is broad, and data compilation is challenging, making it difficult to obtain data on the weight and reuse ratio of end-customer scrapped products and electronic waste. In addition, as the two companies mainly serve B2B vertical market customers, data recovery and tracking are relatively difficult. At present, idle materials generated in the plants are mostly reused through resale.

In terms of packaging reduction practices, FIC reported in 2024 that certain in-vehicle products adopted reusable static-proof boxes, saving approximately 0.165 metric tons of carton usage for the year. According to a report jointly published in 2023 by Pro Carton and the Swedish research institute RISE (Note), the production of 1 metric ton of cartons generates an average of approximately 249 kg of carbon dioxide equivalent (CO₂e). Based on this estimate, this measure could reduce annual greenhouse gas emissions by approximately 41.1 kg CO₂e. This demonstrates the Company's continued commitment to product packaging optimization and proactive carbon management actions.



FIC shockproof static-proof transport box

Note: Source: Report jointly published in 2023 by Pro Carton and Swedish research institute RISE

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• China

Prime Technology currently operates mainly on EMS (Electronics Manufacturing Services) projects and handles waste disposal in accordance with customer requirements. The main example of recycling and reuse in 2024 was carton EPE bags and sponges from LCD screens, with a packaging material recycling weight of 1,652.82 kg. In 2024, the weight of recycled returnable packaging materials was 21,408 kg, with a reuse rate of 100%. Other parts were collected and recycled centrally within the plant and declared to customs for resale processing.

All waste from Amertek Computer is processed through professional third-party companies to reduce environmental and community harm.

Water Resource Management GRI 303-3 TC-ES-140a.1

The Group is committed to improving water use efficiency, with tap water as the main source. Through annual monitoring of water consumption and water use intensity, management strategies and conservation targets are formulated, and water-saving measures are actively promoted. In 2024, the Group commissioned third-party testing of discharge water, and the results were normal.

In 2024, the total water withdrawal of Taiwan and China operations was 173,754.36 cubic meters, including 10,413.99 cubic meters in Taiwan and 163,340.37 cubic meters in China. Prime Technology saved 12.6 cubic meters of water through its wastewater filtration and reuse system. According to the World Resources Institute's (WRI) Water Risk Atlas tool, the Group's water withdrawal areas are classified as medium-to-low water stress, with no high-water-stress areas.

These results demonstrate the Group's commitment to water resource management and the ongoing improvement of water use efficiency.

Comparison Table of Water Withdrawal in 2023 & 2024:

	Total water withdrawal in 2023 (cubic meters)	Total water withdrawal in 2024 (cubic meters)	Change rate
Taiwan	9,849.00	10,413.99	5.74%
China	258,197.70	163,340.37	-36.74%

Note 1: Based on water bill conversion, 1 water unit = 1 cubic meter = 0.001 thousand cubic meters = 0.001 million liters.

Note 2: Prime Base Inc.'s total water withdrawal in 2024 was 4,359.40 cubic meters. As no 2023 water withdrawal data is available for Prime Base Inc., it is not included in the comparison. Annual total water withdrawal in Taiwan only includes FIC and Ubiqconn.

Waste Management TC-ES-150a.1

The Group adheres to a management policy of reduction and environmental protection, striving to reduce waste generation and pollution to minimize environmental impact. In 2024, the total waste generated in China was 498.23 metric tons, currently handled through qualified third-party partners under contractual agreements to ensure waste is disposed of in compliance with regulations.

Waste Disposal Actions

• Taiwan

In Taiwan, production and manufacturing are handled by subsidiaries, while the parent company operates in a general office building. Most waste consists of general domestic waste, with no industrial waste. In 2024, as all waste was handled collectively by the building's management, the total amount of general domestic waste could not be recorded.

● China

In its production process, the Group's subsidiary Amertek Computer needs to clean motherboards and fixtures and uses an environmental tower (Note) to recover organic solvents. Cardboard, plastic, pallets, brittle trays, board edges, and organic solvent waste are all properly recycled by third-party partners to reduce environmental impact. All waste from Prime Technology is also processed by licensed third-party partners, with wastewater filtered and reused. In 2024, water savings amounted to approximately 12.6 cubic meters, with no negative environmental impact. In overall waste management, from 2023 to 2024, the non-hazardous waste recovery rate by third-party collection companies for the two companies reached 58% to 100%. Non-recyclable waste from Prime Technology was mainly disposed of by incineration and landfill; the disposal method of non-recyclable waste from Amertek Computer was unknown due to third-party processing. In hazardous waste, Prime Technology's recovery rate decreased from 24% to 4%, while Amertek Computer maintained 100%. Amertek Computer's waste intensity decreased from 0.02 to 0.01, indicating continuous improvement in resource use efficiency and progress toward a more sustainable manufacturing process.

Note: The environmental tower is an environmental treatment facility. Exhaust gas generated by the Company is collected through pipelines and treated by environmental treatment facilities before being discharged. The environmental treatment facilities include two parts: a spray tower with activated carbon and a spray tower with UV photolysis.

Waste Generation and Management in China

Waste Category	Year	2023		2024	
	Company	Prime Technology	Amertek Computer	Prime Technology	Amertek Computer
Non-Hazardous Waste	Type (e.g., general domestic waste / industrial waste)	General domestic waste / industrial waste	Industrial waste	General domestic waste / industrial waste	Industrial waste
	Total weight of non-hazardous waste (metric tons)	72.00	514.80	54.00	328.12
	Recycling ratio	58%	100%	77%	100%
	Recyclable weight (metric tons)	42.00	514.80	41.50	328.12
	Non-recyclable weight (metric tons)	30.00	-	12.50	-
	Non-recyclable disposal methods (e.g., incineration, landfill, etc.)	Incineration, landfill	-	Incineration, landfill	-
	Total weight of non-hazardous waste in China (metric tons)	586.80		382.12	
Hazardous Waste	Total weight of hazardous waste (metric tons)	72.44	9.05	108.45	7.65
	Recycling ratio	24%	0%	4%	0%
	Recyclable weight (metric tons)	17.53	-	4.29	-
	Non-recyclable weight (metric tons)	54.91	9.05	104.16	7.65
	Non-recyclable disposal methods (e.g., incineration, landfill, etc.)	Incineration, physico-chemical treatment, co-processing in cement kiln	Treatment by partner companies through incineration, physico-chemical treatment, or other methods	Incineration, physico-chemical treatment, co-processing in cement kiln, storage in warehouse	Treatment by partner companies through incineration, physico-chemical treatment, or other methods
	Total weight of hazardous waste in China (metric tons)	81.49		116.10	

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Waste Category	Year	2023		2024	
	Company	Prime Technology	Amertek Computer	Prime Technology	Amertek Computer
Revenue (RMB million)		1,724.73	7,380.00	2,243.17	6,620.00
Exchange rate		4.38	4.38	4.46	4.46
Revenue (NT\$ million)		7,556.04	32,331.78	10,009.02	29,538.44
Total weight of waste in China (metric tons)		668.29		498.23	
Waste intensity: waste volume / NT\$ million revenue		0.02	0.02	0.02	0.01

Notes: The RMB-to-NT\$ exchange rate is based on the Bank of Taiwan's closing exchange rate on the last trading day of the year, which was 1:4.381 in 2023 and 1:4.462 in 2024.

4.2 Climate change response and energy management

Significance to the Group	The Group actively conducts greenhouse gas emissions inventories and continues to promote carbon reduction and energy efficiency enhancement strategies, aiming to respond to domestic and international regulations and stakeholder expectations, while reducing environmental burdens and strengthening the effectiveness of environmental sustainability management.	
Stakeholders	Shareholders/investors, employees, customers, suppliers/contractors, government, community residents, non-governmental organizations/non-profit organizations	
Potential or Actual Impact	Description of Positive Impact	Actual : Completing greenhouse gas inventories and third-party verifications before the statutory verification deadline helps promote the Group's carbon management plans. Potential : Through annual inventories and energy-saving and carbon-reduction actions, the Group identifies high energy consumption and high carbon emission areas, continuously improving them to support the green transition and enhance
	Description of Negative Impact	Actual : Climate change drives up energy costs, and greenhouse gas inventory data is voluminous and time-consuming to collect manually. Potential : If climate risks and greenhouse gas emissions are not effectively managed, the Group's corporate reputation may be damaged, and it may face the risk of being eliminated by stakeholders and the market.
Policy / Commitment	Climate-related performance indicators and quantitative targets will be formulated, with regular tracking of achievement levels and external disclosure.	
Short-, Medium-, and Long-Term Goals	Short term goals (2025–2027) Conduct greenhouse gas inventories annually and obtain ISO 14064-1 third-party verification. Introduce a digital greenhouse gas inventory management system to enhance data transparency and management efficiency. Align with IFRS S1 and S2 International Sustainability Disclosure Standards to strengthen climate-related financial disclosures. Medium term goals (2027–2029) Actively use renewable energy and purchase green power certificates, continuing to reduce greenhouse gas emissions. Formulate and promote specific climate change mitigation and adaptation measures. Long-term goals (after 2030) Continue to expand the use of renewable energy, gradually moving toward carbon neutrality. Align with the national 2050 net-zero emissions policy to implement the corporate carbon net-zero target.	
Assessment Mechanism	The Group conducts greenhouse gas inventories annually, implements targets based on carbon reduction and energy management strategies, and regularly reports on the implementation status to the Corporate Sustainable Development Committee and the Board of Directors, continuously driving improvement and optimization.	

Strengthening the carbon disclosure system and building Group climate resilience

By the end of 2024, all subsidiaries within the reporting scope have completed greenhouse gas inventories, laying a solid foundation for the Group's carbon management mechanism. The Group attaches great importance to the impact of climate change on the environment and operations. Since 2023, it has introduced greenhouse gas inventories and obtained ISO 14064-1 certification in 2024, effectively grasping the current status of emissions and promoting a green corporate culture. The Group regularly reviews energy usage, implements energy management in accordance with the guidance of competent authorities, improves energy efficiency, and reduces emissions.

At the governance level, the Board of Directors and the Corporate Sustainable Development Committee jointly formulate strategies. The Sustainable Development Office is responsible for project execution and annual results reporting, and works with all subsidiaries to ensure implementation. The Group has established a comprehensive energy and carbon management system, set key performance indicators, and continuously optimized monitoring and analysis processes to improve energy-saving performance and operational efficiency.

In terms of subsidiary achievements, Prime Technology launched greenhouse gas inventory operations as early as 2021, demonstrating forward-looking environmental management actions. Prime Base Inc. completed its first greenhouse gas inventory in 2024 and in the same year received Diamond-level Green Building Certification, demonstrating its outstanding performance in building energy efficiency and environmental friendliness. In addition, Amertek Computer has obtained ISO 50001: 2018 Energy Management System certification, continuing to optimize energy efficiency and implement carbon reduction management.

Starting in 2024, the Group launched TCFD climate-related financial disclosure scenario analysis to systematically assess climate risks, strengthen strategic resilience, and improve the completeness of information disclosure. Although the quantitative analysis of climate financial risk costs has not yet been completed, the Group has planned to gradually implement related operations starting in 2025 in accordance with IFRS Sustainability Disclosure Standards (IFRS S1 and S2) and expects to complete a comprehensive cost analysis and disclosure by 2029.

In 2024, Prime Technology participated in the international Carbon Disclosure Project (CDP) assessment, with its rating improving from B- in 2023 to B, performing better than the global industry average and demonstrating the Group's continuous improvement and strong commitment in carbon emissions management. The Group is also actively promoting third-party verification and consulting for energy management and greenhouse gas inventories. The related information for 2024 was completed and verified in the second quarter of 2025, enhancing transparency and credibility.

Digital transformation initiates a new milestone in carbon management

To improve the efficiency of greenhouse gas inventory operations and enhance data management quality, the Group has deeply realized through recent years of inventory experience that the process is complex, with manual data collection being time-consuming and prone to management blind spots. To address this, in 2024 the Group launched a carbon inventory system implementation plan, which is scheduled to go live in the fourth quarter of 2025.

In the future, systematic digital management will help improve the timeliness, accuracy, and compliance of inventory data, and serve as an important foundation for the Group's greenhouse gas accounting, formulation of reduction policies, and implementation of execution measures.

The Group's Greenhouse Gas Emissions GRI 305-1 . 305-2 . 305-3 . 305-4

• Taiwan

The organizational boundary setting of the ISO 14064-1 greenhouse gas inventory report for the Taiwan region refers to the requirements and recommendations of ISO 14064-1:2018 and the Greenhouse Gas Protocol. The operational control approach is adopted to conduct an inventory of greenhouse gas emissions from facilities managed or under the operational control of the Group. FICG, Ubiqconn Technology, and Prime Base Inc. have undergone separate verifications in accordance with ISO 14064-1.

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The inventory boundaries of each company are as follows:

FICG	FIC Global Inc., First International Computer, 3CEMS Corporation Taiwan Branch (Cayman), FICTA Technology, Inc., 3CEMS Corp. (Cayman)
Ubiqconn	Ubiqconn Technology Inc., RuggON Corporation
Prime Base	Prime Base Inc. Taiwan Branch (Cayman) (Zhongli Plant, Taipei Office)

The Scope 3 inventory categories for each subsidiary are as follows:

FICG	Category 3 – Employee commuting, business travel Category 4 – Upstream energy emissions
Ubiqconn	Category 3 – Downstream transportation, employee commuting, business travel Category 4 – Upstream energy emissions, waste transportation and treatment
Prime Base	Category 3 – Employee commuting, business travel Category 4 – Upstream energy emissions, waste transportation and treatment

● Taiwan

Unit: metric tons CO₂e

	Scope 1	Scope 2	Scope 3	Total
Total	118.2798	991.7738	889.3911	1999.4447
Annual revenue (NTD) in millions	2424.7110			
Greenhouse gas emissions intensity: metric tons CO ₂ e per unit of product, service, or per million NTD of revenue	0.8246			

Statistics of emission share by category in Taiwan region:

Unit: metric tons CO₂e

Scope	Scope 1	Scope 2	Scope 3					Total
	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6	Scope 3 total	
Emissions (metric tons CO ₂ e/year)	118.2798	991.7738 (Location-based)	566.9951	322.3960	Non-material	Non-material	889.3911	1999.4447
Percentage	5.92%	49.60%	28.36%	16.12%	Non-material	Non-material	44.48%	100%

Notes:

1.The emission factors used to calculate greenhouse gas emissions in the Taiwan region are based on the 2023 and 2024 power grid emission factors (distinguished by verification time) announced by the Energy Administration, Ministry of Economic Affairs; Version 6.0.4 of the "Greenhouse Gas Emission Factors Management Table" announced by the Ministry of Environment; the Ministry of Environment carbon footprint database; and emission factors announced by manufacturers. The global warming potential (GWP) values are adopted from the IPCC AR6.
2.The market-based emissions amount to 917.6738 metric tons CO₂e/year.

Statistics Table of the Seven Major Greenhouse Gas Emissions in Scope 1 for Taiwan

Unit: metric tons CO₂e

Greenhouse Gas Emission Sources or Removal Sources	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Total Emissions
Scope 1: Direct greenhouse gas emissions and removals	31.8965	0.3210	1.0052	85.0570	0	0	0	118.2798

Notes: There are no biogenic CO₂ emissions in Taiwan.

● China

The organizational boundary setting of the ISO 14064-1 greenhouse gas inventory report for China refers to the requirements and recommendations of ISO 14064-1:2018 and the Greenhouse Gas Protocol. The operational control approach is adopted to conduct an inventory of greenhouse gas emissions from facilities managed or under the operational control of the Group. Prime Technology and Amertek Computer have undergone separate verifications in accordance with ISO 14064-1.

The Scope 3 inventory categories for each subsidiary are as follows:

Prime
Technology

Category 3 – Upstream transportation, downstream transportation, employee commuting, business travel / Category 4 – Upstream energy emissions, capital goods, waste transportation and treatment.

Amertek
Computer

Category 3 – Upstream transportation, downstream transportation, employee commuting, business travel / Category 4 – Upstream energy emissions, capital goods, waste transportation and treatment.

Unit: metric tons CO₂e

	Scope 1	Scope 2	Scope 3	Total
Total	595.6899	16,879.0468	58,638.3034	76,113.0401
Annual revenue (RMB) in millions	8,863.1700			
Annual revenue converted into NTD (NT\$) millions	39,547.4645			
Greenhouse gas emissions intensity: metric tons CO ₂ e per unit of product, service, or per million NTD of revenue	1.9246			

Notes: The exchange rate of RMB to NTD is calculated at 4.462, based on the last trading day in 2024.

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Statistics Table of Emission Share by Category in China

Unit: metric tons CO₂e

Scope	Scope 1	Scope 2	Scope 3					Total
	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6	Scope 3 total	
Emissions (metric tons CO ₂ e/year)	595.6899	16,879.0468 (Location-based)	1,781.1899	56,857.1144	Non-material	Non-material	58,638.3034	76,113.0401
Percentage	0.78%	22.18%	2.34%	74.70%	Non-material	Non-material	77.04%	100%

Note:

1.The emission factors used to calculate greenhouse gas emissions in China are based on the 2022 regional grid average CO₂ emission factor announced by the Ministry of Ecology and Environment of the People's Republic of China, the "China Product Full Life Cycle Greenhouse Gas Emission Factor Database," the "China Life Cycle Basic Database," and other factor databases. The global warming potential (GWP) values are adopted from the IPCC AR6.

2.The market-based emissions amount to 16,446.68 metric tons CO₂e/year.

3.The difference between the location-based and market-based emissions in China is calculated based on the 2022 regional grid average CO₂ emission factor announced by the Ministry of Ecology and Environment of the People's Republic of China (0.4403 kgCO₂e/kWh) and the GWP values announced in the IPCC Sixth Assessment Report (AR6).

Statistics Table of the Seven Major Greenhouse Gas Emissions in China

Unit: metric tons CO₂e

Greenhouse Gas Emission Sources or Removal Sources	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Others	Total Emissions
Scope 1:Direct greenhouse gas emissions and removals	54.8068	401.5616	2.0538	92.6695	0	0	0	44.5982	595.6899

Notes: There are no biogenic CO₂ emissions in China.

Energy Usage GRI 302-1 . 302-3 . 302-4

In 2024, most of the Group's and subsidiaries' energy was purchased electricity, with the exception of Prime Technology, which had 1,291,127 kWh of self-generated solar power for self-use.

Subsidiaries Ubiqconn Technology and Amertek Computer purchased renewable energy certificates totaling 1,155,000 kWh, equivalent to a reduction of 506.47 metric tons CO₂e in carbon emissions.

Region	Taiwan	China
Non-renewable electricity consumption (kWh)	2,175,154.30	36,288,499.73
Renewable electricity consumption (kWh)	-	1,291,127.00
Total electricity consumption (kWh)	2,175,154.30	37,579,626.73
Non-renewable energy consumption (kWh * 3.6 = MJ)	7,830,555.48	130,638,599.03
Renewable energy consumption (kWh * 3.6 = MJ)	-	4,648,057.20
Total energy consumption (kWh * 3.6 = MJ)	7,830,555.48	135,286,656.23
Annual revenue (NTD/RMB) in millions (*Note 1)	2424.71	8,863.17

Region	Taiwan	China
Annual revenue converted into NTD millions	2424.71	39,547.46
Number of employees as of December 31	672	4,362
Annual electricity carbon emission factor (*Note 2)	0.474 / 0.494	0.4403
Energy intensity = (total electricity consumption in MJ) / NTD million revenue (*Note 3)	3,229.48	3,420.87
Average annual electricity consumption per employee = (total consumption in kWh) / number of employees on duty	3,236.84	8,615.23
Other energy consumption (MJ)	-	-
Energy consumption directly reduced due to energy-saving and efficiency improvement initiatives (MJ)	-	235,818

Notes:

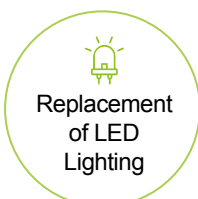
1. The exchange rate of RMB to NTD is calculated at 4.462, based on the last trading day in 2024.

2. Calculation

3. Annual electricity carbon emission factor: For Taiwan, the emission factor is based on the 2023 and 2024 grid emission factors (distinguished by verification time) announced by the Energy Administration, Ministry of Economic Affairs. For China, the factor is based on the 2022 grid CO₂ emission factor for the Guangdong region announced by the Ministry of Ecology and Environment of the People's Republic of China.

4. Energy intensity: The energy type only includes electricity, and only includes internal energy consumption within the organization.

2024 Energy-Saving Actions GRI 302-4



Replacement
of LED
Lighting

Amertek Computer replaced traditional lighting fixtures with LED energy-saving lighting fixtures. In 2024, a total of 486 lighting fixtures were replaced.

The electricity savings amounted to 65,505 kWh, equivalent to 235,818 MJ. (Note 1)
Estimated to reduce CO₂e emissions by approximately 28.8419 metric tons/year (Note 2).

Notes:

1. Electricity savings calculation formula:

$$\frac{(\text{Traditional fixture wattage} - \text{LED fixture wattage}) \times \text{hours of use (hr)} \times \text{number of LED fixtures}}{1000}$$

2. The emissions reduction from the energy-saving measures is estimated based on the 2022 Guangdong regional grid CO₂ emission factor (0.4403 kgCO₂e/kWh) announced by the Ministry of Ecology and Environment of the People's Republic of China.

3. In 2024, FICG and all its subsidiaries did not adopt any carbon offset mechanism in the process of achieving their greenhouse gas emissions reduction targets.

Task Force on Climate-Related Financial Disclosures (TCFD)

The Group commits to responding to Taiwan's net-zero carbon reduction laws and policies, while also referring to relevant international environmental and climate policies, to actively and pragmatically promote corporate climate management action plans.

To systematically assess the climate change risks and opportunities the Company faces, the Group, following the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD), promotes green low-carbon transition and climate adaptation strategies through the four core elements: governance, strategy, risk management, and metrics and targets. Subsequently, it will also follow the timetable set out in Taiwan Financial Supervisory Commission's "Blueprint for Aligning with IFRS Sustainability Disclosure Standards" to disclose the quantified financial impact assessment results of climate-related risks and opportunities.

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1. Governance



• Board of Directors' Oversight of Climate-Related Risks and Opportunities

The primary responsible persons for climate governance in the Group are members of the Corporate Sustainable Development Committee and senior executives, whose main tasks are to set targets for the Company and review the achievement of these established targets; the Board of Directors is directly responsible for overseeing climate-related risks and opportunities.

The Corporate Sustainable Development Committee of the Group plans and oversees the development strategy for climate action. After analyzing the impact of climate change on operations, the Committee reports annually to the Board on strategy, annual budget, business targets, climate mitigation targets, and implementation status. The Corporate Sustainable Development Committee holds at least two meetings annually to report to the Board on planning and implementation progress, in order to evaluate and review ESG-related performance (including climate change management) of senior management in each department of the Company.

The Company intends to link the performance evaluation and reward system with the results related to climate change management, encouraging management to implement the corporate climate action development strategy in a way that ensures company profitability and sustainable operations, thereby creating value for shareholders and stakeholders.

• Role of Management in Assessing and Managing Climate-Related Risks and Opportunities

The Chairperson of the Corporate Sustainable Development Committee delegates the "Sustainable Development Office" to plan and implement sustainability and climate change strategies, and is also responsible for identifying climate-related risks and opportunities, and formulating climate risk management policies. In the future, senior executives of the Sustainable Development Office will convene representatives of the Green Sustainability Project Task Force to conduct cross-departmental coordination and integration of management activities related to sustainability and climate change. Senior executives of the Sustainable Development Office will also regularly report implementation status to the Corporate Sustainable Development Committee.

The Green Sustainability Project Task Force is a cross-departmental working group that plans, implements, and integrates climate risk management, including introducing risk management mechanisms, establishing climate risk analysis methodologies, identifying climate-related risks and opportunities, conducting climate change scenario analysis, monitoring and evaluating compliance with climate change-related regulations, and undertaking work related to climate-related financial disclosures. In addition, the Green Sustainability Project Task Force will also be responsible for developing corporate energy-saving and carbon-reduction measures, promoting the use of renewable energy, and exploring other possible corporate climate change adaptation measures.

2. Strategy

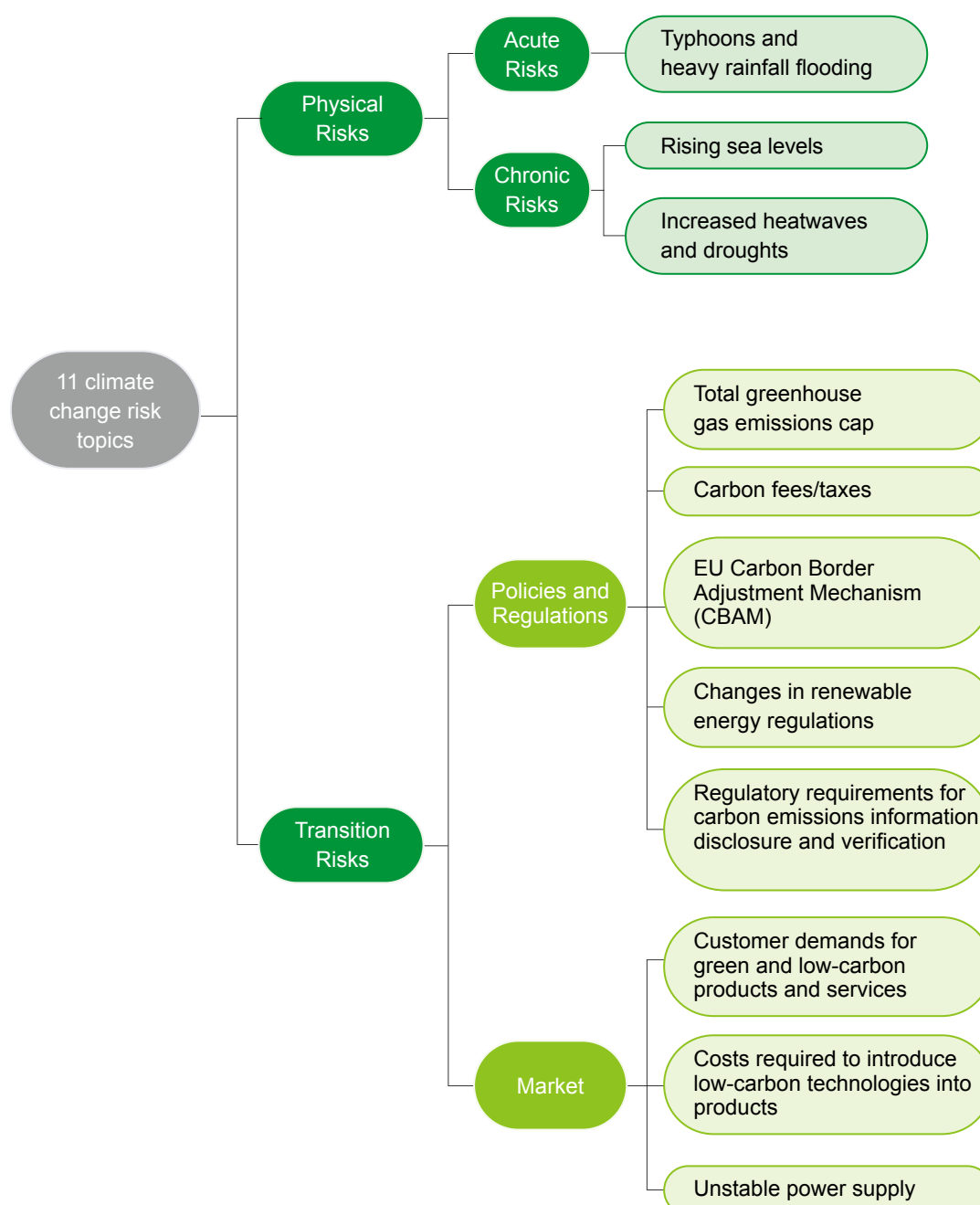


• Identification of short-, medium-, and long-term climate-related risks and opportunities, and impacts on business, strategy, and financial planning

In accordance with the TCFD framework, conducts identification of climate-related risks and opportunities, the Group actively develops solutions, aims to reduce operational and financial impacts caused by climate change, and enhance the organization's climate resilience.

According to its climate change risk and opportunity assessment methodology, the Group defines short term as within the next 1 year, medium term as more than 1 year but within 5 years, and long term as more than 5 years but within 10 years, as the timeframe for assessing potential impact. The Group collects climate-related risk and opportunity topics for the domestic and international computer and peripheral equipment industry, consolidates the types of risks and opportunities, and then assesses the likelihood and level of impact of each risk and opportunity event on the Company, while considering the above short-, medium-, and long-term timeframes as the basis for potential impact assessment, to complete the Company's materiality assessment and analysis of climate-related risks and opportunities. Through this process, it determines climate-related risks and opportunities that may have significant financial impacts on the Company.

Climate Change Risk Identification



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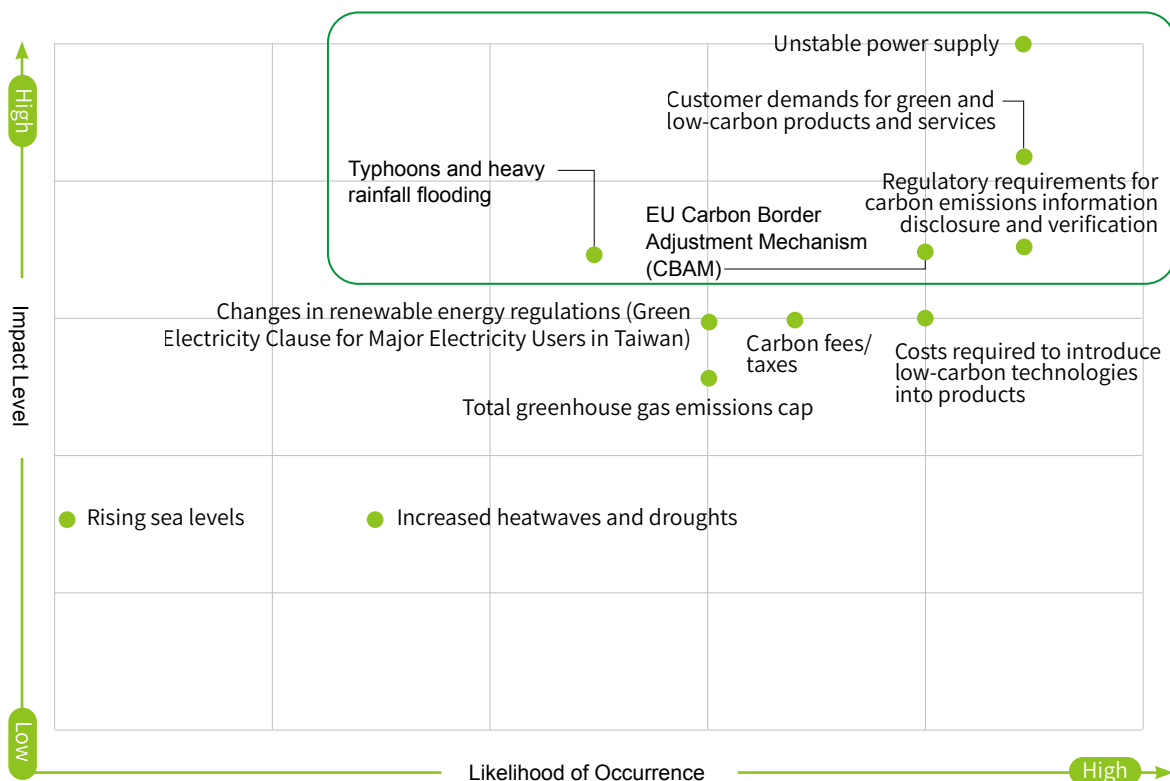
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FICG 2024 Climate Change Risk Matrix



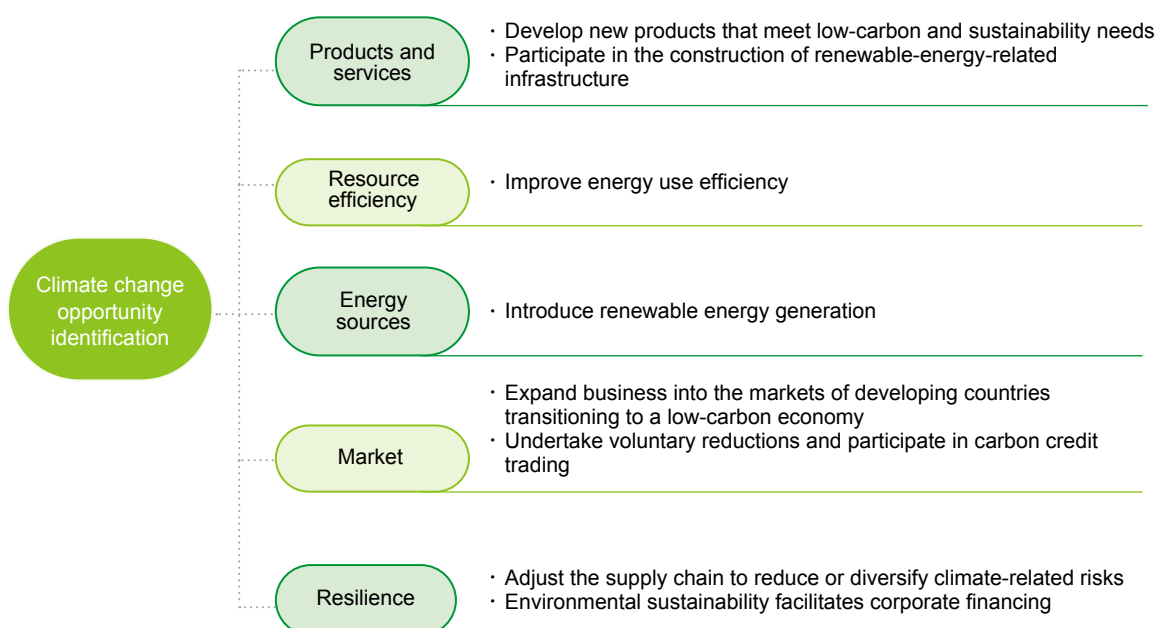
Top five identified climate change risks

Risk Categories	Risk Topics	Period of Occurrence and Topic Description	Financial Impact	Countermeasures
Acute Physical Risks	Typhoons and heavy rainfall flooding	Short Term (within 1 year) Typhoons, heavy rain, and other extreme weather events may affect plant operations, resulting in production stoppages, logistics delays, or equipment damage. If a company lacks comprehensive disaster prevention measures, in addition to property and revenue losses, it may also face higher insurance premiums and repair expenses.	- Equipment damage and repair expenses - Revenue loss caused by production line interruptions - Increase in insurance costs and uncertainty in claims	- Formulate typhoon, flood prevention, and water/electricity outage emergency plans and team assignments. - Establish typhoon and flooding early warning response SOPs, including personnel evacuation, machine shutdown, and material transfer measures. - Locate production lines or warehouses in multiple areas with lower geographic risk to disperse operational impacts caused by climate disasters. - Regularly review disaster insurance coverage and claim conditions. - In China plants, strengthen flood prevention facilities and flood resilience designs, including installing flood gates, drainage ditches, and pumping units, as well as raising the base height of key equipment.

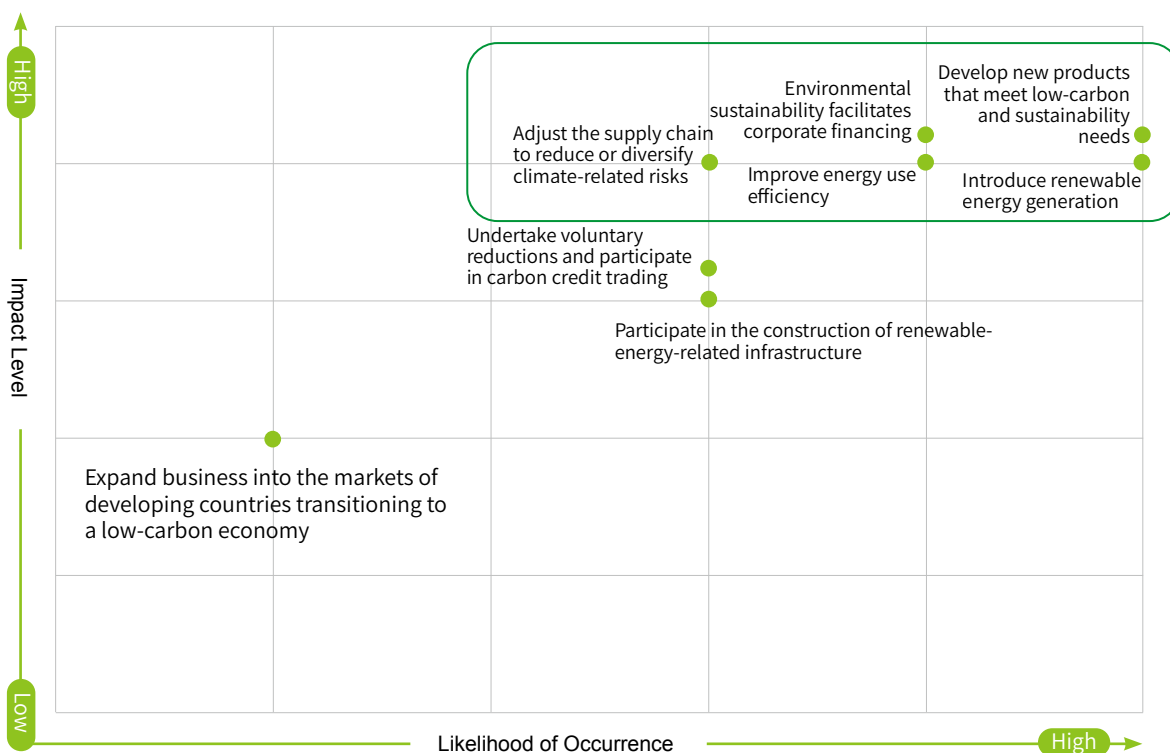
Risk Categories	Risk Topics	Period of Occurrence and Topic Description	Financial Impact	Countermeasures
 Transition Risk – Policies and Regulations	EU Carbon Border Adjustment Mechanism (CBAM)	Medium-Term (1 to 5 Years) The European Union imposes carbon tariffs on imported products, which may increase the cost of exporting products to the EU and affect their price competitiveness. If corporate carbon emissions are not effectively managed and low-carbon transition is not implemented early, companies may face additional tariffs and market competitive disadvantages, thereby impacting revenue performance.	- Increased costs - Supply chain cost pass-through - Decrease in price competitiveness - Increase in capital expenditure - Higher customs clearance and compliance costs:	- Improve carbon inventory and data disclosure processes to ensure compliance with EU CBAM reporting requirements. - Upgrade process equipment and technology to improve energy efficiency and reduce product carbon footprint. - Enhance local procurement and strengthen supply chain cooperation to jointly reduce overall carbon emissions. - Integrate corporate energy and carbon management systems to lower manufacturing carbon emissions and enhance data transparency. - Establish a cross-departmental project task force to coordinate response strategies and monitor regulatory changes in real time. - Adjust product pricing and market layout to address potential cost pressures from carbon tariffs.
	Regulatory requirements for carbon emission disclosure and verification	Medium-Term (1 to 5 Years) As corporate sustainability information disclosure obligations become more stringent, the costs of carbon inventory and third-party verification have increased, requiring companies to allocate more resources to meet regulatory requirements.	- Increased compliance costs - Risk of fines for disclosure errors or non-compliance - Impact of ESG ratings on investment valuation - Loss of customer orders - Internal carbon management expenditures	- Referencing ISO 14064-1:2018 and the requirements and recommendations of the Greenhouse Gas Protocol, regularly calculate organization-level greenhouse gas emissions. - Implement energy management and carbon management systems to integrate emission data, equipment energy consumption, energy sources, and data for various emission categories. - Engage third-party verification bodies to inspect emission data to ensure disclosures comply with regulations and international standards.
	Customer demands for green and low-carbon products and services	In the medium term (over 1 year to within 5 years) companies and consumers are increasingly requiring suppliers to provide low-carbon products or sustainable solutions. If enterprises cannot meet market demand, they may lose competitive advantage, affecting revenue and brand value.	- Rising R&D and design costs - Investments for equipment and process upgrades - Higher raw material procurement costs - Loss of orders or price pressure - Brand and market valuation risks	- Invest in green product R&D. - Improve environmental performance of products and obtain relevant certifications. - Increase the use of environmentally friendly packaging materials. - In response to national policies and market demand, invest in the development of products such as energy management. - Prime Technology's on-site solar power generation for self-use effectively reduces carbon emissions and lowers operational risks.

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Risk Categories	Risk Topics	Period of Occurrence and Topic Description	Financial Impact	Countermeasures	
 Transition Risk – Market	Unstable power supply	Medium-Term (1 to 5 Years) In the process of promoting the transition to renewable energy, power shortages or unstable power grids may occur, and subsequent power rationing measures may lead to operational or production interruptions. If enterprises do not take preventive measures against electricity usage risks, they may need to install their own power generation or energy storage facilities, thereby increasing operating costs.	• Loss from production line interruption • Investment in backup power facilities • Increased uncertainty in energy costs • Increased costs for power quality control • Risk of delay penalties and contract breaches	• Implement uninterruptible power supply (UPS) systems and backup generators to ensure stable operation of key equipment and server rooms. • Establish emergency production plans after power outages, including load control alarms and emergency load reduction measures. • Conduct power risk assessments for operating sites, giving priority to locations with stable power supply. • Plan multi-site backup facilities to diversify risks in response to power outages in a single area. • Establish communication channels with local power companies and competent authorities to obtain real-time power information and outage response notices. • Incorporate green public welfare initiatives by investing in renewable energy development; formulate green power procurement methods and targets, and conduct regular tracking. • Use intelligent energy management systems to effectively manage energy consumption.	

Identification of climate change opportunities



FICG 2024 Climate Change Opportunity Matrix



Top five identified climate change opportunities

Opportunity type	Opportunity topic	Period of Occurrence and Topic Description	Financial Impact	Countermeasures
 Resource use efficiency	Improve energy use efficiency	Short Term (within 1 year) Optimize production processes and equipment, and introduce intelligent energy-saving systems to improve energy and resource use efficiency; this not only reduces environmental impact but also lowers operating costs.	- Reduction in operating costs - Reduction in cost volatility risk - Strengthening of corporate sustainability value	- Replace high energy-consuming equipment and introduce energy-saving equipment and intelligent control systems - Establish energy management systems and carry out energy efficiency analysis and improvements - Promote production line digitalization and smart manufacturing to optimize energy dispatch
	Introduce renewable energy generation	Medium-Term (1 to 5 Years) Enterprises that invest in renewable energy generation equipment or procure green power on a long-term basis can reduce carbon emissions and enhance brand image, meeting global customer requirements.	- Long-term optimization of electricity costs - Competitive advantage from emissions reduction - Avoidance of potential carbon costs	- Install solar power generation facilities for self-use at plants or sign green power-purchase agreements (PPAs) with renewable energy generators - Purchase renewable energy certificates (RECs) - Include the use of green power in the company's sustainability performance indicators and disclose externally to enhance brand image and customer trust

Opportunity type	Period of Occurrence and Topic Description	Financial Impact	Countermeasures
 Products and services	Short Term (within 1 year) Developing low-carbon products that meet environmental needs will be favored by the market and attract corporate customers with higher ESG awareness, potentially bringing sales growth and increased revenue.	• Open up new markets and increase revenue • Increase product gross margins and brand premium • Obtain R&D subsidies and tax incentives	• Establish a sustainable design department, introduce circular economy principles, and incorporate carbon footprint considerations into the product development process • Focus on developing high-efficiency products and products using recycled materials • Actively pursue green product label certifications and international eco-design standards
 Market	Short Term (within 1 year) Global investment markets are becoming ESG-oriented; enterprises that implement green supply chain management, reduce carbon emissions, or adopt green power will find it easier to obtain green loans, sustainability bonds, or ESG fund investment, improving ease of financing and cost advantages. This also helps attract long-term investors, enhancing market competitiveness and corporate value.	• Lower financing costs • Enhance investor trust and ESG rating performance	• Improve disclosure of carbon emissions and carbon management information and environmental performance indicators, compile sustainability reports, and obtain third-party verification
 Resilience	Medium-Term (1 to 5 Years) Enterprises can diversify supply chain layouts to reduce risks from extreme climate disasters and geopolitics. By relocating parts of the supply chain to lower-risk regions in advance, they may ensure stable deliveries and enhance market competitiveness when supply chain crises occur.	• Reduce risk of operational interruptions and loss costs: • Enhance delivery stability and customer satisfaction: • Create competitive advantages in green supply chains:	• Map supply chain climate risk hotspots and diversify supplier sources to reduce risk • Sign climate commitment agreements with suppliers to promote joint carbon disclosure and reduction actions • Introduce supply chain environmental assessment tools as the basis for procurement decisions and business partner cooperation

Resilience in strategy and consideration of different climate-related scenarios

Climate physical risk scenario: typhoons and flooding due to heavy rain

Taiwan Operating Locations

Taking into account that climate change may increase typhoons and extreme rainfall leading to flooding and operational disruption, the Group conducted scenario simulations using the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) and data from the National Science and Technology Center for Disaster Reduction's "Climate Change Disaster Risk Adaptation Platform." ([Website](#))

When considering greenhouse gas changes, the Group incorporated socioeconomic factors and referred to multiple Shared Socioeconomic Pathways (SSP) and Representative Concentration Pathways (RCP). Under four scenarios—SSP1-2.6 (low-emission scenario), SSP2-4.5 (medium-emission scenario), SSP3-7.0 (high-emission scenario), and SSP5-8.5 (very high-emission scenario)—different time scales were simulated to analyze flooding disaster risk at each operating site in Taiwan.

For key plants, flooding disaster risk simulations were conducted for different climate change scenarios in the short term (2021–2040), medium term (2041–2060), and long term (2081–2100). The risk components included three indicators: "hazard—weather and climate events," "exposure—objects and degree potentially affected by external hazards," and "vulnerability—the tendency of the system to be disaster-prone when facing hazards." Based on risk levels from high to low, five grades were assigned: a flooding disaster risk level of 5 indicates the relatively highest disaster risk in the area, while a flooding risk level of 1 indicates relatively low disaster risk.

The results show that, in the Taiwan region, the headquarters office building of FICG and its subsidiaries (First International Computer, RuggON Corporation, Ubiqconn, Prime Base) located in Neihu District, Taipei City, falls under flooding risk level 3 (medium risk) in most emission scenarios and time periods; whereas the product manufacturing plants—Ubiqconn in Zhonghe District, New Taipei City, and Prime Base in Zhongli District, Taoyuan City—fall under flooding risk level 5 (very high risk) across all emission scenarios and time periods.

This risk is based on climate-change-related flooding disaster risk and uses administrative districts as the spatial unit of analysis. It effectively identifies high-risk locations, and such administrative delineation facilitates subsequent promotion and application. However, because administrative districts cover larger areas, although a preliminary determination can be made that they fall within a certain risk area, more precise management and planning still require actual conditions and more detailed analytical results.

Operating Locations	Headquarters office building											
Company Name	FICG / First International Computer / RuggON Corporation / Ubiqconn / Prime Base											
Place Name	Neihu District, Taipei City											
Emission Scenario	SSP1-2.6 Low-emission scenario			SSP2-4.5 Medium-emission scenario			SSP3-7.0 High-emission scenario			SSP5-8.5 Very high-emission scenario		
Period	Short term	Mid term	Long term	Short term	Mid term	Long term	Short term	Mid term	Long term	Short term	Mid term	Long term
Risk level (1–5)	1	3	3	3	3	3	3	3	3	3	3	3

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Operating Locations	Product manufacturing plants											
Emission Scenario	SSP1-2.6 Low-emission scenario			SSP2-4.5 Medium-emission scenario			SSP3-7.0 High-emission scenario			SSP5-8.5 Very high-emission scenario		
Period	Short term	Mid term	Long term	Short term	Mid term	Long term	Short term	Mid term	Long term	Short term	Mid term	Long term
Company Name	Ubiqconn											
Place Name	Zhonghe District, New Taipei City											
Risk level (1–5)	5	5	5	5	5	5	5	5	5	5	5	5
Company Name	Prime Base											
Place Name	Zhongli District, Taoyuan City											
Risk level (1–5)	5	5	5	5	5	5	5	5	5	5	5	5

FICG and its subsidiaries will, based on the above flooding risk level analysis results, implement relevant climate change adaptation measures at each office building and plant, such as: strengthening flood prevention facilities and flood resilience design at plants; real-time monitoring of meteorological risks and preemptively allocating resources; formulating typhoon and flood early-warning and emergency-response SOPs; locating production lines or warehouses in multiple lower-risk areas to disperse operational impacts; and regularly reviewing disaster insurance coverage scope and claim conditions, striving to control the risk impact to the minimum possible extent.

China Operating Sites

FICG's China subsidiaries "Prime Technology" (Guangzhou) and "Amertek Computer" (Shenzhen) are both located in Guangdong Province, in the Pearl River Delta of China's southeastern coast, which is the largest provincial-level economy in China in terms of total economic output and population size.

In 2017, the Chinese Academy of Sciences released the research results of the China Comprehensive Climate Change Risk Zoning, which, based on climate scenario data for 2021–2050 under RCP 8.5 (the worst-case scenario with the highest emissions and most severe warming), analyzed the frequency and intensity of extreme climate events such as flooding, and classified hazard levels nationwide. The results showed that high flood hazard areas nationwide are mainly distributed along the eastern coast, the middle and lower reaches of the Yangtze River Plain, and the South China region — all of which include the Guangdong Province locations of FICG's China subsidiaries.

In April 2024, southern China experienced a succession of extreme climate events such as hail and tornadoes, with Guangdong Province further suffering severe flooding caused by continuous heavy rainfall, resulting in significant economic losses. This event demonstrates that enterprises with operating sites in the area must promptly recognize the operational disruption and asset loss risks posed by the frequent occurrence of regional extreme climate events. In addition to actively adopting relevant climate change adaptation measures to control operational impact risks to the minimum possible extent, FICG's China subsidiaries will also continue to monitor research, policy announcements, and countermeasures related to flooding and extreme climate events issued by local competent authorities and university research institutions, in order to enhance their own flood risk prevention and response actions.

Transition Risk Scenario Analysis

Transition Risks	Climate Scenario	Scenario Assumption	Potential Financial Impact	Response Strategy
EU Carbon Border Adjustment Mechanism (CBAM)	SSP1-2.6 Low-emission	Full implementation of CBAM, covering computers and ICT products	Failure to disclose complete product carbon footprint will prevent exports to Europe; product cost competitiveness will decline	Improve carbon inventory and data disclosure processes to ensure compliance with EU CBAM reporting requirements; upgrade process equipment technology and improve energy efficiency to reduce product carbon footprint; integrate company energy and carbon management systems to reduce manufacturing-end carbon emissions and improve data transparency
	SSP2-4.5 Medium-emission	CBAM gradually expands the types of products regulated	Need to cope with carbon taxes and inspection mechanisms, causing a decline in gross profit for some products	Adjust product pricing and market layout to cope with potential carbon tariff cost pressure
	SSP3-7.0 High-emission	CBAM only applied to high-carbon-emission industries, with inconsistent implementation standards	Although less restricted, market uncertainty is high, increasing investment and product layout risks	Prioritize carbon inventory for high-carbon-emission products; establish a low-carbon supply chain cooperation platform; procure low-carbon raw materials and strengthen supply chain cooperation to jointly reduce overall carbon emissions
	SSP5-8.5 Very high-emission	CBAM implementation progress stalls; divergence in carbon policies between Europe and the rest of the world	Short-term ability to export, but loss of long-term low-carbon transition incentives, resulting in brand image damage	Continue improving carbon emissions data collection and disclosure; establish a cross-department project team to coordinate response strategies and keep abreast of regulatory changes; undertake voluntary carbon reduction to maintain a good brand image
Regulatory requirements for carbon emission disclosure and verification	SSP1-2.6 Low-emission	Most countries legislate mandatory carbon disclosure and verification, following international standards and requiring coverage of Scope 1, 2, and 3 emissions, with third-party verification required	Enterprises that fail to establish a complete carbon disclosure and verification mechanism will find it difficult to obtain bank financing, lose opportunities for cooperation with international brand customers, and may face heavy fines from government authorities for violating disclosure obligations, resulting in reputational damage	Integrate supply chain carbon emissions data to calculate Scope 3 emissions; use a carbon management platform to track and implement reduction plans for internal and supply chain carbon sources
	SSP2-4.5 Medium-emission	Major economies gradually implement carbon disclosure regulations	Without early improvement of systems, enterprises will lag behind competitors and face both capital and brand pressure	Establish a carbon emissions inventory system; introduce energy management and carbon management systems to integrate emissions data; engage third-party verification agencies to verify emissions data to ensure disclosure complies with domestic and international regulations
	SSP3-7.0 High-emission	Regulations remain loose, carbon disclosure is voluntary, and only certain industries are subject to mandatory requirements	International capital, brand customers, and supply chains gradually exclude enterprises that do not disclose carbon information; enterprises failing to meet basic disclosure requirements are regarded as high-risk investments, leading to gradual loss of capital and orders	Continue monitoring domestic and international regulatory developments; improve the quality of carbon inventory and information disclosure
	SSP5-8.5 Very high-emission	Climate policy stagnates, no global consensus or standard for information disclosure is established, policies diverge among countries, and effective international cooperation is lacking	No short-term pressure, but unable to gain support from ESG-focused investors; long-term capital costs will still increase	Maintain carbon inventory and information disclosure mechanisms to preserve investor trust and reduce the risk of future market exclusion

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Transition Risks	Climate Scenario	Scenario Assumption	Potential Financial Impact	Response Strategy
Customer demands for green and low-carbon products and services	SSP1-2.6 Low-emission	Customers fully require suppliers to establish and implement carbon reduction targets (such as SBTi).	Products that do not meet standards will be unable to enter the supply chains of international brands.	Fully invest in green product R&D, increase the use of environmentally friendly green packaging materials, enhance product environmental performance, and obtain relevant certifications.
	SSP2-4.5 Medium-emission	Customers gradually require carbon disclosure and environmental certifications, but such requirements have not yet extended to all product types.	Products must gradually transition to low-carbon, otherwise large project orders will be lost.	In response to national policies and market demand, invest in the R&D of products such as energy management, provide low-carbon and energy-saving products and services, and capture future green business opportunities.
	SSP3-7.0 High-emission	Only some European and American brand customers have demands for green products.	The pressure for green products is not yet comprehensive; however, early response can secure differentiated competitive advantages.	Introduce small-scale green certification pilots and communicate future development plans with target customers.
	SSP5-8.5 Very high-emission	Customers focus only on product price and cost, neglecting green product requirements.	Short-term incentives for green transition decline, making it difficult to establish sustainable brand value.	Continue developing low-carbon technologies to prepare for shifts in market trends.
Unstable power supply	SSP1-2.6 Low-emission	Green electricity supply is sufficient and prices are gradually stabilizing.	Those not using green electricity will be excluded from net-zero supply chains and lose most customers concerned with ESG.	Continue integrating green public welfare initiatives and invest in renewable energy development; formulate green electricity procurement methods and targets and conduct regular tracking.
	SSP2-4.5 Medium-emission	Green electricity prices are volatile, and acquisition conditions vary by region.	The cost pressure of green electricity increases, affecting operating costs and the progress of carbon reduction targets.	Prioritize site selection in areas with stable power supply or industrial parks with backup resources; plan multi-site backup facilities to disperse the risk of power interruption in a single area.
	SSP3-7.0 High-emission	The pace of renewable energy deployment is slow, and supply is unstable.	Power outages or electricity rationing affect production schedules and delivery performance, resulting in customer loss.	Establish communication channels with local power companies and competent authorities to obtain real-time power information and blackout response notices; use intelligent energy management systems to effectively manage energy use.
	SSP5-8.5 Very high-emission	Extreme weather causes power outages, with severe damage to energy infrastructure.	Production lines face shutdown risks, and order fulfillment capacity declines.	Introduce uninterruptible power supply (UPS) systems and backup generators to ensure stable operation of critical equipment and server rooms.

3. Risk management



● Identification, Assessment, and Management of Climate-Related Risks

Each department of FICG and its subsidiaries responds to risk events in a timely manner through the risk management process, in order to reduce or avoid the impact of such events and ensure sustainable operations. Through processes such as risk identification, risk measurement, risk monitoring, risk reporting, and risk response, climate-related risks and opportunities are identified, strategies are formulated, and action plans are proposed, with regular reports submitted to the Board of Directors.

FICG conducts a comprehensive review of its operations (including internal operations and external interactions), analyzes climate change risks and opportunities, and ultimately identifies 11 risk issues and 8 opportunity issues that are more closely related to the Company's business activities. A "Risk Management and Climate-Related Opportunity Survey Questionnaire" was designed for these risks and opportunities and distributed to 49 managers at the associate general manager level or above within the Company, with all questionnaires completed and returned. This was used to assess the likelihood of occurrence and the degree of impact of climate-related risks and opportunities on the Company, while also considering the timeframe in which such risks may have an impact, the completeness of existing relevant control measures, past experience, and peer cases, thereby completing the Company's materiality assessment and analysis of climate-related risks and opportunities.

Based on the above analysis results, the top five climate risk issues (typhoon and heavy rain flooding, EU CBAM, regulatory requirements for carbon emissions information disclosure and verification, customer demand for green and low-carbon products and services, and unstable power supply) and the top five climate opportunity issues (improving energy efficiency, introducing renewable energy generation, developing new products that meet low-carbon and sustainability demands, environmental sustainability facilitating corporate financing, and adjusting the supply chain to reduce or diversify climate-related risks) were identified, and a climate change risk matrix and opportunity matrix were prepared accordingly.

In the future, FICG plans for the Green Sustainability Project Task Force to conduct short-, medium-, and long-term impact assessments and management of climate-related risks, and to propose improvement plans for high-risk items to maintain a comprehensive risk management system. The Company also plans to integrate the climate-related risk management process into its overall internal control system and risk management process, with the responsible units regularly reporting operational results to the Corporate Sustainable Development Committee and the Board of Directors; it will also work on improving the internal audit mechanism to periodically review the design of the internal control system for climate-related risks, as well as the effectiveness of its implementation and findings from audits.

4. Indicators and Targets



• Climate Change Risk Management Indicators

Medium- to Long-Term Carbon Reduction Target

- 1  With reference to the government's "2050 Net Zero Emissions Roadmap," the Group has set a long-term goal of achieving net zero greenhouse gas emissions by 2050.
- 2  Starting in 2025, the Group will gradually implement relevant operations in accordance with IFRS Sustainability Disclosure Standards (IFRS S1 and S2), with plans to complete the integration and disclosure of climate risk management cost analysis by 2029.
- 3  The near-term carbon reduction pathway and medium-term targets are currently being planned, and starting in 2025 will be gradually incorporated into annual action plans and key performance indicators to manage climate risk transition plans.
- 4  The Group will assess the carbon reduction potential of each operating site, giving priority to the use of renewable energy and the implementation of carbon reduction plans; where adoption is not possible, it will consider carbon offsets or the purchase of renewable energy certificates (RECs) to achieve the target.

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Create public benefit based on care

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5.1 Local community engagement and social welfare

Significance to the Group	Community participation and social welfare reflect the Company's care for society. By actively engaging in charitable activities, contributing to society, and promoting social progress, the Company shapes its social image and achieves inclusion and shared prosperity.	
Stakeholders	Community residents, employees, NGOs/NPOs, media	
Potential or Actual Impact	Description of Positive Impact	Actual : The renewable energy revenue from public-interest green electricity projects is fully allocated to rural education funds. The plant factory creates job opportunities in the community. Potential : Establishing long-term community care and charitable activities will build good and positive relationships with the public.
	Description of Negative Impact	Potential : If supported entities rely solely on long-term corporate sponsorship without establishing sustainable operating models, this may lead to excessive resource dependence or resource concentration in a few entities. Once sponsorship resources are reduced or redistributed, it may cause service interruptions, and disadvantaged groups could suddenly lose support.
Policy / Commitment	The Group has long been committed to education, care for the disadvantaged, green energy, industry-academia cooperation, and arts and culture. Together with the CGCH Foundation for Education and other entities, it plans five main themes—scholarship and support for the disadvantaged, social care, diverse education, public-interest green energy, and arts and culture—to fulfill the Group's care-based social responsibility.	
Short-, Medium-, and Long-Term Goals	Short term (2025–2027) Establish incentives for employee social participation and expand the scope of social engagement. Medium term (2027–2029) Strengthen support for neighborhoods and participate in local inclusion activities, inviting stakeholders to jointly support and participate in charitable activities. Long term (after 2030) Regularly review project implementation, assess effectiveness, and adjust future implementation targets on a rolling basis.	
Assessment Mechanism	FICG and its subsidiaries will not only regularly report the results of public welfare projects to the internal responsible units of the Company to track project implementation and improvement, but will also subsequently report to the Corporate Sustainable Development Committee to understand implementation status and project outcomes, and to plan future directions. Depending on the project's nature, employees from subsidiaries will be invited to jointly participate in charitable activities. Relevant policies and implementation results will be reported by the Corporate Sustainable Development Committee to the Board of Directors.	

• Creating Shared Impact and Building a Sustainable Society

FICG understands that corporate growth should not focus solely on its own development, but also on creating shared benefits with society. Therefore, we have long collaborated with the CGCH Foundation for Education, engaging in charitable activities and responding through concrete actions to the United Nations Sustainable Development Goals (SDGs). From education, employment, and energy to climate action, we actively play the role of a community partner, creating tangible impact.

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Five Main Themes of Social Welfare

	Summary of Core Actions	Community Participation and Collaboration Methods
 Assisting Students and Supporting the Disadvantaged	Cooperate with CGCH Foundation for Education to provide scholarships, after-school tutoring, and multilingual learning resources to reduce the burden on disadvantaged families	Collaborate with schools and NPOs to design assistance programs based on the needs of students' families and communities
 Social care	Include health screenings, pandemic prevention support, care for the elderly living alone and persons with disabilities, disaster relief actions, anti-drug advocacy, rehabilitation companionship, and vocational training to enhance community resilience and reintegration	Collaborate with anti-drug units, local villages, and NPOs to design reintegration support, meal delivery services, fellowship gatherings, and other actions to promote positive networks and self-worth building
 Diverse Education	Organize themed courses and camps on technology, languages, ecology, and local culture	Jointly design content with schools to reflect the learning needs of students and communities
 Public Welfare and Green Energy	Install solar panels and return all feed-in tariff revenue to education and facility improvements	Co-create a green energy feedback model with local educational institutions to balance environmental and social benefits
 Arts and Culture Promotion	Hold tours, exhibitions, storytelling activities, and history promotion to foster cultural and intergenerational exchange	Design content through community participation to realize cultural inclusion and local connection

In the future, we expect to achieve the following long-term goals through the five major programs:

- Eliminate the learning gap between urban and rural areas, and provide diverse education and social care
- Integrate social welfare and green energy development to promote educational and environmental sustainability
- Implement practical applications and promote the independent operation of supported units
- Establish a consensus among employees on sustainability and community care

2024 Key Achievements Highlights (Including Overall Achievements of the Parent Company and Subsidiaries)

• Education Support for the Disadvantaged and Equal Access to Resources

A total of 124 students were awarded scholarships, and continued employee care letter services accompanied disadvantaged children in their growth.

Promoted the “English Village Off-Campus Learning Program,” inviting student groups from multiple schools in Kaohsiung and Chiayi County to participate in English guided tours and facility visits, covering both elementary and high schools, to help narrow the gap in educational resources between urban and rural areas.

• Public Welfare Green Electricity and Environmental Education

The Public Welfare Green Electricity Program expanded to Changhua, Chiayi, and added Fengshan Elementary School in Kaohsiung, totaling four schools, achieving an estimated carbon reduction of approximately 197.34 metric tons CO₂e.

All green electricity revenue was invested into education feedback programs to improve learning environments and raise sustainability awareness among teachers and students.

• Arts and Culture Promotion and Cultural Heritage

In collaboration with the CGCH Foundation for Education and ORTV Studio Classroom, held the “The Journey of Christmas” concert and the “LOOK UP: Discover a Different World” bilingual character education tour, covering 28 schools with over 25,000 participants.

Supported Hsing Wu University’s tour performance of “Jian Ji – The Activist on the Buffalo,” reinterpreting the history of Taiwan’s farmers’ movement through music and drama, staged at schools such as Yung Ching Senior High School, Jhuci Senior High School, and Fengshan Elementary School, deepening young people’s understanding of land and social movements.

• Community Care and Local Engagement

Taiwan: Initiated blood donation drives, donated warm clothing to 13 migrant fishermen, held second-hand goods charity sales to support environmental protection, and mobilized employees to donate funds to assist in reconstruction after the Hualien earthquake.

China: Supported firefighting drills in the Yantian area, assisted 150 students under a government poverty alleviation program, and donated sleeping bags to 50 disadvantaged individuals.

• Sustainability Month Actions

Under the theme “Communication and Dialogue: Co-creating a Sustainable Future,” held ESG MONTH, attracting participation from over 1,000 employees.

Organized sustainability seminars, mental health sharing sessions, zero-waste initiatives, intergenerational communication salons, and story volunteer activities to implement various sustainability goals.

Rooted in Sustainability, Drawing a Green Future: The Group’s Green Electricity Program and Social Engagement

Upholding the commitment to environmental sustainability and educational equity, FICG, the CGCH Foundation for Education, and TSMC jointly promoted the “Innovative Public Welfare Green Electricity Program.” Through installing solar panels and multifunctional covered sports courts on campuses, this program not only strengthens the application of renewable energy but also creates an environment that supports both climate resilience and student learning, demonstrating our concrete practices in climate action and quality education.

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2024 Power Generation	Luocuo Elementary School, Changhua County	Guangsing Elementary School, Changhua County	Yung Ching Senior High School, Chiayi County	Fengshan Elementary School, Kaohsiung	Total
Cumulative power generation kWh	91,071.42	33,725.42	194,004.50	97,446.00	416,247.34
Cumulative carbon reduction metric tons CO ₂ e	43.17	15.99	91.99	46.19	197.34

- **Thanks to the energy revenue generated from the green electricity program, we were able to fund a series of educational and community activities aimed at deepening social welfare:**

Academic Tutoring : Provided students with detailed homework guidance, reading promotion activities, and agriculture-related courses to enrich their learning experience.

Field Experiments : Encouraged students to participate in field planting, personally experiencing farming processes, learning agricultural knowledge and skills, and further enhancing their understanding of sustainable agriculture.

Creativity Stimulation : Inspired students to unleash creativity by creating added value through agriculture, developing new products, and exploring innovative market strategies.

Cross-Field Collaboration : Facilitated cooperation between schools, communities, and local organizations to broaden students' horizons and promote the sharing of knowledge and resources.

Talent Development : Supported disadvantaged students in discovering and developing diverse talents, providing opportunities for their holistic growth

Sports Events : Organized various sports competitions to cultivate students' athletic potential and team spirit.

These diverse and innovative activities not only enriched students' learning experiences but also strengthened connections between schools and communities, further highlighting our firm commitment to promoting environmental protection, supporting social welfare, and achieving sustainable development. Through these efforts, we look forward to delivering more positive impacts to society while achieving climate action goals.

- **FICG 2024 Sustainability Month: Connecting Society Through Dialogue, Practicing Sustainability Through Action**

To deepen the connection between the Company and society, since 2023 the Group has promoted the "Sustainability Month" event, integrating internal and external stakeholders, non-profit partners, and subsidiary resources to create a platform for dialogue between enterprises and communities. In 2024, we continued the spirit of the inaugural theme "Future Innovation Caring Global," focusing on the theme "Communication and Dialogue: Co-creating a Sustainable Future," and, together with subsidiaries and four non-profit organizations, jointly planned sustainability actions with warmth and impact.

- **Extending the Power of Care: Starting with Stories**

We recruited nine employees as sustainability story volunteers, visiting two disadvantaged family care centers in New Taipei City (Da'an and Huilong) to share concepts of sustainable development and toy reuse with 78 children through storytelling and interactive games, promoting "responsible consumption and production." This initiative also continued the "Giving Tree – Love Sharing Wishing Tree" program launched in 2023, continuing to deliver blessings and tangible care to rural schoolchildren.

• Employee Sustainability Salons and Empowerment Activities

- Co-hosted a "Mental Health Seminar" with professional psychologists to help employees find balance in career and life
- The Society of Wilderness instructors delivered the "Zero-Waste Living Lecture" and the "Climate Change Under the Trees" outdoor workshop, guiding employees to understand climate challenges and take action.
- Held the "XYZ Generation Communication Salon" to help employees from different generations understand each other's values and enhance internal consensus and collaboration within the organization.
- A total of over 400 colleagues from different departments participated, deepening the grassroots integration of sustainability culture.

• Creating Impact Together with Non-Profit Organizations

- Collaborated with the Champions Education Association to promote community education.
- Linked local resources with educational activities, transforming environmental protection and sustainability concepts into child-friendly learning methods.
- Established a cooperation model between enterprises and NPOs to exert community engagement and social response mechanisms.

Looking ahead, we will continue to work with partners from various sectors, constantly exploring and practicing innovative approaches, and remain committed to making greater contributions toward building a more sustainable and harmonious society. We believe that through continuous effort and collaboration, the Group will take firmer steps on the path to achieving sustainable development goals.



During the 2024 Sustainability Month, FICG and the Champions Education Association had Group colleagues visit community care centers in New Taipei to tell stories about sustainability cycles and loving the Earth.



Colleagues guided children to learn about the United Nations Sustainable Development Goals (SDGs).



Colleagues guided children to draw the "Earth-protecting warriors" in their minds.



During the 2024 Sustainability Month, mental health topics were specially introduced to care for employees' psychological well-being.

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To promote intergenerational communication, FICG specially held the XYZ Generation Communication Workshop to facilitate employee communication and exchanges.



Representatives of different generations shared different communication methods to promote dialogue across generations.



Amertek Computer donated computers to schools in Guangxi.



Amertek Computer carried out a school-enterprise cooperation project.



Amertek Computer co-organized an employee mental health service program with the Yantian District Federation of Trade Unions.



Amertek Computer jointly conducted firefighting drills with the community.

5.2 Labor practices, human rights, and diversity & inclusion

Significance to the Group	Safeguarding the fundamental human rights of the Group's employees and value chain partners is the foundation for promoting sustainable development in the environmental, social, and economic spheres. The Group supports the Universal Declaration of Human Rights (UDHR), the Responsible Business Alliance (RBA) Code of Conduct, and related international human rights principles, while complying with the laws and regulations of the locations where all parent and subsidiary companies operate, treating and respecting all employees with dignity.	
Stakeholders	Employees, suppliers/contractors, shareholders, governments, non-governmental organizations/non-profit organizations	
Potential or Actual Impact	Description of Positive Impact	Actual : Good labor practices, human rights, and diversity and inclusion management policies can reduce turnover rates, stabilize employee mobility, reduce absenteeism, and maintain good operational performance. Potential : Improve the Company's brand image and increase investor willingness to invest.
	Description of Negative Impact	Actual : This year, there was one labor dispute case involving Amertek Computer in China. Potential : Violations of employee human rights, protection of freedom of association and collective bargaining, discrimination, or the employment of child labor could result in penalties and damage to the Company's reputation.
Policy / Commitment	FICG has proposed guidelines on the Company's development mission, vision, and human rights policy, and has appointed the Corporate Sustainable Development Committee to formulate sustainable development policies and goals, oversee the planning and implementation, performance, and information disclosure of sustainability and human rights management at each subsidiary.	
Short-, Medium-, and Long-Term Goals	Short term (2025–2027) Actively promote and hold education and training courses related to human rights policies, and regularly implement education and training for the prevention of workplace sexual harassment. Medium term (2027–2029) Implement the "FICG Human Rights Policy." Long term (after 2030) Promote communication between enterprises and stakeholders, encourage enterprises to propose and implement human rights policies, and continue to advocate for strengthening non-financial information disclosure by enterprises.	
Assessment Mechanism	The Group has established and announced independent whistleblowing mailboxes and WeChat public accounts on its Company website and internal systems, through which employees can report incidents such as sexual harassment, labor rights issues, and human rights violations via telephone or email. Upon receiving a complaint, a task force will be immediately formed to handle it, strictly maintaining the confidentiality of the complainant's identity and the content, and providing necessary protection and assistance.	

Labor Relations Management and Handling of Human Rights Complaints

GRI 2-30 : 2-25

Safeguarding basic human rights has always been a core value upheld by the Group. The Group supports the Universal Declaration of Human Rights (UDHR), the Responsible Business Alliance Code of Conduct (RBA), and the human rights respect principles of civilized nations. To protect the basic human rights of the Group's employees and value chain partners (including customers, suppliers and contractors, distributors, alliance partners, and local communities), the Group follows the laws and regulations of the jurisdictions where each operational site is located, thereby promoting sustainable development in the environmental, social, and economic aspects. The FICG Board of Directors has established the highest-level guidelines for the Company's development mission, vision, and human rights policy. The Corporate Sustainable Development Committee formulates specific sustainable development policies and goals, and supervises each subsidiary in implementing human rights protection.

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Pre-employment training for new employees covers legal provisions regarding working hours, leave, wages, performance evaluation, rewards and punishments, and promotions. Each operational site has in place the “Measures for the Prevention, Complaint, and Punishment of Workplace Sexual Harassment,” in accordance with the Act of Gender Equality in Employment and the regulations of the Ministry of Labor, adopting preventive, corrective, and disciplinary measures to protect employees’ rights and privacy.

In Taiwan, labor-management meetings are established in accordance with the Labor Standards Act and convened regularly by law to promote communication and cooperation between labor and management. In 2024, the Taiwan sites convened 26 labor-management meetings, with no labor disputes; in China, one labor dispute occurred, which was resolved through interviews and negotiation, with improvements made and no significant impact on operations.

2024 Taiwan Labor-Management Meeting Implementation Overview:

Company	FICG	FIC	Ubiqconn (Neihu)	Ubiqconn (Zhonghe)	Ruggon	Prime Base
Number of employer representatives	2	5	5	5	2	2
Number of employee representatives	2	5	5	5	2	2
Number of alternate employee representatives	1	2	5	5	0	1
Number of meetings in 2024	4	4	4	5	4	5

2024 Taiwan Labor-Management Meeting Implementation Status	
Total number of employer representatives	21
Total number of employee representatives	21
Total number of alternate employee representatives	14
Total number of meetings in 2024	26

Major resolutions reached in the 2024 labor-management meetings

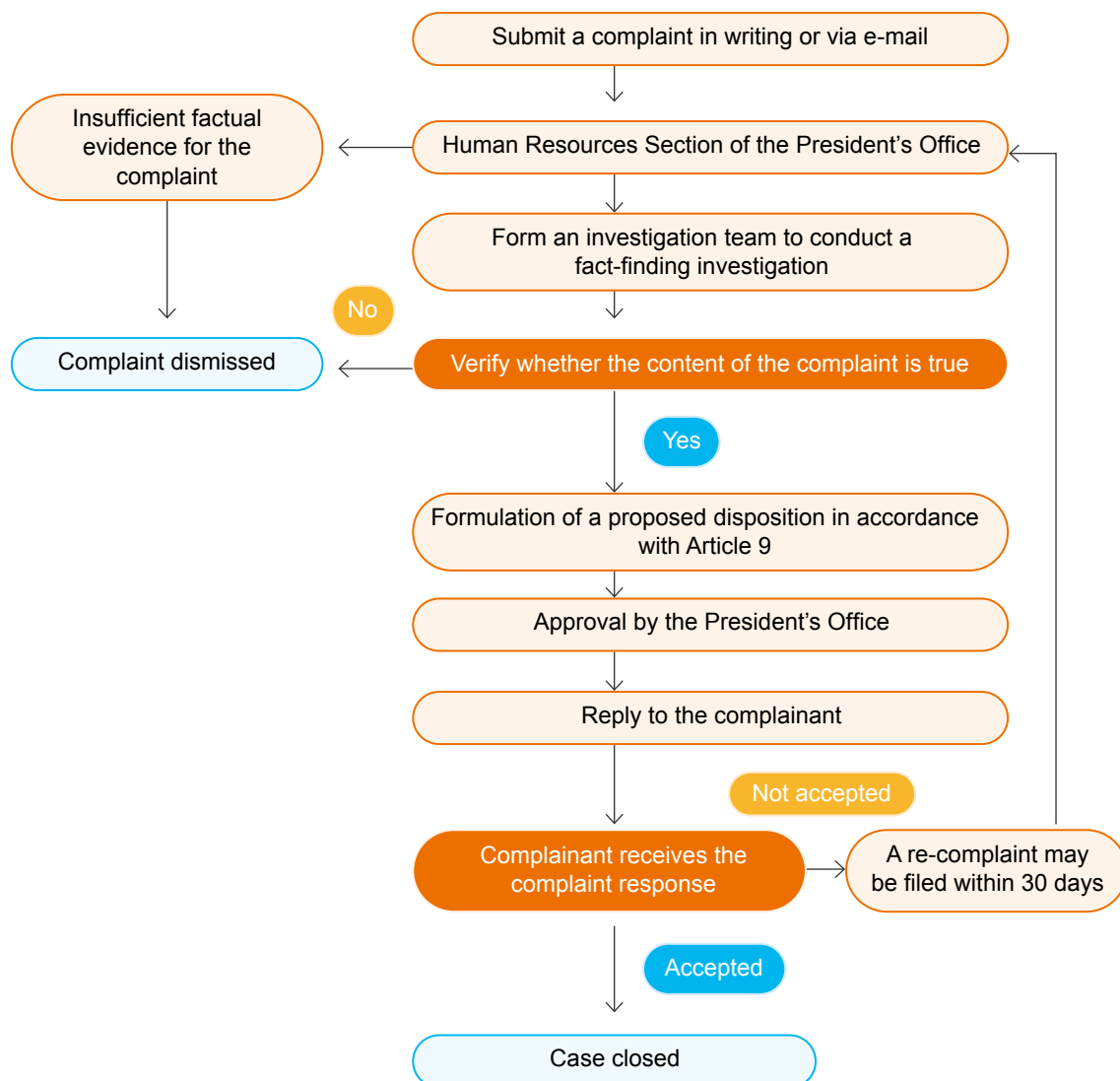
- The amendment to Amertek Computer’s work regulations was reviewed, approved, and filed with the competent authority for record.
- Ubiqconn added a mechanism for collecting opinions for labor-management meetings to help employee representatives provide more comprehensive feedback from employees.
- In response to business needs and after thorough discussion and consensus, Ubiqconn approved and implemented proposals for flexible working hours and extended working hours.
- Prime Base Inc. Zhongli Plant changed its salary payment date to the 10th of each month starting from March 2024.
- Prime Base Inc. Zhongli Plant added a night shift starting from December 2024.

The Group has set up multiple complaint channels, including an independent reporting mailbox (HRD@fic.com.tw), a dedicated line (+886-2-8751-8751 ext. Human Resources Department), and a WeChat public account in China, which are announced on the Company’s official website and internal systems. For complaints related to sexual harassment, labor rights, and human rights violations, a task force is immediately formed to handle the case, strictly maintaining the confidentiality of the complainant’s identity and content, and providing protection and assistance.

In 2024, there were no labor dispute cases in Taiwan; in mainland China, one labor dispute occurred, which was handled in accordance with the local labor law’s 30-day notice requirement, and improvements were made through interviews and negotiation, with no significant impact on operations.

FICG Complaint Handling Flowchart

[Complaint channel link](#)



FICG Human Rights Actions GRI 2-23

FICG is committed to complying with the laws and regulations of all locations where its parent and subsidiary companies operate, treating and respecting all employees with dignity, and conducting regular human rights-related training. Employee human rights issues at each company are handled by the human resources departments and dedicated units of the parent and subsidiary companies. Starting from 2023, the [FICG Human Rights Policy](#) has been established and implemented through internal regulations to ensure that the Company meets the standards set by the Universal Declaration of Human Rights (UDHR), the Responsible Business Alliance Code of Conduct, or higher requirements.

《大眾集團人權政策》

本《大眾集團人權政策》宣告大眾全球投資控股股份有限公司及所屬子公司(以下簡稱：大眾集團)對於基本人權的重視，承諾大眾集團全體員工受到國際公認人權價值的保護，包含《聯合國世界人權宣言》所揭示對於生命、自由、人身安全、尊嚴、人人平等各項基本權利的保護，除不受強迫勞動，免於任何形式歧視外，大眾集團更積極促進員工各項福利，提供健康安全的友善職場環境。

大眾集團自創立即秉持「外圓內方，腳踏實地，追求完美，眾志成城，創新服務，尊敬客戶」的企業經營理念，圓滿行事、遵法務實、止於至善、群體同心，以創新的服務和尊敬客戶的態度，致力回饋股東及貢獻社會，不僅已將上述人權價值落實於公司經營理念、員工手冊、教育訓練及各項治理方針中，亦遵循《負責任商業聯盟行為準則》與《OECD 跨國企業指導綱領》，建立管理與控制體系，遵循保障員工權益，環境保護責任，秉持誠信經營，限制有害物質，減低能源消耗，負責任地採購礦物等各項行為準則。

我們更致力於透過下列原則，讓大眾集團之員工、客戶、投資者乃至整體社會都能夠成為人權保障的受益者。

一、友善職場與員工福利

- 為員工建立安全、友善的工作環境。
- 預防員工在職場受到職業傷害、騷擾、霸凌與不當對待。
- 給予員工各項福利與休假，鼓勵員工自我成長。
- 鼓勵員工從事藝文、體育或其他有益身心靈健康的活動。

二、就業自由與保障

- 不得強暴、脅迫或以任何違反他人意願的方式使人提供勞務。
- 不得預扣員工工資作為違約金或賠償費用。
- 不得聘用童工及未達法定招聘年齡之未成年人。

三、平等與禁止歧視

- 員工享有平等保護，免受歧視及差別待遇。
- 不得干涉員工私生活、家庭、自由結社等各項基本權利。

為確保上述原則能夠在組織中持續受到監管與實踐，大眾集團已經建立公司內部供員工申訴及投書的完善制度，並遵守個人資料保護規範，確保員工投訴的保密與自由，並定期召開勞資會議、福利委員會，保障勞工組織與集體談判的權利，令申訴事項能有效獲得處置，促進勞資關係持續朝穩定健全的方向邁進。

大眾全球投資控股股份有限公司
董事長 簡民智



2023 年 6 月 15 日

Labor Rights-Related Training

Category	Course Title	Total Number of Participants	Total Training Hours
New Employee Orientation	Includes company history, corporate culture, philosophy and vision, personnel regulations, integrity and anti-corruption, a friendly workplace, system operation, and explanation of regulations.	281	779.60
Labor-Management Communication and Counseling Courses	Covers labor-management relations, cross-departmental communication, employee development, and team performance improvement, to strengthen two-way interaction and organizational cohesion.	173	281.21
ESG Human Rights-Related Courses	Covers ESG human rights, DEI, labor-management relations, and talent development.	5	13.00
Diversity, Equity, and Inclusion; Friendly Workplace Promotion	Strengthens gender equality awareness and bullying prevention, creating a safe workplace environment of respect and inclusion.	1345	1479.48
General Education Courses: Personal Development and Health	Focuses on physical and mental health, emotional management, self-growth, and career development, including topics such as sleep, stress reduction, diet, and career exploration.	133	203.35
Total		1937	2756.65

Minimum notice periods regarding operational changes GRI 402-1

In the event of major operational changes that may affect employee rights due to business development needs, the minimum notice period shall comply with legal requirements, and affected employees shall be notified in advance in accordance with relevant laws and regulations. For Taiwan operations sites, pursuant to the Labor Standards Act, notice shall be given 10 to 30 days in advance depending on the employee's seniority. For China operations sites, in accordance with the Labor Contract Law and the Regulation on the Implementation of the Labor Contract Law, notice shall be filed with the competent authority 30 days in advance, and upon approval, consultations shall be held with employees.

Discrimination Incidents and Improvement Actions Taken by the Organization GRI 406-1

The total number of identified discrimination incidents during the reporting period was 0.

Collective bargaining agreements GRI 2-30

In Taiwan, no labor union has been established and no collective bargaining agreement has been signed. However, in accordance with the Regulations for Implementing Labor-Management Meeting, labor-management meetings are established and convened regularly as part of the consultation mechanism to ensure employees' rights to expression and participation. The Company respects and supports employees' lawful and voluntary organization of labor unions and continues to pay attention to the diversity and effectiveness of labor-management communication channels.

In China, the subsidiary Amertek Computer has established an enterprise labor union in accordance with the Trade Union Law of the People's Republic of China, and has signed a "Collective Contract" and a "Special Collective Contract for the Protection of Female Employees' Rights and Interests," achieving a 100% coverage rate for collective agreements. The subsidiary Kuang Shang Technology has not established a labor union. Employee rights are protected through labor-management meetings and labor contracts for regular employees, while non-regular employees have cooperation agreements signed by the dispatch company to ensure rights protection.

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5.3 Occupational safety and health management

Significance to the Group	Maintaining a safe workplace and ensuring employee health are fundamental to business operations. Therefore, enterprises have an obligation to protect their employees, which benefits both the enterprise and the workers and is also a policy priority.	
Stakeholders	Employees, suppliers, government	
Potential or Actual Impact	Description of Positive Impact	Actual : Reduce the frequency of disabling injuries, the severity rate of disabling injuries, the occupational injury fatality rate, and the occupational disease fatality rate. Potential : Good occupational safety and health management can improve employee retention rates and maintain sound operational performance.
	Description of Negative Impact	Actual : In 2024, the Group recorded one occupational accident, with no major occupational injuries. In China, it was found that employees handling chemicals were not wearing protective masks correctly; corrective measures were implemented immediately. Potential : If the occupational safety and health management system does not continue to operate effectively, it may result in damage to employee health, occupational disease risks, and penalties, suspension of operations, or other risks for violations of occupational safety laws, affecting production and corporate reputation. As of 2024, some operation sites have not completed external ISO 45001 certification, and some plants are still in the system introduction or self-assessment stage. Increasing the coverage rate of external certification has been set as an occupational safety management target for 2025.
Policy / Commitment	The Group will comply with relevant local regulations and refer to the ISO 45001 Occupational Safety and Health Management System framework, setting up internal occupational safety and health organizations and management personnel based on each company's scale and nature, regularly conducting relevant training, and integrating safety and health awareness into daily work environments through management mechanisms and training.	
Short-, Medium-, and Long-Term Goals	Short term (2025–2027) Maintain zero occupational diseases. Medium term (2027–2029) Integrate the ISO 45001 PDCA framework to build a safe workplace environment through systematic management mechanisms such as hazard identification, regulatory compliance checks, internal audits, management reviews, and safety inspections. Long term (after 2030) Foster the development and practical implementation of occupational safety and health culture, building a zero-accident workplace.	
Assessment Mechanism	Evaluation mechanism: Zero occupational diseases, zero occupational accidents, total training hours.	

Occupational health and safety management system GRI 403-1

In accordance with relevant regulations and based on the scale of each Company, the Group has appointed dedicated occupational safety and health management personnel, in compliance with Article 23 of the Occupational Safety and Health Act, and has established a Type B occupational safety and health affairs manager for business entities with 30 to 99 employees.

To ensure the occupational safety and health of both employees and non-employees, the “Occupational Safety and Health Management Plan” has been formulated, covering workplace environment and hazard identification, assessment, and control; providing safety and health education and training; conducting health exposure monitoring; and regularly inspecting machinery and equipment to prevent occupational accidents.

Subsidiaries Ubiqconn, Prime Technology, and Amertek Computer have implemented the ISO 45001 management system, covering all employees, contractors, and temporary personnel. In accordance with requirements, they regularly collect relevant regulatory requirements, establish management manuals, set up occupational safety and health committees, and conduct occupational safety, environmental safety, and fire safety audits. First International Computer and Prime Base plan to implement the ISO 45001 management system in 2025.

Hazard identification, risk assessment, and incident investigation

GRI 403-2

In accordance with the Occupational Safety and Health Management Regulations, the Group establishes safety and health organizations and management personnel based on business scale and nature. All management personnel have completed education and training and hold valid certificates.

A process for workers to report occupational hazards and dangerous conditions has been established, and safety and health regulations are jointly formulated with labor representatives. Necessary education and training are provided to ensure workers fulfill their duty to receive such training.

In accordance with the management system, the Group prevents and mitigates major occupational safety and health risks related to operations and products, and informs relevant hazards and risks in the workplace to avoid accidents. China sites identify hazardous sources annually and develop preventive measures, arrange regular health examinations and hazard factor testing to safeguard employee safety and health.

The Occupational Safety Management Manual explicitly prohibits retaliation against workers who report hazards, and this provision is included in the employee handbook and new employee training. If an immediate danger exists in the workplace, workers may, in accordance with Article 18 of the Occupational Safety and Health Act, stop work and retreat. Employers shall not dismiss or discipline workers for this reason, unless the competent authority determines an abuse of rights.

Occupational health services GRI 403-3

The Group conducts annual health examinations for employees, regularly tests for occupational disease factors in the workplace, organizes physical examinations for employees in hazardous positions, and reports no occurrence of occupational diseases. Based on the results, one-on-one doctor consultations are arranged for employees to ensure they receive appropriate medical advice and treatment.

The Group has on-site or part-time nurses, on-site physicians, and partner medical institutions in workplaces to provide health consultation services. Health promotion materials are regularly published, and health promotion seminars are held from time to time to raise employees' health awareness and encourage them to adopt active lifestyles.

Worker participation, consultation, and communication on occupational health and safety GRI 403-4

To improve occupational safety and health measures, the Group has introduced relevant participation, consultation, and communication mechanisms, aiming for continuous improvement. Occupational safety and health committees are established based on organizational scale, and Ubiqconn assigns dedicated personnel to take charge. For subsidiaries that do not meet the statutory requirements, although no safety and health committee is established, relevant communication is still conducted through meetings, mailboxes, and other channels.

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• Establishment and Operation of the Occupational Safety and Health Committee

The occupational safety and health committee is established based on organizational scale, with Ubiquconn assigning dedicated personnel to take charge. Every three months, the occupational safety and health committee is convened to discuss safety and health-related issues. For subsidiaries that do not meet the statutory requirements, no occupational safety and health committee is established.

• Implementation of the Occupational Safety and Health Management Plan

The occupational safety and health management plan is formulated in accordance with legal requirements, and periodic inspections and key inspections are carried out according to the self-inspection plan. Unit supervisors, site managers, and machinery and equipment operators participate in self-inspections according to the established inspection cycle. In addition, all new and current employees participate in occupational safety and health education and training in accordance with legal requirements.

• Composition of the Occupational Safety and Health Committee

The occupational safety and health committee consists of representatives from both the employer and employees to ensure that the voices of all stakeholders are heard.

Worker training on occupational health and safety GRI 403-5

FICG ensures the professional skills of occupational safety and health personnel and is committed to creating a safe and healthy working environment. Specific measures include the following three aspects.

• Occupational Safety and Health Work Rules and Education and Training

In accordance with the provisions of the Occupational Safety and Health Act, we jointly formulate work safety and health rules suited to our needs together with labor representatives. We provide various education and training programs for new or current workers to ensure they are familiar with these rules before any change in work assignments. In addition, our dedicated occupational safety and health personnel also undergo regular refresher training as required by law.

• Refresher Training for Occupational Safety and Health Personnel:

Taiwan:

Safety and health management personnel undergo 12 hours of refresher training every two years; occupational safety and health affairs managers undergo 6 hours every two years. Organic solvent operation supervisors and fire prevention managers undergo 6 hours of refresher training every three years, while first aid personnel undergo 3 hours every three years.

China – Prime Technology:

Safety and health management personnel undergo 18.5 hours of refresher training every year; occupational safety and health affairs managers undergo 14.5 hours every year. Organic solvent operation supervisors and fire prevention managers undergo 2 hours of refresher training every year, while first aid personnel undergo 2.5 hours every year.

China – Amertek Computer:

Safety and health management personnel undergo 12 hours of refresher training every year; occupational safety and health affairs managers undergo 12 hours every year. Organic solvent operation supervisors and fire prevention managers undergo 16 hours of refresher training every year, while first aid personnel undergo 12 hours every year.

• Compliance with Occupational Safety and Health Regulations

We strictly comply with the provisions of Article 32, Paragraph 2 of the Occupational Safety and Health Act to ensure workplace safety and protect our employees from the threat of occupational injuries and diseases.

	Course Type	Training Subjects	Total Number of Participants	Total Training Hours
Taiwan	General safety and health education training, fire drills	- New employees of FICG and First International Computer - All employees of Ubiqconn, RuggON, and Prime Base	1197	1527.5
China	General safety and health education training	Safety personnel/safety staff in departmental safety groups or employees of all China subsidiaries	5665	31788.5

Promotion of worker health GRI 403-6

FICG collaborates with medical institutions recognized by local government authorities. In Taiwan, regular annual health examinations are provided for employees to detect potential health problems early and to offer appropriate medical advice and treatment. In addition, the Group is committed to providing various health promotion activities, such as special lectures and employee health promotion programs, to raise employees' health awareness and encourage them to adopt an active lifestyle. We also provide health promotion materials for employees' reference and learning.

The Group believes that through these measures, it can create a healthy and safe working environment and ensure that all colleagues can work in optimal condition.

Prevention and mitigation of occupational health and safety impacts directly linked by business relationships GRI 403-7

The Group adheres to the aforementioned regulations and management systems to prevent and mitigate significant negative impacts on occupational safety and health, as well as related hazards and risks, directly associated with the organization's operations, products, or services. If hazards and risks are present in business workplaces, relevant units will inform on-site to avoid the occurrence of hazards and risks.

In 2024, in China, employees in positions involving chemical exposure did not correctly wear protective masks. To implement occupational safety management measures, subsequent training and on-site supervision were carried out to achieve voluntary use of protective equipment by employees.

Workers covered by an occupational health and safety management system GRI 403-8

• Taiwan

	Number of regular employees	Proportion	Number of non-regular employees	Proportion	Total proportion of employees	Note
Number and proportion of all workers covered by the management system	672	100%	2	100%	100%	Taiwan operational sites establish occupational safety and health management systems in accordance with Taiwan's "Occupational Safety and Health Act."

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	Number of regular employees	Proportion	Number of non-regular employees	Proportion	Total proportion of employees	Note
Number and proportion of all workers under the management system who have undergone internal audits	672	100%	2	100%	100%	Internal audits of the occupational safety and health management system at Taiwan operational sites are conducted in accordance with Taiwan's "Occupational Safety and Health Act."
Number and proportion of all workers under the management system who have undergone external audits	231	34.37%	0	0%	32.67 %	Internal audits of the occupational safety and health management system at Taiwan operational sites are conducted in accordance with Taiwan's "Occupational Safety and Health Act." External audits are based on the ISO 45001 standard. For Taiwan operational sites, the scope of external audits covers only regular employees of Ubiqconn.

Notes:

1.The number of regular and non-regular employees is calculated as of December 31, 2024. The number and proportion of all workers under the management system who have undergone external audits in accordance with ISO 45001 standards are calculated based on the number of workers reported at the time of verification by third-party auditors; therefore, discrepancies exist between the reported numbers and the actual number of employees on duty.

2.In 2024, in Taiwan, only Ubiqconn underwent ISO 45001 verification; however, the Group continues to fully implement its internal occupational safety and health management system.

• China

	Number of regular employees	Proportion	Number of non-regular employees	Proportion	Total proportion of employees	Note
Number and proportion of all workers covered by the management system	4362	100%	499	100%	100%	China operational sites establish occupational safety and health management systems in accordance with China's "Labor Contract Law."
Number and proportion of all workers under the management system who have undergone internal audits	4362	100%	499	100%	100%	Internal audits of the occupational safety and health management system at China operational sites are conducted in accordance with China's "Labor Contract Law."
Number and proportion of all workers under the management system who have undergone external audits	4362	34.37%	0	0%	89.73%	External audits are based on the ISO 45001 standard. For China operational sites, the scope of external audits covers only regular employees of Prime Technology and Amertek Computer.

Notes:

1.The above numbers of employees and non-employees include the workers covered by Prime Technology and Amertek Computer.

2.The number of regular and non-regular employees is calculated as of December 31, 2024. The number and proportion of all workers under the management system who have undergone external audits in accordance with ISO 45001 standards are calculated based on the number of workers reported at the time of verification by third-party auditors; therefore, discrepancies exist between the reported numbers and the actual number of employees on duty.

Work-related injuries and diseases GRI 403-9 . 403-10 . TC-ES-310a.1 . TC-ES-320a.1

The Group determines occupational diseases in accordance with Chapters 3 and 4 of the Regulations of the Examination of Occupational Injuries and Diseases of the Labor Occupational Accident Insurance and the regulations of local governments.

The Group compiles occupational injury statistics in accordance with statutory reporting requirements, primarily recording injury data. For the definition of the rate of severe occupational injuries, we comply with the requirements of government authorities. As for occupational diseases, we have not received any relevant reports. In terms of managing workers other than employees, all subsidiaries of FICG manage their personnel in accordance with the laws of the regions where they operate and in compliance with current regulations.

The Group compiles occupational injury statistics in accordance with statutory requirements, primarily recording injury data. For the definition of the rate of severe occupational injuries, we comply with the requirements of government authorities. As for occupational diseases, in 2024, we did not receive any relevant reports. In terms of managing workers other than employees, all offices and factories of subsidiaries under FICG manage their personnel in accordance with the laws of the regions where they operate and in compliance with current regulations.

In 2024, there were zero work stoppages and zero total idle days. The total number of occupational accidents involving employees at operational sites in Taiwan and China was one case (non-severe occupational injury), which occurred when an employee slipped in the rain and sustained a contusion while carrying items. The employee was sent to receive medical treatment as required and has recovered, with no severe occupational injury. For non-employee workers, there were zero reported occupational accidents. Both employees and non-employee workers had zero deaths caused by occupational diseases, resulting in a mortality rate of 0%.

Occupational injury statistics for employees in Taiwan

Year	2023	2024
Total number of workdays (days) (Note 1)	126,990	257,193
Total hours worked (hours) (Note 2)	1,015,920	2,057,544
Total headcount (Note 3)	510	672
Number of occupational accidents	1	1
Number of lost workdays due to occupational accidents	48	7
Disabling injury frequency rate (FR)	0.98	0.747
Disabling injury severity rate (SR)	47.25	57.53
Number of occupational injury fatalities	0	0
Occupational disease mortality rate	0%	0%
Number of severe occupational injuries	0	0
Severe occupational injury rate	0	0
Total recordable incident rate (TRIR)	0	0
Near miss frequency rate (NMFR)	0%	0%

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Occupational injury statistics for employees in China

Year	2023	2024
Total number of workdays (days) (Note 1)	1,011,936	1,094,862
Total hours worked (hours) (Note 2)	8,095,488.00	8,758,896.00
Total headcount (Note 3)	4,064	4,362
Number of occupational accidents	1	0
Number of lost workdays due to occupational accidents	62	0
Disabling injury frequency rate (FR)	0.12	0
Disabling injury severity rate (SR)	7.66	0
Occupational injury mortality rate	0	0
Occupational disease mortality rate	0	0
Number of severe occupational injuries	0	0
Severe occupational injury rate	0	0
Total recordable incident rate (TRIR)	0	0
Near miss frequency rate (NMFR)	0%	0%

Notes:

1. In 2024, occupational injury data for non-employees was difficult to compile because many were dispatched by third parties. After internal review, improvements will be made to management processes to accurately record occupational injury information for non-employees in the future.

2. In 2024, the total number of workdays was 249 days for Taiwan and 251 days for China. Total person-days worked = total headcount × total number of workdays

3. Total hours worked for regular employees = total person-days worked × 8 hours

4. The total number of annual workdays and total hours worked is calculated based on the headcount as of December 31 each year, collecting only employee information.

5. Disabling injury frequency rate (FR) = (total number of lost-time injury cases × 10⁶) ÷ total hours worked

6. Disabling injury severity rate (SR) = (total number of lost workdays × 10⁶) ÷ total hours worked

7. Total recordable incident rate (TRIR) = number of recordable injuries × 200,000 ÷ total hours worked

5.4 Talent recruitment, development, and retention

Significance to the Group	Talent recruitment, development, and retention are important cornerstones for a company's operations and growth. The Group is committed to safeguarding the basic rights of both labor and management, complying with relevant government regulations, and implementing a performance evaluation system to achieve differentiated rewards. At the same time, to actively cultivate the younger generation of corporate talent, the Group has established an internship program for college students, giving priority in hiring to those who pass the evaluation at the end of the internship.	
Stakeholders	Employees, government, community residents, non-governmental/non-profit organizations	
Potential or Actual Impact	Description of Positive Impact	Actual : Good talent recruitment can attract outstanding professionals and, through competitive remuneration and benefits as well as effective communication channels, retain talent and reduce turnover rates. In Taiwan, the employee retention rate has increased. Potential : Can motivate other members of the team to strive for improvement, create healthy competition, generate better operating performance, and enhance the Company's brand image.

Potential or Actual Impact	Description of Negative Impact
	Actual : In China, the turnover rate of new hires is relatively high, with the majority being non-regular employees (dispatch contract workers), resulting in increased personnel training costs for the human resources department and various departments. Potential : Low birth rates and talent outflow create challenges for new talent recruitment.
Policy / Commitment	To improve talent retention, the Group provides subsidies for leisure activities, diverse training programs, benefits exceeding statutory requirements, multiple employee clubs, and employee activities; establishes clear systems for evaluation, promotion, and salary adjustment; encourages department managers to rehire mid- to senior-aged employees who have resigned or retired; arranges flexible working hours; and plans for a friendly workplace to reduce personnel training costs, improve workforce stability, and achieve sustainable development through labor reinvention.
Short-, Medium-, and Long-Term Goals	Short term (2025–2027) From 2023, the retention rate for all employees in Taiwan remains at 78.97%; from 2024, the turnover rate of new hires in China decreases by 10%. Medium term (2027–2029) From 2023, the retention rate of new hires increases by 2 percentage points each year. Long term (after 2030) Maintain a healthy overall turnover rate of 20%.
Assessment Mechanism	Evaluation mechanism: Review of employee retention rate and overall turnover rate

Talent retention measures

To improve talent retention, the Group provides a series of benefits, including subsidies for leisure activities, diversified training programs, benefits exceeding statutory requirements, multiple employee clubs, and employee activities. We have established clear systems for evaluation, promotion, and salary adjustment, and encourage department managers to rehire mid- to senior-aged employees who have resigned or retired. At the same time, we arrange flexible working hours and plan for a friendly working environment to reduce personnel training costs and improve workforce stability. These are important measures for achieving labor reinvention and sustainable development.

Employee communication and engagement

The Group is committed to creating an open and transparent communication environment. Employees can communicate in real time through WeChat public accounts, telephone, instant messaging, email, the Company's complaint mailbox, complaint hotline, and inter-departmental communication. Employee assemblies and labor-management meetings are held regularly. Our subsidiary, Ubiqconn, also encourages employees to participate in CEO Talks, and regularly holds annual management meetings and employee assemblies, enabling employees to better understand the Company's management philosophy and vision, and to address their questions about the Company.

Strategies to reduce turnover rate

To reduce employee turnover, we conduct turnover risk predictions, track the status of employees who may leave, proactively show care to them, and provide solutions. Before an employee leaves, we conduct an exit interview to understand their reasons for leaving and career plans. Afterward, our human resources department discusses with department managers and develops measures to improve talent recruitment.

In China, as most employees who resign are temporary workers (dispatch workers, student workers), the Lunar New Year holiday and graduation season are the peak periods for resignations, leading to higher turnover rates. In the future, plants will understand the work experience of job applicants, inquire about their relevant work background, assess their acceptance of night shifts, and clearly explain the quality requirements for the job position and the production process during the interview, as well as strive to use regular workers as much as possible to improve employee stability.

In 2024, the annual turnover rate for all personnel was referenced against the turnover rate in Chinese electronics plants, and the turnover rate for those who joined and left in the same year decreased by 10% compared with the current situation.

In 2024, Prime Base's Zhongli Plant added 33 dispatch workers to meet manpower needs due to increased production capacity.

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Number of employees and non-employees GRI 2-7 . 2-8

As of the end of 2024, the total number of employees in Taiwan was 672, an increase of 162 people, representing an increase of approximately 31.76% compared with the number of employees in 2023. The increase was mainly due to the official commencement of operations at Prime Base's Zhongli Plant, which resulted in an increase in the number of employees. The total number of employees in China was 4,362, an increase of 298 people compared with the previous year, representing an increase of approximately 7.33%. The number of employees increased at the end of 2024 due to new orders. The proportion of employees increased by 27% compared with the previous year, mainly because, in response to Prime Technology's IPO policy requirements, the proportion of on-the-job employees was gradually adjusted in accordance with regulations to achieve reasonable and compliant employment. The Group's overall gender distribution was 2,974 male employees (59.08%) and 2,060 female employees (40.92%).

Employees		Taiwan		China		Total		
(Unit: number of people)		Male	Female	Male	Female	Male	Female	Total
By Contract Type	Permanent employees (indefinite-term contract)	351	321	239	131	590	452	1042
	Contract employees (fixed-term contract)	0	0	2384	1608	2384	1608	3992
By Working Hours	Full-time employees	347	321	2625	1737	2972	2058	5030
	Part-time employees	4	0	0	0	4	0	4
	Employees without guaranteed working hours (temporary workers)	0	0	0	0	0	0	0
Total by Gender and Region		351	321	2623	1739	2974	2060	
Total by Region		672		4362		5034		

Notes:

1. Full-time employees: Employees whose weekly working hours are 40 hours, as defined by the Taiwan Labor Standards Act. Employees whose weekly working hours are 40 hours, as defined by the China Labor Standards Act.
2. Part-time employees: In Taiwan, employees whose weekly working hours are less than 40 hours. In China, employees whose weekly working hours are less than 40 hours.
3. Employees without guaranteed working hours: Employees without a minimum or fixed number of working hours, such as temporary workers or on-call employees.
4. The above data include Taiwan expatriate managers and student workers.

Taiwan				China			
Worker category	2023	2024	Change rate	Worker category	2023	2024	Change rate
Employees	510	672	31.76%	Employees	4064	4362	7.33%
Non-employees	2	2	0.00%	Non-employees	401	499	24.44%
Total	512	674	31.64%	Total	4465	4861	8.87%

Notes:

1. Figures are based on the numbers as of December 31 of the year. Taiwan expatriate managers are included in the China employee count for statistical purposes.
2. Non-employee workers: Workers not directly employed by the Company but whose work is controlled by the Company, including dispatched workers from manpower agencies (e.g., cleaning personnel).

Diversity of employees GRI 405-1

FICG values employee diversity and is committed to promoting acceptance and support in the workplace for employees from different backgrounds, covering aspects such as gender, age, and ethnicity, to ensure a work environment of fair treatment, inclusiveness, and respect. Through training, transparent systems, and cultural development, the Group actively eliminates bias, promotes diversity and inclusion, and enhances employees' sense of belonging and productivity. Diversity and inclusion are important cornerstones of the Group's sustainable development policy.

Employee Age Distribution

Region	Taiwan				China			
Year	2023		2024		2023		2024	
Contents	Total (persons)	Percentage	Total (persons)	Percentage	Total (persons)	Percentage	Total (persons)	Percentage
Number of employees aged 30 and below	73	14.34%	98	14.58%	2231	54.90%	2392	54.84%
Number of employees aged 31 to 50	329	64.64%	448	66.67%	1716	42.22%	1840	42.18%
Number of employees aged 51 and above	107	21.02%	126	18.75%	117	2.88%	130	2.98%

Employee Gender Distribution

Region	Taiwan		China	
Year	2023	2024	2023	2024
Number of male (biological sex) employees	282	351	2452	2623
Number of female (biological sex) employees	227	321	1612	1739
Ratio (Number of female employees / Number of male employees)	0.80	0.91	0.66	0.66

Manager Gender Ratio

Region	Taiwan		China	
Year	2023	2024	2023	2024
Number of female (biological sex) managers (A)	11	14	6	7
Number of male (biological sex) managers (B)	60	69	29	34
Total number of managers (C)	71	83	30	41
Ratio of female managers (A/C)	15%	17%	20%	17%

Notes:

1. Employee numbers are based on the statistics as of December 31 of the year.

2. Definition of Managerial Position: Managerial employees that are on Manager level or above.

3. Employees with less than six months of service, part-time employees (working no more than 35 hours per week), and short-term employees with less than six months of service are not included in the statistics.

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New employee hires and employee turnover

GRI 401-1

New employee hires

Region	Taiwan		China	
Category	Number	New hire rate (Note 1)	Number	New hire rate (Note 1)
By Gender Distribution				
Male	133	41.69%	2466	65%
Female	186	58.31%	1326	35%
By Age Group Distribution				
Number of new hires aged 30 and below	64	20.06%	2626	69%
Number of new hires aged 31 to 50	234	73.35%	1156	30%
Number of new hires aged 51 and above	21	6.58%	10	0.26%
Number of new hires in 2024	319		3792	

Notes:

1. Formula for Calculating New Hire Rate: (Number of new hires in the category ÷ Total number of new hires in the year for that category) × 100%

2. Definition of New Hire: Refers to an employee who, within the reporting year, signs an official employment contract with the Company for the first time and completes the onboarding process.

Employee turnover

Region	Taiwan		China	
Category	Number	Turnover Rate (Note 2)	Number	Turnover Rate (Note 2)
By Gender Distribution				
Male	100	44.84%	2412	64%
Female	123	55.16%	1354	36%
By Age Group Distribution				
Number of employees aged 30 and below who departed	33	14.80%	2506	67%
Number of employees aged 31 to 50 who departed	166	74.44%	1239	33%
Number of employees aged 51 and above who departed	24	10.76%	21	0.56%
By Direct/Indirect Employees				
Direct employees	108	48.43%	3576	95%
Indirect employees	115	51.57%	190	5%
Number of departed employees in 2024	223		3766	

Notes:

1. Formula for Calculating Turnover Rate: (Number of employees who departed in the category ÷ Total number of employees who departed in the year) × 100%

2. Definition of employees who departed: Employees who left the organization voluntarily or due to dismissal, layoff, or retirement.

Benefits provided to full-time employees that are not provided to temporary or part-time employees GRI 401-2

• Insurance

Labor insurance, national health insurance, and group insurance. The group insurance plan funded by the Company includes accident insurance, occupational accident insurance, accident medical insurance, specific accident injury insurance, first-time cancer insurance, and cancer prevention health insurance. The Company also provides optional self-paid insurance plans for employees and their dependents.

• Retirement system GRI 201-3

Taiwan

In accordance with the law, the Company has established a "Pension Supervision and Management Committee" and formulated "Retirement Regulations," which specify the types of retirement, requirements for retirement applications, and the method of calculating retirement pay. For foreign employees subject to the Labor Standards Act, the Company contributes 2%–15% of the employee's total monthly salary each month to a designated labor pension reserve account. For seniority covered under the Labor Standards Act pension system (old pension system), the retirement payment standards are calculated in accordance with Article 55 of the Labor Standards Act. However, for employees who are subject to mandatory retirement under Article 35, Paragraph 1, Subparagraph 2, and whose physical or mental disability was caused by performing their duties, an additional 20% shall be granted in accordance with the law. For employees subject to the Labor Pension Act pension system (new pension system), the Group contributes an amount equal to 6% of the employee's monthly wage to the employee's individual pension account on a monthly basis. Employees may also voluntarily contribute up to 6% of their monthly salary to their individual pension account at their own discretion. As of the fourth quarter of 2024, the balance of the old pension system reserve account set up by the Taiwan operations at the Trust Department of the Bank of Taiwan was approximately NT\$74,977,419. Each year, the Company engages a professional actuary to provide an actuarial report to ensure full contributions to safeguard employee rights and interests. In 2024, there were 7 retirement applications in the Taiwan operations.

• Severance and retirement transition



Provide severance pay, retirement pension estimates, and planning advice to ensure a smooth transition for employees into retirement.



If requested by the employee, assist in finding suitable part-time or consulting positions, provide career counseling, or make referrals to relevant organizations.



Explain relevant rights and benefits after retirement, including labor insurance, national health insurance, and pensions, to ensure employees are familiar with all benefits.

Other benefits:

Benefits include maternity subsidies, wedding gifts/subsidies, funeral subsidies, travel subsidies, art and cultural activity subsidies, health checkups, subsidies for pandemic prevention supplies, hospitalization and major illness condolence payments, holiday activities, charity road running events, holiday gifts (vouchers), club subsidies, and health promotion seminars.

Parental leave GRI 401-3

The Group values the family life of its employees. Therefore, the Group provides a parental leave without pay policy. In the Taiwan operations, employees who have worked for six months may apply in writing to the HR department for parental leave without pay at least ten days in advance.

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Employees are allowed to apply for parental leave without pay before each child reaches the age of three, with a maximum period until the child reaches three years old, but the total period may not exceed two years. For employees raising two or more children at the same time, the parental leave without pay periods shall be combined, with the maximum period limited to two years for the youngest child being raised. In the China operations, parental leave and maternity leave are implemented in accordance with the Labor Contract Law and the employee leave regulations.

Through this policy, the Group seeks to support employees in achieving a balance between work and family, ensuring that they have sufficient time and energy to care for their families when needed. This is also part of FICG's commitment to corporate sustainable development; the Group believes that only when employees' lives are well cared for can they perform at their best at work.

Parental leave-related statistics

Taiwan

Item	Male	Female	Subtotal
Number of employees eligible for parental leave without pay (A)	11	9	20
Number of employees who actually applied for parental leave without pay (B)	1	2	3
Number of employees scheduled to be reinstated during the year (C)	0	1	1
Number of employees who were actually reinstated during the year (D)	0	1	1
Number of employees who were actually reinstated in 2023 (E)	0	1	1
Number of employees still employed one year after reinstatement in 2023 (F)	0	1	1
Application rate (B/A)	9%	22%	15%
Reinstatement rate (D/C)	0%	100%	100%
Retention rate (F/E)	0%	100%	100%

China

Item	Male	Female	Subtotal
Number of employees eligible for parental leave without pay (A)	47	66	113
Number of employees who actually applied for parental leave without pay (B)	47	66	113
Number of employees scheduled to be reinstated during the year (C)	47	59	106
Number of employees who were actually reinstated during the year (D)	46	57	103
Number of employees who were actually reinstated in 2023 (E)	46	57	103
Number of employees still employed one year after reinstatement in 2023 (F)	39	45	84
Application rate (B/A)	100%	100%	100%
Reinstatement rate (D/C)	98%	97%	97%
Retention rate (F/E)	85%	79%	82%

Notes:

1. Calculation method: Application rate = (B)/(A) × 100%, Reinstatement rate = (D)/(C) × 100%, Retention rate = (F)/(E) × 100%
2. This data includes regular employees, non-regular employees (contract workers), and Taiwan expatriate managers.
3. In both Taiwan and China operations, some employees were not reinstated from parental leave due to family care needs.

Implementation of Talent Development Programs GRI 404-1

In accordance with the Group's resource management procedures and development objectives, a comprehensive talent development program is implemented to ensure that employees at all levels—whether in administrative, technical, or managerial roles—are able to enhance their technical capabilities and professional knowledge through appropriate training, thereby achieving quality objectives and delivering high-quality products and services.



Employee education and training are categorized into five major types, with subsidiaries arranging professional training for each job category based on their respective industry attributes. Production line direct personnel at subsidiaries in China are required to undergo adequate professional training before commencing operations; therefore, the number of training hours is comparatively higher than in Taiwan. The implementation rates for each training category in 2024 are as follows.

New Employee Education and Training

Category	Training Objective	Training Content	2024 Implementation Result
New employee training	Assist new employees in becoming familiar with the work environment and in recognizing the Company's business philosophy and culture.	Company introduction (corporate culture, business philosophy, product knowledge, organizational history), personnel regulations and welfare system, internal system processes, anti-corruption clauses, information security regulations, ethical business conduct guidelines, environmental introduction.	Taiwan: 281 participants 779.6 hours China: 1,848 participants 13,823 hours

Other Education and Training

Category	Training Objective	Training Content	2024 Implementation Result
Workplace environment safety education and training	Safeguard employees' workplace safety and physical and mental health.	Occupational safety and health education and training for new and current employees, prevention of unlawful workplace conduct and promotion of physical and mental well-being, professional occupational safety training, CPR/AED training, fire safety and evacuation drills.	981 participants, 1,668.27 hours
On-the-job professional training	Enhance the professional capabilities of personnel in various functions.	Pre-service or on-the-job training organized by departments according to business or project needs, conducted by supervisors or internal or external professional lecturers through in-house training or external assignments.	591 participants, 3,109.75 hours
Managerial competency training	Enhance the ability of mid- to high-level and reserve managers to lead teams.	Training in management skills such as communication, leadership, delegation, timeliness, planning, integration, execution, problem-solving, and motivation.	212 participants, 1,305 hours
General education courses	Cultivate soft skills and promote diverse learning and development for employees.	Team growth principles, meeting management skills, financial knowledge, information security awareness, corporate governance and ethical management, friendly workplace promotion, intellectual property rights education, ESG and mental health seminars.	4,207 participants, 5,152.55 hours

In addition, human rights-related courses are offered in Taiwan to strengthen human rights education and training.

Category	Total Number of Participants	Total education and training hours (hours)
Labor-management communication and counseling-related courses	173	281.22
ESG Human Rights-Related Courses	5	13.00
Diversity and inclusion, friendly workplace promotion	1,345	1,479.48
General education courses: personal improvement, health cultivation	133	203.35
Total	1,656	1,977.05

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Average Training Hours per Employee GRI 404-1

Unit: hours

	Taiwan	China	Total
Average training hours per employee (Note 1)	21.9	5.38	6.88
Average training hours per female employee (Note 2)	21.6	8.06	9.18
Average training hours per male employee (Note 3)	22.1	4.03	5.65
Average training hours for general employees (Note 4)	17.7	5.39	6.32
Average training hours for managerial employees (Note 5)	47.9	3.79	30.84

Notes:

1. The above table includes only regular employees, with the number of regular employees calculated as of December 31. Average training hours per employee = total training hours for employees / total number of employees
2. Average training hours per female employee = total training hours for female employees / total number of female employees
3. Average training hours per male employee = total training hours for male employees / total number of male employees
4. Average training hours for general employees = total training hours for general employees / total number of general employees
5. Managerial positions are defined as management staff at the level of manager or above; average training hours for managerial employees = total training hours for managerial employees / total number of managerial employees

Programs for upgrading employee skills and transition assistance programs GRI 404-2

The Group provides the following assistance to employees ending their careers due to retirement or termination of the employment relationship:

The Group is committed to providing employees with career development support. Regardless of whether their careers conclude with us, we offer a range of services to help employees transition smoothly to their next stage, including:

Pension application

Assist employees with seniority under the old pension system in applying for their old system pension.

Severance pay and re-employment counseling

Provide severance pay in accordance with the law to employees who are laid off, and report to the Labor Bureau so that the competent authorities and public employment service agencies can assist in counseling laid-off workers for re-employment.

Rights reminders

Provide reminders regarding their own rights, including how to apply for job search leave, handling of unused annual leave or compensatory leave, application procedures for labor insurance unemployment benefits, and relevant rights and points to note for labor insurance, health insurance, and group insurance.

Re-employment channels

Refer individuals to manpower agencies or affiliated enterprises on a case-by-case basis to provide diverse re-employment channels.

Counseling services

Provide counseling services in areas such as psychological, legal, and financial matters, based on the needs of departing employees.

Percentage of employees receiving regular performance and career development reviews GRI 404-3

The Group and its subsidiaries conduct two regular performance appraisals each year. Each evaluator conducts fair, objective, and rigorous evaluations of the appraisee based on factors such as work attitude, professional competence, quality and efficiency, teamwork, and service innovation, and simultaneously reviews the employee's career development status.

Taiwan

Number and Percentage of Employees Regularly Receiving Performance Appraisals (by Gender)			
Gender	Male	Female	Total
Actual total number of employees regularly receiving performance appraisals (a)	314	295	609
Total number of employees required to receive regular performance appraisals (b)	349	321	670
Percentage of employees regularly receiving performance appraisals (a/b)	89.97%	91.90%	90.90%

Number and Percentage of Employees Regularly Receiving Performance Appraisals (by Employee Category)			
Category	Managerial staff	General staff	Total
Actual total number of employees regularly receiving performance appraisals (a)	80	529	609
Total number of employees required to receive regular performance appraisals (b)	83	587	670
Percentage of employees regularly receiving performance appraisals (a/b)	96.39%	90.12%	90.90%

Note

- 1.The figures are calculated based on the number of employees in 2024 (excluding those who have resigned). The total number of employees is calculated based on the headcount as of December 31, 2024.
- 2.Employees in a probationary period of less than three months (59 people) are not included; two individuals are part-time employees and are not subject to appraisal.
- 3.Managers refer to employees in managerial positions at or above the manager level.

China

Number and Percentage of Employees Regularly Receiving Performance Appraisals (by Gender)			
Gender	Male	Female	Total
Actual total number of employees regularly receiving performance appraisals (a)	387	538	904
Total number of employees required to receive regular performance appraisals (b)	390	544	913
Percentage of employees regularly receiving performance appraisals (a/b)	99.23%	98.90%	99.40%

Number and Percentage of Employees Regularly Receiving Performance Appraisals (by Gender)			
Gender	Male	Female	Total
Actual total number of employees regularly receiving performance appraisals (a)	27	898	904
Total number of employees required to receive regular performance appraisals (b)	27	907	913
Percentage of employees regularly receiving performance appraisals (a/b)	100%	99%	99.00%

Notes:

- 1.Employees on probation and non-regular employees (temporary workers and employees contracted through staffing agencies) do not participate in employee performance appraisals. The total number of employees is calculated based on the headcount as of December 31, 2024.

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Process to determine remuneration

GRI 2-19, 2-20

To enhance the remuneration management mechanism, FICG has formulated the “Remuneration Committee Charter” in accordance with Article 3 of the “Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange,” for compliance purposes. The charter is disclosed on the Company’s official website (Corporate Governance > Company Regulations).

The duties of the Remuneration Committee are to assess, from a professional and objective standpoint, the remuneration policies and systems for the directors, supervisors, and managerial officers of the Group, and to provide recommendations to the Board of Directors as a reference for its decision-making. All committee members are independent directors with professional backgrounds, and the operation is independent to ensure that it is free from interference by the management.

The Committee convenes at least two meetings each year to regularly review and adjust the remuneration structure of senior management. Relevant proposals are submitted to the Board of Directors for resolution and implementation after deliberation by the Committee. Remuneration decisions are made in accordance with the Company’s “Regulations for Directors’ and Supervisors’ Remuneration” and “Guidelines for Managerial Officers’ Performance Appraisal and Remuneration Standards,” and are regularly reviewed to ensure compliance with legal requirements, industry standards, and the principle of linking remuneration to organizational performance.

To enhance the transparency and fairness of the remuneration decision-making process, the Company has established a clear remuneration structure covering fixed salary, allowances, performance bonuses, and long-term incentives, with remuneration evaluations based on duties, performance, and market benchmarks. The Remuneration Committee regularly reviews the reasonableness of its decisions and, through the reporting systems of the Board of Directors and the shareholders’ meeting, ensures that stakeholders can obtain information in a timely manner, avoid conflicts of interest, and strengthen accountability.

The Company has also established employee communication platforms (such as the HR mailbox, employee assemblies, and labor-management meetings), through which employees can express opinions on the remuneration system; shareholders may also express opinions and exercise their voting rights through the shareholders’ meeting. In 2024, all major remuneration policy resolutions were reported at the shareholders’ meeting, with no record of dissenting votes. The annual operations of the Remuneration Committee and major resolutions are also disclosed on the Company’s official website under the “Corporate Governance > Company Regulations > Functional Committees” section, with information updated in real time. [\(Link\)](#)

Annual total compensation ratio and change ratio

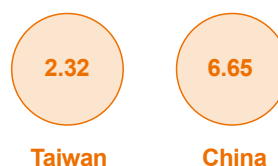
GRI 2-21

In 2024, the overall compensation structure in Taiwan was slightly adjusted, resulting in a decrease in the total compensation ratio, mainly due to changes in the allocation of variable bonuses and workforce composition. In response to the operation of new plants and differences in job characteristics, the proportion of personnel in certain categories increased, causing fluctuations in the median salary. In China, salary levels exhibited diverse variations based on employees’ backgrounds and performance.

Annual total compensation ratio
2024



Annual total compensation change ratio
2024



Note: Salary figures are calculated in local currency. Due to differences in salary structure, the salaries of Taiwan-based managerial staff stationed in China are excluded. The median salary excludes the highest-paid individual in that category.

The average and median salary of full-time employees not in managerial positions,

and their changes from the previous year, are as follows:

Item/Year	2024	2023	Change ratio
Average salary of full-time employees not in managerial positions	973	991	-1.82%
Median salary of full-time employees not in managerial positions	814	828	-1.69%

Note: The unit for "average salary" and "median salary" above is NT\$ thousand, and the data include only FICG, First International Computer, and Ubiquconn.

Ratio of Female to Male Compensation

The Group is committed to promoting diversity, eliminating gender bias, and supporting equal opportunities, and plays an active role in reviewing its operations and decision-making processes. These principles not only apply to our recruitment process but are also reflected in promotion opportunities and compensation policies. We firmly believe that pay equity is a key factor in attracting and retaining outstanding employees.

	Taiwan		China
	2023	2024	Ratio of female to male base salary and total compensation
General staff	0.69	0.67	0.97
Managerial staff	0.87	0.85	0.90

Notes:

1. Definition of Managerial Position: Managerial employees that are on Manager level or above.
2. Employees with less than six months of service, part-time employees (working no more than 35 hours per week), and short-term employees with less than six months of service are excluded from the statistics.
3. The ratio of base salary and total compensation is rounded to the second decimal place.
4. Data for China cannot be compared as statistics began in 2024. The above compensation excludes the salaries of Taiwan-based managerial staff stationed in China.
5. Calculation method of the ratio = female/male
6. Calculated in local currency.

The main subsidiaries under the Company are in the manufacturing sector, where entry-level production line positions and general administrative roles are mostly held by women, while technical, research and development, and managerial positions are predominantly held by men. This results in the average salary and total compensation level of female employees being lower than those of male employees. This difference is due to the nature of the industry, job attributes, and labor market structure, and is not the result of any gender preference in the Company's hiring practices. During recruitment, the Company has always adhered to the principle of gender equality, treating all applicants equally, with hiring standards based on capability and job suitability.

Although this difference is caused by industry characteristics, the Company continues to actively promote gender equality and diversity through the following measures:

Promoting internal career development mechanisms

Providing female employees with more training and resources to transfer to technical positions or be promoted to managerial roles.

Enhancing recruitment diversity

For technical and managerial positions, strengthening the "gender-friendly job" messaging to encourage women to submit applications.

Strengthening the implementation of fairness principles

The Company's current remuneration and promotion mechanisms are based on a comprehensive assessment of employee performance, professional capability, and departmental needs, ensuring that both male and female employees have career development opportunities on an equal basis.

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Appendix

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6.5 External Verification Statement	140



6.1 GRI Standards Index

FICG discloses the following indicators in accordance with the 2021 revised GRI Universal Standards, covering information from all global sites for the period from January 1, 2024, to December 31, 2024. Due to the characteristics of the industry, there are no applicable GRI Sector Standards. All content has been verified by an independent third party, and the BSI Verification Statement is attached at the end of this report.

GRI 2: General Disclosures 2021			
GRI Code	Disclosure Item	Corresponding Section	Page Number
GRI 2-1	Organizational Details	1.2 About this Report Organizational Details	8
GRI 2-2	Entities included in the organization's sustainability reporting	1.2 About this Report - Reporting Period, Scope, and Boundary	6
GRI 2-3	Reporting period, frequency and contact point	1.2 About this Report - Reporting period, scope and boundaries; contact information	6
GRI 2-4	Restatements of information	1.2 About this Report -Data Calculation Basis	6
GRI 2-5	External assurance	1.2 About this Report -Third-party assurance 6.5 External Verification Statement	7 140-143
GRI 2-6	Activities, value chain and other business relationships	1.2 About this Report -Value chain and business overview of FICG Group;Reporting Period, Scope, and Boundary	6 、 9
GRI 2-7	Employees	5.4 Talent recruitment, development, and retention - Number of employees and non-employees	107
GRI 2-8	Workers who are not employees	5.4 Talent recruitment, development, and retention - Number of employees and non-employees	107
GRI 2-9	Governance structure and composition	1.2 About this Report - Composition of the Board of Directors; functional committees	10 12 16
GRI 2-10	Nomination and selection of the highest governance body	1.2 About this Report - Director Nomination and Selection	10 、 11
GRI 2-11	Chair of the highest governance body	1.2 About this Report -Board Composition	10 、 12
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	1.2 About this Report -Functional Committees 2.1 ESG Execution Framework -Sustainable Development Committee 3.2 Risk Management -Risk Management Organizational Structure	16 22 34
GRI 2-13	Delegation of responsibility for managing impacts	1.2 About this Report -Functional Committees 2.1 ESG Execution Framework -Sustainable Development Committee 3.2 Risk Management -Risk Management Organizational Structure	16 22 34
GRI 2-14	Role of the highest governance body in sustainability reporting	1.2 About this Report - Internal Confirmation and Review Management 2.1 ESG Execution Framework - Sustainable Development Committee 2.2 Material Topic Analysis - 2024 Material Topic Identification Process	6 22 23
GRI 2-15	Conflicts of interest	1.2 About this Report - Avoidance of Conflicts of Interest by Directors	14 28 35
GRI 2-16	Communication of critical concerns	1.2 About this Report - Communication of Critical and Material Events with the Board of Directors 2.3 Stakeholder Communication 3.2 Risk Management - Risk Management Process 3.6 Corporate ethical management and anti-corruption Communication and Training on Anti-Corruption Policies and Procedures	15 28-29 35 56

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GRI 2: General Disclosures 2021			
GRI Code	Disclosure Item	Corresponding Section	Page Number
GRI 2-17	Collective knowledge of the highest governance body	1.2 About this Report -FICG Governance Structure Self-Improvement of Directors	10 ~ 14
GRI 2-18	Evaluation of the performance of the highest governance body	1.2 About this Report - Performance Evaluation of Directors	15
GRI 2-19	Remuneration policies	5.4 Talent recruitment, development, and retention - Process to determine remuneration	115
GRI 2-20	Process to determine remuneration	5.4 Talent recruitment, development, and retention - Process to determine remuneration	115
GRI 2-21	Annual total compensation ratio	5.4 Talent recruitment, development, and retention - Annual total compensation ratio and change ratio	115
GRI 2-22	Statement of sustainable development strategy	2.1 ESG Execution Framework	22
GRI 2-23	Policy commitments	2.1 ESG Execution Framework 5.2 Labor practices, human rights, and diversity & inclusion FICG human rights actions	22 96
GRI 2-24	Embedding policy commitments	1.2 About this Report -Functional Committees 2.1 ESG Execution Framework -Sustainable Development Committee	16 22 55
GRI 2-25	Processes to remediate negative impacts	2.3 Stakeholder Communication 3.2 Risk Management - Risk Management Process 5.2 Labor practices, human rights, and diversity & inclusion Labor Relations Management and Handling of Human Rights Complaints	28 35 94
GRI 2-26	Mechanisms for seeking advice and raising concerns	3.3 Compliance with laws and regulations	44
GRI 2-27	Compliance with laws and regulations	3.3 Regulatory Compliance -Standards for determining major violations of FICG;Explanation of major violations of FICG in 2024	43
GRI 2-28	Membership associations	1.2 About this Report -Membership of associations	17
GRI 2-29	Approach to stakeholder engagement	2.2 Material Topic Analysis -Stakeholder Identification 2.3 Stakeholder Communication	23 28
GRI 2-30	Collective bargaining agreements	5.2 Labor practices, human rights, and diversity & inclusion Labor Relations Management and Handling of Human Rights Complaints Collective bargaining agreements	94 98

Material topic disclosure

GRI 3: Material Topics 2021			
GRI Code	Disclosure Item	Corresponding Section	Page Number
GRI 3-1	Process to determine material topics	2.2 Material Topic Analysis - 2024 Material Topic Identification Process	23
GRI 3-2	List of material topics	2.2 Material Topic Analysis - Explanation of Changes to the 2024 List of Material Topics	26

Economic aspect



GRI Code	Disclosure Item	Corresponding Section	Page Number
Business performance			
GRI 3: Material Topics 2021			
GRI 3-3	Management of material topics	3.1 Business performance	31
GRI 201: Economic Performance 2016			
GRI 201-1	Direct economic value generated and distributed	3.1 Business performance - 2024 FICG Business Performance	31
GRI 201-3	Defined benefit plan obligations and other retirement plans	3.1 Business performance - 2024 FICG Business Performance	31
GRI 201-4	Financial assistance received from government	3.1 Business performance - 2024 FICG Business Performance	31
Risk management (self-defined topic)			
GRI 3: Material Topics 2021			
GRI 3-3	Management of material topics	3.2 Risk management	32
Regulatory compliance (self-defined topic)			
GRI 3: Material Topics 2021			
GRI 3-3	Management of material topics	3.3 Compliance with laws and regulations	41 42
Privacy protection and information security			
GRI 3: Material Topics 2021			
GRI 3-3	Management of material topics	3.4 Privacy protection and information security	46 47
GRI 418: Customer Privacy 2016			
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.4 Privacy protection and information security - Zero major information security and personal data breach incidents	50
Supplier management, environmental and human rights assessments			
GRI 3: Material Topics 2021			
GRI 3-3	Management of material topics	3.5 Supplier management, environmental and human rights assessment	50
GRI 308: Supplier Environmental Assessment 2016			
GRI 308-1	Adoption of environmental standards for screening new suppliers	3.5 Supplier Management, Environmental and Human Rights Assessment — Use of Environmental Standards for Screening New Suppliers in 2024	52
GRI 414: Supplier Social Assessment 2016			
GRI 414-1	New suppliers that were screened using social criteria	3.5 Supplier Management, Environmental and Human Rights Assessment — Use of Social Standards for Screening New Suppliers in 2024	53

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Corporate ethical management and anti-corruption			
GRI 3: Material Topics 2021			
GRI 3-3	Management of material topics	3.6 Corporate ethical management and anti-corruption	55
GRI 205: Anti-corruption 2016			
GRI 205-1	Operations assessed for risks related to corruption	3.6 Corporate ethical management and anti-corruption -Anti-Corruption Risk Assessment of Operating Sites	55
GRI 205-2	Communication and Training on Anti-Corruption Policies and Procedures	3.6 Corporate ethical management and anti-corruption -Communication and training about anti-corruption policies and procedures; Supplier Ethical Management and Anti-Corruption	55 56
GRI 205-3	Confirmed Corruption Incidents and Actions Taken	3.6 Corporate ethical management and anti-corruption -Confirmed Corruption Incidents and Actions Taken	57

Social aspect



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Talent recruitment, development, and retention			
GRI 3: Material Topics 2021			
GRI 3-3	Management of material topics	5.4 Talent recruitment, development, and retention	105 106
GRI 201: Economic Performance 2016			
GRI 201-3	Defined benefit plan obligations and other retirement plans	3.1 Business performance -2024 FICG Business Performance 5.4 Talent recruitment, development, and retention -Retirement system	31 110
GRI 401: Employment 2016			
GRI 401-1	New employee hires and employee turnover	5.4 Talent recruitment, development, and retention -New employee hires and employee turnover	9
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.4 Talent recruitment, development, and retention -Benefits provided to full-time employees that are not provided to temporary or part-time employees	110
GRI 401-3	Parental leave	5.4 Talent recruitment, development, and retention -Parental leave	110
GRI 404: Training and Education 2016			
GRI 404-1	Average hours of training per year per employee	5.4 Talent recruitment, development, and retention -Implementation of Talent Development Programs Average Training Hours per Employee	109
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	5.4 Talent recruitment, development, and retention -Programs for upgrading employee skills and transition assistance programs	110
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	5.4 Talent recruitment, development, and retention -Percentage of employees receiving regular performance and career development reviews	110

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GRI 405: Diversity and Equal Opportunity 2016			
GRI 405-1	Diversity of governance bodies and employees	1.2 About this Report -Board Diversity Indicators 5.4 Talent recruitment, development, and retention -Diversity of employees	10 13 108
Occupational safety and health management			
GRI 3: Material Topics 2021			
GRI 3-3	Management of material topics	5.3 Occupational safety and health management	99
GRI 403: Occupational Health and Safety 2018			
GRI 403-1	Occupational health and safety management system	5.3 Occupational safety and health management -Occupational health and safety management system	99
GRI 403-2	Hazard identification, risk assessment, and incident investigation	5.3 Occupational safety and health management -Hazard identification, risk assessment, and incident investigation	100
GRI 403-3	Occupational health services	5.3 Occupational safety and health management -Occupational health services	100
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	5.3 Occupational safety and health management -Worker participation, consultation, and communication on occupational health and safety	100
GRI 403-5	Worker training on occupational health and safety	5.3 Occupational safety and health management -Worker training on occupational health and safety	101
GRI 403-6	Promotion of worker health	5.3 Occupational safety and health management -Promotion of worker health	102
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.3 Occupational safety and health management -Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	102
GRI 403-8	Workers covered by an occupational health and safety management system	5.3 Occupational safety and health management -Workers covered by an occupational health and safety management system	103
GRI 403-9	Work-related injuries	5.3 Occupational safety and health management -Work-related injuries and diseases	104
GRI 403-10	Work-related ill health	5.3 Occupational safety and health management -Work-related injuries and diseases	104
Labor practices, human rights, and diversity & inclusion			
GRI 3: Material Topics 2021			
GRI 3-3	Management of material topics	5.2 Labor practices, human rights, and diversity & inclusion	94
GRI 402: Labor/Management Relations 2016			
GRI 402-1	Minimum notice periods regarding operational changes	5.2 Labor practices, human rights, and diversity & inclusion Minimum notice periods regarding operational changes	98
GRI 406: Non-discrimination 2016			
GRI 406-1	Discrimination Incidents and Improvement Actions Taken by the Organization	5.2 Labor practices, human rights, and diversity & inclusion Discrimination Incidents and Improvement Actions Taken by the Organization	98
Local community engagement and social welfare (self-defined topic)			
GRI 3: Material Topics 2021			
GRI 3-3	Management of material topics	5.1 Local community engagement and social welfare	88

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Environmental aspect



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Eco-friendly products			
GRI 3: Material Topics 2021			
GRI 3-3	Management of material topics	4.1 Eco-friendly products	60 61
GRI 303: Water and Effluents 2018			
GRI 303-3	Water withdrawal	4.1 Eco-friendly products - Water Resource Management	67
Climate change response and energy management			
GRI 3: Material Topics 2021			
GRI 3-3	Management of material topics	4.2 Climate change response and energy management	69
GRI 302: Energy 2016			
GRI 302-1	Energy consumption within the organization	4.2 Climate change response and energy management -Energy Usage	73
GRI 302-3	Energy intensity	4.2 Climate change response and energy management -Energy Usage	73
GRI 302-4	Reduction of energy consumption	4.2 Climate change response and energy management -Energy consumption; 2024 energy saving actions	73 74
GRI 305: Emissions 2016			
GRI 305-1	Direct (Scope 1) GHG emissions	4.2 Climate change response and energy management -The Group's Greenhouse Gas Emissions	70
GRI 305-2	Energy indirect (Scope 2) GHG emissions	4.2 Climate change response and energy management -The Group's Greenhouse Gas Emissions	70
GRI 305-3	Other indirect (Scope 3) GHG emissions	4.2 Climate change response and energy management -The Group's Greenhouse Gas Emissions	70
GRI 305-4	GHG emissions intensity	4.2 Climate change response and energy management -The Group's Greenhouse Gas Emissions	70

6.2 SASB Standards Index

Electronic Manufacturing Services & Original Design Manufacturing

The scope of disclosure in this table is the same as that of this report

Number	Topic	SASB Standards	Metrics	Unit of Measurement	Taiwan Operating Sites	China Operating Sites
1	Water Management	TC-ES-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters (m ³), percentage (%)	(1) Total water withdrawn and percentage in high water stress regions: 0 thousand cubic meters. According to the World Resources Institute's (WRI) Water Risk Atlas tool, all water withdrawal areas of the Group are within the medium-to-low water stress range; therefore, the total water withdrawn and the percentage in high water stress regions are close to 0%. (2) Total water consumed = All supplied by tap water, thus unable to be calculated.	(1) Total water withdrawn and percentage in high water stress regions: 0 thousand cubic meters. According to the World Resources Institute's (WRI) Water Risk Atlas tool, all water withdrawal areas of the Group are within the medium-to-low water stress range; therefore, the total water withdrawn and the percentage in high water stress regions are close to 0%. (2) Total water consumed = All supplied by tap water, thus unable to be calculated.
2	Waste Management	TC-ES-150a.1	(1) Amount of hazardous waste from manufacturing, (2) percentage recycled	Metric tons (t), percentage (%)	(1) Amount of hazardous waste: 0 metric tons (2) Percentage recycled: No hazardous waste generated Prime Base will add "hazardous waste disposal" in 2025, and the relevant data will be provided during the compilation of the 2025 Sustainability Report.	(1) Amount of hazardous waste: 116.10 metric tons (2) Percentage recycled: 3.69%
3	Labor Practices	TC-ES-310a.1	(1) Number of work stoppages and (2) Total days idle	Number, days idle	(1) Number of work stoppages: 0 (2) Total days idle: 0	(1) Number of work stoppages: 0 (2) Total days idle: 0

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Number	Topic	SASB Standards	Metrics	Unit of Measurement	Taiwan Operating Sites	China Operating Sites
4	Workforce Health & Safety	TC-ES-320a.1	(1) Total recordable incident rate (TRIR) and (2) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Percentage (%)	(1) Direct employees total recordable incident rate (TRIR) = 0 Contract employees total recordable incident rate (TRIR) = 0 Total Recordable Incident Rate (TRIR) = Number of injuries × 200,000 / Total hours worked (2) Direct employees near miss frequency rate (NMFR) = 0% Contract employees near miss frequency rate (NMFR) = 0%	(1) Direct employees total recordable incident rate (TRIR) = 0 Contract employees total recordable incident rate (TRIR) = 0% (2) Direct employees near miss frequency rate (NMFR) = 0% Contract employees near miss frequency rate (NMFR) = 0%
		TC-ES-320a.2	(1) Percentage of the Company's own facilities and (2) percentage of Tier 1 supplier facilities audited in the Responsible Business Alliance (RBA) Validated Audit Process (VAP) or equivalent process, by (a) all facilities and (b) high-risk facilities	Percentage (%)	(1) Percentage of the Company's factories that completed RBA VAP audits and percentage of high-risk factories = 0% (2) Percentage of Tier 1 supplier factories that completed RBA VAP audits and percentage of high-risk factories = 0%	(1) Percentage of the Company's factories that completed RBA VAP audits and percentage of high-risk factories: Amertek Computer's RBA VAP qualification rate as audited by customers was 81.7%; Prime Technology's was 0%. (2) In 2024, the Group had not yet implemented RBA VAP audits for its factories or Tier 1 supplier factories audited under the RBA VAP; therefore, there are no relevant data available.
		TC-ES-320a.3	(a) Priority non-conformance rate and (b) other non-conformance rate for (1) non-conformance with the Responsible Business Alliance (RBA) Validated Audit Process (VAP) or equivalent process, and (2) associated corrective action rate, by (i) the Company's own facilities and (ii) Tier 1 supplier facilities	Rates	(1) In 2024, the Taiwan operating sites had not yet implemented RBA VAP audits for their factories or Tier 1 supplier factories audited under the RBA VAP; therefore, there are no relevant data available. (2) Same as above; insufficient information to provide relevant data.	(1) In 2023, Amertek Computer's RBA qualification rate as audited by customers was 83%, with a non-conformance rate of 17%, while Prime Technology had not yet implemented RBA VAP audits for its factories. (2) Same as above; Prime Technology has insufficient information to provide relevant data.

The scope of disclosure in this table is the same as that of this report

Number	Topic	SASB Standards	Metrics	Unit of Measurement	Taiwan Operating Sites	China Operating Sites
5	Product Lifecycle Management	TC-ES-410a.1	Weight of end-of-life products and e-waste recovered, percentage recycled	Metric tons (t), percentage (%)	Subsidiaries First International Computer (FIC) and Ubiqconn are primarily engaged in ODM and OEM manufacturing services, with most operations focusing on components. Due to the large number of suppliers, it is difficult to obtain data, making it challenging to acquire the weight and recycling percentage of end customers' discarded products and electronic waste. In addition, the customers of subsidiaries FIC and Ubiqconn are in the B2B vertical market, making it difficult to obtain relevant data. Idle materials in factories are handled through resale.	

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Number	Topic	SASB Standards	Metrics	Unit of Measurement	Taiwan Operating Sites	China Operating Sites
6	Materials Sourcing	TC-ES-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	(1) In 2023, international political situations or trade restrictions affected supply and production. If significant events occur, major risk assessments are also conducted on suppliers. (2) Supplier integrity clauses: special stipulations strictly prohibiting bribery are included in supplier contracts. (3) Subsidiaries FIC and Ubiqconn Technology have implemented full material disclosure, formulated and effectively executed countermeasures for labor and material shortages. To ensure stable material prices, countermeasures are implemented based on the criticality and risk of the bill of materials, components, or materials, including establishing second sources, using alternative materials, and preparing materials in advance to reduce risks.	(1) In 2023, international political situations or natural disasters affected supply and production. If significant events occur, major risk assessments are also conducted on suppliers. (2) Supplier integrity clauses: suppliers are required to sign the Sunshine and Non-Disclosure Commitment. (3) Prime Technology has implemented full material disclosure, formulated and effectively executed countermeasures for labor and material shortages. To ensure stable material prices, countermeasures are implemented based on the criticality and risk of the bill of materials, components, or materials, including establishing second sources, using alternative materials, and preparing materials in advance to reduce risks. (4) Based on customers' forecast, investigations and evaluations are conducted on long lead-time and high-risk components. After evaluation, if actual demand exists, strategic stocking is initiated.
7	Activity Indicators	TC-ES-000.A	Number of manufacturing sites	Number	Number of manufacturing sites: 1	Number of manufacturing sites: 2
8	Activity Indicators	TC-ES-000.B	Area of manufacturing sites	Square meters (m ²)	Area of manufacturing sites: 1672.86 (m ²)	Area of manufacturing sites: 87322.08 (m ²)
9	Activity Indicators	TC-ES-000.C	Number of employees	Persons	Regular employees: 672; non-regular employees: 2 persons	Regular employees: 4,362 Non-regular employees: 499

6.3 Sustainability Disclosure Indicators – Computer and Peripheral Equipment Industry

Number	Metrics	Indicator Type	Annual Disclosure Status	Unit
1	Total energy consumption, percentage of purchased electricity, and percentage of renewable energy use	Quantitative	Taiwan - Total energy consumption: 7,830,555.48 MJ $\approx$ 7,830.56 GJ - Renewable energy consumption: 0 MJ (0 kWh) - Renewable energy ratio: 0% - Renewable energy certificate volume in Taiwan (Ubiqconn purchased 150,000 kWh) - Renewable energy certificate ratio: 6.9% China - Total energy consumption: 135,286,656.21 MJ $\approx$ 135,286.66 GJ - Renewable energy consumption: 4,648,057.20 MJ (1,291,127 kWh) - Renewable energy ratio: $\approx$ 3.44 % - Renewable energy certificate volume in China (First International Computer purchased 1,005,000 kWh) Certificate energy: 1,005,000 kWh $\times$ 3.6 MJ/kWh = 3,618,000 MJ $\approx$ 3,618 GJ - Renewable energy certificate ratio: 2.67%	Gigajoules (GJ), percentage (%)
2	Total water withdrawn and total water consumed	Quantitative	Total water withdrawn: 173.75 thousand m³ Total water consumed: All sourced from tap water, hence not measurable	Thousand cubic meters (m ³)
3	Amount of hazardous waste generated and percentage recycled	Quantitative	Weight: 116.10 metric tons Percentage recycled: 10.28%	Metric tons (t), percentage (%)
4	Description of occupational injury types, number of cases, and rate	Quantitative	Type of occupational injury: Slip and fall within the plant area due to wet ground on a rainy day Number of cases: 1 Taiwan Number of cases: 1 Ratio: 0.01% China Number of cases: 0 Ratio: 0%	Percentage (%), number of cases
5	Disclosure of product lifecycle management: including weight of end-of-life products and electronic waste, and percentage recycled (Note 1)	Quantitative	Due to the wide variety of business types and diverse products, statistics are currently unavailable.	Metric tons (t), percentage (%)

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Number	Metrics	Indicator Type	Annual Disclosure Status	Unit
6	Description of risk management related to the use of critical materials	Qualitative description	To strengthen supplier management, FICG selects suppliers in accordance with the procurement management procedures and operating guidelines based on the product attributes of each subsidiary, and promotes environmental and social responsibility among suppliers through long-term partnerships to ensure the stability and co-prosperity of the supply chain. Key suppliers are reviewed for obtaining ISO 9001, ISO 14001, ISO 45001 certifications, RBA certification/ RBA commitment letter, publication of sustainability reports, signing of sunshine and confidentiality agreements, social responsibility commitment letters, integrity and ethical business conduct and corporate social responsibility agreements, and compliance regarding conflict minerals. Through negotiations and cooperation with suppliers, FICG works jointly toward sustainable development, creating greater shared value and impact.	Not applicable
7	Total monetary losses resulting from legal proceedings associated with anti-competitive behavior regulations	Quantitative	NT\$0	Reporting currency
8	Output of main products by product category	Quantitative	Please refer to section 3.1 Business performance	Varies by product type

Note 1: Includes sold scrap or other recycling treatments; relevant explanations should be provided.

6.4 Climate-Related Information of TWSE/TPEX Listed Company

1. Implementation of Climate-Related Information

Item	Implementation status / corresponding section
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	The Board of Directors of FICG is directly responsible for overseeing climate-related risks and opportunities. The Corporate Sustainable Development Committee and senior executives are responsible for setting the Company's targets and reviewing progress, and report annually to the Board of Directors on the execution status of strategies, annual budgets, business objectives, and climate mitigation targets.
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	Impact of Climate Risks Short term (within 1 year): The primary impact is on the stability of business operations, such as equipment damage and revenue loss caused by typhoon flooding. Financially, this results in direct losses and preventive costs. Medium term (1 to 5 years): The business faces cost increases and competitive pressures due to regulations (e.g., CBAM, carbon disclosure requirements) and market changes (e.g., customer demand for green products, unstable power supply). Strategically, this requires product adjustments, technology upgrades, and enhanced carbon management. Financially, this involves investments in compliance, research and development, and backup facilities. Impact of Climate Opportunities Short term (within 1 year): The business can reduce costs, increase revenue, and improve financing conditions by enhancing energy efficiency, developing green products, and responding to sustainability trends. Strategically, this requires investment in research and development and optimization of energy use. Medium term (1 to 5 years): The business can reduce long-term costs, enhance competitiveness, and strengthen resilience by adopting renewable energy and adjusting the supply chain. Strategically, this involves renewable energy procurement/self-construction and supply chain risk diversification. Financially, this includes initial investment and long-term benefits.
3. Describe the financial impact of extreme weather events and transformative actions.	Financial impact of extreme climate events (e.g., typhoon flooding): Primarily repair expenses for damaged equipment, revenue losses from operational disruptions, and increased insurance costs. Financial impact of transition actions Risks: Facing increased costs (compliance, research and development, operations) and potential order losses due to stricter regulations (e.g., CBAM, carbon disclosure) and market changes (e.g., customer demand for green products, unstable power supply). Opportunities: By improving energy efficiency, adopting renewable energy, developing green products, and strengthening supply chain resilience, the business can achieve financial benefits such as reduced operating costs, increased revenue from new markets, improved financing conditions, and reduced risk of operational disruptions.

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Item	Implementation status / corresponding section
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	Identification, assessment, and management of climate risks are carried out through the Company's existing overall risk management process (including identification, measurement, monitoring, reporting, and response). The Company evaluates the materiality of climate risks and opportunities through systematic analysis and surveys of mid- to senior-level executives. In the future, the Green Sustainability Project Team will continue to conduct impact assessments and management, and this climate risk management process will be formally integrated into the Company's internal control and overall risk management system. Relevant implementation results will be regularly reported to the Sustainable Development Committee and the Board of Directors, and included in the scope of internal audit review.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	Physical risk scenario analysis (using typhoons and flooding from heavy rainfall as an example): Scenario and time frame : Various scenarios under IPCC AR6, from SSP1-2.6 (low emissions) to SSP5-8.5 (very high emissions), were adopted to analyze short-term (2021–2040), medium-term (2041–2060), and long-term (2081–2100) impacts. Analysis factors: Flood risk levels were assessed by considering three indicators: “hazard,” “exposure,” and “vulnerability.” Main financial impacts: High-risk areas (e.g., certain factories assessed as risk level 5) may face financial impacts such as equipment damage, revenue loss due to operational disruptions, and increased insurance costs. Transition risk scenario analysis (focusing on CBAM, carbon disclosure regulations, customer demand for green products, and unstable power supply): Scenario: Similarly, different emission scenarios from SSP1-2.6 to SSP5-8.5 were used for analysis. Assumptions and analysis factors: Based on different emission scenarios, assumptions were made regarding the stringency of policies (e.g., CBAM implementation scope, mandatory carbon disclosure), market demand (degree of customer requirements for green products), and energy supply stability (availability of renewable energy, grid resilience). Main financial impacts: Under stricter scenarios (e.g., low-emission scenario SSP1-2.6), failure to respond effectively may result in financial impacts such as increased costs (carbon tariffs, compliance costs), reduced product competitiveness, loss of market access, or loss of customer orders. Under more relaxed scenarios (e.g., high-emission scenario SSP5-8.5), although short-term pressure is lower, opportunities for low-carbon transition may be missed, affecting brand image or long-term capital costs.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	Transition plan contents The plan aims to promote green, low-carbon transition and climate adaptation, and mainly includes: Greenhouse gas management: Conducting regular inventories (already certified to ISO 14064-1), planning for emissions reduction and energy efficiency improvement, and introducing digital management systems. Energy transition: Improving energy efficiency, increasing the use of renewable energy (such as self-use solar power and the purchase of green power certificates), and promoting energy-saving measures (such as replacing LED lighting). Physical risk response: Formulating contingency plans for risks such as flooding, strengthening flood protection facilities, and diversifying operational risks.

Item	Implementation status / corresponding section
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	Transition risk response: Addressing CBAM, carbon disclosure regulations, customer green product demand, and unstable power supply by conducting carbon inventories, upgrading technologies, investing in green product R&D, and ensuring stable power supply. Information disclosure and governance: Aligning with IFRS S1 and S2 to enhance financial disclosure, with oversight by the Board of Directors and the Sustainable Development Committee. Indicators and targets for identifying and managing risks: The Company develops climate-related performance indicators and quantitative targets, tracks them regularly, and discloses them. Main targets: Short term (2025–2027): Complete annual carbon inventories and third-party verification, introduce a digital carbon management system, and align with IFRS sustainability disclosure standards. Medium term (2027–2029): Actively use renewable energy and purchase green power certificates to continue reducing emissions, and formulate and promote concrete adaptation and mitigation measures. Long term (after 2030): Continue expanding the use of renewable energy to move toward carbon neutrality, aligning with the national 2050 net-zero policy. Examples of management indicators: Total greenhouse gas emissions and emissions intensity. Energy consumption and energy intensity
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	The Company has not yet adopted internal carbon pricing as a planning tool.
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	Scope of activities The targets cover the reduction of greenhouse gas emissions from the Group's overall operations, including Scope 1, Scope 2, and Scope 3 emissions. Planning period Divided into short term (2025–2027), medium term (2027–2029), and long term (after 2030). Annual progress Progress will be tracked regularly and disclosed externally, with annual carbon inventories conducted and reported to the Sustainable Development Committee. For example, in 2024, the CDP rating improved, subsidiaries completed inventories, and there were concrete achievements in energy conservation and carbon reduction. Carbon offsets and Renewable Energy Certificates (RECs) In 2024, no carbon offset mechanism was adopted. In 2024, subsidiaries purchased 1,155,000 kWh of Renewable Energy Certificates. The medium-term target is to continue purchasing RECs to achieve emission reductions.

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Item	Implementation status / corresponding section
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan.	The Group has set the long-term goal of achieving net-zero greenhouse gas emissions by 2050, in line with the government's "2050 Net-Zero Emissions Roadmap." Since 2023, the Group has gradually inventoried the carbon emissions of the parent company and subsidiaries in accordance with the ISO 14064-1 standard and engaged third-party verification companies to conduct assurance. Starting in 2025, the Group will progressively implement relevant operations in accordance with IFRS Sustainability Disclosure Standards (IFRS S1 and S2) and is expected to formally complete the integration and disclosure of climate change risk management cost analysis in 2029. The short- and medium-term decarbonization pathways and medium-term targets are under planning and will be progressively incorporated into short- and medium-term annual action plans and key performance indicators starting in 2025. Indicators and targets of the transition plan for managing climate-related risks. The Group will also assess the carbon reduction potential of each operating site, prioritizing the adoption of renewable energy and the implementation of carbon reduction plans. If renewable energy cannot be adopted, carbon offsets or Renewable Energy Certificates (RECs) will also be considered to achieve related targets.

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

1-1-1 Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO₂e), intensity (metric tons CO₂e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

Taiwan :

Includes First International Computer Group (FICG), First International Computer (FIC), FICTA Technology, 3CEMS Corp. (Cayman), Ubiqconn, RuggON, and Prime Base (added in 2024).

China : Includes Prime Technology and Amertek Computer

		112		113	
		Emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e / NT\$ million revenue)	Emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e / NT\$ million revenue)
Taiwan	Scope 1	69.1696		118.2798	
	Scope 2	686.7436		991.7738	
	Scope 3	266.8155		889.3911	
	Total	1,022.7290	0.1777	1,999.4447	0.8246
China	Scope 1	420.8300		595.6899	
	Scope 2	19,657.73		16,879.0468	
	Scope 3	95,645.11		58,638.3034	
	Total	115,723.67	2.9426	76,113.0401	1.9246

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.

Taiwan: Includes First International Computer Group (FICG), First International Computer (FIC), FICTA Technology, 3CEMS Corp. (Cayman), Ubiqconn, RuggON, and Prime Base (added in 2024).

China: Includes Prime Technology and Amertek Computer

Scope of assurance		2023 emissions (metric tons CO ₂ e)	2024 emissions (metric tons CO ₂ e)
Taiwan	Scope 1	69.1696	118.2798
	Scope 2	686.7436	991.7738
	Scope 3	266.8155	889.3911
	Total	1,022.7290	1,999.4447
China	Scope 1	420.8300	595.6899
	Scope 2	19,657.73	16,879.0468
	Scope 3	95,645.11	58,638.3034
	Total	115,723.67	76,113.0401
Assurance body	Taiwan	BSI	BSI/AFNOR
	China	SGS/BV	BSI
Description of assurance status	Taiwan	ISO 14064-3:2019 Reasonable assurance / AUP	ISO 14064-3:2019 Reasonable assurance / limited assurance / AUP
	China	ISO 14064-3:2019 Reasonable assurance	ISO 14064-3:2019 Reasonable assurance
Assurance opinion / conclusion	Taiwan	Unqualified opinion	Unqualified opinion
	China	Unqualified opinion / in conformity	Unqualified opinion

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

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.

FICG recognizes the profound impact of climate change on the global economy and society and is committed to actively responding to Taiwan's net-zero carbon reduction laws and policies. We also refer to relevant international environmental and climate policies to pragmatically promote corporate climate management action plans. To systematically measure the climate change risks and opportunities faced by the Company, we follow the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and promote green, low-carbon transition and climate adaptation strategies through four key dimensions: governance, strategy, risk management, and metrics and targets. Looking ahead, we will also follow the timetable set out in the Taiwan Financial Supervisory Commission's "Roadmap to Align with IFRS Sustainability Disclosure Standards" to disclose quantitative assessment results on the financial impacts of climate-related risks and opportunities.

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I. Greenhouse Gas Reduction Baseline and Target

FICG has referred to the government's "2050 Net-Zero Emissions Roadmap" and set a long-term target of achieving net-zero greenhouse gas emissions by 2050. To achieve this target, we have set 2024 as the baseline year for greenhouse gas reduction. Given the large number of subsidiaries consolidated in the Company's financial statements, we will conduct an inventory of each subsidiary's greenhouse gas emissions and, in accordance with the 2050 carbon net-zero plan, gradually implement related projects and set specific targets.

II. Climate Strategies and Specific Action Plans

Following the TCFD recommendations, we will promote climate action from the following four dimensions:

1 Governance



Board oversight

The Board of Directors is directly responsible for overseeing climate-related risks and opportunities to ensure climate management strategies are consistent with the Company's overall business objectives.

Corporate Sustainable Development Committee

The Corporate Sustainable Development Committee plans and oversees the development of climate action strategies. After analyzing the impact of climate change on operations, the Committee reports annually to the Board on the status of execution of strategy, annual budgets, business objectives, and climate mitigation targets. The Committee convenes at least twice a year to evaluate and review ESG-related performance (including climate change management) of the Company's senior management across departments.

Management role

The Chairperson of the Corporate Sustainable Development Committee appoints the Sustainability Development Office to plan and implement sustainability development and climate change strategies, identify climate-related risks and opportunities, and establish climate risk management policies.

Cross-department collaboration

In the future, senior executives of the Sustainability Development Office will convene representatives of the "Green Sustainability Project Group" to coordinate cross-departmental communication and integrate the management of sustainability and climate change issues. The Green Sustainability Project Group will be responsible for planning, implementing, and integrating climate risk management, including introducing risk management mechanisms, establishing climate risk analysis methodologies, identifying climate-related risks and opportunities, conducting climate change scenario analyses, monitoring and evaluating compliance with climate-related regulations, and undertaking work related to climate-related financial disclosures. In addition, the group will be responsible for formulating corporate energy-saving and carbon-reduction measures, promoting the use of renewable energy, and exploring other possible measures to address climate change.

Performance linkage

The Company intends to link the performance appraisal and incentive system with achievements in climate change management to encourage management to implement corporate climate action strategies in a way that achieves profitability and sustainable operations.

2 Strategy



• Identification of short-, medium-, and long-term climate-related risks and opportunities

Based on the TCFD framework, FICG identifies climate-related risks and opportunities, actively develops solutions, seeks to reduce operational and financial impacts arising from climate change, and enhances organizational climate resilience. We define the short term as within 1 year, the medium term as more than 1 year and up to 5 years, and the long term as more than 5 years and up to 10 years for the purpose of assessing the timeframes in which impacts may occur.

Climate change risks

We have identified 11 climate change risk issues, including physical risks (acute risks such as typhoons and flooding from heavy rains; chronic risks such as sea level rise and increased heatwaves and droughts) and transition risks (such as total greenhouse gas emissions caps, carbon fees/taxes, the EU's CBAM, changes in renewable energy regulations, customer demands for green and low-carbon products and services, and unstable power supply).

Climate change opportunities

We have also identified 8 climate change opportunity issues, including resource efficiency (improving energy efficiency), energy sources (introducing renewable energy generation), products and services (developing new products that meet low-carbon sustainability needs; participating in the construction of renewable energy-related infrastructure), markets (expanding into developing countries transitioning to a low-carbon economy; engaging in voluntary reductions and participating in carbon trading), and resilience (adjusting supply chains to reduce or diversify climate-related risks; environmental sustainability facilitating corporate financing).

• Resilience in strategy, taking into account different climate-related scenarios

Physical risk scenario – typhoons and flooding from heavy rains

• Taiwan operations

▪ Considering that climate change may lead to more typhoons and extreme rainfall, resulting in flooding and operational interruptions, the Group has referred to the IPCC Sixth Assessment Report (AR6) and data from the Disaster Prevention and Rescue Technology Center to conduct scenario simulations. Under four scenarios—SSP1-2.6 (low emissions), SSP2-4.5 (medium emissions), SSP3-7.0 (high emissions), and SSP5-8.5 (very high emissions)—we analyzed the flood disaster risks for each operational site in Taiwan.

▪ The analysis results show that the headquarters office building of FICG and its subsidiaries (FIC, RuggON, Ubiquonn, and Prime Base) located in the Neihu District of Taipei City is generally at a medium flood risk level (risk level 3) under most emissions scenarios and timeframes. The product manufacturing plants of Ubiquonn in Zhonghe District, New Taipei City, and Prime Base in Zhongli District, Taoyuan City, are at a very high flood risk level (risk level 5) under all emissions scenarios and timeframes.

▪ In response to this risk, we will, based on the analysis results, implement relevant climate adaptation measures at each office building and plant, such as strengthening flood control facilities and flood resilience design at plants, real-time monitoring of meteorological risks and preemptive resource allocation, developing typhoon and flood early-warning and emergency SOPs, locating production lines or warehouses in multiple lower-risk areas to disperse operational impacts, and regularly reviewing disaster insurance coverage and claim conditions, striving to minimize the impact of risks.

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• China operations

FICG's China subsidiaries, Prime Technology (Guangzhou) and Amertek Computer (Shenzhen), are both located in Guangdong Province in the Pearl River Delta region of southeastern coastal China. Research results released by the Chinese Academy of Sciences in 2017 indicate that high flood-risk areas nationwide are mainly concentrated in the eastern coastal areas, the middle and lower reaches of the Yangtze River, and South China, which cover all operational sites of FICG's China subsidiaries in Guangdong Province. In light of the severe flooding in Guangdong Province in April 2024, the China subsidiaries will not only actively adopt relevant climate adaptation measures but will also continue to monitor research, policy announcements, and response measures related to extreme flood events from local competent authorities and scientific research institutions.

Transition Risk Scenario Analysis

For transition risks such as the EU Carbon Border Adjustment Mechanism (CBAM), regulatory requirements for carbon emissions information disclosure and verification, customer demands for green and low-carbon products and services, and unstable power supply, we assess potential financial impacts and formulate response strategies under different climate scenarios (SSP1-2.6, SSP2-4.5, SSP3-7.0, SSP5-8.5). Examples:

•EU Carbon Border Adjustment Mechanism (CBAM):

Improve carbon inventory and data disclosure processes to ensure compliance with EU CBAM reporting requirements; upgrade process equipment and technology to reduce product carbon footprints; integrate corporate energy and carbon management systems.

•Regulatory requirements for carbon emissions information disclosure and verification:

Referencing ISO 14064-1:2018 and the Greenhouse Gas Protocol requirements and recommendations, regularly calculate greenhouse gas emissions at the organizational level; introduce energy management and carbon management systems; engage third-party verification bodies to conduct verification.

•Customer demands for green and low-carbon products and services: Invest in the research and development of green products; enhance the environmental performance of products and obtain relevant certifications; increase the use of environmentally friendly green packaging materials; invest in the R&D of energy management and related products in line with national policies and market demand.

•Unstable power supply: Introduce uninterruptible power supply (UPS) systems and backup generators; establish emergency plans for production after power outages; conduct power supply risk assessments for operational sites; plan backup facilities across multiple locations; establish communication channels with local power companies; combine green philanthropy with investment in renewable energy development; effectively manage energy use through intelligent energy management systems.

3 Risk Management



- FICG and its subsidiaries respond to risk events in a timely manner through the risk management process to reduce or avoid the impact of risk events and ensure sustainable operations.
- Through the processes of risk identification, risk assessment, risk monitoring, risk reporting, and risk response, we identify climate-related risks and opportunities, develop strategies, and propose action plans, and report regularly to the Board of Directors.
- We have identified the top five climate risk issues (typhoons and flooding from heavy rains; EU CBAM; regulatory requirements for carbon emissions information disclosure and verification; customer demands for green and low-carbon products and services; unstable power supply) and the top five climate opportunity issues (improving energy use efficiency; introducing renewable energy generation; developing new products that meet low-carbon sustainability needs; environmental sustainability facilitating corporate financing; adjusting supply chains to reduce or diversify climate-related risks).
- In the future, we plan for the Green Sustainability Project Group to conduct short-, medium-, and long-term impact assessments and management of climate-related risks, and propose improvement measures for high-risk items to maintain a comprehensive risk management system. In addition, we intend to integrate the climate-related risk management process into the Company's overall internal control system and risk management process, with the responsible units reporting regularly to the Corporate Sustainable Development Committee and the Board of Directors on operational results; we also plan to improve the internal audit mechanism by regularly reviewing the design and execution effectiveness of internal control systems related to climate risks, as well as audit findings.



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4 Metrics and Targets



Medium- and long-term carbon reduction targets

The Group has referred to the government's "2050 Net-Zero Emissions Roadmap" and set a long-term target of achieving net-zero greenhouse gas emissions by 2050. Short-term and medium-term carbon reduction pathways and targets are currently under planning and will be progressively incorporated into short- and medium-term annual action plans and key performance indicators starting in 2025.

Climate-related financial disclosures

•Starting in 2025, we will gradually implement related operations in accordance with the IFRS Sustainability Disclosure Standards (IFRS S1, S2), and we plan to officially complete the integration and disclosure of climate change risk management cost analysis in 2029.

Carbon reduction pathways and implementation

We will also evaluate the carbon reduction potential of each operational site, give priority to the use of renewable energy, and implement carbon reduction plans. If the use of renewable energy is not possible, we will also consider carbon offsets or Renewable Energy Certificates (RECs) to achieve relevant targets.

III. Status of Target Achievement

Currently, the Company has set a long-term net-zero emissions target and is actively planning short-term and medium-term carbon reduction pathways. Considering the large number of subsidiaries included in FICG's consolidated financial statements, we will use 2024 as the baseline year to conduct a greenhouse gas emissions inventory for each subsidiary. This inventory will lay the foundation for subsequent quantitative projects and target-setting, ensuring that we can, in accordance with the 2050 carbon net-zero plan, gradually implement specific reduction actions and regularly track and report the status of target achievement.



6.5 External Verification Statement GRI 2-5

Assurance Statement of the Sustainability Report (Chinese and English Versions)



INDEPENDENT ASSURANCE OPINION STATEMENT

FIC Global, Inc. 2024 Sustainability Report

The British Standards Institution is independent to FIC Global, Inc. (hereafter referred to as FICG in this statement) and has no financial interest in the operation of FICG other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of FICG only for the purpose of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by FICG. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to FICG only.

Scope

The scope of engagement agreed upon with FICG includes the followings:

1. The assurance scope is consistent with the description of FIC Global, Inc. 2024 Sustainability Report.
2. The evaluation of the nature and extent of the FICG's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the FIC Global, Inc. 2024 Sustainability Report provides a fair view of the FICG sustainability programmes and performances during 2024. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the FICG and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate FICG's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurers in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that FICG's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a review of issues raised by external parties that could be relevant to FICG's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 2 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).

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Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and GRI Standards is set out below:

Inclusivity

This report has reflected a fact that FICG has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the FICG's inclusivity issues.

Materiality

FICG publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of FICG and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the FICG's management and performance. In our professional opinion the report covers the FICG's material issues.

Responsiveness

FICG has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for FICG is developed and continually provides the opportunity to further enhance FICG's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the FICG's responsiveness issues.

Impact

FICG has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. FICG has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the FICG's impact issues.

GRI Sustainability Reporting Standards (GRI Standards)

FICG provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the FICG's sustainability topics.

Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

Responsibility

The sustainability report is the responsibility of the FICG's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:


Peter Pu, Managing Director BSI Taiwan



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Statement No: SRA-TW-818238

2025-07-17

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6.5 External Verification Statement GRI 2-5



獨立保證意見聲明書

大眾全球投資控股股份有限公司 2024 年度永續報告書

英國標準協會與大眾全球投資控股股份有限公司(簡稱大眾投控)為相互獨立的公司，英國標準協會除了針對大眾全球投資控股股份有限公司 2024 年度永續報告書進行評估和查證外，與大眾投控並無任何財務上的關係。

本獨立保證意見聲明書之目的，僅作為對大眾全球投資控股股份有限公司 2024 年度永續報告書所界定範圍內的相關事項進行保證之結論，而不作為其他之用途。除對查證事實提出獨立保證意見聲明書外，對於其他目的之使用，或閱讀此獨立保證意見聲明書的任何人，英國標準協會並不負有或承擔任何有關法律或其他之責任。

本獨立保證意見聲明書係英國標準協會審查大眾投控提供之相關資訊所作成之結論，因此審查範圍乃基於並侷限在這些提供的資訊內容之內，英國標準協會認為這些資訊內容都是完整且準確的。

對於這份獨立保證意見聲明書所載內容或相關事項之任何疑問，將由大眾投控一併回覆。

查證範圍

大眾投控與英國標準協會協議的查證範圍包括：

1. 本查證作業範疇與大眾全球投資控股股份有限公司 2024 年度永續報告書揭露之報告範疇一致。
 2. 依照 AA1000 保證標準 v3 的第 1 應用類型評估大眾投控遵循 AA1000 當責性原則(2018)的本質和程度，不包括對於報告書揭露的資訊/數據之可信賴度的查證。
- 本聲明書以英文作成並已翻譯為中文以供參考。

意見聲明

我們總結大眾全球投資控股股份有限公司 2024 年度永續報告書內容，對於大眾投控之相關運作與永續績效則提供了一個公平的觀點。基於保證範圍限制事項、大眾投控所提供資訊與數據以及抽樣之測試，此報告書並無重大之不實陳述。我們相信有關大眾投控的環境、社會及治理等績效資訊是被正確無誤地呈現。報告書所揭露之永續績效資訊展現了大眾投控對識別利害關係人的努力。

我們的工作是由一組具有依據 AA1000 保證標準 v3 查證能力之團隊執行，以及策劃和執行這部分的工作，以獲得必要之訊息資料及說明。我們認為就大眾投控所提供之足夠證據，表明其符合 AA1000 保證標準 v3 的報告方法與自我聲明依循 GRI 永續性報導準則係屬公允的。

查證方法

為了收集與作成結論有關的證據，我們執行了以下工作：

- 對來自外部團體的議題相關於大眾投控政策進行訪談，以確認本報告書中聲明書的合適性；
- 與管理者討論有關利害關係人參與的方式，然而，我們並無直接接觸外部利害關係人；
- 訪談 2 位與永續性管理、報告書編製及資訊提供有關的員工；
- 審查有關組織的關鍵性發展；
- 審查內部稽核的發現；
- 審查報告書中所作宣告的支持性證據；
- 針對公司報告書及其相關 AA1000 當責性原則(2018)中有關包容性、重大性、回應性及衝擊性原則之流程管理進行審查。

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結論

針對 AA1000 當責性原則(2018)之包容性、重大性、回應性及衝擊性與 GRI 永續性報導準則的詳細審查結果如下：

包容性

2024 年報告書反映出大眾投控已持續尋求利害關係人的參與，並建立重大永續主題，以發展及達成對永續具有責任且策略性的回應。報告書中已公正地報告與揭露環境、社會及治理的訊息，足以支持適當的計畫與目標設定。以我們的專業意見而言，這份報告書涵蓋了大眾投控之包容性議題。

重大性

大眾投控公布對組織及其利害關係人之評估、決策、行動和績效會產生實質性影響與衝擊之重大主題。永續性資訊揭露使利害關係人得以對公司之管理與績效進行判斷。以我們的專業意見而言，這份報告書適切地涵蓋了大眾投控之重大性議題。

回應性

大眾投控執行來自利害關係人的期待與看法之回應。大眾投控已發展相關道德政策，作為提供進一步回應利害關係人的機會，並能對利害關係人所關切之議題作出及時性回應。以我們的專業意見而言，這份報告書涵蓋了大眾投控之回應性議題。

衝擊性

大眾投控已鑑別並以平衡和有效之量測及揭露方式公正展現其衝擊。大眾投控已經建立監督、量測、評估和管理衝擊之流程，從而在組織內實現更有效之決策和結果管理。以我們的專業意見而言，這份報告書涵蓋了大眾投控之衝擊性議題。

GRI 永續性報導準則

大眾投控提供有關依循 GRI 永續性報導準則 2021 之自我宣告，並對每個涵蓋其行業準則和具相關性的 GRI 主題準則之重大主題，其揭露項目依循全部報導要求的相關資料。基於審查的結果，我們確認報告書中參照 GRI 永續性報導準則之永續發展相關揭露項目已被報告、部分報告或省略。以我們的專業意見而言，此自我宣告涵蓋了大眾投控的永續性主題。

保證等級

依據 AA1000 保證標準 V3 我們審查本聲明書為中度保證等級，如同本聲明書中所描述之範圍與方法。

責任

這份永續報告書所屬責任，如同責任信中所宣稱，為大眾投控負責人所有。我們的責任為基於所描述之範圍與方法，提供專業意見並提供利害關係人一個獨立的保證意見聲明書。

能力與獨立性

英國標準協會於 1901 年成立，為全球標準與驗證的領導者。本查證團隊係由具專業背景，且接受過如 AA1000AS、ISO 14001、ISO 45001、ISO 14064 及 ISO 9001 之一系列永續性、環境及社會等管理標準的訓練，具有稽核員資格之成員組成。本保證係依據 BSI 公平交易準則執行。

For and on behalf of BSI:


Peter Pu, Managing Director BSI Taiwan



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Statement No: SRA-TW-818238
2025-07-17

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FICG Group GHG Inventory Statement – Taiwan

Opinion Statement
Greenhouse Gas Emissions
Verification Opinion Statement

This is to verify that:

FIC Global, Inc.
8F,
No. 300, Yangguang St.
Neihu Dist.
Taipei City
114718
Taiwan

大眾全球投資控股股份有限公司
台灣
台北市
內湖區
陽光街300號
8樓
114718

Holds Statement No: GHGEV 817497

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with FIC Global, Inc., which includes FIC Global, Inc. itself and subsidiary companies: First International Computer - 3CEMS CORPORATION TAIWAN BRANCH CAYMAN ISLANDS - FICTA Technology, Inc. (no physical operation) and 3CEMS Corp.(Cayman)(no physical operation) for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 32.5164 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 205.0623 tonnes of CO₂ equivalent.
- FIC Global, Inc. has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:


 Managing Director BSI Taiwan, Peter Pu

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Statement No: GHGEV 817497

The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2024-01-01 to 2024-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity of year 2024 is 0.474 kgCO₂ per kWh.

EMISSIONS	Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals		
1.1 Stationary combustion		0.0000
1.2 Mobile combustion		31.8420
1.3 Industrial processes (anthropogenic systems)		0.0000
1.4 Fugitive (anthropogenic systems)		0.6744
1.5 Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO ₂ e from biomass		0.0000
Category 2: Indirect GHG emissions from imported energy		
2.1 Indirect emissions from imported electricity	location-based approach	205.0623
2.2 Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-01 to 2024-12-31
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS	Notes	AUP Item(s)	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation			
3.3 Emissions from Employee commuting	Use the Distance-based method, activity data came from employee commuting questionnaire, which includes means of transportation and commuting distance used by employees commuting	Motorcycle : 58,901.6000 pkm Car : 182,654.0000 pkm Coach Bus : 32,289.5400 pkm MRT : 82,022.5000 pkm THSR : 251.6800 kgCO ₂ e Taxi : 2,225.6000 pkm Local Bus : 33,393.3400 pkm	63.3708
3.5 Emissions from Business travels	Use the Spend-based method and Distance-based method. The activity data of each transportation is obtained through the company's internal expense system	Air plane : 18,935.0000 kgCO ₂ e THSR : 407.4800 kgCO ₂ e Train : 225.3000 pkm Car : 27,806.0000 pkm Hotel : 76.0000 room-days	38.5385
Category 4: indirect GHG emissions from products used by organization			
4.1 Emissions from Purchased goods	Energy & Fuel: Use the Average-data method	Water : 2,259.9911 m ³ Gasoline : 13,847.2600 l Electricity : 432,620.7983 kWh	50.6720

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Statement No: GHGEV 817497

The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Locations	Verification Information
FIC Global, Inc. Group Headquarter 8F, No. 300, Yangguang St. Neihu Dist. Taipei City 114718 Taiwan 大眾全球投資控股股份有限公司集團總部 台北市 內湖區 陽光街300號 8樓 114718	The Greenhouse Gas Emissions with FIC Global, Inc., which includes FIC Global, Inc. itself and subsidiary companies: First International Computer - 3CEMS CORPORATION TAIWAN BRANCH CAYMAN ISLANDS - FICTA Technology, Inc. (no physical operation) and 3CEMS Corp.(Cayman)(no physical operation) for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 32.5164 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 205.0623 tonnes of CO ₂ equivalent.
First International Computer 8F, No. 300, Yangguang St., Neihu Dist., Taipei City 114718 Taiwan 大眾電腦股份有限公司 台北市 內湖區 陽光街300號 8樓 114718	
3CEMS CORPORATION TAIWAN BRANCH CAYMAN ISLANDS 8F, No. 300, Yangguang St., Neihu Dist., Taipei City 114718 Taiwan 英屬開曼群島南基大科技股份有限公司台灣分公司 台北市 內湖區 陽光街300號 8樓 114718	

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Appendix B Additional Information about the Assurance Engagement	
Verification Objectives 验证目标	To express an opinion on whether the GHG Statement which is historical in nature and is prepared in accordance with the standards. • Is accurate, materially correct and is a fair representation of GHG data and information 是否准确和公允地反映了温室气体数据及信息，在重要方面是否没有重大错报。 • Have been prepared in accordance with ISO 14064-1:2018, the criteria used by ISS to verify the GHG Organisational Statement 是否按照 ISO 14064-1:2018 标准及 ISS 组织声明的验证标准进行编制。 • Evaluation of the monitoring and controls systems through interviews, employee observation & inquiry 通过访谈员工、观察和询问系统的有效性。 • Verification of the data through sampling, recalculation, retracing, cross checking and recalculation 通过抽样、追溯、交叉复核和重新计算进行验证。 The verification was carried out in accordance with ISO 14064-3:2019 and ISO 14060:2020
Verification evidence gathering procedures 获取验证证据程序	Verification of the data through sampling, recalculation, retracing, cross checking and recalculation 通过抽样、追溯、交叉复核和重新计算进行验证。
Verification Standards 验证标准	ISO 14060:2020 ISO 14064-3:2019 ISO 14064-1:2018 ISO 14060:2020
Note: Prime Base Inc. Taiwan Branch is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. ISS is responsible for expressing an opinion on the GHG statement prepared on the verification. 注：飛鵬貿易有限公司臺北分公司負責按照協定標準編制和公允表述溫室氣體聲明報告，ISS 負責在執行驗證後，對溫室氣體聲明報告發表驗證意見。	

Page: 3 of 3

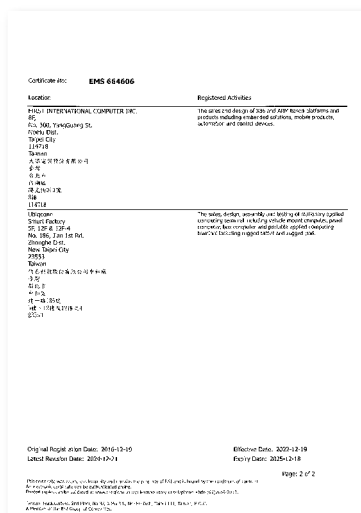
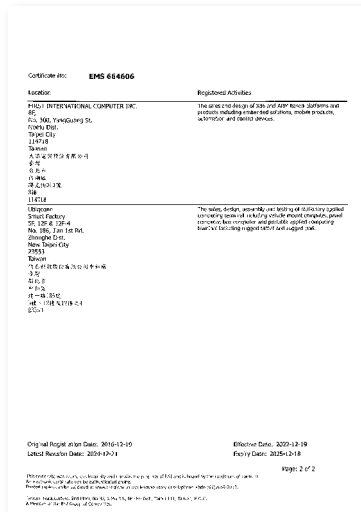
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Report No. (T704-416 / Version 1)					
The Geographical Location of Multiple Sites :					
Site		Address			
RUGON CORPORATION	AF, NO. 303, YANGGUANG ST, NEHU DIST, TAIPEI CITY 114, TAIWAN (R.O.C.)				
	AF, NO. 298, YANGGUANG ST, NEHU DIST, TAIPEI CITY 114, TAIWAN (R.O.C.)				
	AF, NO. 295, YANGGUANG ST, NEHU DIST, TAIPEI CITY 114, TAIWAN (R.O.C.)				
	AF, NO. 292, YANGGUANG ST, NEHU DIST, TAIPEI CITY 114, TAIWAN (R.O.C.)				
	AF, NO. 289, YANGGUANG ST, NEHU DIST, TAIPEI CITY 114, TAIWAN (R.O.C.)				
Zhonghua Office		148-1-14F-1, 14F-8, No. 28, Liancheng Rd., Zhonghua Dist., New Taipei City 23669, Taiwan (R.O.C.)			
Zhonghua Factory		2F-15F-1, 2F-4, 2F-7, 11F-3, 11F-3-1, 12F-1, 12F-4, 14F-1, 14F-2, 14F-3, 14F-4, 14F-5, 14F-6, 14F-7, 14F-8, 14F-9, 14F-10, 14F-11, 14F-12, 14F-13, 14F-14, 14F-15, 14F-16, 14F-17, 14F-18, 14F-19, 14F-20, 14F-21, 14F-22, 14F-23, 14F-24, 14F-25, 14F-26, 14F-27, 14F-28, 14F-29, 14F-30, 14F-31, 14F-32, 14F-33, 14F-34, 14F-35, 14F-36, 14F-37, 14F-38, 14F-39, 14F-40, 14F-41, 14F-42, 14F-43, 14F-44, 14F-45, 14F-46, 14F-47, 14F-48, 14F-49, 14F-50, 14F-51, 14F-52, 14F-53, 14F-54, 14F-55, 14F-56, 14F-57, 14F-58, 14F-59, 14F-60, 14F-61, 14F-62, 14F-63, 14F-64, 14F-65, 14F-66, 14F-67, 14F-68, 14F-69, 14F-70, 14F-71, 14F-72, 14F-73, 14F-74, 14F-75, 14F-76, 14F-77, 14F-78, 14F-79, 14F-80, 14F-81, 14F-82, 14F-83, 14F-84, 14F-85, 14F-86, 14F-87, 14F-88, 14F-89, 14F-90, 14F-91, 14F-92, 14F-93, 14F-94, 14F-95, 14F-96, 14F-97, 14F-98, 14F-99, 14F-100, 14F-101, 14F-102, 14F-103, 14F-104, 14F-105, 14F-106, 14F-107, 14F-108, 14F-109, 14F-110, 14F-111, 14F-112, 14F-113, 14F-114, 14F-115, 14F-116, 14F-117, 14F-118, 14F-119, 14F-120, 14F-121, 14F-122, 14F-123, 14F-124, 14F-125, 14F-126, 14F-127, 14F-128, 14F-129, 14F-130, 14F-131, 14F-132, 14F-133, 14F-134, 14F-135, 14F-136, 14F-137, 14F-138, 14F-139, 14F-140, 14F-141, 14F-142, 14F-143, 14F-144, 14F-145, 14F-146, 14F-147, 14F-148, 14F-149, 14F-150, 14F-151, 14F-152, 14F-153, 14F-154, 14F-155, 14F-156, 14F-157, 14F-158, 14F-159, 14F-160, 14F-161, 14F-162, 14F-163, 14F-164, 14F-165, 14F-166, 14F-167, 14F-168, 14F-169, 14F-170, 14F-171, 14F-172, 14F-173, 14F-174, 14F-175, 14F-176, 14F-177, 14F-178, 14F-179, 14F-180, 14F-181, 14F-182, 14F-183, 14F-184, 14F-185, 14F-186, 14F-187, 14F-188, 14F-189, 14F-190, 14F-191, 14F-192, 14F-193, 14F-194, 14F-195, 14F-196, 14F-197, 14F-198, 14F-199, 14F-200, 14F-201, 14F-202, 14F-203, 14F-204, 14F-205, 14F-206, 14F-207, 14F-208, 14F-209, 14F-210, 14F-211, 14F-212, 14F-213, 14F-214, 14F-215, 14F-216, 14F-217, 14F-218, 14F-219, 14F-220, 14F-221, 14F-222, 14F-223, 14F-224, 14F-225, 14F-226, 14F-227, 14F-228, 14F-229, 14F-230, 14F-231, 14F-232, 14F-233, 14F-234, 14F-235, 14F-236, 14F-237, 14F-238, 14F-239, 14F-240, 14F-241, 14F-242, 14F-243, 14F-244, 14F-245, 14F-246, 14F-247, 14F-248, 14F-249, 14F-250, 14F-251, 14F-252, 14F-253, 14F-254, 14F-255, 14F-256, 14F-257, 14F-258, 14F-259, 14F-260, 14F-261, 14F-262, 14F-263, 14F-264, 14F-265, 14F-266, 14F-267, 14F-268, 14F-269, 14F-270, 14F-271, 14F-272, 14F-273, 14F-274, 14F-275, 14F-276, 14F-277, 14F-278, 14F-279, 14F-280, 14F-281, 14F-282, 14F-283, 14F-284, 14F-285, 14F-286, 14F-287, 14F-288, 14F-289, 14F-290, 14F-291, 14F-292, 14F-293, 14F-294, 14F-295, 14F-296, 14F-297, 14F-298, 14F-299, 14F-300, 14F-301, 14F-302, 14F-303, 14F-304, 14F-305, 14F-306, 14F-307, 14F-308, 14F-309, 14F-310, 14F-311, 14F-312, 14F-313, 14F-314, 14F-315, 14F-316, 14F-317, 14F-318, 14F-319, 14F-320, 14F-321, 14F-322, 14F-323, 14F-324, 14F-325, 14F-326, 14F-327, 14F-328, 14F-329, 14F-330, 14F-331, 14F-332, 14F-333, 14F-334, 14F-335, 14F-336, 14F-337, 14F-338, 14F-339, 14F-340, 14F-341, 14F-342, 14F-343, 14F-344, 14F-345, 14F-346, 14F-347, 14F-348, 14F-349, 14F-350, 14F-351, 14F-352, 14F-353, 14F-354, 14F-355, 14F-356, 14F-357, 14F-358, 14F-359, 14F-360, 14F-361, 14F-362, 14F-363, 14F-364, 14F-365, 14F-366, 14F-367, 14			

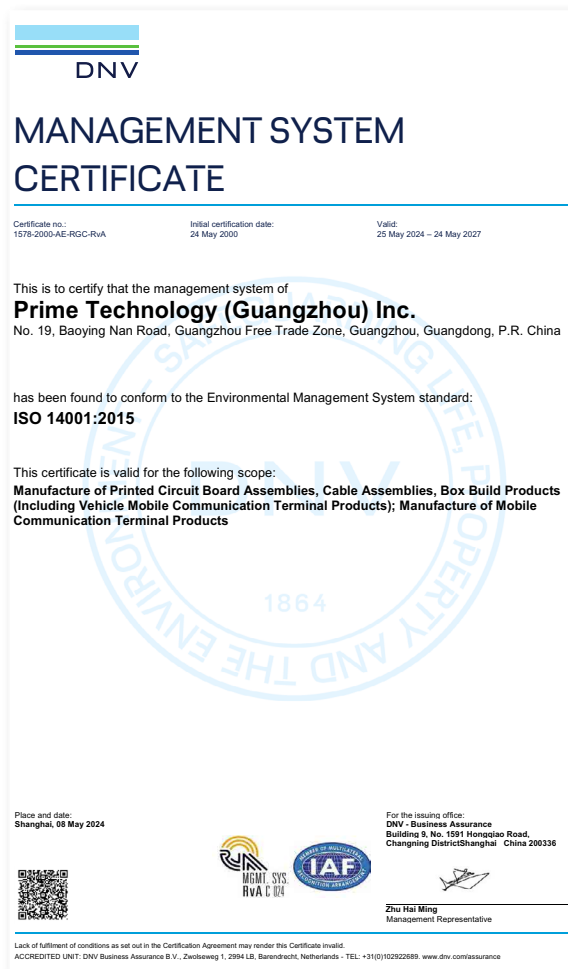
		Certificate	
Report No.: (T704-4/Version 1)		Certified	
Verification Team and Technical Review			
Lead Verifier :	Yu Su Chen	Signature :	
Verifier :	Chen, Yi-Ching	Signature :	
Verifier :	Sharon Chan	Signature :	
Verifier :	Chang Tien	Signature :	
Independent Reviewer :	Hsiao-Kuang Ling	Signature :	
Verification Processes			
The verified organization is responsible for risk assessment methods and controls. Evidence collection procedures are including pre-assessment, on-site visits, interviews with site personnel, confirmation of documentation provided, sampling of emission data, evaluation of data management systems, confirming the collection and compile of data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.			
Roles and Responsibilities			
The verified organization is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG calculations, GHG inventory and GHG inventory reports.			
afaq Asia provides Independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.			
Page 6 of 6 [This document cannot be used as a single page. Using a single page may be invalid.]			
			

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Environmental and Energy Management Certifications of FICG Group



Environmental and Energy Management Certifications of FICG Group



FICG Group ISO 27001 Certificate



FICG Group ISO 27001 Certificate



01

02

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04

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06

FICG Group ISO 27001 Certificate

bsi.

Certificate of Registration

QUALITY MANAGEMENT SYSTEM - ISO 9001:2015

This is to certify that: **FIRST INTERNATIONAL COMPUTER INC.** 大群電腦股份有限公司
 8F, 臺灣
 No. 300, YangGuang St. 台北市
 NeiHu Dist. 內湖區
 Taipei City 瑞光街300號
 114718 8樓
 Taiwan 114718

Holds Certificate No: **FM 68399**

and operates a Quality Management System which complies with the requirements of ISO 9001:2015 for the following scope:

1.The sales and design of X86 and ARM based platforms, products including embedded solutions, mobile products, automation and control devices.
 2.The sales, design, assembly and testing of stationary applied computing terminal including vehicle mount computer, panel computer, box computer and of portable applied computing terminal including rugged tablet and rugged pad.
 1. X86和ARM為基礎的平台和產品包含嵌入式解決方案、行動產品、自動化和控制設備之行銷與設計。
 2. 應用於電腦終端的固定裝置, 包含車用電腦、panel電腦、box電腦和應用於電腦終端的可攜式裝置, 包含強固型平板電腦之行銷、設計、組裝與測試。

For and on behalf of BSI: 
 Michael Lam, Senior Vice President, APAC Assurance

Original Registration Date: 2002-07-16 Effective Date: 2025-03-12
 Latest Revision Date: 2024-12-21 Expiry Date: 2028-03-11

Page: 1 of 3

...making excellence a habit.™

This certificate was issued electronically and remains the property of BSI and is bound by the conditions of contract.
 An electronic certificate can be authenticated [here](https://www.bsi-global.com/ClientDirectory).
 Printed copies can be validated at www.bsi-global.com/ClientDirectory or telephone +886 (02)2656-0333.
 Taiwan Headquarters: 2nd Floor, No.37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.

Certificate No: **FM 68399**

Location: **FIRST INTERNATIONAL COMPUTER INC.**
 8F, No. 300, YangGuang St. 臺灣
 NeiHu Dist. 台北市
 Taipei City 瑞光街300號
 114718 8樓
 Taiwan 114718

Registered Activities: **the sales and design of X86 and ARM based platforms and products including embedded solutions, mobile products, automation and control devices.**

Original Registration Date: 2002-07-16 Effective Date: 2025-03-12
 Latest Revision Date: 2024-12-21 Expiry Date: 2028-03-11

Page: 2 of 3

Certificate No: **FM 68399**

Location: **8F, No. 300, YangGuang St. 臺灣
 NeiHu Dist. 台北市
 Taipei City 瑞光街300號
 114718 8樓
 Taiwan 114718**

Registered Activities: **the sales, design, assembly and testing of stationary applied computing terminal including vehicle mount computer, panel computer, box computer and of portable applied computing terminal including rugged tablet and rugged pad.**

Original Registration Date: 2002-07-16 Effective Date: 2025-03-12
 Latest Revision Date: 2024-12-21 Expiry Date: 2028-03-11

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