FICG



2025

FIC Global, Inc.
SUSTAINABILITY REPORT

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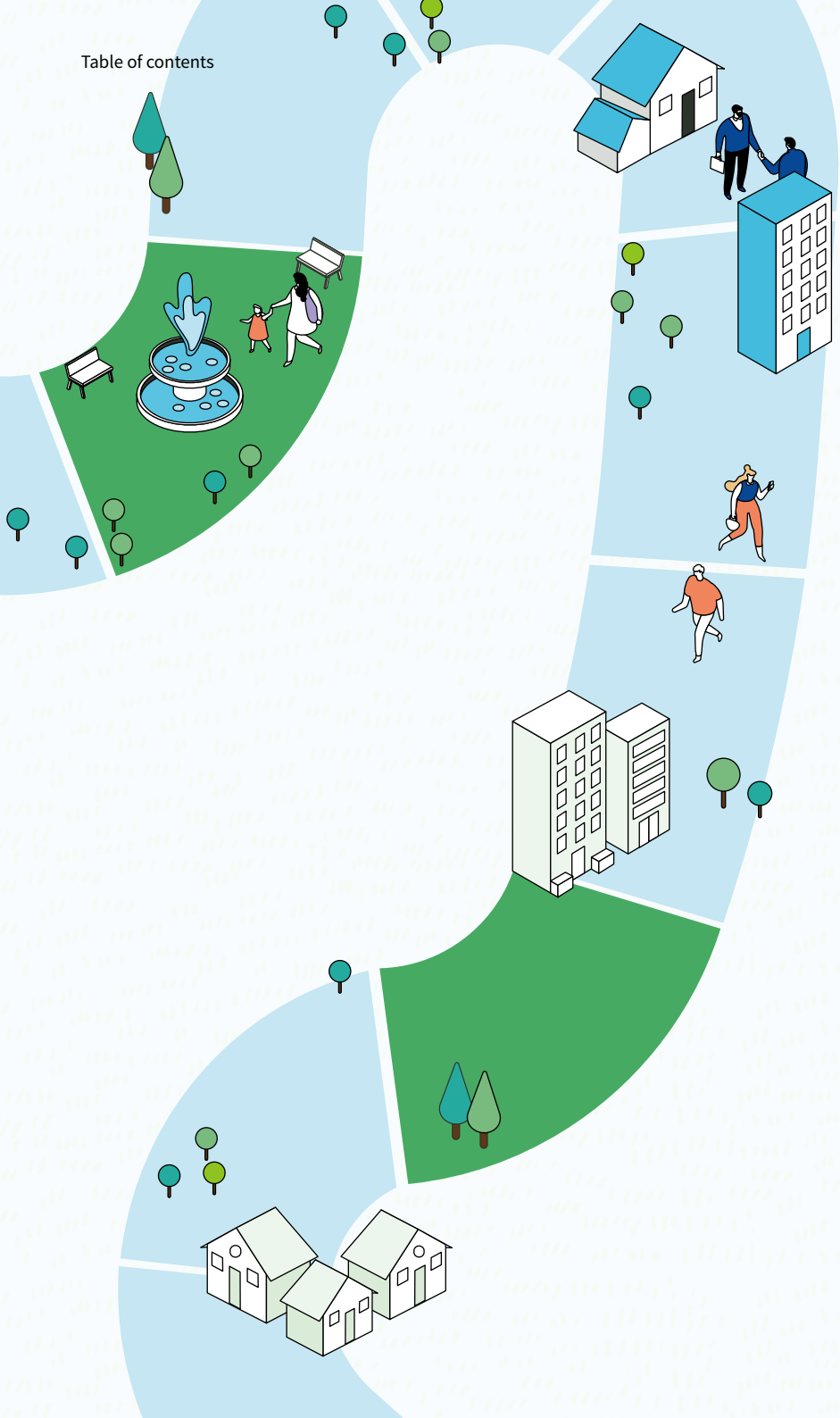
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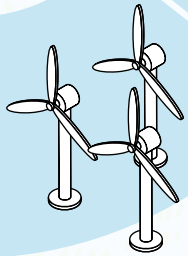
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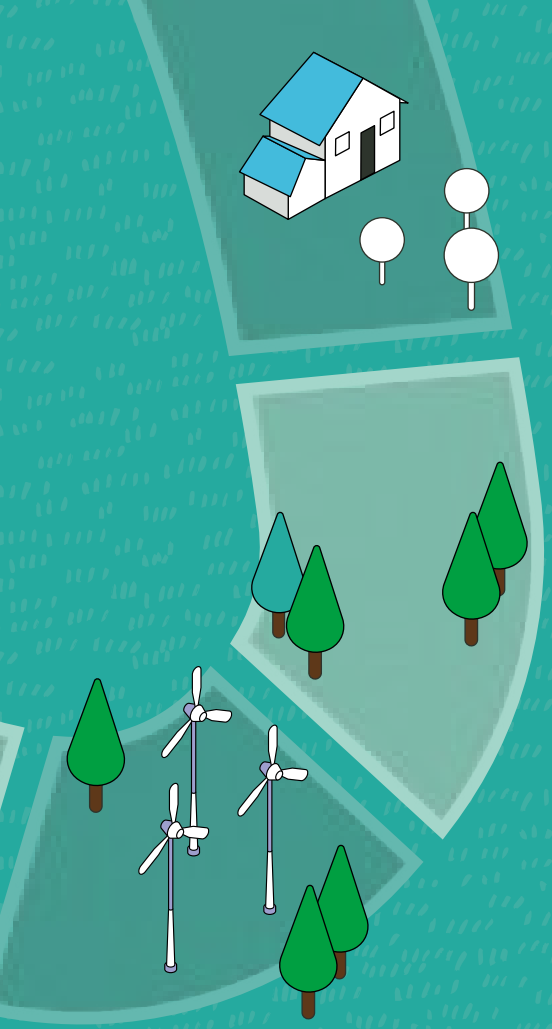
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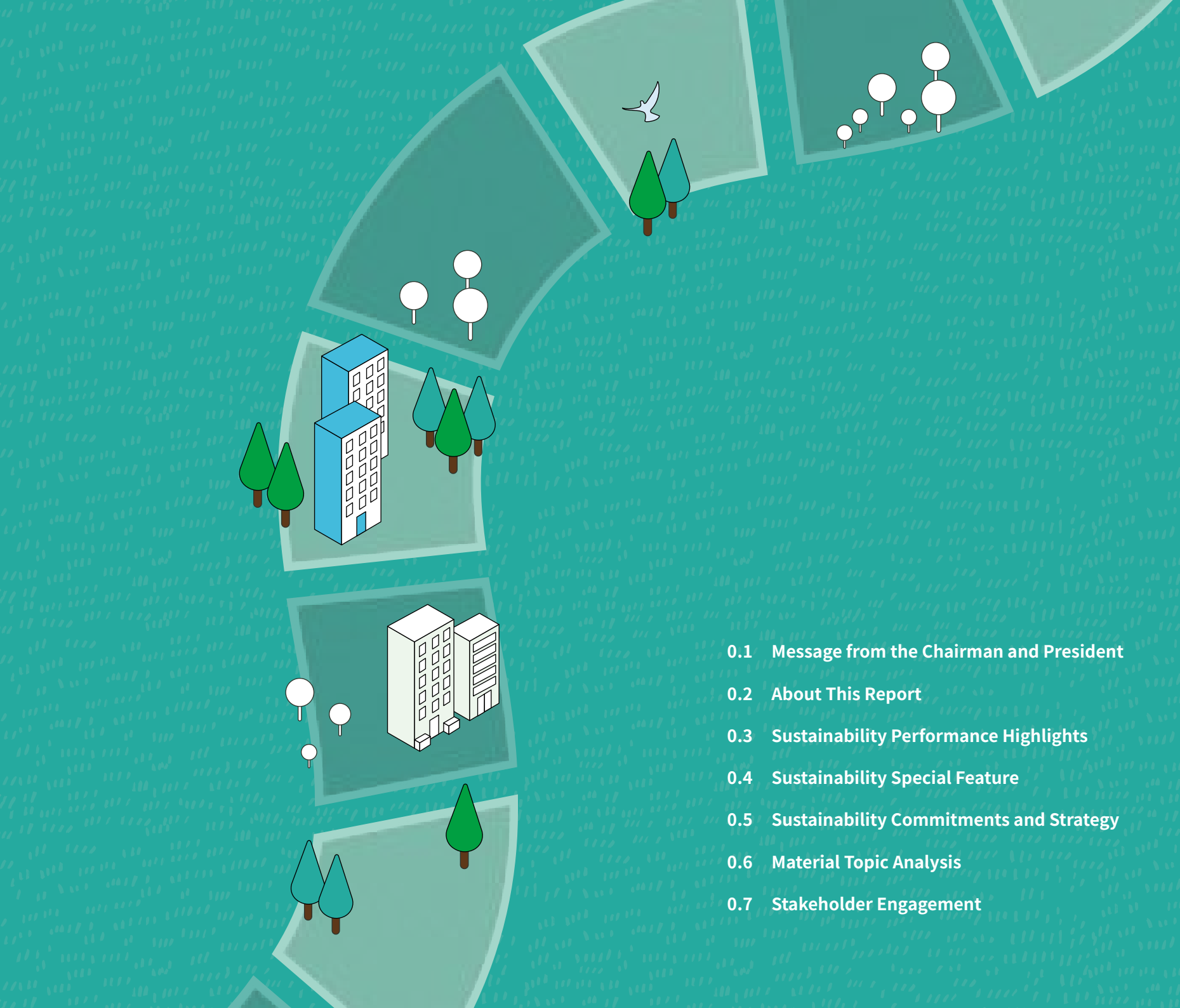
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0.1 Message from the Chairman and President

GRI 2-22

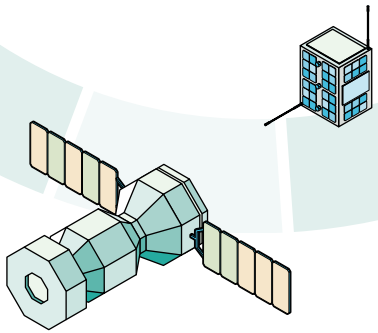
0.1.1 A Letter to Stakeholders

In 2025, industries worldwide were profoundly affected by geopolitical risks, supply chain restructuring, and rapid advances in artificial intelligence, creating an exceptionally challenging business environment. Amid this evolving landscape, FICG identified emerging opportunities. Guided by the dual priorities of "prudent management" and "forward-looking strategic positioning," we continued to strengthen our presence in the core fields of optical communications, smart cities, and satellite communications, laying a solid foundation for the Group's long-term competitiveness.

Over the past year, we implemented strategic transformations across our three major businesses: FIC integrated AI with smart energy solutions; 3CEMS took the lead in high-speed optical transceiver technology; and Ubiqconn expanded its presence in satellite applications. To enhance the resilience of our global operations, the Group successfully established a new plant in Malaysia in 2025. Trial production commenced smoothly at year-end, further strengthening our flexible, regionalized supply network. In corporate governance, we enhanced the Board's oversight function. In March 2026, we formally adopted the "FIC Global, Inc. Sustainable Development Best Practice Principles," further strengthening our governance framework and ensuring operational transparency and robust risk management.

With the climate transition becoming increasingly urgent, the Group accelerated its shift toward low-carbon manufacturing. Prime Technology, a subsidiary of 3CEMS, earned a B score in CDP's 2024 Climate Change assessment, reflecting the strength of its environmental management, and continued to meet its emissions-reduction targets. We also regard social responsibility as a cornerstone of sustainability. "Government-School-Enterprise Collaboration: Yantian's Practice of Vocational Education for Poverty Alleviation in China's Eastern and Western Regions," an initiative advanced by Amertek Computer, a subsidiary of 3CEMS, was recognized as a best poverty reduction practice in the Sixth Global Solicitation on Best Poverty Reduction Practices. The initiative was also formally included in the UN South-South Cooperation Knowledge Sharing Platform.

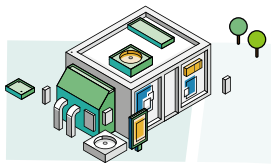
Looking ahead, FICG will continue to leverage technological innovation to advance its sustainability transformation. I firmly believe that, through the collective efforts of all our employees and partners, we will navigate change with resilience and create enduring value.

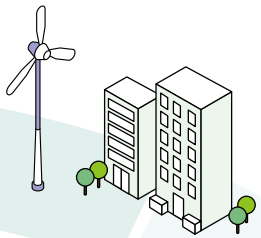




FIC Global, Inc.
Leo Chien
Chairman and President

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0.2 About This Report

GRI 2-2, 2-3, 2-5, 2-6, 2-14

0.2.1 Report Overview and Publication Frequency

Welcome to the fourth publicly released Sustainability Report of FIC Global, Inc. (TWSE: 3701). Published annually, this Report provides ongoing disclosure of our environmental, social, and governance performance, alongside our financial results, and demonstrates through concrete actions our commitment to sustainable operations. This Report was published in August 2026. The next report is scheduled for publication in August 2027. This Report outlines FICG's vision, goals, and phased results in corporate sustainable development, helping stakeholders who care about us better understand our current practices in the areas of environment, society, and governance.

0.2.2 Reporting Period, Scope, and Boundary

The reporting period for this Report is January 1 through December 31, 2025.

The financial data presented in this Report are derived from the consolidated financial statements of FIC Global, Inc. for 2025. The reporting boundary for financial information encompasses all entities included in those consolidated financial statements. The reporting boundary for environmental and social information does not include every subsidiary covered by the consolidated financial statements. Instead, it focuses on the major subsidiaries that collectively account for more than 50% of revenue. The reporting entities include the Company's core businesses, such as research and development, manufacturing, and sales of optical communication products, in-vehicle products, surveillance equipment, computer and touchscreen products, as well as Electronic Manufacturing Services (EMS) and Design and Manufacturing Services (DMS) for products such as 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. Certain sections also include information on the subsidiary First International Computer (Suzhou) Inc.

There were no significant changes to the Group's size, structure, ownership, or supply chain during the reporting period.



For further information on FICG's affiliated enterprises, please refer to the FIC Global, Inc. **2025 Annual Report**

0.2.3 Subsidiaries Covered by This Report

Company Name	Abbreviation	Relationship to the Reporting Entity	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

0.2.4 Data Calculation Basis

GRI 2-4, 2-5, 2-14

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.

0.2.5 Reporting Guidelines

This Report has been prepared in accordance with the latest GRI Standards issued by the Global Reporting Initiative (GRI), including the 2021 GRI Universal Standards. A GRI content index is provided in the Appendix_GRI Content Index.

The Report also includes disclosures aligned with the SASB Standard for the Electronic Manufacturing Services & Original Design Manufacturing industry, which is maintained by the International Sustainability Standards Board (ISSB), as well as the Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). The Report also complies with the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies. It provides the applicable industry-specific sustainability metrics set out in Appendices 1-8 through 1-14 to Article 4 and the climate-related information specified in Appendix 2 to Article 4-1. Please refer to the Appendix for details.

Note:
[1]GRI Sustainability Reporting Standards
[2]International Sustainability Standards Board
[3]Sustainability Accounting Standard
[4]Task Force on Climate-related Financial Disclosures

0.2.6 Unit Responsible for the Report and Quality Management Approach

GRI 2-5, 2-14

To enhance the completeness and credibility of FICG's sustainability reporting, the Company has established procedures for preparing its sustainability report and conducting internal reviews or obtaining external assurance pursuant to Article 5, paragraph 3 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies. These procedures have been incorporated into the Company's Internal Control System. In accordance with the "Management of financial and non-financial information" control activity set out in Article 8, paragraph 1, subparagraph 9 of the Regulations Governing Establishment of Internal Control Systems by Public Companies, the Company has incorporated into its internal control system procedures governing "timely access to information by information users," "records management," "the accuracy of publicly disclosed information," and "the management of other information relevant to operational, reporting, or legal and regulatory compliance objectives." The Board reviews and approves the adequacy of these controls.

Process	Report Compilation	Internal Review	External Assurance	Finalization and Approval
Approach	The Office of Sustainable Development leads the editing, coordination, and overall planning of this Report. The data, strategic objectives, performance indicators, and other information disclosed in the Report are provided by the respective responsible units and subsequently compiled and revised by the Office of Sustainable Development.	Once the Report has been compiled, each responsible unit reconfirms the completeness and accuracy of its respective content. The Report is then reviewed and approved by the heads of the relevant units and the Corporate Sustainability Committee.	To enhance the accuracy and credibility of the information presented in this Report, the Company: ▶ Engaged British Standards Institution, Taiwan Branch (BSI Taiwan), an independent third-party assurance provider, to conduct assurance in accordance with the AA1000 Assurance Standard v3 (AA1000AS v3), using a Type 1 engagement at a Moderate level of assurance. The engagement provides assurance that the content of this Report is aligned with the GRI Standards and the AA1000 AP2018. ▶ The financial data are derived from financial statements prepared in accordance with International Financial Reporting Standards (IFRS) and audited by PwC Taiwan. All financial figures are presented in TWD.	The Office of Sustainable Development submits the complete final draft to the Corporate Sustainability Committee and the Board of Directors. The Report is publicly released only after review and approval by the Board of Directors.
Responsible Unit (or Position)	Office of Sustainable Development and relevant departments of the subsidiaries	Relevant responsible departments and their respective heads; Corporate Sustainability Committee	British Standards Institution, Taiwan Branch (BSI Taiwan); PwC Taiwan	Corporate Sustainability Committee; Board of Directors

Note:
[5]International Financial Reporting Standards

0.2.7 Contact Information

GRI 2-3

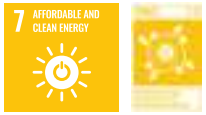
If you have any comments or questions regarding this Sustainability Report, please contact us using the information below. As part of our commitment to corporate transparency and information disclosure, this Report is also available on our official website for convenient access.

Email: FICG_ESG@fic.com.tw
Contact: FICG Office of Sustainable Development
Address: 8F, No. 300, Yangguang Street, Neihu District, Taipei City, Taiwan
Tel: 02-8751-8751, ext. 6399 or 7352
Official Website: https://www.ficg.com.tw

0.3 Sustainability Performance 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.

SDG Goal and Target	Corresponding Material Topics	Summary of 2025 Results	Our Mission in Action
 SDG 1: No Poverty 1.1 Eradicate extreme poverty 1.2. Reduce Poverty by at Least 50%	**Local community engagement and social welfare**	Amertek Computer has long supported poverty alleviation programs, helping 431 students develop technical skills and earning recognition from the United Nations.	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 Mortality from Non-Communicable Diseases and Promote Mental Health	**Labor Practices, Human Rights, Diversity and Inclusion; Occupational Safety and Health Management**	▶ Invited a colleague with visual impairment to lead a session on using self-massage to relieve workplace stress. ▶ Conducted mental health seminars to help employees achieve greater balance between their careers and personal lives. ▶ Provided employees with regular health examinations and one-on-one consultations with nurses.	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 4.4 Increase the Number of People with Relevant Skills for Financial Success	**Recruitment, Development and Retention; Local Community Engagement and Social Welfare**	▶ Group-wide education and training totaled approximately **40,330.3** hours. ▶ Promoted pre-employment vocational training and summer internship programs for university students.	We invest in technical talent, help redress inequalities in educational resources, and cultivate future generations.
 SDG 5: Gender equality 5.1 End Discrimination Against Women and Girls	**Labor Practices, Human Rights, Diversity and Inclusion**	▶ Increased female representation on the Board of Directors. ▶ Promoted a diverse and inclusive workplace culture while safeguarding equal rights for all employees.	We advocate gender equality and foster an inclusive workplace that respects diversity.
 SDG 7: Affordable and Clean Energy 7.2 Increase Percentage of Renewable Energy	**Climate Change Response and Energy Management; Green Products**	▶ Prime Technology expanded the use of its solar power generation system, while Amertek Computer and Ubiqconn purchased renewable energy certificates (RECs).	We proactively expand the use of renewable energy and advance the Group's green transformation.

SDG Goal and Target	Corresponding Material Topics	Summary of 2025 Results	Our Mission in Action
 SDG 8: Decent Work and Economic Growth 8.8 Protect Labour Rights and Promote Safe Working Environments	**Occupational Safety and Health Management; Labor Practices, Human Rights, Diversity and Inclusion**	Strengthened workplace safety training and hazard identification mechanisms.	We safeguard dignity and safety at work and foster a sustainable, people-oriented economy.
 SDG 9: Industry, Innovation and Infrastructure 9.4 Upgrade All Industries and Infrastructures for Sustainability	**Climate Change Response and Energy Management; Green Products**	▶ Actively advanced AI server supply chain integration. ▶ Developed an optical communications manufacturing base in Malaysia.	We harness technological innovation to drive industrial upgrading and lead the future of sustainable manufacturing.
 SDG 11: Sustainable Cities and Communities 11.b Implement Policies for Inclusion, Resource Efficiency and Disaster Risk Reduction	**Local Community Engagement and Social Welfare; Climate Change Response and Energy Management**	▶ Successfully completed the smart energy management solution for the Taipei Dome.	We use technology to strengthen urban resilience and advance smart, sustainable cities and communities.
 SDG 13: Climate Action 13.1 Strengthen resilience and Adaptive Capacity to Climate Related Disasters	**Climate Change Response and Energy Management**	▶ Applied the TCFD to assess climate-related risks and opportunities. ▶ Conducted greenhouse gas inventories and implemented carbon-reduction initiatives.	We embrace our climate responsibilities and drive the low-carbon transition through action.
 SDG 16: Peace, Justice and Strong Institutions 16.6 Develop Effective, Accountable and Transparent Institutions	**Ethical Corporate Management and Anti-Corruption; Regulatory Compliance**	▶ Continued to promote a culture of ethical governance and provide regulatory compliance training.	We build sustainable governance on transparency and integrity, earning the trust of our stakeholders.
 SDG 17: Partnerships for the Goals 17.17 Encourage Effective Partnerships	**Supplier Management and Environmental and Human Rights Assessments**	▶ Actively promoted supplier sustainability assessments and engagement. ▶ Continued to deepen sustainability partnerships with customers and business partners.	We bring together resources from across sectors to build an ecosystem of sustainable partnerships founded on mutual benefit and shared prosperity.

0.4 Sustainability Special Feature

In 2025, amid a rapidly evolving industry landscape, FICG continued to build on a foundation of prudent management, embedding sustainable development across its corporate governance, environmental action, and social inclusion initiatives. In response to global supply chain restructuring, advances in artificial intelligence, and the challenges of climate change, the Group strengthened Board oversight and risk management mechanisms while advancing the strategic transformation of its three major business groups. The establishment of its new plant in Malaysia and the commencement of trial production also enabled the Group to progressively build a more flexible regional supply network and enhance its long-term operational resilience.

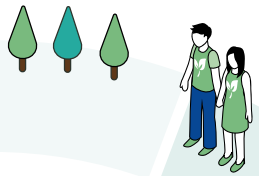
In terms of the environmental dimension, the Group continued to conduct greenhouse gas inventories and advance energy management, low-carbon manufacturing, and climate risk governance. It also reviewed climate-related risks and opportunities in line with the TCFD recommendations. Prime Technology received a B score in CDP's 2024 Climate Change assessment, demonstrating the Group's continued progress in climate-related disclosure and environmental management. FICG, FIC, and the CGCH Foundation For Education also collaborated on the Innovative Public Welfare Green Electricity Program. Through this initiative, renewable energy serves not only as a means of reducing carbon emissions but also as a source of support for school education, local communities, and better learning environments for future generations.

In the areas of social responsibility and human rights, the Group continued to prioritize employee care, occupational safety, talent development, diversity and inclusion, and the protection of human rights. FICG's 2025 Sustainability Month centered on the theme "**Sustainability Resonates: It Starts with Me**." Employees were encouraged to begin with everyday carbon-reduction practices, health and well-being, and community service, making sustainability more than a system or set of targets and transforming it into a lifestyle choice that everyone can put into practice. Amertek Computer has long invested in vocational education and poverty alleviation. Its initiative, "**Government-School-Enterprise Collaboration: Yantian's Practice of Vocational Education for Poverty Alleviation in China's Eastern and Western Regions**," received international recognition. The initiative demonstrates the tangible results of the Group's efforts to support social mobility through skills development and translate its commitment to people into educational action.

For FICG, sustainability is more than a corporate responsibility. It is a commitment to moving forward together with employees, customers, suppliers, communities, and future generations. Looking ahead, the Group will continue to ground its efforts in responsible governance, respond to environmental challenges through the low-carbon transition, and promote inclusive, people-oriented development. By working with its stakeholders, FICG will create a sustainable future defined by greater resilience, trust, and long-term value.

Sustainability Resonates: It Starts with Me





0.5 Sustainability Commitments and Strategy GRI 2-9, 2-12, 2-22, 2-23, 2-24

0.5.1 Core Values and Sustainability Strategy GRI 2-23

The Company has established the following as the core values underpinning the Group's management philosophy: " Be tactful externally and upright internally, stay grounded, pursue perfection, unite with shared purpose, innovate in service, respect customers " Guided by these core values, we continue to support our affiliated companies in pursuing the GRM objectives:

G stands for Green, which means energy saving and carbon reduction, protecting the environment, and using, designing, and manufacturing green products.

R stands for Rugged, which promotes the development of long-lasting products.

M stands for Mobility, which emphasizes designing lightweight and user-friendly products that can connect anywhere and anytime. This ensures that products can be repeatedly used in various environments for as long as possible, opposing the concept of short-term use and disposable products.

To advance sustainable development in alignment with ESG principles, the Company continues to demonstrate its commitment to sound economic governance, human rights and human dignity, and environmental conservation. Guided by the initiatives listed below, we have established policies consistent with our vision of sustainability and shared prosperity, including the FICG Sustainable Development Best Practice Principles[1], and publicly commit to responsible business conduct throughout our operations. FIC Group continues to observe the following international instruments and internal policies, integrating sustainability principles into its day-to-day operations and decision-making:

1. OECD Guidelines for Multinational Enterprises on Responsible Business Conduct
2. OECD Due Diligence Guidance for Responsible Business Conduct
3. United Nations Guiding Principles on Business and Human Rights
4. Universal Declaration of Human Rights (UDHR)
5. FICG Ethical Corporate Management Procedures and Code of Conduct
6. Responsible Business Alliance (RBA) Code of Conduct



The Group has established "advancing environmental sustainability through digital technology, creating social value through care, and implementing corporate governance with integrity" as its medium- and long-term sustainability objectives, thereby advancing sustainable operations across FIC Group's affiliated companies. 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.

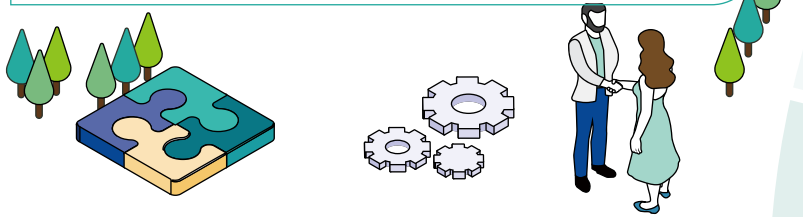
The above principles and policies are reviewed and approved by the Board of Directors and subsequently announced and implemented by the relevant departments. They apply throughout the Company and are communicated to internal and external stakeholders through email, relevant meetings, the corporate website or intranet, and contractual provisions.

These principles also incorporate commitments to due diligence and the precautionary principle. Our human rights commitments, in particular, are guided by international human rights instruments, including the United Nations Guiding Principles on Business and Human Rights and the fundamental labour standards set out in the International Labour Organization. Alongside our focus on economic performance, we place even greater emphasis on respect for human rights both within and beyond the Company.

To ensure that our sustainability policy commitments are appropriately embedded in the internal control system, the relevant requirements are formalized in the' Articles of Incorporation and other internal documents and integrated into its operating policies and procedures. The Board of Directors is the highest governance body responsible for overseeing and implementing these policy commitments, while the Audit Department conducts periodic audits.

To effectively fulfill our sustainability policy commitments, suppliers and customers are required, when entering into contracts with the Company, to comply with the FICG Ethical Corporate Management Procedures and Code of Conduct. Criteria derived from the Responsible Business Alliance (RBA) Code of Conduct are also considered during supplier selection and annual performance evaluations. By integrating resources across the upstream and downstream of the value chain, we aim to work collectively to fulfill our sustainability commitments.

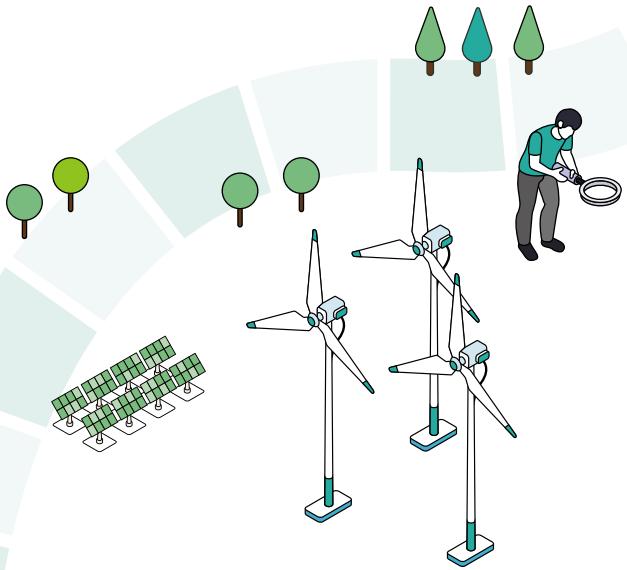
GO! [6]The FICG Sustainable Development Best Practice Principles were approved by the Board of Directors on March 27, 2026, and are available on the **Company's official website**



0.5.2 ESG Implementation Framework

In 2022, FICG's Board of Directors established the "Corporate Sustainability Committee" as the highest-level management body responsible for planning and overseeing the Company's sustainability strategies. Board Chairman Leo Chien serves as Chair of the Committee. The Committee has charged the Office of Sustainable Development with implementing initiatives across five task forces: Corporate Governance, Happy Workplace, Partnerships, Green Sustainability and Social Care. Each year, objectives are established based on key disclosure topics, and meetings are convened regularly to report implementation progress to the Board of Directors, thereby ensuring the achievement of the Company's short-, medium-, and long-term corporate sustainability goals. At the implementation level, each task force establishes annual targets based on material disclosure topics and carries out the corresponding actions. During its regular meetings, the Committee reviews the progress and outcomes of these initiatives, helping ensure that the Company's short-, medium-, and long-term corporate sustainability goals are effectively implemented.

GO! For further information on the operations of the Corporate Sustainability Committee, please visit the Company's website:
Home > Corporate Governance > **Operational Status**





FICG ESG Implementation Framework

Vision and Values

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

Governance
FICG Board of Directors

Corporate Sustainability Committee

Delegated implementation

The Office of Sustainable Development

Three Main Aspects of ESG Development

- **E** Promoting Environmental Sustainability Through Digital Technology
- **S** Create public benefit based on care
- **G** Implement corporate governance with integrity

Green and sustainability | Partnerships | Social care | Happy workplace | Corporate governance

0.5.3 Corporate Sustainability Governance and Operations

GRI 2-9, 2-12, 2-13, 2-24

In accordance with the FICG Sustainable Development Best Practice Principles and the FICG Corporate Sustainability Committee Charter[7], the Company has established a Corporate Sustainability Committee comprising an independent director and representatives from across its departments. The Committee assists the Board of Directors in discharging its sustainability governance responsibilities and is responsible for proposing and implementing sustainability policies, systems, related management guidelines and specific action plans. It reports regularly to the Board on implementation performance. On May 27, 2026, the Company appointed its third-term Corporate Sustainability Committee. In view of the increasing attention paid to corporate sustainability issues by the competent authorities, capital markets and key customers in recent years, the members of the second-term Committee were reappointed to strengthen the Company's ESG governance mechanisms, enhance the effectiveness of its sustainability initiatives, and maintain continuity and stability in the Committee's operations. Asa Huang, Global MKT Director, was also appointed as an additional member of the third-term Committee to strengthen cross-functional integration and implementation capacity. The operations of the second-term Corporate Sustainability Committee are summarized below:

GO! [7]The FICG Corporate Sustainability Committee Charter was approved by the Board of Directors on October 6, 2022, and is available on the **Company's official website**

Name of Committee	Corporate Sustainability Committee
Committee Chair	Chien Leo Ming Tz, Chairman and President
Committee Members	Wang, Cheng-Wei, Independent Director Lo, An-Di, Vice President Li, Yu-Hua, Assistant Vice President
Term	June 9, 2023 to June 14, 2026 (second term)
Committee Responsibilities	Plan and oversee the Company's sustainability strategies, serving as the highest-level management body responsible for sustainability planning and oversight. Conduct due diligence through routine business communications, internal meetings, questionnaires and opinion surveys; develop, approve and update strategies and policies relating to the Company's impacts; and report to the Board of Directors on the implementation of strategies, annual budgets, business objectives, climate mitigation targets and other related matters.
Meetings Held in 2025	A total of four meetings were held in 2025. The members' average actual attendance rate, excluding attendance by proxy, was 100%.
Important Resolutions in 2025	A total of four meetings were convened in 2025. For details of the resolutions, please refer to the **Company's website**. Key resolutions are summarized below: 1. Approval of the results of the 2024 greenhouse gas inventory. 2. Approval of the 2024 Sustainability Report, including the disclosure of climate-related risks at locations such as Taipei and Guangzhou. 3. Confirmation that the 2024 Sustainability Report had obtained independent third-party assurance from the British Standards Institution (BSI), together with plans to implement IFRS S1/S2. 4. Confirmed 12 material topics for 2025. The top five, in order, were Regulatory Compliance, Ethical Corporate Management, Operational Performance, Talent Development and Risk Management. (Approval date: November 24, 2025) ▶ Approved the material topic identification results for the 2025 Sustainability Report.

0.5.4 Committee Members' Expertise and Competencies

Committee Role	Name	Sustainability - Environmental (E)	Sustainability - Social (S)	Sustainability - Governance (G)	Business Management
Chair	**Chien Leo Ming Tz**	●	●	●	●
Committee Members	**Wang, Cheng-Wei**	●	●	●	●
Committee Members	**Lo, An-Di**	●	●	●	●
Committee Members	**Li, Yu-Hua**		●	●	●

Professional Dimension	Specific Expertise and Background
Environmental	Energy conservation and carbon reduction, greenhouse gas management, green design, and climate risk identification, including experience with the TCFD framework.
Social	Human rights protection, labor-management relations, talent development, diversity, equity and inclusion (DEI), and social welfare program planning.
Governance	Corporate governance expertise, financial risk management, legal and regulatory compliance , and information security management.
Business Management	Operational judgment, crisis management, international market perspective, industry knowledge and strategic planning capabilities.

0.6 Material Topic Analysis

GRI 2-29, 3-1, 3-2, 3-3

FICG primarily refers to the sustainability topics set out in the GRI Standards and SASB Standards. In accordance with the AA1000 AccountAbility Principles (AA1000AP, 2018), the Company determines its material topics based on the four principles of Inclusivity, Materiality, Responsiveness and Impact. The topics are then prioritized in accordance with the requirements of the GRI Universal Standards 2021, with the impacts, management approaches and implementation status of each material topic disclosed individually. The results are also used to refine FICG's sustainability objectives and strategies and enhance the effectiveness of its external communications.

0.6.1 2025 Material Topic Identification Process

GRI 2-14, 3-1, 3-2

Following the establishment of its material-topic determination mechanism in 2024, FICG conducted an annual validation of its existing material topics and updated the prioritization of their impacts in 2025 in accordance with the requirements of GRI Disclosure 3-1. This year's assessment took into account international sustainability trends, regulatory updates issued by the competent authorities (including climate-related financial disclosure requirements for TWSE- and TPEx-listed companies), and feedback from key stakeholders (including customers' increasingly stringent sustainability requirements). The assessment confirmed that the scope of the 12 material topics remained unchanged. However, based on the extent of each topic's financial impact on the Group and its impact on the external environment, managers and more senior personnel from each subsidiary were invited to complete an impact assessment questionnaire, and the material topics were reprioritized accordingly. All 12 material topics were finalized after being submitted by the Corporate Sustainability Committee to the Board of Directors for approval[8].

Note:

[8]The results of the material-topic determination process were reviewed and approved by the Corporate Sustainability Committee on November 24, 2025, and subsequently submitted to the Board of Directors for acknowledgment.

The 12 Material Topics for 2025

The following are the 12 material topics for 2025. Compared with 2024, the scope of the material topics remained unchanged this year. However, the overall impact rankings of the topics were adjusted based on the latest questionnaire results.

Changes to the 2025 List of Material Topics

Compared with the 12 material topics presented in the 2024 Sustainability Report, the scope remained unchanged at 12 topics in 2025, with no topics added or removed. This year's adjustments focused on the impact assessment rankings of the topics. The principal changes were as follows:

Material Topic	2024 Ranking	2025 Ranking	Trend	Explanation of Change
Compliance with Laws and Regulations	10	1	⇧ Up 9 places	The Financial Supervisory Commission's transformation of its ESG evaluation framework, implementation of the EU Carbon Border Adjustment Mechanism (CBAM), and mandatory requirements imposed by key customers have made regulatory compliance the highest-priority issue.
Ethical Corporate Management and Anti-Corruption	6	2	⇧ Up 4 places	Customers require assessments under the Responsible Business Alliance Validated Assessment Program (RBA VAP). Ethical corporate management and supplier compliance standards therefore directly affect eligibility to receive orders.
Privacy protection and information security	14	7	⇧ Up 7 places	The widespread adoption of artificial intelligence has increased information security risks. Together with stricter personal data protection regulations, this has resulted in a significant increase in the level of impact assessed by internal management.
Supplier Management and Environmental and Human Rights Assessments	3	6	⇩ Down 3 places	The topic remains important. However, the impact assessment scores of other governance topics increased comparatively, resulting in a slight decline in its ranking.
Labor Practices, Human Rights, Diversity and Inclusion	12	9	⇧ Up 3 places	Customers strongly require compliance with the RBA VAP. This external pressure has increased the importance of the topic, although internal awareness still requires improvement.
Climate Change Response and Energy Management (two separate topics in 2024: Climate Change ranked 1st and Energy Management ranked 8th)	1/8	11	⇩ Down	Following the combined assessment of climate change response and energy management, internal scoring placed greater weight on existing management measures and did not fully reflect external decarbonization pressures and regulatory requirements, resulting in a lower ranking.
Remaining six topics (Operational Performance; Talent Recruitment, Development and Retention; Risk Management; Occupational Safety and Health Management; Green Products; and Local Community Engagement and Social Welfare)	—	—	- No change or minor movement	The assessed importance of these topics remained stable. Their rankings were adjusted slightly, with no significant movement.



0.6.2 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 Sustainability Committee has identified the value chain segments and impacts associated with the Company's material topics, the results are submitted to the Board of Directors, the Company's highest governance body, for deliberation and approval.

Level of involvement with impacts: ■ Direct impact ▲ Indirect impact ● Impact arising from business relationship

Dimension	Material Topic	FICG	Suppliers, Contractors and Financial Institutions	Customers and Investors	Disclosure Section
Environmental (E)	Green products	■	▲	■	Chapter 4 Environmental Protection
	Climate Change Response and Energy Management	■	●	●	Chapter 4 Environmental Protection
Social (S)	Talent Recruitment, Development and Retention	■	▲	▲	Chapter 5 Social Inclusion
	Occupational Safety and Health Management	■	▲	▲	Chapter 5 Social Inclusion
	Labor Practices, Human Rights, Diversity and Inclusion	■	●	●	Chapter 5 Social Inclusion
	Local community engagement and social welfare	■	▲	▲	Chapter 5 Social Inclusion
Governance (G)	Compliance with Laws and Regulations	■	●	●	Chapter 2 Corporate Governance
	Ethical Corporate Management and Anti-Corruption	■	●	▲	Chapter 2 Corporate Governance
	Operational Performance	■	■	■	Chapter 1 About Us
	Risk Management	■	■	■	Chapter 2 Corporate Governance
	Supplier Management and Environmental and Human Rights Assessments	■	■	●	Chapter 3 Supplier Management and Environmental and Human Rights Assessments
	Privacy and Information Security	■	●	●	Chapter 2 Corporate Governance

0.7 Stakeholder Engagement

GRI 2-15, 2-16, 2-25, 2-29, 3-1

Based on the characteristics of its operating activities and industry, the Company refers to the five stakeholder-identification attributes set out in the AA1000 Stakeholder Engagement Standard (AA1000SES) 2015. By assessing stakeholders in terms of Dependency, Responsibility, Tension, Influence and Diverse Perspectives, the Company identified eight key stakeholder groups: shareholders/investors, employees, customers, suppliers/contractors, media, government, non-governmental organizations/non-profit organizations, and community.

To comprehensively understand the topics of concern to stakeholders that have or could have actual or potential impacts on them, and to assess the significance of those impacts, the Company actively engages with various stakeholder groups in its day-to-day activities through diverse, two-way and ongoing communication channels, online grievance platforms, and an **online questionnaire**. The Company also collects and responds to the topics raised by stakeholders. 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 Company's official website includes a "Contact Us" section that provides multiple channels for submitting grievances and recommendations. All feedback is handled and responded to by the relevant responsible units. The Group has established multiple grievance and reporting channels through its corporate website and internal systems. These include a dedicated whistleblowing email address (HRD@fic.com.tw), a hotline (02-8751-8751, ask for the Human Resources Department), and an official WeChat account for China.

0.7.1 Stakeholder Communication

GRI 2-15, 2-16, 2-25, 2-29

The Company also considered national policy trends and topics addressed by international standards and frameworks (the SASB Standards and TCFD[9]), assessments (CDP[10]), and initiatives (the SDGs[11], UN Global Compact[12] and RBA[13]). Based on these references, the Company identified 30 sustainability topics that are highly relevant to its operations and cover the economic, environmental and social dimensions, and developed the Stakeholder Topics of Concern Questionnaire to conduct a survey. The questionnaire analysis results are periodically submitted to the Corporate Sustainability Committee. The topics are subsequently reviewed in light of the Company's development strategies, current industry conditions, value chain practices and expert recommendations. The Company then confirms, topic by topic, the significance of the impacts on the economy, environment, people and human rights. The annual material topics are identified and prioritized accordingly. These material topics form the primary framework for the disclosures in this Report and provide stakeholders and other information users with the information required for effective assessment and decision-making.

Note:

[9]TCFD: Task Force on Climate-related Financial Disclosures.
[10]CDP: Formerly known as the Carbon Disclosure Project.
[11]SDGs: United Nations Sustainable Development Goals.
[12]UNGC: United Nations Global Compact.
[13] RBA: Responsible Business Alliance (RBA) Code of Conduct.

FICG Stakeholder Engagement Overview

Serial No.	Stakeholders	Relationship with FIC Group	Communication Mechanism/ Channel/ Frequency	2025 Topics of Concern											
				Green products	Climate Change Response and Energy Management	Talent Recruitment, Development and Retention	Occupational Safety and Health Management	Labor Practices, Human Rights, Diversity and Inclusion	Local community engagement and social welfare	Compliance with Laws and Regulations	Ethical Corporate Management and Anti-Corruption	Operational Performance	Risk Management	Supplier Management and Environmental and Human Rights Assessments	Privacy protection and information security
1	Shareholders/ Investors	As providers of capital to FIC Group, shareholders and investors must be provided with fair and transparent information.	Annual General Meeting (annually); investor conference (annually); material information disclosures (real time); financial statements (quarterly); latest news on the corporate website (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 partners.	Labor-management meetings (once every three months); general employee interviews (real time); employee meetings (annually); online message board communications (real time); email (real time)		●	●	●	●	●			●	●	●	●

Serial No.	Stakeholders	Relationship with FIC Group	Communication Mechanism/ Channel/ Frequency	2025 Topics of Concern											
				Green products	Climate Change Response and Energy Management	Talent Recruitment, Development and Retention	Occupational Safety and Health Management	Labor Practices, Human Rights, Diversity and Inclusion	Local community engagement and social welfare	Compliance with Laws and Regulations	Ethical Corporate Management and Anti-Corruption	Operational Performance	Risk Management	Supplier Management and Environmental and Human Rights Assessments	Privacy protection and information security
3	Customers	Customers place orders with the Group's subsidiaries for manufacturing and related services.	Business visits (as needed); telephone communications (real time); social media and messaging applications (real time); email (real time)	●	●						●	●	●	●	●
4	Suppliers/ Contractors	Suppliers and contractors provide FIC Group with raw materials, components and services and are important business partners.	Supplier questionnaires (annually); supplier audits (as needed); routine business communications (real time)	●	●		●	●				●	●	●	●
5	Media	The media communicates Company information and promotes public understanding of its operations.	Press releases (as needed); press conferences (as needed); media interviews (real time)						●		●	●	●	●	●
6	Government	Government agencies formulate laws, regulations and policies and oversee corporate legal and regulatory compliance.	Regulatory filings (as required); policy forums (as needed); official correspondence (real time)	●	●	●	●	●		●	●		●		●
7	Non-Governmental Organizations / Non-Profit Organizations	These organizations encourage companies to fulfil their social responsibilities and advance sustainable development.	Issue-based collaboration (as needed); participation in social welfare activities (as needed)		●			●	●						
8	Community	These stakeholders reside in communities surrounding FIC Group's operating locations and work with the Group to protect the community environment and support local development.	Social welfare activities (as needed); environmental protection activities (as needed); community briefings (as needed)		●	●			●						

Communication Channels

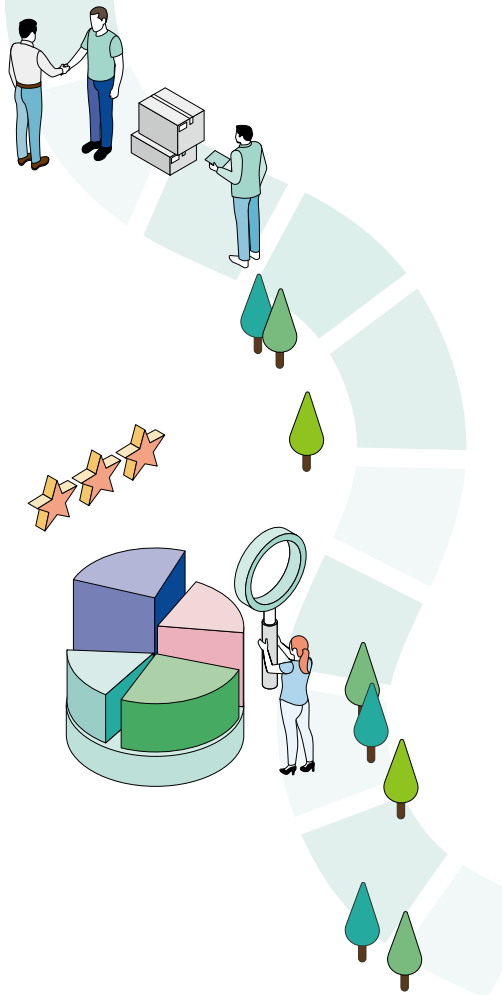
- All stakeholders may communicate with the Company and submit grievances through its official website. The URL for the independent grievance mailbox is: https://www.ficg.com.tw/contact-us/
- Complaints relating to labor or human rights matters may be submitted through the dedicated whistleblowing email address (HRD@fic.com.tw) or hotline (02-8751-8751, ask for the Human Resources Department).
- Stakeholders wishing to raise any sustainability-related topics concerning the Company may complete the online stakeholder questionnaire (https://www.ficg.com.tw/questionnaire/).

0.7.2 Customer Satisfaction Survey

GRI 2-29

Some subsidiaries of the Group regularly conduct customer satisfaction surveys to gather feedback and make improvements. The 2025 survey results are summarized below:

Subsidiary	Satisfaction	Key Challenges and Response Measures
Ubiqconn	Average score 95.9 out of 100	Continue maintaining a high standard of service quality.
Prime Base	Average score 69 out of 100	Staffing shortages affected production capacity and delivery schedules. Some repair personnel require further experience, and communication regarding quality issues needs to be strengthened. The company is actively recruiting additional personnel and enhancing skills training.
Prime Technology	Average 90 %	Continue optimizing customer service processes.
Amertek Computer	Average 90 %	Continue maintaining existing service standards.
FIC	Survey not yet conducted. Continue communicating with customers through other channels.	—



Chapter 1



About Us







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1.1 Organizational Details

GRI 2-1, TC-ES-000.A

Company Name: FIC Global, Inc.

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

Overseas Operating Locations: Guangzhou and Shenzhen in China, the United States, Canada, Norway, and Malaysia

FIC Global, Inc. (hereinafter referred to as "FICG") traces its origins to First International Computer, Inc. (FIC), which was founded in 1979. On August 30, 2004, FICG completed its restructuring through a share conversion, was formally incorporated, and listed on the Taiwan Stock Exchange (stock code: 3701). The Company adopts an industry-focused holding structure and a business-segment management model. By integrating the sales, procurement, R&D, and management resources of its subsidiaries, the Company maximizes synergies across the Group.

With the electronics technology industry at its core, FICG operates through its subsidiaries across a diverse range of niche markets. Its principal business areas include precision electronics Design and Manufacturing Services (DMS) and Electronics Manufacturing Services (EMS), optical communications modules, marine electronics and satellite applications, smart city solutions, and rugged computers. Each subsidiary focuses on a differentiated market position. First International Computer, Inc. (FIC) continues to develop innovative businesses, including smart building and energy solutions and cybersecurity vulnerability scanning solutions. The 3CEMS Group, through its subsidiary Prime Technology (Guangzhou) Inc., provides precision electronics design and manufacturing services, with optical communications products currently serving as the Group's primary growth driver. Ubiqconn Technology, Inc. (stock code: 6928) focuses on marine electronics, low Earth orbit (LEO) satellite applications, and rugged industrial computing solutions.



1.1.1 Value Chain, Products and Services, and Markets

GRI 2-6

FICG is classified as a general investment business, and all of its revenue is derived from its investee subsidiaries. The Group's value chain begins with the procurement of electronic components and raw materials and encompasses research and development, product design, precision manufacturing, and systems integration, extending through global sales and after-sales services. In procurement, the Group sources key materials such as optical components, printed circuit board materials, semiconductors, and metal parts from suppliers in Taiwan, China, and the Asia-Pacific region. The Group ensures supply chain quality and responsible practices through its supplier sustainability management mechanisms. In manufacturing, the subsidiaries undertake printed circuit board assembly, mechanical design, and systems integration according to their respective areas of specialization. Their services encompass original design manufacturing (ODM) and original equipment manufacturing (OEM) under a Design and Manufacturing Services (DMS) framework. In the marketplace, the Group serves customers across Taiwan, China, the United States, Canada, Norway, and Malaysia. Its products and services are used in telecommunications infrastructure, marine navigation, defense and security, smart buildings, industrial automation, and other applications. Consolidated revenue totaled TWD **9,833,198** thousand in 2025.

Upstream - Suppliers

Suppliers provide raw materials, chips, components, operating systems, software, hardware, and other core technologies.

Partners come in many types

- Semiconductors and chips
- Electronic components
- Operating systems and software/hardware
- Cameras and sensors
- Power supplies and batteries
- Printed circuit board substrates
- Enclosure components
- Display modules
- Thermal management modules
- Cables and connectors
- Automation equipment
- Wireless communication modules
- Industrial connectors and harnesses
- Passive optical components
- Radar modules

Midstream: FICG Subsidiaries

The Group's subsidiaries are responsible for product research and development, design, and manufacturing, providing customers with comprehensive solutions.

FIC

Providing comprehensive electronic design and manufacturing solutions

- Smart city AIoT solutions · Smart energy management systems
- Smart building solutions
- Cybersecurity protection and vulnerability scanning solutions
- Manufacturing of capacitive/ resistive touch panels

Ubiqconn

Providing rugged mobile solutions

- Industrial tablets, industrial computers, and embedded systems
- Low Earth orbit (LEO) satellite applications and marine electronics
- Proprietary brands: RuggON

3CEMS

Providing end-to-end electronic product contract manufacturing services

- Optical communications, telecommunications, automotive, industrial, medical
- Maritime, aerospace, Consumer and Electronic Product Design & Manufacturing
- Production bases in Taiwan, China, and Malaysia
- Supply chain management, Turnkey services, LV/HM, and HV/LM
- Multiple internationally recognized certifications and certification marks
- The world's top 30 electronics design and manufacturing service providers

Downstream - Customers

Selling products or providing services to customers

Primary sales regions

- Taiwan
- United States and Canada
- Europe
- China
- Malaysia
- Asia-Pacific and Indo-Pacific regions
- Middle East and Africa

Diverse customer base

- Optical communications module manufacturers and data center service providers
- Fish-finding, oil-well exploration, and subsea robotics
- Medical aesthetics and medical electronics manufacturers
- Consumer electronics brands
- Industrial electronics and control module manufacturers
- Marine bridge system and navigation equipment providers
- Low Earth orbit satellite communications system providers
- Air traffic control and satellite motor system providers
- Smart city solution providers
- Tier 1 and Tier 2 automotive suppliers
- Energy storage, energy conservation, and energy generation companies
- Unmanned vehicle and AIoT system providers
- Government agencies and academic institutions
- Telecommunications infrastructure operators

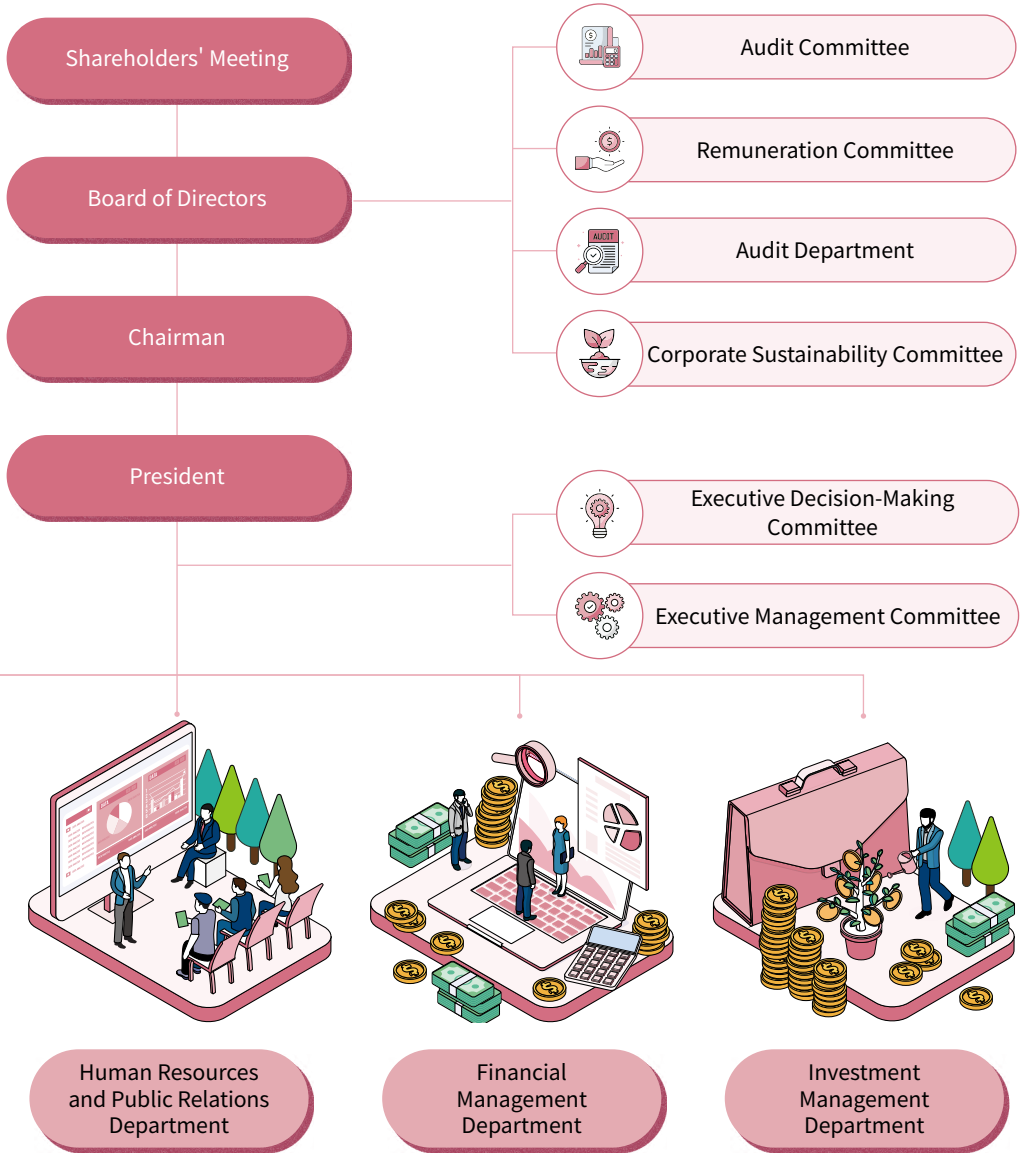
1.1.2 FICG Governance Structure

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 Sustainability Committee are governed by the "Rules of Procedure for Board of Directors Meetings," "Organizational Charter of the Audit Committee," "Organizational Charter of the Remuneration Committee," and "Organizational Charter of the Corporate Sustainability Committee," respectively. All directors are elected by shareholder voting. For detailed information on the operations of these governance bodies, please refer to FICG's 2025 Annual Report.

GO! For detailed information on the operations of these governance bodies, please refer to **FICG's 2025 Annual Report**.

FICG Organization Chart



1.2 Economic Performance

GRI2-28, 3-3, 201-1, 201-3, 201-4



Significance to the Group

FICG's operating profit or loss is derived primarily from the net investment gains or losses generated by the Group's investee businesses. To continuously improve operating performance and industry competitiveness, the Group actively adjusts its investment portfolio, integrates operations by business segment according to the characteristics of each business, and optimizes resource allocation. It also exercises stringent oversight of major subsidiaries and affiliated enterprises. Through effective cost control and the development of new revenue streams, the Group is committed to maximizing shareholder value.



Stakeholders

Shareholders/investors, suppliers/contractors, employees, customers, media



Actual and Potential Positive Impacts

Actual

1. Sound and legally compliant operations enhance the Company's reputation and expand investment and financing opportunities. Through equity integration and systematic oversight mechanisms, including weekly reporting on the aging of trade receivables, supplier payables, and inventory, the Group effectively reduces operational uncertainty and safeguards shareholder investment value.
2. The Malaysian plant of 3CEMS's Prime Technology Group commenced operations, with mass production scheduled to begin in 2026 Q1 to expand the Group's revenue.

Potential

Continued enhancement of risk management and internal control systems can strengthen customer confidence, secure customer orders, and improve opportunities to attract shareholder investment and obtain financing.



Actual and Potential Negative Impacts

Actual

1. In March 2025, the Group discovered that an employee at First International Computer's Suzhou plant had misappropriated company funds. The incident resulted in recognized financial losses of approximately TWD 100 million and had an impact of approximately TWD 0.4 on after-tax EPS in the Group's 2024 financial statements. It also affected the implementation of certain financing and fundraising plans.
2. The lawsuit filed by the Ministry of National Defense against First International Computer, Inc. seeking the return of the purchase price had adverse impacts, including on the Company's reputation. Legal counsel has been retained to handle the subsequent proceedings in accordance with the law. In its 2025 financial statements, the Company recognized a provision for litigation-related liabilities and a loss allowance, which affected its operating results for 2025.

Potential

Failure to establish comprehensive risk management and internal control systems could affect customer orders and opportunities to attract shareholder investment and obtain financing. It could also damage the Company's reputation and competitive position in the market.



Policy / Commitment

Policy

Ensure transparent disclosure of corporate operating information, uphold ethical corporate management, and foster a culture of legal compliance.



Short-, Medium-, and Long-Term Goals

Short term (2025 to 2027): Improve risk management and internal control systems to reduce financial losses.

Medium and long term (2028 to beyond 2030): Continue enhancing information transparency, strengthen tax policies and risk management, expand the Group's global presence while providing localized services, pursue innovative development, increase revenue and control expenditure, reduce costs, and improve profitability to maximize returns to shareholders.



Evaluation Mechanism and Effectiveness Monitoring

The management team holds regular meetings to review progress toward economic performance indicators. Current performance is compared with historical data, and the causes of any variances are analyzed.

- The Audit Committee participates in risk assessments and incorporates improvement measures into the decision-making process.
- Business review meetings are held every six months to formulate corrective measures for sales, research and development, production and sales planning, inventory, and accounts receivable that have not met their respective budget targets.

1.2.1 Direct Economic Value Generated and Distributed by FICG

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

In March 2025, the Group discovered that a local employee of its investee subsidiary in Suzhou, China, was suspected of forging documents and illegally misappropriating Company funds. The Group immediately initiated a comprehensive investigation and account verification procedures and reported the matter to the Suzhou police. The Group recognized a loss of approximately TWD 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 TWD 0.4.

A material information announcement concerning this incident was published on the Market Observation Post System (MOPS) on March 14, 2025.

GO! Further details of this incident are disclosed in the Ethical Corporate Management and Anti-Corruption chapter

Unit: TWD thousand

Item	Basic Elements		2023	2024	2025
Direct Economic Value Generated	Operating Revenue		13,283,396	13,101,747	9,833,198
Economic Value Distributed	Operating Costs		11,227,876	11,305,707	8,115,729
	Employee Salaries and Benefits		2,655,917	2,847,065	3,192,985
	Payments to Capital Providers		145,229	250,300	183,805
	Payments to Governments (income tax)		-154,142	-65,393	-102,161
Government Subsidies	Disclosed by Country	Taiwan	8,546.43	9,824.00	54.83
		China	97,946.00	106,503.65	75,800.93
Economic Value Retained (referring to net income after tax)			626,727	246,505	-110,396



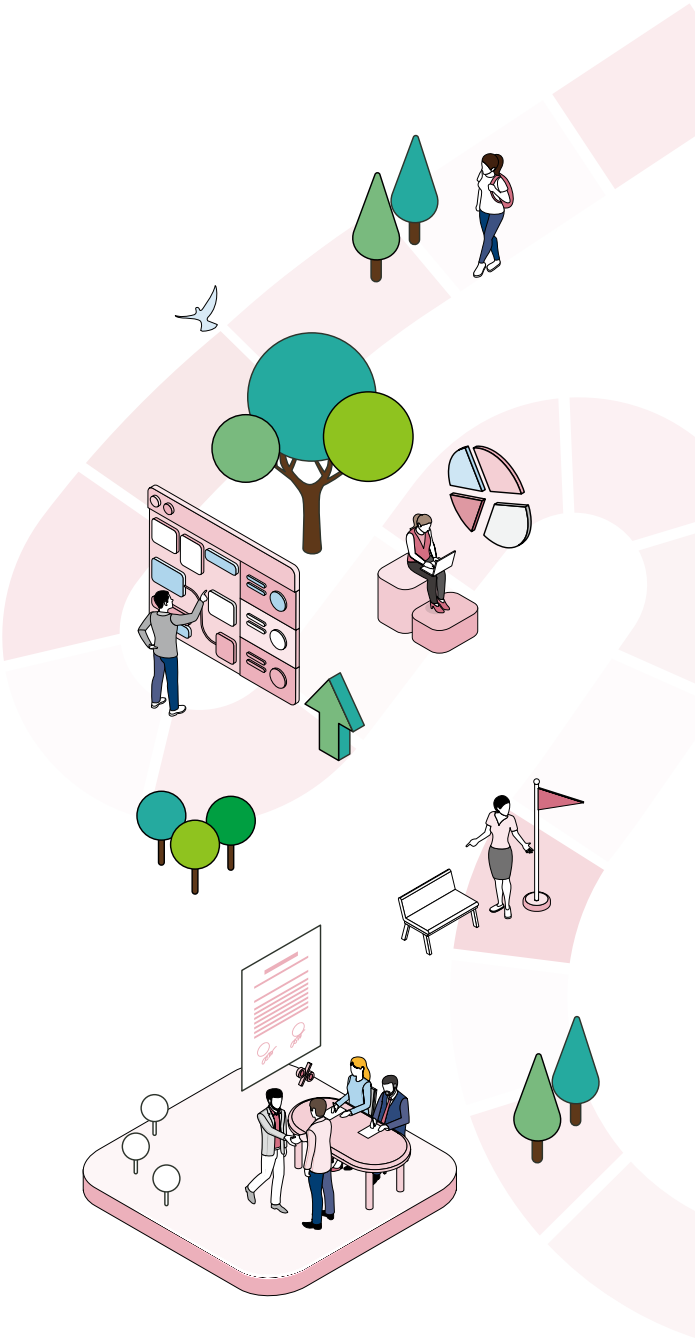
Note:

1. The scope of the operating performance data disclosed is consistent with that of the annual report and is based on FICG's consolidated financial statements, encompassing FIC Global, Inc. and the major subsidiaries within the reporting boundary.
2. No government entity holds an equity interest in the Group. Financial assistance received from governments primarily supports energy conservation and carbon reduction, research and development and technological upgrades, employment initiatives, export credit insurance, transportation subsidies, and tax credits, thereby facilitating the Group's operational optimization and sustainable transformation.
3. The year-end average exchange rates used to translate RMB into TWD were 4.3828 in 2023, 4.4645 in 2024, and 4.3505 in 2025.

1.3 External Engagement GRI 2-28

1.3.1 Membership Associations

Serial No.	Name of Association	Year Joined	Member Company
1	Taipei Computer Association (TCA)	1981	
2	Carbon Reduction System Service Alliance (CRSSA)	2023	FIC
3	Importers and Exporters Association of Taipei (IEAT)	1984	
4	Taipei Computer Association (TCA)	2021	
5	European Chamber of Commerce Taiwan (ECCT)	2022	
6	Taiwan LEO Satellite Industry Alliance (TLEOSIA)	2022	
7	Taiwan Space Industry Development Association (TSIDA)	2023	
8	Cloud Computing & IoT Association in Taiwan	2024	Ubiqconn
9	Asia-Pacific Space Community Council (APSCC)	2023	
10	Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC)	2025	
11	Greenpeace RE10x10 Corporate Green Power Initiative	2022	
12	TALENT, in Taiwan	2024	
13	Global Electronics Association (formerly IPC)	2023	Prime Base

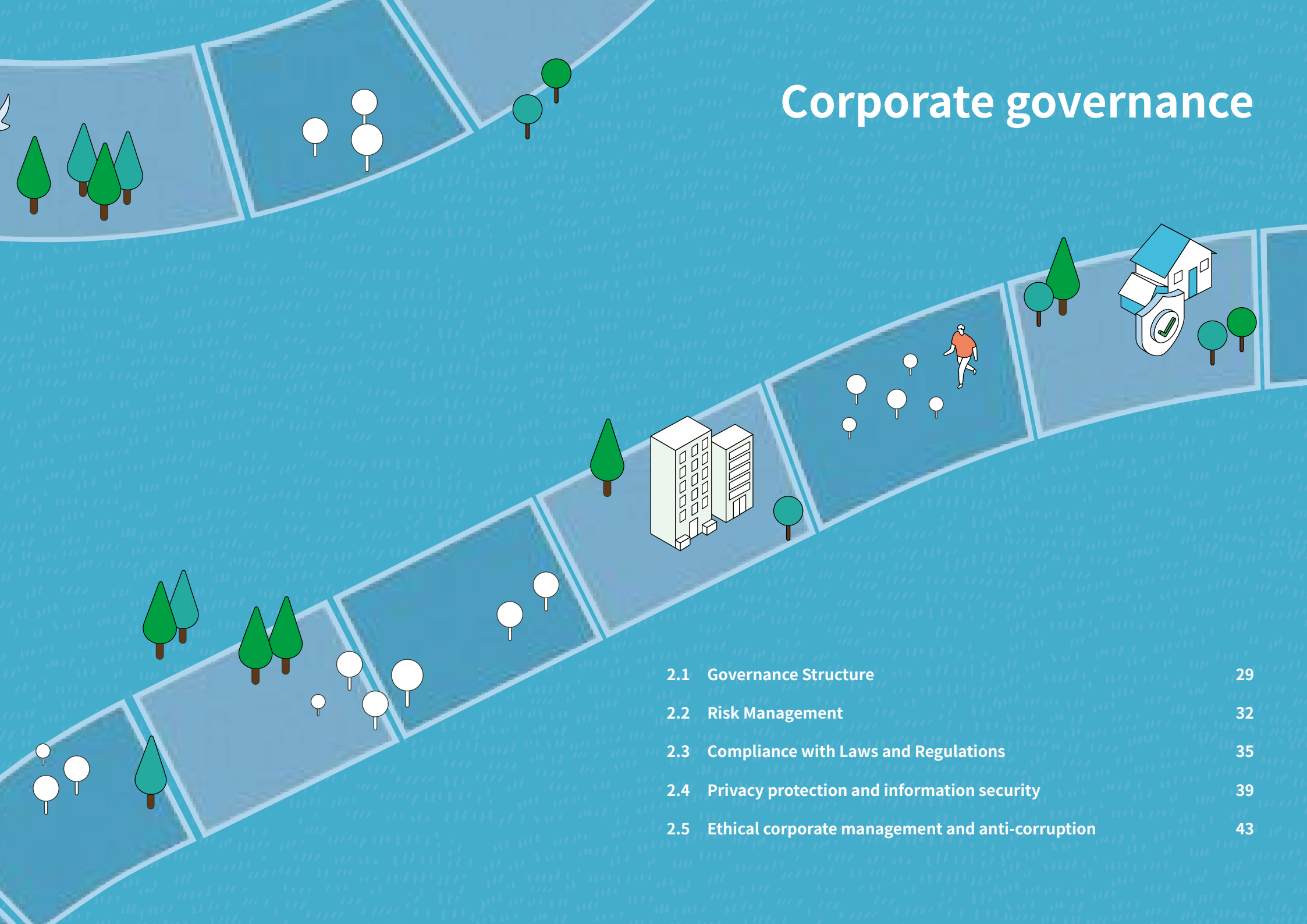


Chapter

2



Corporate governance



2.1 Governance Structure 29

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2.1 Governance Structure

GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-17, 2-18, 405-1

The operations of FICG's Board of Directors, Audit Committee, Remuneration Committee, and Corporate Sustainability Committee are governed by the "Rules of Procedure for Board of Directors Meetings," "Organizational Charter of the Audit Committee," "Organizational Charter of the Remuneration Committee," and "Organizational Charter of the Corporate Sustainability Committee," respectively. All directors are elected by shareholders. The composition of the Board reflects diversity in terms of core competencies, educational and professional experience, areas of expertise, and relevant backgrounds.

2.1.1 Board Composition

GRI 2-9 , 2-15,405-1

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.

FICG's Eighth Board of Directors comprised seven directors, including four independent directors and one female director. 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.

The Company actively promotes Board diversity. In 2025, one female independent director was elected through a by-election. Going forward, the Company will continue to prioritize gender balance, progressively increase female representation on the Board, and strengthen governance resilience. Prior to the publication of this Report, the Company elected its Ninth Board of Directors on May 27, 2026. The list of directors is available on the Company's **official website** .

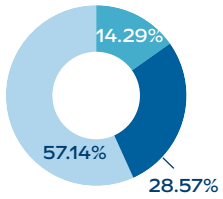
Composition of FICG's Board of Directors

Position	Name	Serves as a Director of Other Companies	Independence
Chairman	Chien Leo Ming Tz	Yes	No
Director	Lee, Kai-Tien	Yes	No
Director	Wu, Shun-I	Yes	No
Independent Director	Chen, Min-Pen	Yes	Yes
Independent Director	Kao, Tien-Ching	No	Yes
Independent Director	Wang, Cheng-Wei	No	Yes
Independent Director	Hsu, Chin-Hsin	Yes	Yes

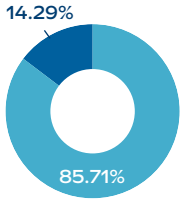
Professional Expertise of FICG's Board of Directors

Director Titles	Business Management	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	●	●	●	●	●	●	●	●	●	●
Lee, Kai-Tien, Director	●	●	●		●	●		●	●	●
Wu, Shun-I, Director	●	●	●		●	●		●	●	●
Chen, Min-Pen, Independent Director	●	●	●		●	●		●		●
Kao, Tien-Ching, Independent Director	●	●	●	●	●	●	●	●		●
Wang, Cheng-Wei, Independent Director	●	●	●	●	●	●		●		●
Hsu, Chin-Hsin, Independent Director	●	●	●		●	●		●		●

Proportion by Director Role



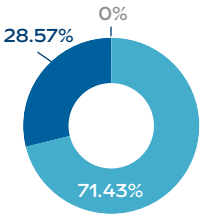
Category	Number of seats
Directors with the status of Company manager	1
Directors without the status of Company manager	2
Independent Director	4



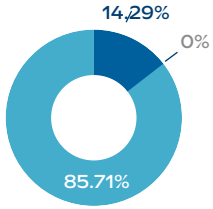
Proportion by Gender of Directors

Category	Number of seats
Male	6
Female	1

Proportion by Age of Directors



Category	Number of seats
Above 50 years old	5
30–50 years old	2
Under 30 years old	0



Proportion by Tenure of Directors

Category	Number of seats
Less than three years	1
More than three years but less than six years	0
More than six years	6

2.1.2 Functional Committees

GRI 2-9, 2-12, 2-13, 2-14

FICG has established the following functional committees under its Board of Directors. These committees conduct due diligence through regular business communication channels, internal meetings, questionnaires and opinion surveys, the execution of relevant documents, and existing grievance mechanisms. The effectiveness of these procedures is reviewed at least annually at a meeting convened to report the findings. Details of the membership, number of meetings held, and operations of each committee in 2025 are available in the **Operational Status section** of the Company's official website.

The Company reconstituted all functional committees on May 27, 2026. Further details are available in the **Company's official website**

Name of Committee	Principal Responsibilities	Meeting Frequency
Audit Committee	Supervise the Company's financial statements and internal control system.	At least once per quarter
Remuneration Committee	Assist the Board of Directors in evaluating the performance of directors, supervisors, and senior executives, as well as the remuneration system.	At least twice per year
Corporate Sustainability Committee	Plans and oversees sustainable development strategies and implements the Company's short, medium, and long-term ESG goals	At least twice per year

2.1.3 Director Nomination and Selection

GRI 2-10

According to the FICG "Corporate Governance Practices Guidelines," members of the Board of Directors shall generally possess the knowledge, skills, and character necessary to perform their duties. The Board as a whole is expected to possess competencies in operational judgment, accounting and financial analysis, business management, crisis management, industry knowledge, international market perspectives, leadership, and decision-making.

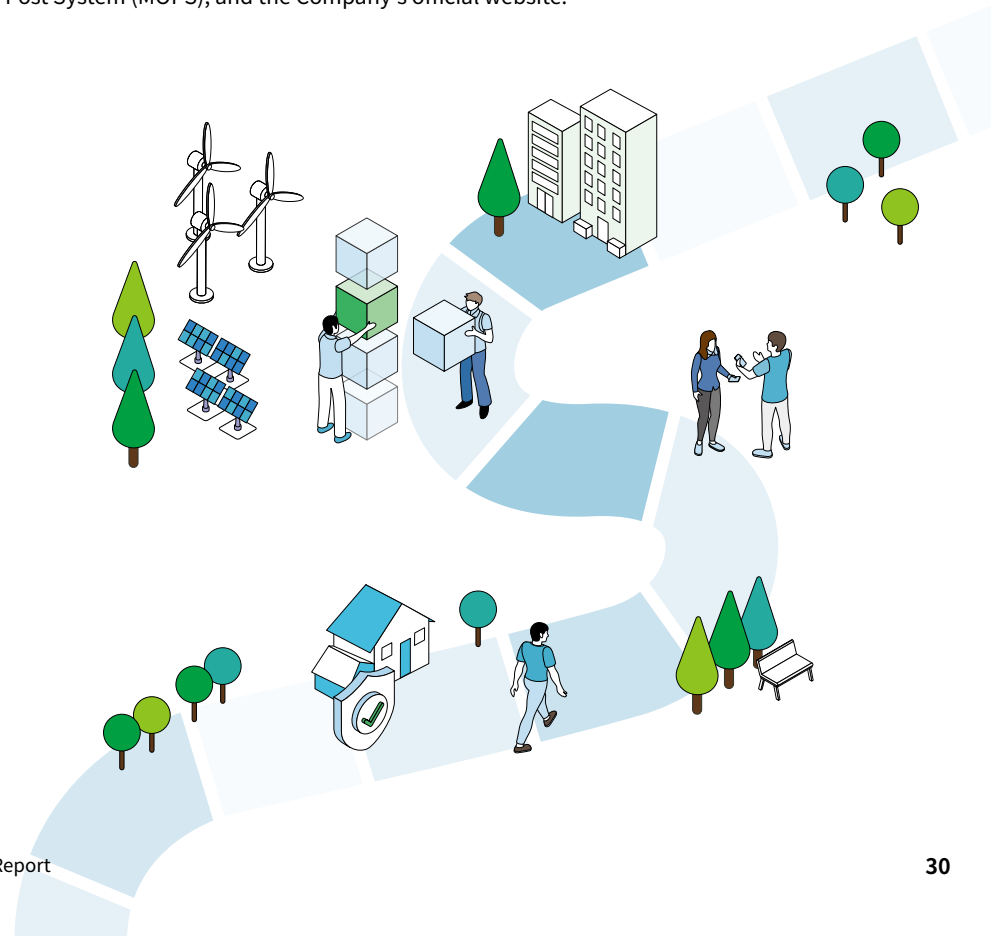
The selection and nomination of members of the FICG Board of Directors are carried out in accordance with the provisions of the "Articles of Incorporation" and the "Rules for Election of Directors," adopting a candidate nomination system, and directors are elected through a fair, just, and open procedure.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

2.1.4 Avoidance of Conflicts of Interest

GRI 2-11, 2-15

FICG has established mechanisms for preventing and mitigating conflicts of interest in accordance with its "Procedures for Ethical Management and Guidelines for Conduct" and "Rules of Procedure for Board of Director Meetings." If a director or the juristic person represented by the director has an interest in any matter on the agenda, the director must disclose the material aspects of that interest at the relevant Board meeting. Where such interest may be detrimental to the Company's interests, the director may not participate in the discussion or voting, must recuse himself or herself from both, and may not exercise voting rights on behalf of another director. Where a director's spouse, a blood relative within the second degree of kinship, or a company in a controlling or subordinate relationship with the director has an interest in a matter on the agenda, the director is deemed to have a personal interest in that matter.

The Company also discloses to stakeholders information regarding directorships held by directors or management personnel on the boards of other companies, cross-shareholding arrangements with other stakeholders, and the existence of controlling shareholders. Further details are available in the Company's 2025 Annual Report, the Market Observation Post System (MOPS), and the Company's official website.



2.1.5 Board Continuing Education GRI 2-17

Members of the Board are committed to continuously strengthening their industry expertise and corporate governance experience, thereby enhancing and consolidating the collective knowledge of the Company's highest governance body in relation to sustainable development. The Company arranges continuing education courses for directors as appropriate. The curriculum comprehensively covers economic, environmental, and social topics to strengthen the governance knowledge and insight into emerging trends required by Board members.

Serial No.	Course Title	Participant Attendances	Training Hours	Total Number of Participants	Total Training Hours
1	A New Era of Human-Machine Collaboration: Agentic AI and AI/AR Glasses	6	3	6	18
2	AI Development and Applications: Emerging Legal Issues	6	3	6	18
3	Corporate Governance and Securities Regulations: An Analysis of Corporate Governance Risks from a Prosecutor's Perspective	1	3	1	3
4	Artificial Intelligence Applications and Governance, Information Security, and Zero Trust Architecture	1	3	1	3
5	Friendly and Fair Treatment of Vulnerable Customers: A Board Perspective	1	3	1	3
6	2025 Cathay Sustainable Finance and Climate Change Summit	1	6	1	6
7	Ethical Corporate Management, Including Whistleblower Protection and Reporting Mechanisms, and Prevention of Insider Trading	1	1	1	1
8	Anti-Money Laundering and Countering the Financing of Terrorism	1	1	1	1
Total Hours				18	53

2.1.6 Board Performance Evaluation GRI 2-18

The Company has established a Board performance evaluation mechanism and periodically evaluates the performance of the Board as a whole and of individual directors to ensure the effective operation of its highest governance body. The evaluation covers Board operations, internal control functions, participation in decision-making, and other relevant areas. The 2025 performance evaluations of the Board and its functional committees were all rated "Excellent." The results were submitted to and approved by the Board on March 11, 2026. Under the Company's "Board Performance Evaluation Method," the results of FICG's Board performance evaluations shall serve as a reference when selecting or nominating 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, in order to implement sustainable management at the highest level of governance.

2.1.7 Remuneration Policy for Directors and Managerial Officers GRI 2-19, 2-20

Under the Company's remuneration policy, the Remuneration Committee assists the Board in evaluating the performance and remuneration systems applicable to directors, supervisors, and senior executives. This ensures that remuneration is reasonable, competitive, and linked to the Company's sustainability performance.

To strengthen its remuneration management mechanism, FICG formulated its "Organizational Charter of the Remuneration Committee" pursuant to 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." The Charter is disclosed on the official website.

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 relevant professional backgrounds. The Committee operates independently and is free from interference by management.

The Committee meets at least twice annually and held two meetings in 2025. The Committee regularly reviews and adjusts the remuneration structure for senior management. Related proposals are implemented following review by the Committee and approval by the Board. Remuneration decisions are made in accordance with the Company's "Regulations Governing Remuneration for Directors and Supervisors" and "Operating Guidelines for Managerial Officer Performance Evaluation and Remuneration Standards." These documents are reviewed periodically to ensure compliance with regulatory requirements and industry standards and to maintain an appropriate link between remuneration and 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 channels, including the human resources mailbox, CEO TALK, and labor-management meetings. Employees may use these channels to express their views regarding the remuneration system. Shareholders may also express their views and exercise their voting rights at shareholders' meetings. In 2025, all resolutions concerning material remuneration policies were reported at the shareholders' meeting, and no dissenting votes were recorded.



The Remuneration Committee's annual operations and material resolutions are also disclosed and updated on the official website under Corporate Governance > Functional Committees

Going forward, the Group will continue to engage with experts and scholars regarding the incorporation of ESG-related international sustainability standards into the remuneration policies for senior executives. This will strengthen the connection between sustainability performance and business management and support the highest governance body in fulfilling its responsibility for overseeing sustainable management.

2.2 Risk Management

GRI 2-12, 2-13, 2-16, 3-3

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

Actual and Potential Positive Impacts

Actual

1. Sound risk management provides early warning of risks, helps prevent losses, and improves operational efficiency and financial stability. Board oversight also strengthens the governance structures and operational transparency of investee companies, thereby protecting shareholders' rights and interests.
2. Through systematic risk management and supply chain oversight mechanisms, the Company can reduce operational uncertainty, protect the value of shareholders' investments, safeguard customers' rights and interests, and contribute to the stable development of the industry.

Potential

Effective risk management can strengthen trust in the Company's brand, enhance customer loyalty, and attract business partners and investors. It can also encourage investee companies to strengthen their environmental management and social responsibility practices, thereby generating positive impacts across the broader industry ecosystem.

Actual and Potential Negative Impacts

Actual

Failure to implement effective risk management resulted in financial losses for the Company. According to financial information disclosed in 2025, the 2024 embezzlement incident at First International Computer's Suzhou plant affected 2024 after-tax EPS by approximately TWD 0.4. The Company also faces exposure to fines or litigation, which may affect its financial position and market standing.

Potential

The absence of effective risk management may damage the Company's brand image and employee morale. Failure to adequately identify ESG risks associated with investee companies may also indirectly create compliance or reputational risks, potentially resulting in a long-term decline in market share and the loss of talent.

Policy / Commitment

The Company has established a comprehensive risk management mechanism aligned with its operating policies. Through the early identification, assessment, and control of various risks, the Company seeks to mitigate their impact on business operations and ensure sustainable operations.

Assessment Mechanism

1. Weekly finance, accounting, and legal meetings review the financial and operational risks of investee companies and the corresponding response measures, as well as investment risks associated with new business ventures.
2. Monthly operating performance review meetings are held for each subsidiary to review performance and track improvement measures.
3. Annual sustainability risk survey

Short-, Medium-, and Long-Term Goals

Short-term goals (2025 to 2027):
Conduct an annual survey of the Company's internal management personnel regarding risk-related issues and formulate appropriate response measures. Establish a comprehensive risk management system with reference to the "Risk Management Best Practice Principles for TWSE/TPEx Listed Companies."

Medium-term goals (2028 to 2029):
Continue strengthening the risk management system and cross-departmental coordination mechanisms, regularly track progress in addressing high-risk issues, and progressively incorporate risk identification, assessment, response, and monitoring processes into the routine management activities of each subsidiary.

Long-term goals (2030 onward)
Establish a consistent Group-wide risk management framework under which all material risks are identified, assessed, monitored, and addressed. Risk management outcomes will serve as an important basis for operational decision-making, resource allocation, and sustainability governance.

Effectiveness Evaluation

The Group evaluates the effectiveness of its risk management measures through internal control self-assessments, management meetings, the annual sustainability risk survey, and follow-up mechanisms overseen by the Board of Directors and the Audit Committee. In 2025, the risk survey was distributed to 45 managers at the assistant vice president level or above, achieving a response rate of 100%. Based on likelihood and magnitude of impact, three high-risk issues were identified to inform subsequent resource allocation and management improvements.

For each high-risk issue, the subsidiaries have presented their 2025 management outcomes and response measures for 2026. Implementation will subsequently be tracked through regular management meetings, while the effectiveness of improvements will be evaluated through the following year's risk survey and internal control reviews.

2.2.1 Risk Management Organizational Structure

GRI 2-16

Through its risk management processes, the Group responds promptly to risk events, mitigates or prevents their impacts, and safeguards sustainable operations.

Within the risk management structure, FICG's Board of Directors serves as the Company's highest risk management authority. It is responsible for ensuring compliance with laws and regulations and for promoting and implementing enterprise-wide risk management. The Board has authorized the Audit Committee to assist it in performing risk management functions. All significant risk management matters are submitted to the Board for review and deliberation. In 2025, the Group used its internal control, audit, management meeting, grievance, and material risk reporting mechanisms to identify whether any critical concerns had arisen that required communication to the highest governance body. During the reporting period, one critical concern was communicated to the Board of Directors and the Audit Committee. The concern related to the embezzlement incident at First International Computer's Suzhou plant. Details of how the matter was handled are provided in Ethical Corporate Management and Anti-Corruption.

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

GRI 2-12, 2-13

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.

- First line of defense (management departments of each company): Implements operational controls and risk identification.
- Second line of defense (finance, accounting, and legal departments): Monitors transaction compliance and ensures compliance with domestic and international laws and regulations.
- Third line of defense (Audit Department and Audit Committee): Conducts independent audits and reports annually to the Board on the implementation and outcomes of risk management.

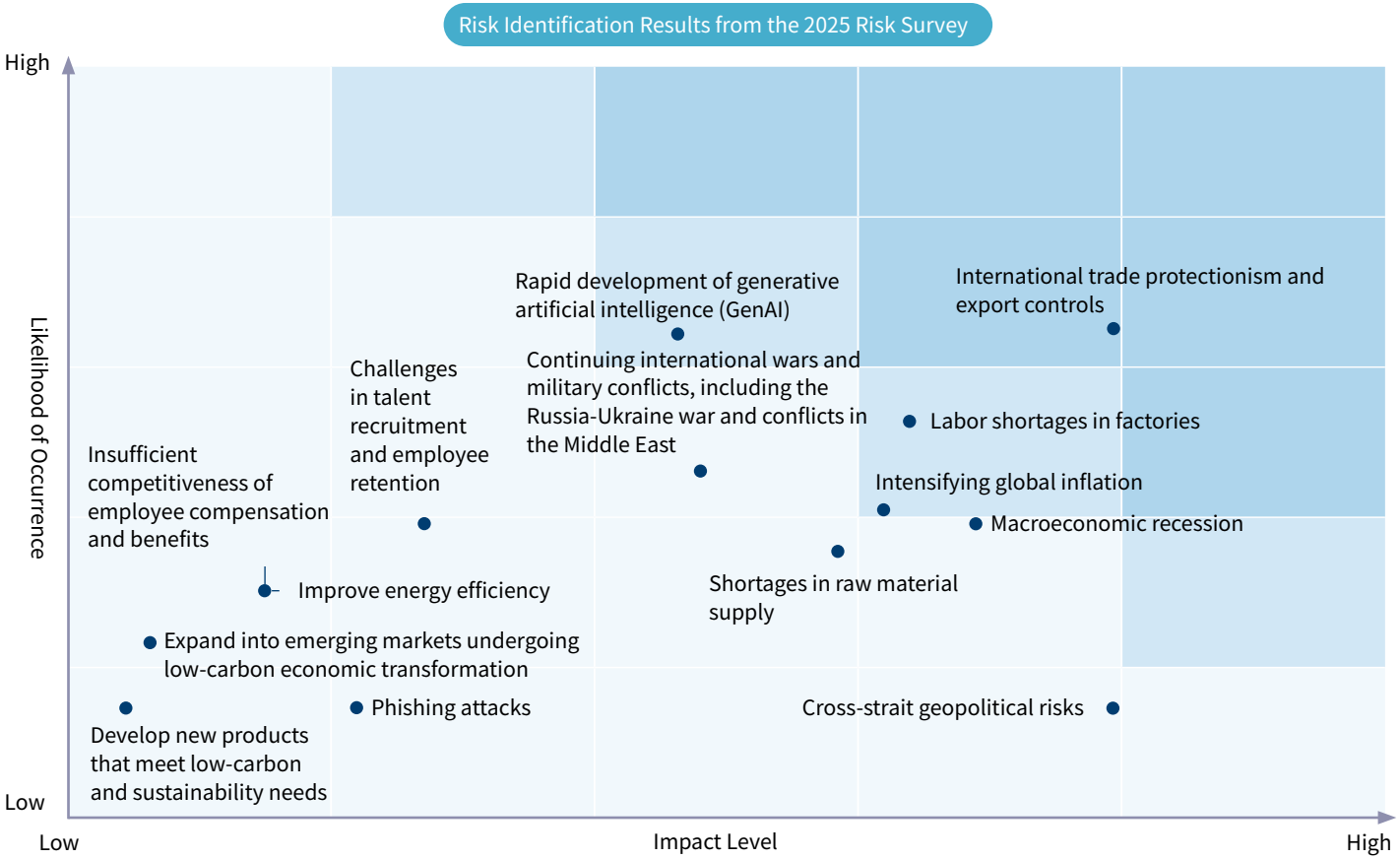
2.2.3 Annual Actions and Measures

GRI 3-3

In addition to maintaining its internal control and audit system and the three lines of defense for risk management, the Company's Office of Sustainable Development conducted a sustainability risk identification and response survey in 2025. The results of the 2025 sustainability risk survey are presented below.

In 2025, 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 **45** managers at the assistant vice president level or above, achieving a response rate of **100%**.

The Group consolidated the questionnaire results and analyzed them based on likelihood and impact. The risk analysis results were submitted to the Corporate Sustainability Committee for review. **3** high-risk issues were identified, together with the response measures developed by each subsidiary.



Summary of High-Risk Issues in 2025

Risk Dimension	Risk Issue	Description	Time Horizon	2025 Management Outcomes and Implementation Status	2026 Response Measures and Management Plans
G | Emerging Risk	International trade protectionism and export controls	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.	Short term	Each Group company closely monitored developments in the U.S.-China trade conflict and export control policies and adopted response measures appropriate to its business model. Overall, four common areas of action were established: regulatory monitoring, supply chain restructuring, enhanced customer communication, and diversified market development.	Each Group company will continue monitoring developments in trade policies and strengthen supply chain resilience and compliance management capabilities in accordance with its business characteristics.
A | Operational Risk	Labor shortages in factories	Competition in the labor market, demographic changes such as population aging and declining birth rates, and unexpected events such as pandemics may result in shortages of skilled workers. Such shortages could affect production line efficiency and capacity utilization, increase production costs, and reduce profitability.	Mid term	Each Group company addressed labor shortages through two parallel approaches: talent development and retention, and production automation. Some companies also promoted government-school-enterprise collaboration to expand their sources of labor.	Each Group company will continue increasing investment in automation and enhancing employee support and well-being systems, using long-term institutional measures to strengthen workforce resilience.
G | Emerging Risk	Rapid Development of Generative Artificial Intelligence	The rapid advancement of generative AI may affect companies' technological competitiveness and business models. Companies that fail to adopt or respond to the technology promptly may risk being displaced from the market. AI applications may also create risks involving data privacy, intellectual property, and regulatory compliance, increasing legal compliance risks and operational uncertainty.	Mid term	Each Group company initiated AI governance and explored AI applications. Particular emphasis was placed on cybersecurity compliance and developing employees' AI competencies. Some companies also established dedicated project teams to deploy specific AI applications.	Each Group company will continue strengthening its AI governance mechanisms and, based on the nature of its business, move AI applications from "exploration" to "deployment." Employee AI literacy and cybersecurity safeguards will also be strengthened.

2.2.4 Risk Monitoring and Response

In addition to identifying risks through the annual risk survey and requiring each subsidiary to develop corresponding risk management measures, the Group continued to strengthen its risk monitoring and response capabilities through multiple management mechanisms in 2025. Underperforming investments assessed as unlikely to achieve payback within three years are classified as high-risk review targets. The Group periodically considers or implements measures such as disposing of equity interests, restructuring operations, initiating formal monitoring periods, and evaluating the consolidation of operating resources. The Company also holds weekly joint meetings of its finance, accounting, and legal functions to review the financial and operational risks of investee companies and the potential risks associated with investments in new businesses. Each subsidiary holds monthly operating performance meetings to conduct ongoing reviews, implement improvements, and track progress, thereby enhancing the overall effectiveness of risk management.

2.2.5 Risk Management Related to the Use of Critical Materials

FICG, as the parent company, is an investment holding company and does not manufacture products directly. 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. The Group also reviews whether key suppliers have obtained ISO 9001, ISO 14001, ISO 45001, and other relevant certifications.

2.3 Compliance with Laws and Regulations

GRI 2-27, 3-3

Significance to the Group

Regulatory compliance is an essential foundation of the Company's reputation and brand value. By establishing compliance mechanisms to ensure that its business operations conform to applicable laws, regulations, and standards, the Company can enhance governance transparency, protect stakeholders' rights and interests, and ensure sustainable business operations.

Stakeholders

Government, shareholders/investors

Actual and Potential Positive Impacts

Actual

Compliance with laws and regulations helps the Group avoid fines and legal risks, maintain financial stability, and strengthen investor confidence and market trust.

Potential

Long-term regulatory compliance can strengthen relationships with government authorities, enhance the Group's ability to obtain government incentives and tax benefits, improve ESG ratings, and attract international investment.

Actual and Potential Negative Impacts

Actual

The Group had no significant instances of non-compliance in 2025. However, eight minor non-compliance incidents occurred during the reporting period.

Potential

Increasingly stringent regulations may increase compliance costs and administrative burdens, potentially resulting in workforce adjustments or changes in remuneration and affecting workforce stability. Higher costs, or the passing of such costs on through product prices, may also weaken competitiveness.

Policy / Commitment

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.

Assessment Mechanism

The dedicated legal and audit units periodically review the Group's regulatory compliance status. Significant instances of non-compliance, as determined under the Company's internal criteria, are escalated when the amount of the penalty imposed for a single incident or the related liability reaches a specified threshold. Such instances are also publicly disclosed in the annual sustainability report.

Short-, Medium-, and Long-Term Goals

Short-term goals (2025 to 2027):
Strengthen compliance review mechanisms and ensure that all subsidiaries fully comply with the legal and regulatory requirements of their respective jurisdictions.

Medium and long-term goals (2028 to 2030 and beyond):
Establish a comprehensive compliance management system and continue increasing regulatory compliance awareness and the coverage of related education and training.

Effectiveness Evaluation

In 2025, the Group assessed the effectiveness of its regulatory compliance management approach through internal audits, reviews of regulatory updates, implementation of education and training, and follow-up on instances of non-compliance. No significant instances of non-compliance occurred during the reporting period, indicating that the mechanisms for controlling significant compliance risks remained generally effective. However, eight non-significant instances of non-compliance occurred, indicating that further improvements are needed in areas including fire protection equipment, waste disposal, chemical storage, administrative filings, and material information disclosure procedures. The Group initiated corrective action, improvement, and follow-up procedures based on the nature of each incident. It will continue reducing the risk of recurrence through regulatory monitoring, internal reviews, education, and awareness programs.

In March 2025, the Company discovered that Chun Wang, an employee of the finance department of First International Computer (Suzhou) Inc., and her husband, Tao Ye, were suspected of forging documents and unlawfully misappropriating funds belonging to the subsidiary. The Company immediately retained local legal counsel and reported the matter to the public security authorities. Following an investigation by the Suzhou police and two remands for supplementary investigation by the Suzhou Industrial Park People's Procuratorate, Chun Wang and Tao Ye were ultimately indicted for occupational embezzlement and misappropriation of funds, and sentences were sought against them. The Suzhou Industrial Park People's Court subsequently found both defendants guilty. Each defendant was sentenced to an aggregate term of 11 years' imprisonment and fined RMB 500,000. The local court also ordered Tao Ye and Chun Wang to reimburse the Mainland Chinese subsidiary for unrecovered losses totaling RMB 25,428,509.36. Illicit funds of RMB 96,290.64 currently held by the public security authorities will be returned to the subsidiary. An additional RMB 82,444.42 in illicit funds will be recovered from an individual surnamed Chen. Legal counsel for the Group's subsidiary will continue cooperating with the local judicial authorities to pursue recovery of the losses and illicit funds from the defendants and the other individual. The Group recognized the related loss in its 2024 financial statements.

On November 18, 2025, a Group subsidiary was served with a civil complaint by the Taiwan Taipei District Court concerning its previous bid for the Ministry of National Defense's fiber-laminated nonwoven fabric procurement project. The Ministry of National Defense terminated the contract after the subsidiary's supplier delivered products originating from China in violation of the country-of-origin requirements. The Ministry of National Defense subsequently filed a civil action with the Taiwan Taipei District Court, seeking the return of the purchase price together with punitive liquidated damages and interest, totaling TWD 113,488,195. The subsidiary has retained legal counsel to handle subsequent proceedings in accordance with applicable legal procedures. A provision for the litigation liability and the related loss was recognized in the Group's 2025 financial statements.

In 2025, the Group had no significant instances of non-compliance involving 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, or regulations applicable to TWSE/TPEx-listed companies that had a material effect on shareholders' equity or securities prices. For details of the non-significant instances of non-compliance that occurred during the reporting period, please refer to "Description of Instances of Non-Compliance in 2025" in this section.

The Company actively participates in regulatory outreach initiatives, updates its internal systems in response to amendments to laws and regulations, and periodically reviews its internal control processes. In 2025, the Company updated the relevant internal requirements to reflect amendments by the Financial Supervisory Commission to the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies" and the "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies." The Company also conducts regulatory compliance education and training and has established and maintained accessible whistleblowing channels and audit mechanisms. In 2025, the Group's Taiwan-based subsidiaries conducted **17** regulatory compliance awareness and training sessions, with **895** participant attendances completing the training.

2.3.1 Description of Instances of Non-Compliance

GRI 2-27

In March 2025, the Group discovered that a local employee of its investee subsidiary in Suzhou, China, was suspected of forging documents and illegally misappropriating Company funds. The Group immediately initiated a comprehensive investigation and account verification procedures and reported the matter to the Suzhou police. The Group recognized a loss of approximately TWD 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 TWD 0.4. A material information announcement concerning the case was published on the Market Observation Post System (MOPS) on March 14, 2025. Further details are provided in the "Ethical Corporate Management and Anti-Corruption" section.

In keeping with the principle of information transparency, the Group also compiled and disclosed eight non-significant instances of non-compliance during the reporting period. These primarily involved fire protection equipment management, waste disposal, chemical storage management, administrative filings and goods information declarations, and matters relating to internal controls and material information disclosure procedures. None of these incidents met the Group's criteria for a significant instance of non-compliance. The responsible units have initiated corrective action, rectification, or subsequent follow-up procedures.

In 2025, seven incidents resulted in fines totaling TWD 310,000 and RMB126,659, while one incident resulted in a non-monetary sanction. All fines presented below arose and were paid in 2025. No fines arising in previous years were paid in 2025.

Instances of Non-Compliance in 2025

Category	Number of Incidents	Fine Amount	Improvement Measures
Fire Protection Equipment and Chemical Storage Management	2	TWD 50,000; one additional incident resulted in a non-monetary sanction	Cooperate with subsequent inspections by the competent authorities and review procedures for maintaining fire protection equipment, storing hazardous materials, and conducting on-site inspections.
Waste Disposal Management	1	TWD 60,000	Engage external specialists and concurrently develop the internal capability to complete regulatory filings independently.
Administrative Filings and Goods Information Declarations	4	RMB 126,659	Improve the accuracy of information provided by customers, strengthen reviews of import and export declaration data, enhance country-of-origin and material classification management, and clearly define the responsibilities of all relevant parties.
Internal Controls and Material Information Disclosure Procedures	1	TWD 200,000	Strengthen the implementation of the internal control system, material information reporting procedures, and mechanisms for managing and monitoring subsidiaries.
Total	8	TWD 310,000; RMB 126,659	Continue reducing the risk of recurrence through regulatory monitoring, internal reviews, external professional assistance, education and awareness programs, and on-site management.

Instances of Non-Compliance in 2024

Category	Number of Incidents	Fine Amount	Improvement Measures
Violations of Investment and Trade Regulations	2	TWD 1,210,000, including one significant instance of non-compliance	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.
Discrepancies Between Declared and Actual Goods	3	RMB 36,000	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. 3. Reinforce with customers the accuracy of the information provided.
Firefighting facilities and equipment not maintained in good and effective condition	1	RMB 46,000	1. Replacement of new parts such as wet alarm valves; 2. Removal and modification of roller shutter doors and fire doors.
Total	6	TWD 1,210,000; RMB 82,000	-

Note:
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 TWD 1 million or more (or USD 30,000, or RMB 200,000 or more)."

2.3.2 Complaint System

GRI 2-25, 2-26

The Group encourages internal and external parties to submit reports, grievances, or suggestions concerning misconduct, violations of laws or Company policies, ethical corporate management concerns, labor rights, human rights infringements, or other matters that may cause actual or potential negative impacts. The Group has established its "Employee Grievance Procedures" and provides a **grievance mailbox** through the Contact Us section of the Company's official website. This channel is available to employees, customers, suppliers, investors, and other stakeholders for expressing opinions and raising concerns.

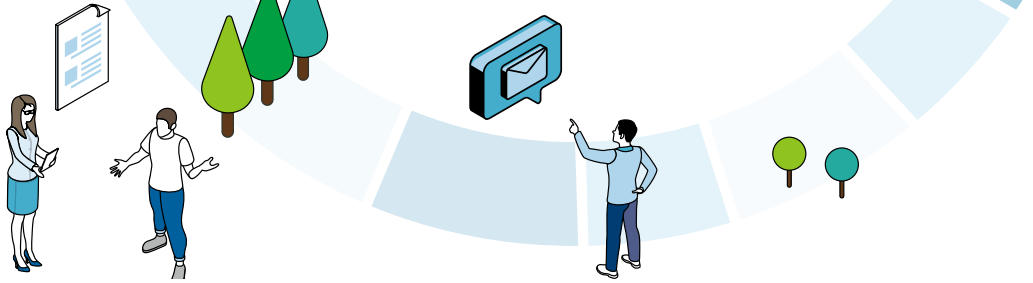
Upon receiving a grievance or report, the responsible unit accepts, investigates, and handles the matter according to its nature. Where an allegation is substantiated, the Group requires the relevant conduct to cease and, depending on the circumstances, implements process improvements, education and training, adjustments to work arrangements, revisions to internal systems, compensation in accordance with applicable law, or other necessary remedial measures. Depending on their nature, significant cases are reported to the relevant functional committee or the Board of Directors. The responsible unit periodically tracks the progress and effectiveness of improvement measures until the case is closed.

Throughout the handling process, all relevant personnel are required to maintain the confidentiality of the whistleblower's identity, the content of the grievance, and the investigation records. The Group also protects whistleblowers and complainants from improper treatment, retaliation, or discrimination as a result of submitting a grievance, making a report, or raising a concern.

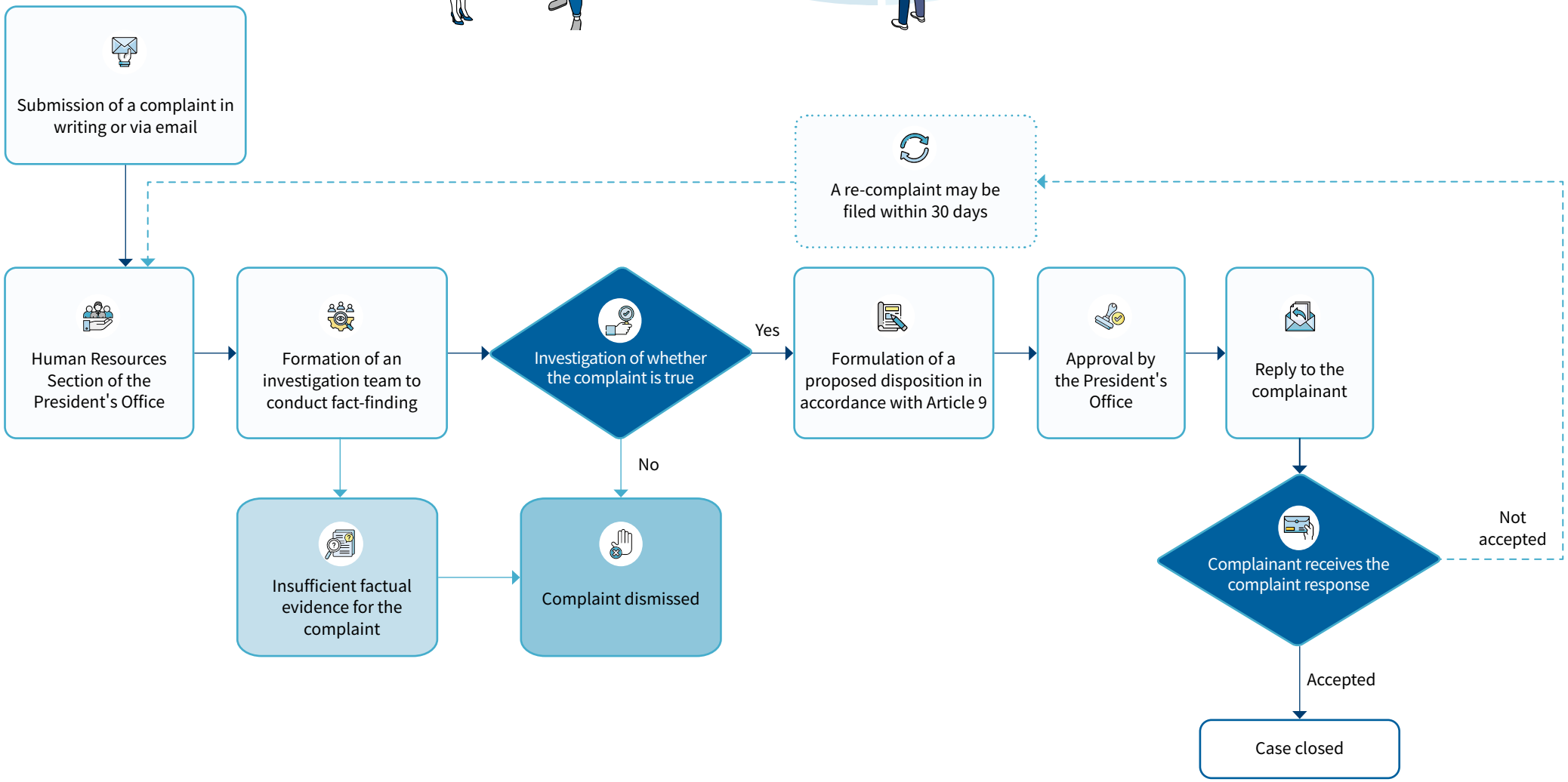
The Group evaluates the effectiveness of its grievance and remediation procedures by reviewing the number and nature of cases received, investigation outcomes, implementation of improvement measures, and case closure follow-up results. Where a case reveals deficiencies in an existing system or management process, the responsible unit reviews the relevant requirements, operating procedures, or education and training content. This supports the continuous improvement of the grievance mechanism and the processes used to remediate negative impacts.

In 2025, the Group's subsidiary Ubiqconn Technology Inc. received three employee grievances. The Company accepted, investigated, and submitted the 3 cases to its Grievance Committee for review in accordance with its "Complaint Handling Process for Unlawful Infringement in the Workplace." All 3 cases were determined to involve differences in work styles and communication methods and did not meet the criteria for unlawful infringement in the workplace. The grievances were therefore not substantiated. During the reporting period, there were no confirmed cases of unlawful infringement in the workplace requiring remediation or compensation.





FIC Group Grievance Process



Following case closure, the responsible unit tracks the implementation of improvement measures as appropriate to the nature of the case. The handling outcome, recurrence of similar incidents, and stakeholder feedback are used as the basis for continuously improving the grievance mechanism and remediation procedures.

2.4 Privacy protection and information security

GRI 3-3, 418-1

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

Actual and Potential Positive Impacts

Actual

No complaints concerning customer privacy or incidents involving leaks, thefts, or losses of customer data occurred, helping strengthen customer trust.

Potential

Continued strengthening of information security measures and prevention of data breach risks can help maintain market competitiveness and enhance customer trust and brand loyalty.

Actual and Potential Negative Impacts

Actual

On January 3, 2025, the corporate website of the Group's subsidiary, First International Computer, Inc. (FIC), was subjected to a DDoS attack. The information technology team immediately worked with an external cybersecurity company to respond and successfully blocked the attack. The incident was assessed as having no material impact on operations.

Potential

Failure to manage privacy protection and information security risks may result in data breaches, substantial compensation and remediation costs, financial and reputational damage, and customer attrition.

Policy / Commitment

The Group conducts information risk management and implements and audits its information security management system in accordance with the ISO 27001 framework. It has established an Information Security Committee to formulate information security policies and standards, introduce cybersecurity solutions, implement information security mechanisms, and strengthen employees' cybersecurity awareness.

Assessment Mechanism

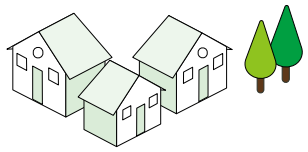
Each year, the Group engages a professional IT audit team from an accounting firm and external professional assurance and certification bodies to conduct periodic audits of information security management. The Audit Department includes information and communications security management reviews in its annual audit plan and reports the audit results to the Board periodically, at least once a year.

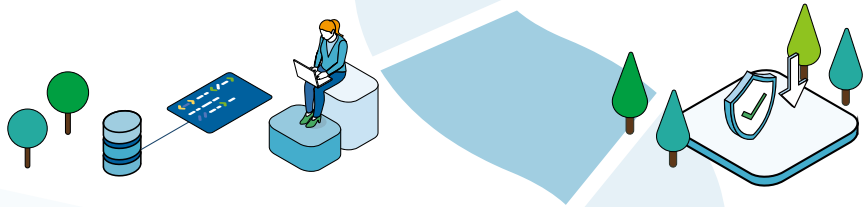
Short-, Medium-, and Long-Term Goals

Short-term (2025 to 2027):
Complete transition certification to ISO/ 27001:2022 and continue strengthening endpoint protection and two-factor authentication.

Medium and long-term (2028 and beyond):
Establish a comprehensive information security ecosystem and ensure that data governance and privacy protection conform to international standards.

- Research and implement AI-based enhanced automated information security responses.
- Ensure alignment of information security standards with customers and suppliers.



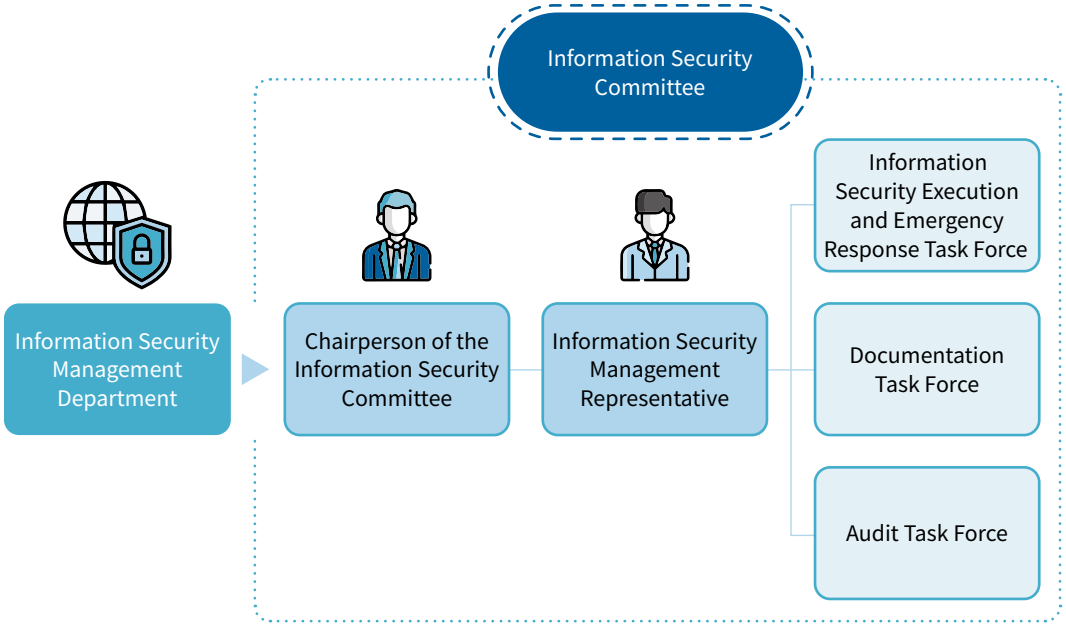


2.4.1 Information and Communication Security Risk Management Structure

In 2023, FICG established the Information Security Committee, which is responsible for planning the Group's overall information security management framework and development direction, formulating information security policies, objectives, and related systems, and implementing information asset risk management and the information security management system in accordance with the ISO 27001 framework. In December of the same year, FICG established the Information Security Management Department to lead the Committee's operations and assume dedicated responsibility for implementing information security policies and mechanisms and raising organization-wide cybersecurity awareness.

The Information Security Committee holds a management review meeting annually to ensure that information security management measures are effective and to identify opportunities for optimization and improvement. To strengthen cyber resilience and reduce operational risk, the Group annually engages a professional IT audit team from an accounting firm and external professional assurance and certification bodies to conduct periodic reviews of information and communications security management. The findings are consolidated and specific recommendations for improvement are developed, providing a robust basis for continuously strengthening the information security management system.

For internal assurance, the internal audit unit incorporates information and communications security reviews into the annual audit plan and reports the findings to the Board, ensuring that information security management measures are effectively implemented.



Note:
The "Risk Task Force" of the Information Security Committee was renamed the "Information Security Execution and Emergency Response Task Force" on July 31, 2026.

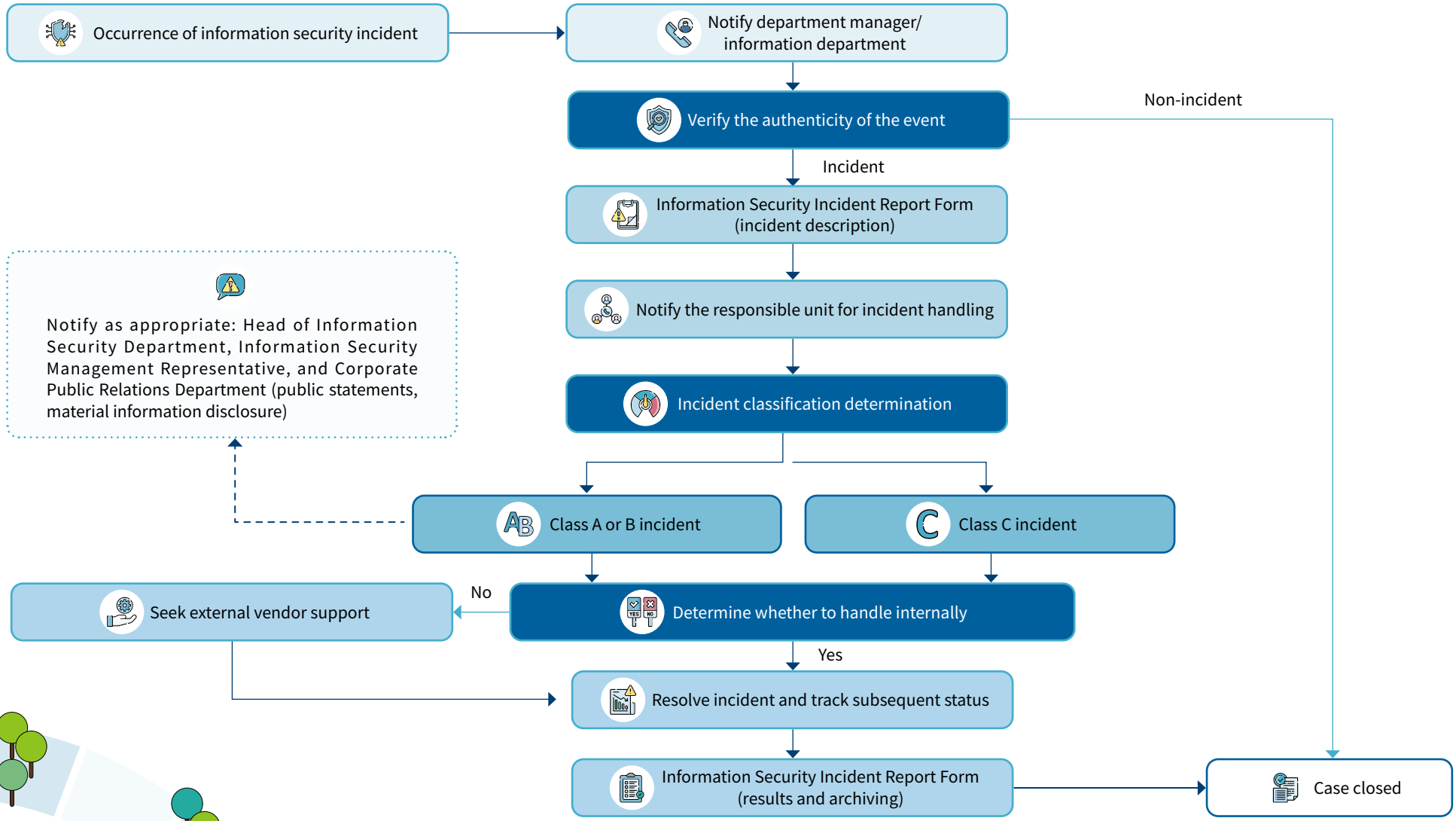
2.4.2 2025 Information Security Management and Implementation Highlights

GRI 3-3 d.

1. The information security policy was reviewed by the Information Security Committee and communicated internally. The Group obtained ISO/IEC 27001:2022 information security management system certification.
2. A business continuity plan was established, and relevant testing and drills were conducted. These included annual vulnerability scanning and penetration testing, monthly backup restoration exercises, annual business continuity exercises, and periodic reviews of records by a cross-departmental cybersecurity incident response team.
3. FICG joined the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC), enabling it to obtain important cyber threat intelligence and information on major vulnerabilities in a timely manner and participate in coordinated cyber defense.
4. A MDR endpoint protection system integrated with a centralized log server was implemented to support anomaly detection and preserve activity trails.
5. Multi-factor authentication (MFA) was implemented, together with requirements for complex, longer passwords.
6. A Web Application Firewall and DDoS protection were implemented, and files containing sensitive information were encrypted.
7. The principle of least privilege was adopted. Access to sensitive information is restricted to authorized personnel, and the system access rights of departing employees are automatically revoked immediately.
8. Social engineering phishing email simulations are conducted regularly, at least twice a year, to strengthen employees' cybersecurity awareness. Employees who fall victim to simulated phishing attempts are required to undergo additional information security training.
9. New employees are required to sign a "Computer Use Agreement" and are provided with the "Employee Computer and Corporate Network Usage Guidelines" as fundamental information security requirements. Information security reminders are also displayed on computer startup screens as an ongoing awareness measure.
10. Information security incident reporting and management procedures have been established, together with classification criteria for information security incidents, to enable rapid and effective responses and reduce or eliminate the impacts of such incidents.

Information Security Incident Reporting and Management Procedures

Rigorous privacy and data protection mechanisms have been established for personal data and confidential information to ensure that all information is properly protected, prevent potential violations, and safeguard customers' rights and interests. Clear incident reporting and handling procedures have also been established to ensure that response mechanisms can be activated promptly when an information security incident occurs and that the scope of its impact can be effectively contained. The information security incident handling process is as follows:



Information Security and Personal Data Protection Training and Drills

The Group actively promotes information security education and training. Course content covers cybersecurity awareness, phishing prevention, cloud security, personal data protection, and legal and regulatory compliance. Simulated phishing and other social engineering exercises are also conducted regularly to strengthen employees' practical incident-response capabilities through simulated attacks.

In 2025, information security and personal data protection courses recorded **897** participant attendances and a total of **1,237.8** training hours. Each subsidiary conducted simulated phishing or other social engineering exercises based on its operational circumstances, with such exercises held at least twice a year. Participation in information security exercises totaled **3,009** participant attendances in 2025, demonstrating the Group's continued investment in strengthening organization-wide cybersecurity awareness.

Significant Information Security and Personal Data Breach Incidents

GRI 418-1

The Group actively seeks to prevent information security threats. Through education and awareness programs, regular exercises, and specific, practicable incident reporting and management procedures, the Group ensures that it can maintain stable operations when information security incidents occur. In 2025, the Group did not incur any losses resulting from significant information security incidents. This indicates that the existing information security management mechanisms operated effectively and safeguarded the information security of the Company and its customers.

During 2025, the corporate website of the Group's subsidiary, First International Computer, Inc. (FIC), was subjected to a DDoS attack. The information technology team immediately worked with an external cybersecurity company to activate response measures and successfully block the attack. The incident was assessed as having caused no material disruption to operations, customer data breaches, regulatory penalties, or substantiated complaints concerning breaches of customer privacy.

- Total number of substantiated complaints concerning breaches of customer privacy in 2025: **0**
- Total number of identified leaks, thefts, or losses of customer data in 2025: **0**



2.5 Ethical corporate management and anti-corruption

GRI 3-3, 2-24, 205-1, 205-2, 205-3

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

Actual and Potential Positive Impacts

Potential

Education, training, and awareness programs on ethical corporate management and anti-corruption can generate positive impacts for all the Group's stakeholders, thereby enhancing the Company's reputation and customer trust.

Actual and Potential Negative Impacts

Actual

1. In March 2025, the Group discovered that an employee at FIC's Suzhou plant had misappropriated company funds. The incident resulted in recognized financial losses of approximately TWD 100 million and had an impact of approximately TWD 0.4 on after-tax EPS in the Group's 2024 financial statements published in 2025. It also affected the implementation of certain financing and fundraising plans.

Potential

In the absence of ethical corporate management and anti-corruption requirements and effective training and audit mechanisms, fraudulent conduct by directors, managerial officers, or persons with substantial control could seriously damage the Company's reputation.

Policy / Commitment

The FICG Anti-Corruption and Anti-Bribery Policy adopts a zero-tolerance approach and is intended to ensure that all business interactions adhere to the highest standards of integrity and comply with applicable laws and regulations. The Policy applies not only to all directors, supervisors, managerial officers, employees, appointees, and persons with substantial control within FIC Group, but also to business partners such as suppliers and contractors.

Assessment Mechanism

The Group regularly monitors the number of corruption incidents (with a target of zero incidents) and continuously monitors compliance. It also compiles and reports the annual coverage rate for ethical corporate management training.

Short-, Medium-, and Long-Term Goals

Short-term (2025–2027):

1. Achieve zero incidents of corruption.
2. Continue providing ethical corporate management training to all employees and increase the training coverage rate among employees in Taiwan to 100%.

Medium and long-term (2028 and beyond):

Establish an ethical management system covering the entire supply chain and strengthen mechanisms for communicating anti-corruption requirements to suppliers.



2.5.1 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. All 7 operating sites within the reporting scope, representing 100% of the Group's operating sites covered by this report, were assessed through a risk management questionnaire that included ethical corporate management and anti-corruption matters. For further details, see Section 2.2, Risk Management.

2.5.2 Communication and Training on Anti-Corruption Policies and Procedures

GRI 3-3 d., 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. Current employees regularly complete ethical management courses via the internal learning platform to ensure the implementation of integrity principles.

Since 2024, all operating sites and subsidiaries in Taiwan have introduced ethical corporate management and anti-corruption training. The courses cover compliance with the Trade Secrets Act, intellectual property management, and anti-corruption practices. New employees are required to sign integrity clauses, and supplier contracts also incorporate relevant provisions.

Anti-Corruption Communication and Training for Governance Unit Members and Employees, 2025

Governance Unit Members in Taiwan

Number of governance unit members to whom anti-corruption policies and procedures were communicated	Percentage of governance unit members to whom anti-corruption policies and procedures were communicated	Number of governance unit members who received anti-corruption training	Percentage of governance unit members who received anti-corruption training
7 persons	100%	7 persons	100%

Category	Number of employees trained	Training hours
Employees in Taiwan	889	1,280.1
Employees in China	91	103
Employees in the United States	3	4.2
Employees in Germany	1	1.4

Note:
The training population in China covered personnel in managerial positions. The 2025 employee figures include training participation and training hours for employees and managers at FIC's Suzhou plant. Going forward, the Group plans to strengthen anti-corruption communication, education, and training for all managers and employees.

2.5.3 Confirmed Corruption Incidents and Actions Taken

GRI 205-3, 3-3 d.

Item	Number/Outcome
Total number and nature of confirmed incidents of corruption	1 case
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	1 case
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption	0 cases
Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases	1 case

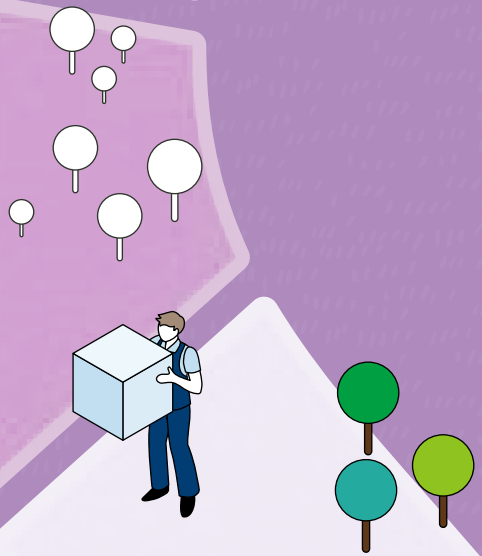
Case Description

In March 2025, the Company discovered that Chun Wang, an employee of the finance department of First International Computer (Suzhou) Inc., and her husband, Tao Ye, were suspected of forging documents and unlawfully misappropriating funds belonging to the subsidiary. The Company immediately retained local legal counsel and reported the matter to the public security authorities. Following an investigation by the Suzhou police and two remands for supplementary investigation by the Suzhou Industrial Park People's Procuratorate, Chun Wang and Tao Ye were ultimately indicted for occupational embezzlement and misappropriation of funds, and sentences were sought against them. The Suzhou Industrial Park People's Court subsequently found both defendants guilty. Each defendant was sentenced to an aggregate term of 11 years' imprisonment and fined RMB 500,000. The local court also ordered Tao Ye and Chun Wang to reimburse the Mainland Chinese subsidiary for unrecovered losses totaling RMB 25,428,509.36. Illicit funds of RMB 96,290.64 currently held by the public security authorities will be returned to the subsidiary. An additional RMB 82,444.42 in illicit funds will be recovered from an individual surnamed Chen. Legal counsel for the Group's Mainland Chinese subsidiary will continue cooperating with the local judicial authorities to pursue recovery of the losses and illicit funds from the defendants and the other individual. The Group recognized the related loss in its 2024 financial statements. The incident had an impact of approximately TWD 0.4 on after-tax EPS for 2024 and also affected the implementation of certain financing plans.

Remedial Measures

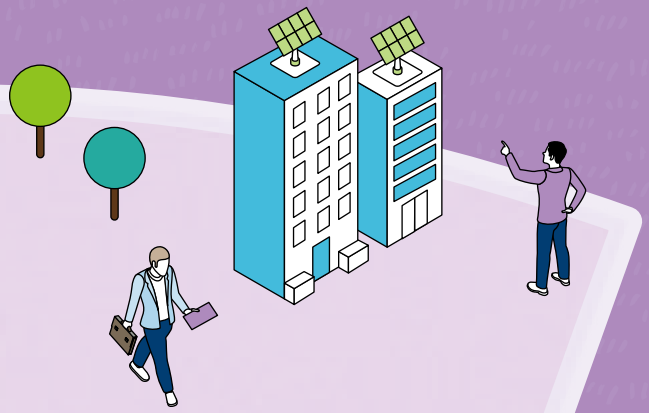
FIC (Suzhou) has improved and strengthened its internal control mechanisms. The measures taken include appointing a dedicated finance and accounting manager, implementing segregation of duties for fund management, strengthening controls over the use of corporate seals, and conducting regular on-site audits to verify the subsidiary's implementation of the enhanced controls. A comprehensive investigation and account review were also initiated. The Company adopts a "zero-tolerance" approach toward any conduct that violates professional ethics or damages the Company's interests. It has cooperated fully with the investigations conducted by the local judicial authorities and remains committed to safeguarding the rights of the Company and its shareholders.

Chapter 3



Supplier Management and Environmental and Human Rights Assessments





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GRI 205-2, 3-3, 308-1, 414-1

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/contractors, media, employees

Actual and Potential Positive Impacts

Actual

Supplier management and environmental and human rights assessments help maintain a stable supply chain and prevent supply disruptions.

Potential

By working with suppliers to fulfill their environmental and social responsibilities, the Group can generate positive impacts for society as a whole, thereby enhancing the Company's reputation and customer trust.

Actual and Potential Negative Impacts

Actual

The subsidiary FIC experienced 1 supplier management risk incident, which affected its eligibility to participate in tenders.

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 result in risks being overlooked, damage the Group's reputation and supply stability, and potentially affect its share price or result in the loss of orders due to adverse media coverage.

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.

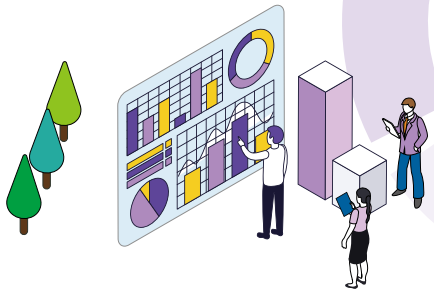
Assessment Mechanism

Suppliers are assessed through written evaluations, supplier questionnaires, supplier system assessment forms, self-assessment report forms, environmental questionnaires, and other assessment instruments. Periodic Quality, Delivery, Cost, and Service (QDCS) performance evaluations are conducted based on indicators such as quality, delivery, price, and responsiveness. Annual supplier performance evaluations are also conducted each year.

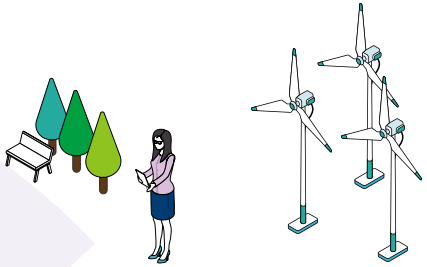
Short-, Medium-, and Long-Term Goals

Short-term (2025 to 2027):
Continue improving the supplier environmental and human rights assessment mechanism and increase the coverage of supplier assessments.

Medium and long-term (2028 and beyond):
Establish a comprehensive sustainable supply chain management system and work with suppliers to implement ESG standards.







3.1 Supplier Management Policies and Systems

The Group recognizes the impact of supply chain management on operational stability, product quality, legal and regulatory compliance, and sustainable development. Through supplier selection, annual performance evaluations, contract reviews, and integrity commitment mechanisms, the Group is progressively strengthening supplier management in the areas of quality, environmental protection, social responsibility, and business ethics. The Group's subsidiaries have obtained ISO 9001 quality management system certification. Each subsidiary adjusts its supplier management procedures and related requirements according to the laws and regulations of its operating location, industry characteristics, and business needs.

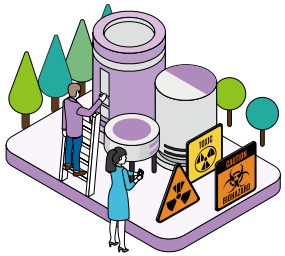
To maintain relationships with suppliers and business partners that are characterized by integrity, fairness, and transparency, the Group has implemented the Integrity and Corporate Social Responsibility Commitment since 2023. The Commitment is provided to each subsidiary as a reference for supplier management and stakeholder communication. Based on local policies, customer requirements, and business needs, each subsidiary incorporates requirements concerning ethical corporate management, anti-corruption, legal and regulatory compliance, environmental protection, and corporate social responsibility into supplier communications, contractual provisions, or commitment-signing procedures. These measures are intended to reduce supply chain compliance risks and promote sustainable business relationships.



3.2 Supplier Environmental Risk Management

GRI 308-1

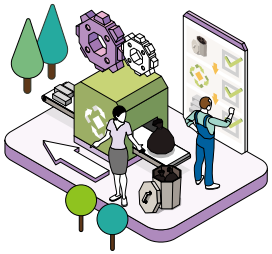
The Group places considerable importance on the environmental management of its suppliers. With respect to the principal environmental issues and management approaches covered by its supply chain management practices, each subsidiary establishes applicable management requirements and implementation details based on the environmental laws and regulations of its operating location, the characteristics of the products it manufactures, the environmental management requirements of its major customers, and its own operating model. This ensures that operating practices are aligned with regulatory compliance requirements. The principal environmental issues of concern and related management approaches are summarized below.



I. Hazardous Substances and Environmental Regulatory Compliance

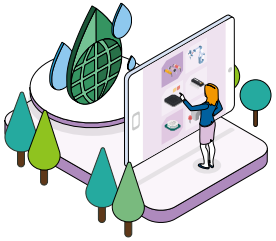
Raw materials, components, semi-finished products, packaging materials, and production-related materials supplied by suppliers must comply with hazardous substance control standards or the environmental requirements of the jurisdiction in which the suppliers operate. These include relevant domestic and international environmental and chemical substance requirements, such as the Restriction of Hazardous Substances (RoHS) Directive, Waste Electrical and Electronic Equipment (WEEE) Directive, Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) Regulation, requirements governing perfluorooctane sulfonate (PFOS), and halogen-free requirements.

Depending on the severity of non-compliance, measures may include issuing a written notice requiring corrective action, seeking compensation for losses, suspending procurement, or terminating partnership.



II. Pollution Prevention

Suppliers should minimize or eliminate pollutant emissions and waste generation at the source wherever possible during their operations. Specific areas of management include obtaining all environmental permits required by law and maintaining and renewing them regularly, preventing pollution, managing and recycling solid waste, controlling air emissions, and conserving biodiversity.



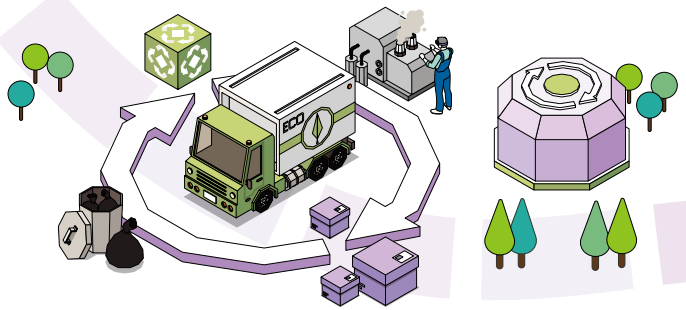
III. Energy and Resource Management

During their operations, suppliers should conserve water, energy, and natural resources wherever possible by optimizing production processes, facilities, or other operating methods. Specific areas of management include conserving water and natural resources, reducing energy consumption, improving energy efficiency, and conducting and disclosing greenhouse gas inventories. Suppliers are also encouraged to establish greenhouse gas reduction targets and publicly disclose their implementation performance.

Risk Issue	Summary of Requirements	Management Measures
Hazardous substance management	▶ Raw materials, components, semi-finished products, packaging materials, and other materials supplied by suppliers must comply with the Company's hazardous substance-free control standards and specific environmental requirements. ▶ Suppliers must comply with relevant domestic and international requirements concerning prohibited or restricted chemical substances, including the RoHS Directive, WEEE Directive, REACH Regulation, requirements governing PFOS, and halogen-free requirements. ▶ Chemicals or other substances that pose hazards to humans or the environment must be identified, labeled, managed, and handled and disposed of safely.	▶ Suppliers are required to sign an environmental declaration or other relevant documents. ▶ Hazardous substance management is included as a criterion in supplier qualification assessments.
Pollution prevention and emissions management	▶ Suppliers must obtain all environmental permits, approvals, and registrations required by law and maintain them regularly. ▶ Pollutant emissions and waste generation should be reduced through source reduction or process optimization. ▶ Air emissions must be monitored and treated as required before discharge. Ozone-depleting substances must be managed in accordance with the Montreal Protocol on Substances that Deplete the Ozone Layer and applicable laws and regulations.	▶ Included as a criterion in supplier qualification assessments. ▶ Suppliers are required to sign a commitment, code of conduct, or other relevant document.
Water Resource Management	▶ Suppliers must record and monitor water use and discharge and identify opportunities to conserve water. ▶ Wastewater treatment must be routinely monitored, comply with regulatory requirements, and minimize wastewater generation wherever possible.	▶ Included as a criterion in supplier qualification assessments. ▶ Suppliers are required to sign a commitment, code of conduct, or other relevant document.
Energy consumption and greenhouse gas emissions	▶ Suppliers should improve energy efficiency and reduce energy consumption wherever possible. ▶ Energy consumption and greenhouse gas data must be publicly reported in accordance with applicable laws and regulations.	▶ Suppliers are required to sign a commitment, code of conduct, or other relevant document. ▶ Suppliers are encouraged to establish greenhouse gas reduction targets.
Biodiversity	▶ Suppliers should comply with applicable biodiversity conservation regulations and avoid adverse impacts on critical habitats arising from their operations.	▶ Biodiversity requirements are incorporated into the Supplier Code of Conduct.

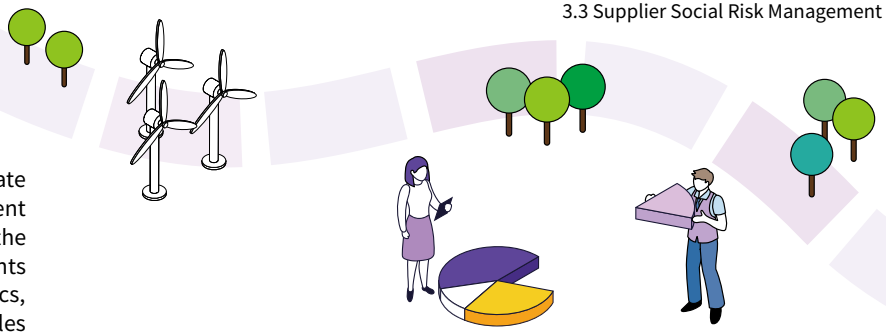
New Suppliers Screened Using Environmental Criteria (2025)

Total number of new suppliers	Total number of new suppliers screened using environmental criteria	Percentage (%)
68	47	69%



3.3 Supplier Social Risk Management

GRI 408-1, 414-1



The Group places considerable importance on the social responsibility of its suppliers and continues to extend corporate social values, including human rights, labor rights, health and safety, and business ethics, to its supply chain management practices. When entering into contracts, suppliers are required to comply with Labor Standards Act in Taiwan and the Labor Contract Law in China, as applicable. Each subsidiary also establishes appropriate management requirements and implementation details based on the labor laws and regulations of its operating location, industry characteristics, workforce composition, specific social responsibility requirements such as the RBA Code of Conduct, and the risk profiles of its suppliers. This ensures compliance with local laws and regulations and enables the subsidiary to address actual risks. The principal social risk issues of concern and related management approaches are summarized below:



I. Labor and Human Rights

Based on the operational needs of each subsidiary, applicable labor and human rights management mechanisms are established with reference to international standards such as the Responsible Business Alliance Code of Conduct and the United Nations Guiding Principles on Business and Human Rights. Key areas include the prohibition of forced labor and child labor, protection of young workers, reasonable working hours and compensation, non-discrimination, and non-harassment.



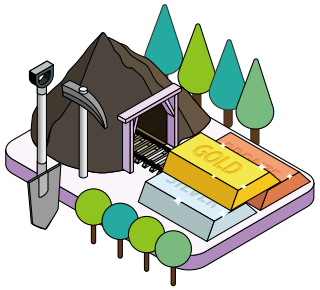
II. Occupational Health and Safety

Suppliers must maintain a sound occupational health and safety environment and reduce the incidence of work-related injuries and illnesses. Key areas include identifying and controlling occupational safety risks, establishing emergency preparedness plans and procedures, managing occupational injuries, implementing industrial hygiene controls and personal protective measures, assessing physically demanding work, providing appropriate facilities for pregnant women and nursing mothers, and reducing their exposure to occupational risks.



III. Ethical Corporate Management and Data Protection

Suppliers must adhere to the principles of ethical corporate management and adopt a zero-tolerance approach toward bribery, corruption, extortion, and embezzlement. They must neither offer nor accept improper advantages. Data protection requirements include ensuring the transparency of information concerning business dealings, protecting intellectual property rights and personal data, prohibiting the fabrication or falsification of information, and preventing the disclosure of trade secrets. Depending on the severity of a violation, the Group may seek compensation for breach of contract, terminate the partnership, or pursue legal action.



IV. Conflict Minerals

Suppliers must adopt appropriate measures and conduct due diligence concerning the origin and supply chain of tantalum, tin, tungsten, gold, cobalt, and other minerals contained in their products, components, or materials. This is intended to ensure that their sourcing practices are consistent with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas or an equivalent due diligence framework. Suppliers may also be required to sign a Conflict Minerals Declaration confirming that the products and materials they provide do not contain conflict minerals.

Risk Issue		
Prohibition of forced labor and child labor	Summary of Requirements	▶ All forms of forced, involuntary, or exploitative labor are prohibited. ▶ Child labor must not be used. A child is any person under the age of 15, below the age for completing compulsory education, or below the minimum age for employment in the relevant jurisdiction, whichever is highest. ▶ Young workers must not perform work that is likely to jeopardize their health or safety.
	Management Mechanisms	▶ These requirements are included as criteria in supplier qualification assessments. ▶ Suppliers are required to sign a commitment, code of conduct, or other relevant document.
Non-discrimination, non-harassment, and humane treatment	Summary of Requirements	▶ Suppliers must provide a workplace free from harassment and discrimination. ▶ Policies and documents concerning non-harassment, non-discrimination, and humane treatment must be clearly defined and communicated to employees.
	Management Mechanisms	▶ These requirements are included as criteria in supplier qualification assessments. ▶ Suppliers are required to sign a commitment, code of conduct, or other relevant document.
Conflict minerals	Summary of Requirements	▶ Suppliers must adopt appropriate measures and conduct due diligence concerning the origin and supply chain of tantalum, tin, tungsten, gold, and cobalt contained in the products and raw materials they manufacture or provide. Their practices must be consistent with the OECD Guidance or an equivalent framework. ▶ Conflict minerals must not be used.
	Management Mechanisms	▶ Suppliers are required to sign a declaration confirming that conflict minerals are not used. ▶ Suppliers are required to sign a commitment, code of conduct, or other relevant document. ▶ These requirements are included as criteria in supplier qualification assessments.
Occupational health and safety	Summary of Requirements	▶ Suppliers must identify, assess, and control potential workplace hazards, including hazards involving chemicals, machinery, electricity, fire, falls, and other dangerous incidents. ▶ Appropriate protective measures must be established, protective equipment must be provided, and ongoing training and safety education must be conducted.
	Management Mechanisms	▶ Suppliers are required to sign a commitment, code of conduct, or other relevant document. ▶ These requirements are included as criteria in supplier qualification assessments.

Risk Issue		
Ethical corporate management and anti-corruption	Summary of Requirements	▶ Suppliers must prohibit all forms of bribery, corruption, extortion, and embezzlement. ▶ Controls and implementation procedures must be established to ensure compliance with applicable anti-corruption laws and regulations.
	Management Mechanisms	▶ Suppliers are required to sign a commitment, code of conduct, or other relevant document. ▶ These requirements are included as criteria in supplier qualification assessments. ▶ A whistleblowing mailbox is provided.
Intellectual property rights and personal data protection	Summary of Requirements	▶ All business dealings must be conducted transparently and accurately recorded. Records must not be falsified, and no false statements may be made. ▶ Customer and supplier information must be kept confidential, and technology must be transferred in a manner that protects intellectual property rights. ▶ Suppliers must reasonably protect the personal information of all persons with whom they conduct business, including suppliers, customers, consumers, and employees, and comply with applicable personal data protection and information security laws and regulations.
	Management Mechanisms	▶ Suppliers are required to sign a Confidentiality Agreement. ▶ Suppliers are required to sign a commitment, code of conduct, or other relevant document. ▶ These requirements are included as criteria in supplier qualification assessments.

New Suppliers Screened Using Social Criteria (2025)

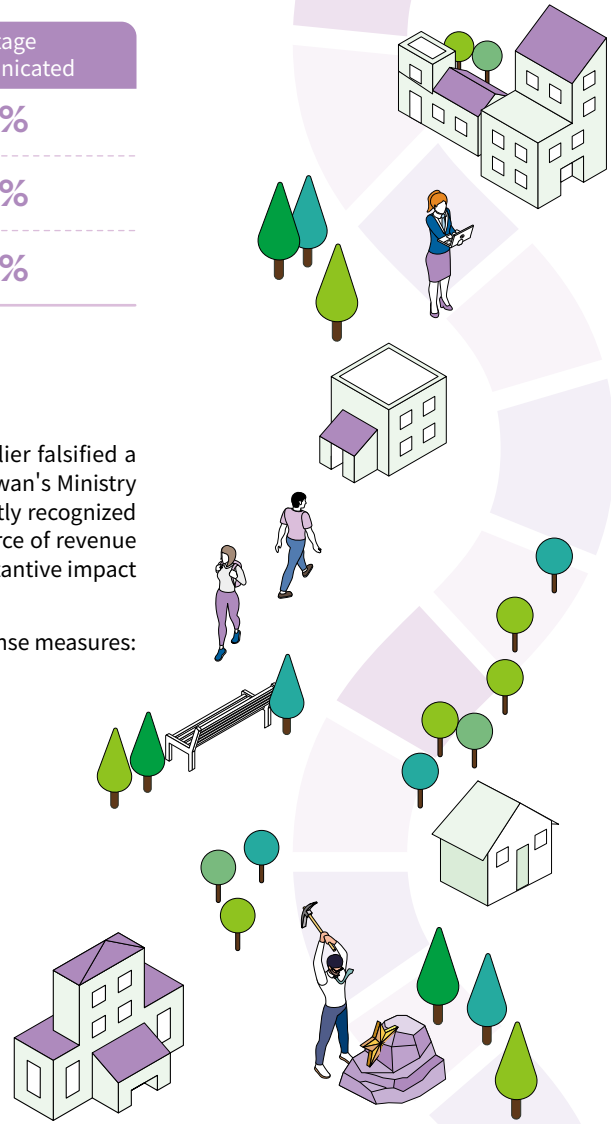
Total number of new suppliers	68	Total number of new suppliers that passed screening using social criteria	57
Percentage (%)	84%		

3.4 Ethical Corporate Management and Anti-Corruption in Supplier Management

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. 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.

Within the reporting scope, supplier contracts in Taiwan contain anti-corruption clauses. The total number and percentage of business partners in China to which the Group communicated its anti-corruption policies in 2025 are presented below.

		Number requiring communication	Number communicated	Percentage communicated
China	Customers	39	39	100%
	Self-procured suppliers	77	77	100%
	Customer-designated suppliers	127	127	100%



3.5 Supplier Risk Incident and Corrective Actions

First International Computer, Inc. (FIC), a subsidiary of the Group, violated Taiwan's Government Procurement Act because a downstream supplier falsified a certificate of origin. Consequently, FIC has been debarred from participating in government procurement since 2024 and faces a lawsuit filed by Taiwan's Ministry of National Defense seeking restitution of the purchase price. Financial Impact: In accordance with the principle of transparency, the Group prudently recognized the relevant loss allowances and potential exposure to fines in its 2025 financial statements. As international trade represents the Group's core source of revenue and domestic government procurement projects account for only a very small proportion of its business, this incident does not have a material substantive impact on the Group's overall long-term operations or financial structure.

In response to the incident, the Group immediately activated its crisis management mechanism and implemented the following three principal response measures:

Solution

1. Protection of Legal Rights: The Group has appointed legal counsel to pursue legal remedies, clarify the allocation of responsibility, and protect the Company's lawful rights and interests. It has submitted a defense against the administrative disposition and is concurrently seeking compensation from the supplier that breached its contractual obligations and holding the supplier legally accountable.
2. Strengthening Supplier Selection and Contract Review: In response to the management weaknesses identified through this incident, the Group has comprehensively reviewed and strengthened its internal supplier selection and contract review processes. Particular emphasis has been placed on compliance requirements concerning country of origin. The Group has increased the rigor and frequency of contract reviews and supplier selection and performance evaluations and strengthened the verification requirements for supporting documentation.
3. Implementation of a Compliance Culture: The Group has strengthened the "integrity clauses" contained in supplier contracts to clearly define the parties' legal responsibilities. It has also enhanced employee education and training concerning procurement regulations and the proper implementation of supplier selection and performance evaluation procedures to prevent similar risks from recurring.

Chapter

4





Environmental Protection

4.1 Green Products and Environmental Management 55

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4.3 Task Force on Climate-Related Financial Disclosures (TCFD) 64

4.1 Green Products and Environmental Management

GRI 3-3

Significance to the Group

Upholding the concept of 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."

Stakeholders

Government, customers, suppliers/ contractors

Actual and Potential Positive Impacts

Actual

Demand for and requirements concerning green products have increased across international markets and regulatory regimes. Obtaining green product verification or certification helps the Group meet market expectations.

Potential

Green product design and manufacturing can reduce environmental impacts while increasing opportunities to secure contracts and strengthening customer trust.

Actual and Potential Negative Impacts

Actual

No related negative impacts were identified during the reporting year.

Potential

As customers and end markets impose increasingly stringent environmental requirements, failure to actively advance green products could result in the 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 to 2027):
Obtain Electronic Product Environmental Assessment Tool (EPEAT) registration for at least one own-brand product model marketed in the United States. 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 (2028 to 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.

4.1.1 Green Products

Taipei Dome Smart Building Management

Taipei Dome has achieved smart management and security monitoring through the advanced central monitoring system provided by FIC. The system can monitor more than **70,000** real-time data points concerning equipment status, enabling operations and maintenance personnel to efficiently understand current conditions throughout the complex. The central monitoring system integrates more than 20 subsystems, including the water supply circulation system, parking management system, air-conditioning system, lighting system, fire protection systems, access control systems, and video surveillance systems. FIC's openIOT platform solution aggregates data and enables coordinated control across these systems, ensuring the operational efficiency and safety of the entire complex. FIC continued to provide operations and maintenance services in 2025.

The system is expected to be extended to major venues throughout Taiwan, helping customers achieve their safety, energy conservation, carbon reduction, and sustainable development objectives with greater precision.

Smart Healthcare: Digital Transformation at Taipei Municipal Gan-Dau Hospital

In 2025, FIC continued to deepen its strategic partnership with the TSMC Charity Foundation. Drawing on its extensive IOT expertise, FIC introduced a range of smart hardware and software facilities at Taipei Municipal Gan-Dau Hospital. These digital tools reduce the workload of healthcare professionals, optimize the patient experience, and support the development of a green healthcare ecosystem.

Building Automation System Upgrade

Real-time data collection and analysis were introduced for the hospital's air-conditioning, electrical power, and lighting systems. Advanced zone control and coordinated control logic were also implemented, bringing previously isolated mechanical and electrical equipment into a unified management platform. Based on the actual utilization of each space, the system automatically adjusts the intensity of lighting and ventilation in common areas, maximizing the operating efficiency of the hospital's facilities.

Nursing Staff: Smart Electronic Whiteboards

The smart electronic whiteboards interface automatically with the hospital's Hospital Information System (HIS) and Nursing Information System (NIS). They update patient orders, schedules, and other information in real time, replacing conventional paper notices and handwritten duty rosters. The digitization of this information generates considerable paper savings and contributes directly to the hospital's paperless healthcare objective.

Patient Wards: Smart Electronic Bedside Cards

The introduction of electronic paper technology improves the timeliness of information and eliminates the use and disposal of physical paper bed labels. Electronic paper consumes no electricity when its displayed content is not being updated, helping reduce energy consumption and carbon emissions from healthcare operations.

Rehabilitation Department: Treatment Sequencing Optimization System

The system integrates digital queue management with cloud-based records, eliminating the printing of conventional rehabilitation cards and the manual archiving process. In addition to improving management efficiency, the system significantly reduces paper consumption and the associated carbon emissions.

Solar Energy and Smart Microgrids

FIC assisted Taiwan Semiconductor Manufacturing Company Limited (TSMC) with the design, planning, and construction of solar carports at its Advanced Packaging Fab 2 in the Southern Taiwan Science Park. The project included establishing a solar power generation monitoring system and connecting it to the central monitoring system for integrated management. The site has an installed capacity of 217.5 kW and an estimated average annual electricity generation of **270,000** kWh. The electricity generated is used by Advanced Packaging Fab 2.

Ming Chi University of Technology established a Smart Microgrid Demonstration System. FIC implemented a customized solar energy monitoring system and connected data from more than **200** smart meters to the power management system. The project is intended to enhance the campus's energy resilience and advance its vision of achieving net-zero emissions.

Green Design and International Certifications

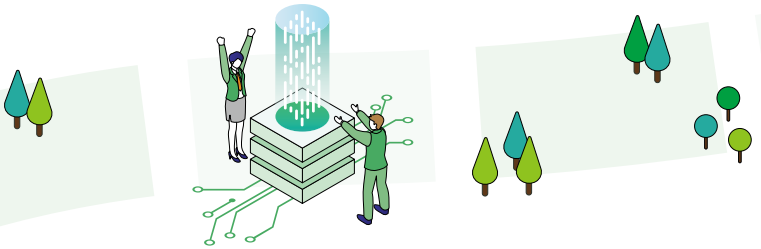
Ubiqconn and RuggON incorporate product sustainability from the initial design stage and have implemented several specific measures:

1. Prioritize the use of a common parts library and adopt modular design to simplify manufacturing and repair processes.
2. Introduce CAE topology optimization technology, reducing the weight of the internal frame of a large rugged tablet by **15%**.
3. Actively improve product energy efficiency, continuously help customers reduce product carbon footprints, and obtain international environmental certifications and labels such as EPEAT and ENERGY STAR.

The RuggON LUNA 3 achieved EPEAT Bronze registration.

The RuggON PX-501E earned ENERGY STAR certification.

4. Implemented a digital certification management system featuring proactive tracking and automated expiration reminders to help ensure certification information remains transparent, up to date, and readily accessible, thereby improving management efficiency and reducing compliance risks.



4.1.2 Water Resource Management

GRI 303, TC-ES-140a.1

The Group is committed to improving water-use efficiency. The principal water source at each operating site is municipal water supplied by third parties. The Group does not withdraw groundwater, seawater, or surface water from other sources. Water withdrawal is primarily for domestic use. Water discharged from the operating sites consists primarily of domestic sewage. It is discharged into local municipal sewer systems for appropriate treatment. Water-quality monitoring, sampling, or analysis is conducted regularly in accordance with applicable local environmental laws and regulations. In 2025, wastewater discharged from all operating sites complied with local regulatory requirements, and no violations or penalties occurred. The Group also regularly reviews its water conservation programs and water-using equipment each year. It continues to promote water conservation in daily activities to improve water-use efficiency.

For its water risk and water stress assessment, the Group uses the World Resources Institute's Aqueduct Water Risk Atlas to systematically evaluate current conditions at each operating site. As shown in the following table, none of the water withdrawal areas associated with the Group's operating sites are located in regions classified as High or Extremely High. Accordingly, the percentage of total water withdrawn and total water consumed in regions with High or Extremely High Baseline Water Stress was 0% in 2025. The Group's water withdrawal and discharge do not involve water sources in areas with high water stress. This helps ensure that its operations and production activities do not place excessive pressure on local water resources. The Group will continue monitoring and assessing water-related risks.

Company	Location	Water Stress	Overall Water Risk
FICG	Neihu District, Taipei City	Low-Medium	Low-Medium
FIC	Neihu District, Taipei City	Low-Medium	Low-Medium
Ubiqconn (Taipei Office)	Neihu District, Taipei City	Low-Medium	Low-Medium
Ubiqconn (Zhonghe Operating Site)	Zhonghe District, New Taipei City	Low-Medium	Low-Medium
RuggON	Neihu District, Taipei City	Low-Medium	Low-Medium
Prime Base (Taipei Office)	Neihu District, Taipei City	Low-Medium	Low-Medium
Prime Base (Zhongli Operating Site)	Zhongli District, Taoyuan City	Low-Medium	Low-Medium
Prime Technology	Huangpu District, Guangzhou	Low	Medium-high
Amertek Computer	Shatoujiao Free Trade Zone, Shenzhen	Low-Medium	Medium-high

Note:
Under the Aqueduct Water Risk Atlas water stress scoring system, locations rated High or Extremely High are defined as areas with water stress.

In 2025, total water withdrawal at the Group's operating sites in Taiwan and China amounted to 224.13 megaliters, comprising 20.77 megaliters in Taiwan and 203.36 megaliters in China. In terms of water-use intensity, the figure for Taiwan was 0.0049 megaliters per TWD 1 million in revenue in 2025, while the figure for China was 0.0233 megaliters per TWD 1 million in revenue. The Group will continue monitoring water-use intensity as a basis for evaluating the effectiveness of its water conservation measures. It will seek to optimize water-use efficiency while advancing the sustainable management of water resources.

Item (Unit)		Water Withdrawal (megaliters)		Water-Use Intensity (megaliters per TWD 1 million in revenue)	
Year		2024	2025	2024	2025
Taiwan	Surface water	0	0	0.0035	0.0049
	Groundwater	0	0		
	Seawater	0	0		
	Third-party water	15.08	20.77		
	Total	**15.08**	**20.77**		
China	Surface water	0	0	0.0150	0.0233
	Groundwater	0	0		
	Seawater	0	0		
	Third-party water	163.34	203.36		
	Total	**163.34**	**203.36**		

Note:
Water-use information is compiled primarily from water bills. One megaliter equals 1,000 cubic meters, and one cubic meter equals one water billing unit.

Item (Unit)		Water Discharge (megaliters)	
Year		2024	2025
Taiwan	Surface water	0	0
	Groundwater	0	0
	Seawater	0	0
	Third-party water	14.38	19.52
	Total	**14.38**	**19.52**
China	Surface water	0	0
	Groundwater	0	0
	Seawater	0	0
	Third-party water	147.01	183.03
	Total	**147.01**	**183.03**

Note:
The Group generally estimates water discharge as total water withdrawal multiplied by 0.9. For a small number of subsidiaries where there is no significant process-related consumption, evaporation, or water incorporated into products, water discharge is estimated to be equal to water withdrawal.

Item (Unit)	Water Consumption (megaliters)	
Year	2024	2025
Taiwan	0.69	1.25
China	16.33	20.34

Note:
Water consumption = total water withdrawal - total water discharge



4.1.3 Waste Management

TC-ES-150a.1

The Group's waste management approach encompasses source reduction, reduction of pollution risks, and mitigation of environmental impacts. Waste is classified according to its characteristics as either non-hazardous or hazardous waste. These classifications are based primarily on the applicable regulations issued by the competent authorities in the jurisdictions where each company operates. Waste generated includes domestic waste, production or processing scraps and offcuts, waste packaging materials, and discarded electronic components. Each operating site primarily engages qualified contractors with the necessary expertise to handle the various types of waste. Contracts require these contractors to properly handle and dispose of waste in accordance with applicable laws and regulations, thereby preventing illegal dumping and reducing the risk of environmental pollution.

In 2025, the Group generated a total of 1,404.4 metric tons of waste, all of which was handled by external contractors. Non-hazardous waste totaled 901.7 metric tons, comprising 153.0 metric tons in Taiwan and 748.7 metric tons in China. Hazardous waste totaled 502.7 metric tons, comprising 4.4 metric tons in Taiwan and 498.3 metric tons in China. Incineration was the principal waste treatment method. It should also be noted that data were unavailable for certain companies in Taiwan in 2024 because of difficulties in collecting the relevant information. The Group will continue strengthening its waste data collection and management mechanisms as a foundation for progressively improving waste treatment efficiency.



Reusable meal containers and environmentally friendly tableware were used for all meals served during the events.

In addition, to effectively reduce the use of single-use tableware, the Company adjusted the way its events are organized and incorporated "replacing disposables with reusable alternatives" as a key event-management principle. Throughout the Company's 2025 Sustainability Month lecture series, reusable meal containers and tableware were provided to all participants. The Company also worked with a professional reusable tableware service provider. After each event, the service provider collected, washed, and disinfected the meal containers and tableware, ensuring their proper recovery and continued reuse. The lecture series recorded a total of **62** participant attendances. Reusable meal containers and tableware were used for all meals served during the events in place of single-use products. This effectively reduced waste from disposable tableware and improved resource-use efficiency.

Non-Hazardous Waste

Item (Unit)		Waste Disposed (metric tons)		Waste Intensity (metric tons per TWD 1 million in revenue)	
Year		2024	2025	2024	2025
Taiwan	Incineration with energy recovery	-	147.7	-	0.0359
	Incineration without energy recovery	-	0		
	Landfill	-	0		
	Other treatment	-	5.25		
	Recycling	-	0		
	Total	**-**	**153.0**		
China	Incineration with energy recovery	152	120	0.0501	0.0859
	Incineration without energy recovery	0	0		
	Landfill	0	0		
	Other treatment	0	0		
	Recycling	393.7	628.7		
	Total	**545.7**	**748.7**		

Note:
1. Data were unavailable for certain companies in Taiwan in 2024 because of difficulties in collecting the relevant information.
2. All waste data are rounded to one decimal place. Totals are calculated using the original data and subsequently rounded to one decimal place.
3. Non-hazardous and hazardous waste are defined primarily with reference to the regulations issued by the competent authorities in the jurisdictions where the respective companies operate.
4. All waste presented above was handled by external contractors.
5. The significant increase in non-hazardous waste in China in 2025 compared with the previous period was primarily attributable to increased production volumes, which resulted in greater use of packaging materials. In addition, the packaging materials used for newly introduced product models were thicker and heavier, increasing the amount of process-related waste generated.

Hazardous Waste

Waste Disposed (metric tons)		Waste Intensity (metric tons per TWD 1 million in revenue)	
2024	2025	2024	2025
-	0.28	-	0.0010
-	0		
-	0		
-	4.12		
-	0		
-	**4.4**		
111.8	496.8	0.0107	0.0572
0	0		
0	0		
0	0		
4.3	1.6		
116.1	**498.3**		

Note:
1. Data were unavailable for certain companies in Taiwan in 2024 because of difficulties in collecting the relevant information.
2. All waste data are rounded to one decimal place. Totals are calculated using the original data and subsequently rounded to one decimal place.
3. The significant increase in hazardous waste in China in 2025 compared with the previous period was attributable to the introduction of a new production process, which increased the amount of waste generated.

4.2 Greenhouse Gas and Energy Management

GRI 305-1, 305-2, 305-3, 305-4

Significance to the Group

Systematic greenhouse gas management is central to the Group's approach. We advance our carbon reduction and energy strategies in parallel, proactively respond to domestic and international regulatory trends and stakeholder expectations, and continue to enhance our sustainability management performance under an environmentally responsible strategy.

Stakeholders

Shareholders/investors, employees, customers, suppliers/contractors, government, community, non-governmental organizations/non-profit organizations

Actual and Potential Positive Impacts

Actual: By proactively conducting regular greenhouse gas inventories and formulating energy strategies, the Group has established a solid foundation for its carbon management program.

Potential: Identifying energy-intensive and emissions-intensive hotspots and continuously improving the associated carbon reduction measures can facilitate the Group's sustainability transformation and strengthen stakeholder trust.

Actual and Potential Negative Impacts

Actual: Extreme weather events are becoming increasingly pronounced, while changes within the industry have made energy management more complex, resulting in a continued increase in related costs.

Potential: Failure to manage greenhouse gas emissions and renewable energy strategies effectively could undermine stakeholder trust and the Group's market competitiveness.

Policy / Commitment

Climate-related performance indicators and quantitative targets will be formulated, with regular tracking of achievement levels and external disclosure.

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 Sustainability Committee and the Board of Directors, continuously driving improvement and optimization.

Short-, Medium-, and Long-Term Goals

Short-Term Targets (2025 to 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 Targets (2028 to 2029):
- Actively use renewable energy and purchase renewable energy certificates, continuing to reduce greenhouse gas emissions.
- Formulate and promote specific climate change mitigation and adaptation measures.

Long-Term Targets (2030 and Beyond):
- 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.



4.2.1 Greenhouse Gas Management

The FICG Office of Sustainable Development coordinates and implements the Group's greenhouse gas management initiatives and regularly reports annual results. It also works closely with the subsidiaries to ensure effective implementation of the Group's strategies. The Group conducts its greenhouse gas inventory in accordance with ISO 14064-1:2018 and the requirements and recommendations of the GHG Protocol Corporate Accounting and Reporting Standard. The inventory boundary is established using the operational control approach and covers greenhouse gas emissions from facilities managed or operationally controlled by the Group. The inventory covers the following seven greenhouse gases: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF_6), and nitrogen trifluoride (NF_3). The Scope 2 electricity emission factors are based on the figures announced by the competent authorities in the locations where the subsidiaries operate. For operations in Taiwan, for example, the latest electricity emission factor announced by the Energy Administration, Ministry of Economic Affairs, is applied to ensure data accuracy and comparability.

As of the publication date of this report, all subsidiaries within the reporting scope had completed their 2025 greenhouse gas inventories, with external verification completed in the second quarter of 2026. In addition, the Group's greenhouse gas inventory management system became operational in the fourth quarter of 2025, significantly improving the efficiency of data collection and consolidation.

In 2025, the Group's total greenhouse gas emissions amounted to 86,596.7331 tCO_2e, comprising 16,764.8931 tCO_2e from operations in Taiwan and 69,831.8400 tCO_2e from operations in China. By emissions scope, direct Scope 1 greenhouse gas emissions amounted to 67.7922 tCO_2e in Taiwan and 986.31 tCO_2e in China. Energy indirect Scope 2 greenhouse gas emissions amounted to 1,640.6509 tCO_2e in Taiwan and 17,109.51 tCO_2e in China. Purchased electricity under Scope 2 was therefore the principal source of the Group's combined Scope 1 and Scope 2 greenhouse gas emissions. Other indirect Scope 3 greenhouse gas emissions cover upstream and downstream activities, including the supply chain and the product-use stage. The Group continues to improve its Scope 3 inventory framework and calculation principles, progressively refine its statistical methods, and expand the boundary of its carbon management in response to supply chain decarbonization requirements and international disclosure trends. Going forward, the Group will continue monitoring its greenhouse gas emissions and emissions intensity. Carbon reduction initiatives will be further embedded in day-to-day operational management. Based on a clear understanding of its current emissions profile, the Group will proactively advance its low-carbon transformation and continue strengthening its carbon management capabilities.

Note:
The greenhouse gas emissions presented above are calculated using the location-based method. Figures calculated using the market-based method are presented separately in the following table.



Greenhouse Gas Emissions of the Group

Item (Unit)		GHG Emissions (tCO_2e)		GHG Emissions Intensity (tCO_2e per TWD Million in Revenue)	
Year		2024	2025	2024	2025
Taiwan	Scope 1	118.2798	67.7922	0.2776	0.4005
	Scope 2 - location based	1,065.8738	1,640.6509		
	Scope 2 - market-based	991.7738	1,581.4644		
	Scope 3	889.3911	15,056.45		
	Total - location-based	**2,073.5447**	**16,764.8931**		
	Total - market-based	**1,999.4447**	**16,705.7066**		
China	Scope 1	595.69	986.31	1.6041	2.0768
	Scope 2 - location based	16,879.04	17,109.51		
	Scope 2 - market-based	16,446.67	16,535.04		
	Scope 3	58,638.30	51,736.02		
	Total - location-based	**76,113.0300**	**69,831.8400**		
	Total - market-based	**75,680.6600**	**69,257.3700**		
Total - location-based		78,186.5747	86,596.7331	1.2308	1.5259
Total - market-based		77,680.1047	85,963.0766	-	-

Direct Scope 1 Emissions by Greenhouse Gas

Item (Unit)	GHG Emissions Intensity (tCO_2e per TWD Million in Revenue)	
Year	2024	2025
CO_2	31.8965	27.4865
CH_4	0.3210	0.2677
N_2O	1.0052	0.8662
HFCs	85.0570	39.1718
PFCs	0.0000	0.0000
SF_6	0.0000	0.0000
NF_3	0.0000	0.0000
CO_2	54.8068	48.8178
CH_4	401.5616	747.3692
N_2O	2.0538	1.9123
HFCs	92.6695	132.7436
PFCs	0.0000	0.0000
SF_6	0.0000	0.9700
NF_3	0.0000	0.0000

Note:
1. Greenhouse gas emissions are consolidated using the operational control approach.
2. Global warming potential values are based on the IPCC Sixth Assessment Report.
3. The data boundary for Taiwan principally encompasses FIC Global; FIC; FICTA; 3CEMS Corp. (Cayman) Taiwan Branch; 3CEMS Corp. (Cayman); Ubiqconn; RuggON; and Prime Base. The data boundary for China encompasses Prime Technology and Amertek Computer. 3CEMS Corp. (Cayman) Taiwan Branch is the Taiwan branch of 3CEMS Corp. (Cayman) and is not a subsidiary included within the reporting boundary of this Sustainability Report. It is included here because the greenhouse gas inventory boundary subject to third-party verification has been applied.
4. Government-published emission factors and factors provided by manufacturers are used in priority. Where no applicable factor is available from these sources, factors from relevant international studies are generally applied.
5. For Scope 1 emissions in Taiwan, the Group applies the greenhouse gas emission factors announced by the Ministry of Environment on February 5, 2024. Other subsidiaries apply the most appropriate factors announced by the competent authorities in their respective locations.
6. For Scope 2 emissions in Taiwan, the Group applies the latest electricity emission factor announced by the Energy Administration, Ministry of Economic Affairs, that was available during the external verification process for the relevant year. The factor applied for 2025 was 0.474 $kgCO_2e$ per kWh. Other subsidiaries apply the most appropriate factors announced by the competent authorities in their respective locations.
7. The emission factor sources used for Scope 3 emissions in Taiwan include the Ministry of Environment's Product Carbon Footprint Information Platform; the Gogoro Impact Report; the Ministry of Economic Affairs' 2024 Vehicle Fuel Economy Guide for hybrid-vehicle emission factors; the ICAO Carbon Emissions Calculator; the carbon footprint of Taipei Metro passenger transportation services; the station-to-station passenger transportation service carbon footprint and high-speed rail transportation carbon footprint published on the Taiwan High Speed Rail website; the carbon emissions information provided by the Taiwan Railway Corporation fare calculator and the carbon footprint of Taiwan Railway passenger transportation services; and the U.S. EPA Supply Chain Greenhouse Gas Emission Factors v1.3. Other subsidiaries apply the most appropriate factors available in their respective locations.
8. The significant increase in Scope 3 greenhouse gas emissions from Taiwan operations in 2025 was primarily attributable to FICG and FIC expanding their inventories to include greenhouse gas emissions associated with raw material procurement.
9. Greenhouse gas emissions intensity is calculated using location-based Scope 1 and Scope 2 emissions. Revenue denominated in RMB was converted into TWD using average exchange rates of 4.4643 for 2024 and 4.3725 for 2025.
10. Biogenic carbon dioxide emissions from biomass combustion amounted to 94.2735 tCO_2e.
11. Prime Technology has established a target to reduce its Scope 1 and Scope 2 greenhouse gas emissions by 4.2% annually through 2030, using 2024 as the base year.

4.2.2 Energy Management

GRI 302-1, 302-3

The Group actively implements energy management systems and encourages all operating locations to continue pursuing energy conservation measures. For example, Amertek Computer has obtained ISO 50001:2018 certification for its energy management system. The Group will continue to improve energy efficiency. In 2025, the Group's total energy consumption within the organization amounted to 153,161.92 GJ, comprising 12,407.75 GJ in Taiwan and 140,754.17 GJ in China. Purchased electricity was the Group's principal source of energy. Other energy sources included gasoline, diesel, and natural gas. In 2025, purchased electricity accounted for **96.8%** of energy consumption in Taiwan and **99.0%** of energy consumption in China.

With respect to renewable energy, the Group continued to pursue a diversified renewable energy strategy. Prime Technology generated renewable electricity from the solar power facilities at its plant for on-site consumption, producing **1,462,422** kWh in 2025. Ubiqconn purchased **124,866** kWh of renewable electricity, while Amertek Computer purchased renewable energy certificates representing **1,300** MWh.

The Group will continue monitoring global energy market trends and developments in renewable energy. It will formulate appropriate energy management plans based on the circumstances of each operating location and further evaluate suitable renewable energy adoption plans. Guided by global climate action goals, the Group will continue strengthening the resilience of its energy use.

Item (Unit)		Energy Consumption (GJ)		Energy Intensity (GJ per TWD Million in Revenue)	
Year		2024	2025	2024	2025
Taiwan	Diesel	0	0	2.35	2.91
	Gasoline	458.44	396.63		
	Natural gas	0	0		
	Purchased electricity	9,564.90	12,011.12		
	Total	**10,023.34**	**12,407.75**		
China	Diesel	155.74	160.23	12.80	16.15
	Gasoline	633.52	540.97		
	Natural gas	696.15	667.91		
	Purchased electricity	138,007.20	139,385.06		
	Total	**139,492.60**	**140,754.17**		

Renewable Energy Use

Renewable Energy Use	Energy or Certificate Volume (MWh)	
Year	2024	2025
Purchased renewable energy (electricity)	150.0	124.9
Purchased renewable energy (certificates)	0.0	0.0
Self-generated renewable electricity for self-consumption	0.0	0.0
Purchased renewable energy (electricity)	0.0	0.0
Purchased renewable energy (certificates)	705.0	1,300.0
Self-generated renewable electricity for self-consumption	1,291.1	1,462.4

Note:
1. Energy intensity is calculated using energy consumption within the organization.
2. The energy types covered include fuels and purchased electricity.
3. 1 kilocalorie (kcal) = 4.1868×10^{-9} TJ = 4.1868×10^{-6} GJ.

2025 Energy Conservation Measures

GRI 302-4

Replacement of lighting with LED fixtures

Ubiqconn, Prime Technology, and Amertek Computer installed high-efficiency lighting equipment to improve lighting efficiency. A total of **896** energy-efficient LED fixtures were replaced in 2025, resulting in annual electricity savings of **53,674** kWh and an estimated annual reduction in greenhouse gas emissions of **25** tCO_2e.

Upgrade or replacement of production equipment

Amertek Computer replaced **13** wet scrubber units, saving approximately **37,800** kWh of electricity per month and reducing greenhouse gas emissions by an estimated **200** tCO_2e annually.

Energy-efficient production equipment settings

Amertek Computer introduced energy-efficient settings for soldering furnaces, air compressors, and other equipment, including automatic startup and shutdown, nighttime standby, and reduced-load operation. These measures generated annual electricity savings of approximately **212,160** kWh and an estimated annual reduction in greenhouse gas emissions of **94** tCO_2e.

Note:
1. Electricity savings from replacing conventional lighting with LED fixtures are estimated using the following formula: Electricity savings (kWh) = (power rating of conventional fixture − power rating of LED fixture) × annual operating hours (hr) × number of LED fixtures ÷ 1,000
2. The reductions in greenhouse gas emissions attributable to the energy conservation measures were estimated using the latest or most applicable electricity emission factors announced by the competent authorities in the locations where the companies operate. The factors applied were 0.474 $kgCO_2e$ per kWh for Taiwan and 0.4419 $kgCO_2e$ per kWh for China.

4.3 Task Force on Climate-Related Financial Disclosures (TCFD)

In response to the increasing impacts of global climate change, the Group actively supports the international transition toward net-zero emissions and closely monitors the latest developments in climate-related regulations and standards. The Group implements its climate actions in a systematic and pragmatic manner.

To effectively assess and disclose the climate-related risks and potential opportunities facing the Group, we have adopted the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Based on the four core elements of governance, strategy, risk management, and metrics and targets, the Group continues to strengthen its climate resilience. The Group will also follow the implementation schedule established under the Financial Supervisory Commission's Adoption of IFRS Sustainability Disclosure Standards Blueprint. It will progressively enhance its quantitative assessment of climate-related financial effects and ensure that the completeness of its disclosures meets stakeholder expectations.

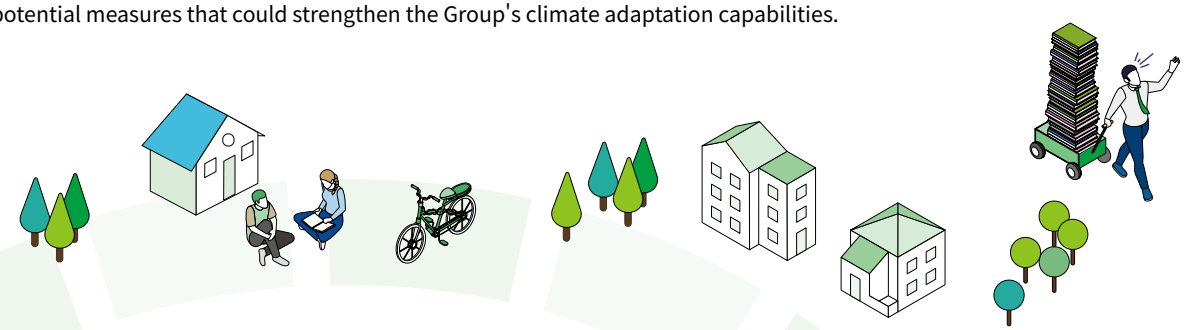
4.3.1 Governance

The Group regards climate-related matters as critical to its sustainable operations. The Board of Directors is responsible for overseeing climate-related risks and opportunities, while the Corporate Sustainability Committee serves as the principal body responsible for climate governance. Its responsibilities include formulating the overall direction of the Group's climate actions, establishing the Group's sustainability targets, and continuously monitoring the implementation and effectiveness of relevant initiatives.

The Corporate Sustainability Committee is responsible for the overall planning and oversight of climate action strategies. It convenes at least two formal meetings each year to ensure that progress toward climate targets is adequately reviewed and that climate actions are effectively implemented. The Committee also regularly reports to the Board of Directors on climate targets, annual budget allocations, strategic implementation priorities, and the implementation status of individual action plans.

The Group is also actively considering incorporating climate-related management performance into its performance appraisal system. Through institutionalized incentive mechanisms, management will be encouraged to prioritize the achievement of climate targets while pursuing operational performance, thereby creating long-term value for stakeholders.

At the implementation level, the Corporate Sustainability Committee has authorized the Office of Sustainable Development to serve as the dedicated unit responsible for climate and sustainability matters. Its principal responsibilities include establishing climate risk management mechanisms and analytical methodologies appropriate to the Group's circumstances, systematically identifying climate-related risks and opportunities, conducting climate change scenario analyses, continuously monitoring relevant regulatory developments, and advancing the disclosure of climate-related financial information. In addition to these responsibilities, the Office is responsible for developing the Group's carbon reduction measures, assessing the adoption of renewable energy, and exploring other potential measures that could strengthen the Group's climate adaptation capabilities.







4.3.2 Risk Management

Process for Identifying Climate-related Risks and Opportunities

FICG conducts the identification and analysis of climate-related risks and opportunities with reference to the TCFD recommendations. To ensure that the assessment results are objective and traceable, the Group has established a systematic four-step identification and analysis process, as summarized below.

		Outcome
STEP 1 Issue identification	With reference to the TCFD recommendations, FICG classifies climate-related risks into transition risks and physical risks while also analyzing potential opportunities arising from climate change. The review comprehensively considers domestic and international climate policies and regulations, industry developments, the Group's core businesses, and the current conditions of its operating locations to identify climate-related issues highly relevant to the Group's activities.	12 climate-related risk issues and 8 climate-related opportunity issues were identified.
STEP 2 Risk assessment	FICG distributed an assessment questionnaire to 45 internal managers at the assistant vice president level or above to evaluate the magnitude of the potential impacts and likelihood of occurrence of each risk and opportunity. All identified risks and opportunities were reviewed and finalized by the Corporate Sustainability Committee.	Based on the results of 45 internal assessment questionnaires and the Committee's review, 4 material climate-related risks and 3 material climate-related opportunities were identified.
STEP 3 Strategy formulation	Based on the assessment results, FICG considers the Group's existing resources and operating strategies and develops specific climate response strategies for the risks and opportunities assessed as more material.	Response strategies for climate-related risks and opportunities were developed.
STEP 4 Performance monitoring	The responsible units of each subsidiary are expected to regularly monitor the implementation progress of the strategies and report to the Corporate Sustainability Committee. This will enable the Group to effectively monitor and oversee the implementation of its climate-related risk indicators.	The effectiveness of strategies for addressing climate-related risks and opportunities will be regularly monitored.

During the issue identification stage, FICG comprehensively evaluated the Group's core businesses and operating locations, domestic and international climate policies and regulations, industry developments, and the results of the previous assessment. The Group also referred to the industry-based SASB Standards to identify climate-related risks and opportunities highly relevant to its activities. A total of **12** climate-related risk issues and **8** climate-related opportunity issues were identified, providing the basis for the subsequent risk analysis.

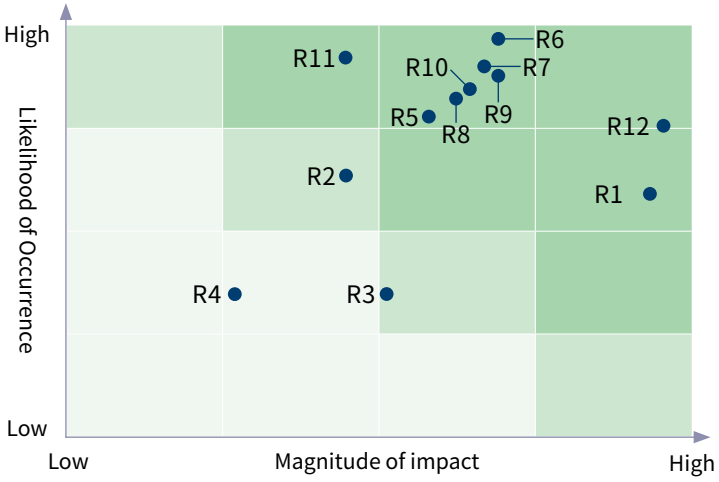
During the risk assessment stage, FICG distributed questionnaires covering the identified issues to **45** managers at the assistant vice president level or above. Managers from the subsidiaries used their practical experience to assess the nature and magnitude of the potential impacts of each risk and opportunity on the Company. The magnitude of impact and likelihood of occurrence were evaluated from multiple perspectives. This initial assessment identified **3** material climate-related risks and **3** material climate-related opportunities. Following review by the Corporate Sustainability Committee and consideration of senior management's opinions, **1** additional risk, "typhoons and heavy rainfall flooding," was added as a material climate-related risk. The final assessment therefore identified **4** material climate-related risks and **3** material climate-related opportunities.

Following completion of the risk assessment, FICG will formulate response strategies for the identified risks and opportunities. These strategies are intended to reduce operational risks arising from the impacts of climate change and strengthen the Group's climate resilience. The relevant responsible units are expected to regularly monitor the implementation progress of each strategy and report to the Corporate Sustainability Committee. This process will facilitate effective oversight of the Group's climate-related risk management. Implementation results will also be reported regularly to the Board of Directors.

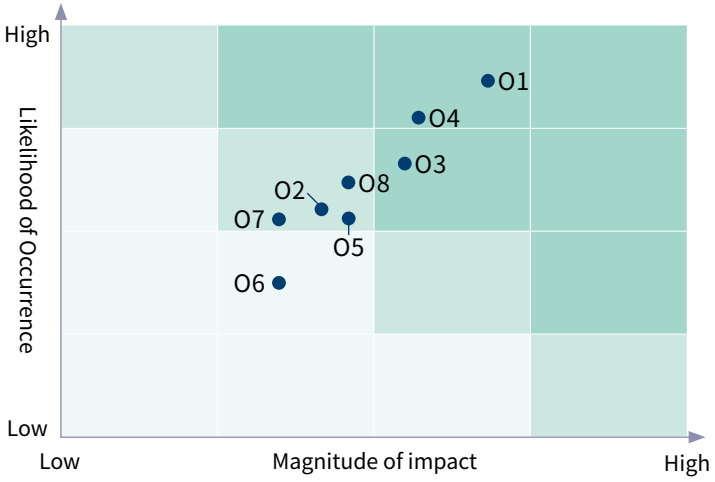
4.3.3 Strategy

Identification of Short-, Medium-, and Long-Term Climate-Related Risks and Opportunities

FICG uses a risk matrix to comprehensively assess the risks and opportunities arising from climate change and the transition to net-zero emissions. The anticipated time of occurrence is divided into three categories: short term, within the next year; medium term, more than one year and up to five years; and long term, more than five years and up to ten years. The quantitative assessment framework is based on the likelihood of occurrence, rated from low to high, and magnitude of impact, also rated from low to high, as compiled from the questionnaire described above. A score is calculated for each risk and opportunity using the following formula: Risk or opportunity score = Likelihood of occurrence × Magnitude of impact. Priority is given to the three issues with the highest scores. Senior management, through resolutions of the Corporate Sustainability Committee, determines the climate-related risks and opportunities for which response strategies should be developed. Aligning the risk assessment results with the Group's decision-making considerations helps translate identified risks into concrete actions while enabling the Group to capture sustainability transformation opportunities arising from climate-related impacts.



Climate-related Risks		
Physical Risks	R1	Earthquake disasters
	R2	Typhoons and heavy rainfall flooding
	R3	Rising sea levels
	R4	Increased heatwaves and droughts
Transition Risks	R5	Total greenhouse gas emissions cap
	R6	Carbon fees/taxes
	R7	EU Carbon Border Adjustment Mechanism (CBAM)
	R8	Changes in renewable energy regulations (Green Electricity Clause for Major Electricity Users in Taiwan)
	R9	Customer demands for green and low-carbon products and services
	R10	Costs required to introduce low-carbon technologies into products
	R11	Regulatory requirements for carbon emissions information disclosure and verification
	R12	Power supply instability



Climate-related Opportunities	
O1	Improve energy use efficiency
O2	Introduce renewable energy generation
O3	Develop new products that meet low-carbon and sustainability needs
O4	Expand business into the markets of developing countries transitioning to a low-carbon economy
O5	Adjust the supply chain to reduce or diversify climate-related risks
O6	Participate in the construction of renewable-energy-related infrastructure
O7	Undertake voluntary emissions reductions and participate in carbon credit trading
O8	Environmental sustainability facilitates corporate financing

Results of the Climate-Related Risk and Opportunity Assessment

Through its internal process for identifying climate-related risks and opportunities, FICG identified the following 4 material climate-related risks and 3 material climate-related opportunities.

Material Climate-Related Risks	
R2	Typhoons and heavy rainfall flooding
R6	Carbon fees/taxes
R7	EU Carbon Border Adjustment Mechanism (CBAM)
R12	Power supply instability

Material Climate-Related Opportunities	
O1	Improve energy use efficiency
O3	Develop new products that meet low-carbon and sustainability needs
O4	Expand business into the markets of developing countries transitioning to a low-carbon economy



Climate Resilience Scenario Analysis

Taiwan Operating Sites

Given Taiwan's geographic exposure to natural hazards, FICG recognizes flooding caused by extreme rainfall as a significant climate-related risk. To systematically assess the potential impact of climate change on flood risks at its operating locations throughout Taiwan, FICG conducted a scenario analysis using the Climate Change Disaster Risk Adaptation Platform (Dr.A) developed by the National Science and Technology Center for Disaster Reduction. The analysis draws on the scientific scenario projections presented in the IPCC Sixth Assessment Report (AR6).

GO! National Science and Technology Center for Disaster Reduction "Disaster Risk Adaptation Platform"

The Climate Change Disaster Risk Adaptation Platform uses scientifically based scenario assumptions to simulate changes in risk levels across different geographic locations in Taiwan under specified climate scenarios. It helps users identify potential risk hotspots and provides a reference for climate adaptation planning by government agencies and businesses. The platform's risk assessment framework comprises three core indicators: hazard, vulnerability, and exposure. These indicators respectively measure the severity of a hazardous event, the susceptibility to harm when such an event occurs, and the scope of people or assets potentially affected. Based on a combined assessment of the three indicators, risks are classified into five levels. Level 5 represents the highest risk, while Level 1 represents the lowest relative risk.

For all operating locations in Taiwan, FICG conducted a comparative analysis using the low greenhouse gas emissions scenario, SSP1-2.6, and the very high greenhouse gas emissions scenario, SSP5-8.5. SSP1-2.6 assumes that the world actively advances its sustainability transition and effectively reduces greenhouse gas emissions, representing a more optimistic scenario. SSP5-8.5 assumes continued heavy reliance on fossil fuels, an absence of effective climate policies, and continuously increasing emissions. Under each scenario, flood risk was assessed over three time periods: the short term (2021 to 2040), the medium term (2041 to 2060), and the long term (from 2081 to 2100). This analysis enables the Group to understand potential impacts under different climate change pathways.

The analysis indicates that the operating locations of FICG and its subsidiaries, including FIC, Ubiqconn, RuggON, and Prime Base in Neihu District, Taipei City, have a short-term risk level of 1 under SSP1-2.6, representing low risk. However, the risk level increases to 3 over the medium and long term. This indicates that even under a more optimistic emissions scenario, the long-term effects of climate change could progressively increase the threat of flooding. Under SSP5-8.5, the short-, medium-, and long-term risk levels are all 3, representing moderate risk.

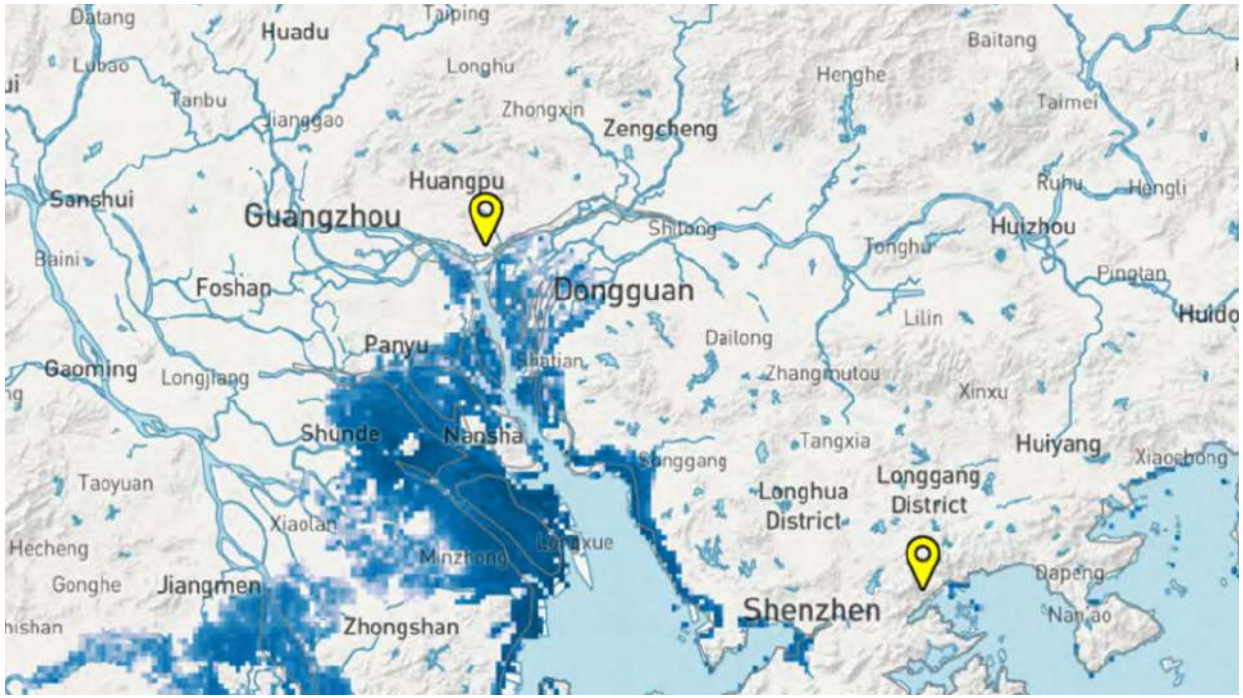
The Ubiqconn operating location in Zhonghe District, New Taipei City, and the Prime Base operating location in Zhongli District, Taoyuan City, have a risk level of 5 across the short, medium, and long term under both SSP1-2.6 and SSP5-8.5. This represents the highest risk level and indicates that these locations face persistent and significant flood risks. They should therefore be prioritized when developing climate change adaptation strategies.

Geographic Location		Emission Scenario	SSP1-2.6			SSP5-8.5		
		Period	Short term	Mid term	Long term	Short term	Mid term	Long term
Neihu District, Taipei City	FICG / FIC / RuggON / Ubiqconn / Prime Base	Risk Level (1–5)	1	3	3	3	3	3
Zhonghe District, New Taipei City	Ubiqconn	Risk Level (1–5)	5	5	5	5	5	5
Zhongli District, Taoyuan City	Prime Base	Risk Level (1–5)	5	5	5	5	5	5

China Operating Sites

The operating locations of the Group's China subsidiaries, Prime Technology and Amertek Computer, are primarily located in Guangdong Province. To assess flood risks at its China operating locations, FICG used Aqueduct Floods, a flood-risk assessment tool and database developed by the World Resources Institute. The tool systematically models the future likelihood and severity of riverine and coastal flooding. The preliminary assessment indicates that, through 2050, these operating locations are not situated directly within high flood-risk areas. However, certain plants are adjacent to high-risk areas. Torrential rainfall resulting from long-term climate change and extreme weather could therefore affect surrounding areas, potentially damaging production equipment or disrupting operations. These risks cannot be overlooked.

In 2025, southeastern China experienced frequent extreme weather events, including typhoons, torrential rainfall, and tornadoes. The frequency and intensity of these events were significantly higher than in the past. For example, when a typhoon made landfall along the Guangdong coast in September 2025, more than two million people were evacuated, extensive power outages occurred across coastal cities, and businesses were forced to suspend operations. This event demonstrates that operational risks arising from regional extreme weather events can no longer be avoided. Accordingly, FICG and the relevant subsidiaries will continue conducting flood-risk simulations for high-risk operating locations and proactively assess improvements to flood-control facilities and disaster-prevention measures to strengthen their capacity to respond to extreme weather events.



For the 4 material climate-related risks and 3 material climate-related opportunities identified above, FICG assessed the anticipated time of occurrence, potential financial impacts, and existing response capabilities. Based on these assessments, the Group formulated specific management actions to strengthen its climate adaptation capabilities.



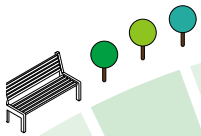
Analysis of Material Climate Change Risks, Management Actions, and Financial Impacts

Risk Category	Subcategory	Risk Item	Time Horizon
Physical Risks	Acute Risks	Typhoons and heavy rainfall flooding	Short Term (within 1 year)

Risk Description	Potential Financial Impact	Management Actions
As extreme weather events intensify, the increasing frequency of typhoons and torrential rainfall may expose plants to flooding, equipment damage, operational disruptions, and difficulties with employee commuting. Insufficient disaster resilience could result in production suspensions, equipment shutdowns, delayed deliveries, or product scrappage. Post-disaster recovery could increase long-term operating costs, while delayed deliveries could adversely affect customer relationships.	▶ Increased operating costs; ▶ Damage to corporate assets	**Taiwan** ▶ Regularly inspect plant drainage systems and clear drainage openings to maintain drainage efficiency. ▶ Strengthen waterproofing facilities and the sealing of doors and windows to reduce the risk of water infiltration during strong winds and heavy rainfall. ▶ Promote local sourcing within the supply chain to reduce the risk of international logistics delays caused by extreme weather. ▶ The finance department incorporates climate-related insurance into its assessment of recurring expenses and uses insurance coverage to balance the risks of asset damage and business interruption. **China** ▶ Monitor information issued by government authorities and the media and implement protective measures in advance. Such measures include reinforcing doors, windows, and exhaust fans; preparing sandbags and other flood-control supplies; and storing products in warehouses at higher elevations. ▶ Establish corporate emergency response plans covering typhoon and flood preparedness, water supply interruptions, and power outages.

Risk Category	Subcategory	Risk Item	Time Horizon
Transition Risks	Policy and legal risk	Carbon fees/taxes	Medium Term (1 to 5 Years)

Risk Description	Potential Financial Impact	Management Actions
As carbon pricing mechanisms continue to expand globally, changes in the applicable thresholds and rates for carbon fees could directly increase operating and regulatory compliance costs. If companies do not establish comprehensive carbon data inventories and appropriate emissions reduction mechanisms at an early stage, carbon-related costs could also reduce profit margins.	▶ Increased operating costs; ▶ Increased regulatory compliance costs	**Taiwan** ▶ Continue optimizing the greenhouse gas inventory system and data collection processes to ensure that emissions data are complete and traceable. ▶ Progressively expand the organizational boundary of inventories conducted in accordance with ISO 14064-1 to align with international standards. ▶ Identify emissions hotspots associated with electricity consumption and equipment energy use as the basis for subsequent reduction strategies. ▶ Although the Group's subsidiaries are currently below the applicable carbon fee threshold, they continue monitoring developments in the carbon fee system and its related regulations. ▶ Continue adopting renewable energy. Ubiqconn used **124,866** kWh of renewable electricity in 2025. **China** ▶ Conduct greenhouse gas inventories and verification annually in accordance with ISO 14064-1 and continue improving the relevant information. ▶ Proactively plan voluntary emissions reduction actions and adopt renewable energy. In 2025, Prime Technology generated and consumed **1,462,422** kWh of solar photovoltaic electricity on site, while Amertek Computer traded renewable energy certificates representing **1,300,000** kWh. ▶ In accordance with the Shenzhen carbon emissions allowance system, Amertek Computer purchases sufficient carbon allowances in advance to prepare for changes in regulatory requirements.






Risk Category	Transition Risks	Subcategory	Policy and legal risk	Risk Item	EU Carbon Border Adjustment Mechanism (CBAM)	Time Horizon	Medium Term (1 to 5 Years)

Risk Description	Potential Financial Impact	Management Actions
The European Union Carbon Border Adjustment Mechanism has entered its definitive regime, potentially increasing the cost of exporting products to the European Union and reducing their price competitiveness. Companies that do not respond early and transition toward low-carbon operations could be placed at a competitive disadvantage by carbon border costs, lose existing customers, and experience adverse impacts on revenue.	▶ Increased operating costs; ▶ Increased regulatory compliance costs; ▶ Loss of existing customers	**Taiwan** ▶ Although the Group's subsidiaries are not currently within the scope of the EU CBAM, they continue monitoring the development of carbon border measures across global trading blocs to promptly identify potential changes in export costs and compliance requirements. ▶ Provide product information and environmental emissions data in response to customer requirements. **China** ▶ Continue improving greenhouse gas data disclosure processes and closely monitor regulatory developments. ▶ Optimize production processes and equipment to improve energy efficiency and reduce carbon emissions. For example, Amertek Computer introduced automatic startup and shutdown settings for soldering furnaces, nighttime standby settings, and reduced-load operation for air compressors, generating annual electricity savings of approximately **212,160** kWh.

Risk Category	Transition Risks	Subcategory	Market risk	Risk Item	Power supply instability	Time Horizon	Medium Term (1 to 5 Years)

Risk Description	Potential Financial Impact	Management Actions
Power interruptions could result in the scrappage of work in progress or damage to equipment. As electricity demand increases rapidly in the era of artificial intelligence, power shortages, grid instability, or electricity rationing could disrupt corporate operations or production. In addition, as international customers impose increasingly stringent renewable electricity requirements on their supply chains, expanding renewable electricity procurement or constructing self-owned renewable energy facilities could increase operating costs.	▶ Increased operating costs	**Taiwan** ▶ Renewable electricity procurement plans have been progressively implemented since 2023, with contractual arrangements used to improve the stability of renewable electricity supplies. ▶ Complete an inventory of electricity consumption by critical equipment and identify areas highly exposed to the effects of power outages. ▶ Continue implementing energy conservation measures and equipment optimization. **China** ▶ Use uninterruptible power supply systems and internal emergency procedures for power outages to ensure the stable operation of critical equipment and server rooms. ▶ Establish self-generated solar power systems for on-site consumption and continue purchasing renewable energy.

Analysis of Material Climate Change Opportunities, Management Actions, and Financial Impacts

Opportunity category	Energy sources	Opportunity item	Improve energy use efficiency	Time Horizon	Medium Term (1 to 5 Years)

Opportunity description	Potential Financial Impact	Management Actions
Implementing smart energy conservation systems, replacing energy-intensive equipment, and optimizing production processes can reduce energy expenditures and operating costs while helping mitigate the financial impact of carbon fees.	▶ Reduced operating costs	**Taiwan** ▶ Use energy-efficient equipment and progressively optimize lighting systems to improve energy efficiency. For example, Ubiqconn launched its lighting system upgrade program in 2022 and replaced a total of **172** lighting fixtures with high-efficiency LED fixtures in 2025. ▶ Collect energy-use data to understand the composition of energy consumption. **China** ▶ Replace energy-intensive equipment and continue introducing energy-efficient equipment. A total of **724** lighting fixtures were replaced with energy-efficient LED fixtures in 2025. Amertek Computer replaced **13** wet scrubber units, saving approximately **37,800** kWh of electricity per month. ▶ Give priority to energy efficiency and sustainability in corporate procurement requirements. For example, Amertek Computer requires newly purchased equipment to achieve at least the national Grade 2 energy-efficiency rating and gives priority to air-conditioning equipment with a Grade 1 energy-efficiency rating. ▶ Amertek Computer has obtained ISO 50001:2018 certification for its energy management system.

Opportunity category	Products and services	Opportunity item	Develop new products that meet low-carbon and sustainability needs	Time Horizon	Medium Term (1 to 5 Years)

Opportunity description	Potential Financial Impact	Management Actions
As global customers increasingly commit to net-zero targets, supply chains are placing greater emphasis on low-carbon and sustainable products. Companies that invest in low-carbon product research and development, incorporate green design principles, improve energy efficiency, and promote material recycling and reuse will be better positioned to enter premium markets and attract ESG-oriented customers. These efforts can also strengthen corporate image and create medium- and long-term competitive advantages.	▶ Improved operational resilience; ▶ Increased revenue	**Taiwan** ▶ Optimize materials management to improve the efficiency of supply chain coordination. ▶ Collect product-related energy and raw material data to identify greenhouse gas emissions hotspots. **China** ▶ Continue to assess and promote the implementation and certification of the ISO 14000 series of standards. ▶ Introduce technologies and equipment aligned with ESG principles. For example, Amertek Computer introduced an activated carbon treatment process for air emissions.

Opportunity category	Market	Opportunity item	Expand business into the markets of developing countries transitioning to a low-carbon economy	Time Horizon	Medium Term (1 to 5 Years)

Opportunity description	Potential Financial Impact	Management Actions
Developing countries retain substantial growth potential in areas such as the net-zero transition, renewable energy, smart manufacturing, and low-carbon materials. Early development of production locations, sales channels, or local partnerships can help diversify geopolitical risks and strengthen operational resilience.	▶ Improved operational resilience; ▶ Increased revenue	**Taiwan** ▶ Continue monitoring the decarbonization policies of major export markets and remain responsive to international sustainable trends. ▶ Continue monitoring international market trends and customer requirements as a basis for strategic adjustments. **China** ▶ Expand the Group's production sites in Malaysia and continue monitoring and evaluating emerging markets in Southeast Asia and other regions. ▶ Proactively respond to the requirements of existing customers while continuously assessing geopolitical and tariff impacts to support the appropriate geographic deployment of the Group's production facilities.

4.3.4 Indicators and Targets

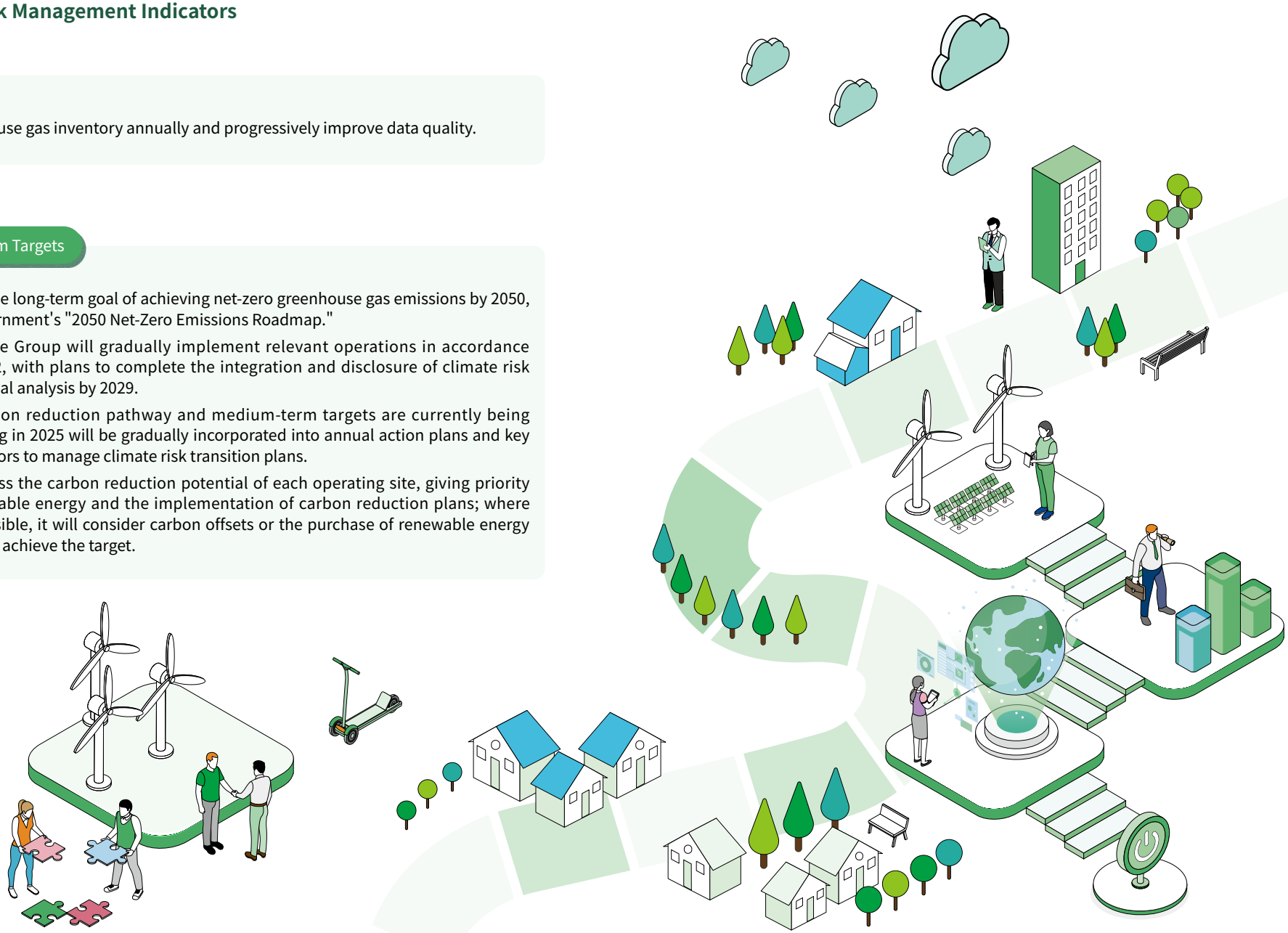
Climate Change Risk Management Indicators

Short-Term Target

1. Complete a greenhouse gas inventory annually and progressively improve data quality.

Medium- and Long-Term Targets

1. 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."
2. Starting in 2025, the Group will gradually implement relevant operations in accordance with IFRS S1 and S2, with plans to complete the integration and disclosure of climate risk management financial 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.




Chapter
5

Social Inclusion



5.1 Local community engagement and social welfare 75

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5.1 Local community engagement and social welfare

GRI 203-1, 3-3

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, employees, NGOs/ NPOs, media

Actual and Potential Positive Impacts

Actual: The renewable energy revenue from public-interest green electricity projects is fully allocated to rural education funds. Plant factories also create employment opportunities in local communities.

Potential: Establishing long-term community care and charitable activities will build good and positive relationships with the public.

Actual and Potential Negative Impacts

Actual: (No actual negative impacts identified.)

Potential: If recipient organizations rely solely on long-term corporate sponsorship without establishing sustainable operating models, they may become dependent on these resources. If sponsorship is subsequently reduced, services could be interrupted and disadvantaged groups could suddenly lose essential support.

Policy / Commitment

The Group has long focused on social issues including education, support for disadvantaged groups, renewable energy, industry-academia collaboration, and arts and culture. Through these efforts, the Group fulfills its people-oriented approach to social responsibility.

Assessment Mechanism

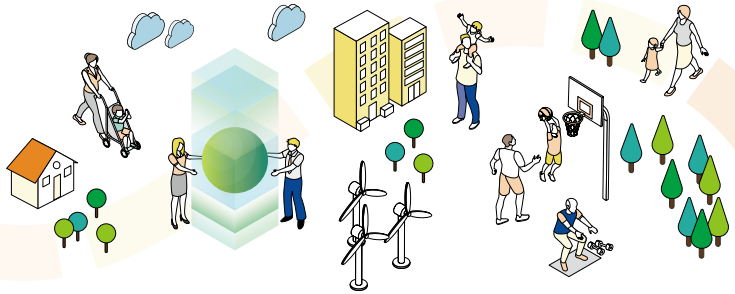
FICG and its subsidiaries regularly report the results of their charitable projects to the responsible internal management units, which monitor project implementation and the status of corrective actions. Progress is subsequently reported to the Corporate Sustainability Committee. The Committee reports the relevant policies and implementation results to the Board of Directors.

Short-, Medium-, and Long-Term Goals

Short term (2025 to 2027):
Establish incentives for employee social participation and expand the scope of social engagement.

Medium term (2028 to 2029):
Strengthen support for neighborhoods and participate in local inclusion activities, inviting stakeholders to jointly support and participate in social welfare activities.

Long term (2030 and beyond):
Regularly review project implementation, assess effectiveness, and adjust future implementation targets on a rolling basis.



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. The Group has therefore maintained long-term partnerships with the CGCH Foundation for Education and other non-profit organizations to advance social welfare. Through concrete action aligned with the United Nations Sustainable Development Goals, the Group actively serves as a community partner and creates tangible impact in areas ranging from education and employment to energy and climate action.

5.1.1 Community Care and Local Engagement

Taiwan

The Group continues to organize Sustainability Month and community service initiatives.

The subsidiary FIC participated in the TSMC Charity Foundation's network upgrade project for Presbyterian Sandimen Church in Pingtung County and Presbyterian Church in Taiwan Xin Xiang Church in Taimali, Taitung County. The project upgraded network and computer equipment in Indigenous and rural communities, effectively improving network quality and stability while enhancing interaction during livestreamed worship.

The subsidiary Ubiqconn organized blood donation drives and implemented a charitable waste-battery recycling program. Through these initiatives, the company actively promotes resource recovery and reuse by converting waste generated through daily operations into resources that support social welfare, thereby creating the dual value of "**resource circularity**" and "**care for disadvantaged groups**." Since 2023, Ubiqconn has collected waste batteries from its offices and plants and regularly donated them to the Hsinchu City Association for the Welfare of the Intellectually Disabled. The company donated 15 kilograms in 2023, 14 kilograms in 2024, and 14 kilograms in 2025, bringing the three-year total to **43** kilograms. These contributions demonstrate the company's commitment to waste reduction and environmental responsibility. The batteries are properly recycled through the Association, and all resulting proceeds are allocated to an art creation fund for participants in its community day care program. This initiative provides tangible support to a local organization serving disadvantaged groups. It also helps participants express their personal value through artistic creation and strengthens the relationship between the company and the community.






China

The Company actively promotes social inclusion in China. Since 2024, its Shenzhen subsidiary, Amertek Computer has been deeply involved in Yantian's Model for Poverty Alleviation Through Vocational Education, a government-school-enterprise collaboration supporting vocational education and poverty alleviation in eastern and western China. The initiative was jointly submitted by the human resources authorities of Yantian District, Shenzhen, and Leye County, Guangxi. By equipping young people in western China with vocational skills, the initiative contributed **4,320** hours of professional resources and supported the technical skills development of more than **431** students. The model puts into practice the principle of "**alleviating poverty through skills development**." It was selected as an award-winning practice under the **Sixth Call of the Global Solicitation** on Best Poverty Reduction Practices, an initiative jointly organized by seven major international organizations, including the **World Bank, the Food and Agriculture Organization of the United Nations (FAO), the World Food Programme (WFP)**, and others.





Amertek Computer has been deeply involved in Yantian's Model for Poverty Alleviation Through Vocational Education since 2024. The initiative was recognized as an award-winning global poverty reduction practice.

5.1.2 FICG Sustainability Month

For FICG, Sustainability Month is more than an annual event. It is an invitation. It invites every employee to pause and consider how sustainability connects with daily life and to respond through action to the needs of the world around us. Since 2023, FICG has used "**FUTURE INNOVATION CARING GLOBAL**" as the central concept for Sustainability Month, developing a different annual theme and organizing lectures, experiential activities, and charitable initiatives. Through these activities, sustainability becomes more than a set of figures in a report. It becomes a collection of stories unfolding in the lives of individuals and communities.

2023: FUTURE INNOVATION CARING GLOBAL

The inaugural ESG Month was launched under the theme "**FUTURE INNOVATION CARING GLOBAL**." Employees were invited to explore how companies can respond through action to social needs involving health promotion, employment for older adults, environmental protection, and food surplus reduction. At the end of the year, the Company launched the "**Giving Tree: Love Sharing Wishing Tree**" initiative. Employees' care was transformed into Christmas gifts delivered to Luocuo Elementary School and Guangsing Elementary School in Changhua County and Heping Presbyterian Church in Taitung, allowing children in rural communities to experience warmth and care from the city. The Group's Taiwan subsidiaries also actively participated in blood donation activities and World Meat Free Day. Employees in China participated in community tree planting, provided assistance to persons with disabilities, and donated disaster-relief supplies following the earthquake in Qinghai. These actions connected the social impact of employees in Taiwan and China.

GO! Giving Tree Activity Video

2024: Communication and Dialogue, Co-creating a Sustainable Future

In 2024, more than **1,000** employees participated in ESG Month, using dialogue to foster understanding among people of different generations and backgrounds. **9** employees volunteered as sustainability storytellers. Using picture books and interactive games, they visited two care centers for disadvantaged families in Da'an and Huilong, New Taipei City, and explored sustainability topics with **78** children. A lecture delivered by a professional psychologist helped employees rediscover the importance of self-care amid demanding schedules. An outdoor workshop organized by the Society of Wilderness brought climate issues beyond the classroom, allowing participants to experience the call of the environment beneath the trees. More than **400** employees from different departments participated in the "**XYZ Generation Communication Salon**," breaking down age-related barriers and finding a shared language across generations. The Company also partnered with the Champions Education Association to transform environmental concepts into learning activities that appeal to children, helping sustainability take root in the community.





2025: Sustainability Resonates: It Starts with Me

In 2025, every individual became the central participant in Sustainability Month. A total of **474** employees in Taiwan took part in the "**30-Day Carbon Reduction Challenge**." Through everyday choices involving drinking water, meals, transportation, personal well-being, and community care, participants accumulated points for carbon reduction and social engagement. These points did not remain solely on a digital platform. In spring 2026, they will be transformed into **50** windbreak trees planted along the coastline of Taiwan. In partnership with the Tse-Xin Organic Agriculture Foundation, the Group will help protect the future of the land. Particular attention was also given to employees' physical and mental well-being. The Chair of the Taiwan Breast Cancer Foundation delivered a breast cancer prevention awareness session. A total of **59** participants attended the session and completed breast and cervical cancer screenings. Visually impaired massage therapist colleagues also taught participants how to relieve stress through self-massage at their desks. **28** employees participated and gained additional skills for caring for themselves and their communities.



During Sustainability Month, FICG invited Professor King-Jen Chang of the Taiwan Breast Cancer Foundation to provide breast cancer prevention education (the figure above) and invited community residents and employees to participate in health screenings (the figure below).

















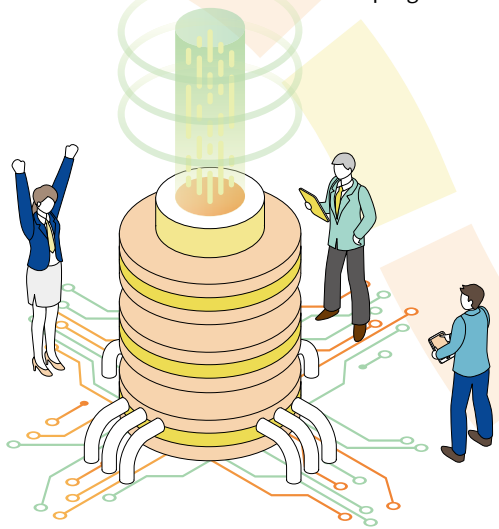


During Sustainability Month, employees were invited to undertake a 30-day energy conservation, carbon reduction, and digital detox challenge. Actions included bringing reusable tableware, donating second-hand clothing, growing plants in the office, using public transportation, setting air conditioners to 26° C, and spending time outdoors. Through these actions, participants earned carbon reduction points for themselves and the environment.

5.1.3Public Welfare Green Electricity Program

Upholding the commitment to environmental sustainability and educational equity, FICG, FIC, and the CGCH Foundation for Education jointly promoted the "Innovative Public Welfare Green Electricity Program." The program has established public-interest renewable electricity installations at elementary schools, junior high schools, and senior high schools in central and southern Taiwan. From 2023 through 2025, the installations generated a cumulative 1,065,394.97 kWh of electricity and reduced greenhouse gas emissions by **508.25** tCO_2e. 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.

Revenue generated by the renewable electricity installations enables participating schools to fund educational and community activities that deepen their social impact. These activities include: academic support (including homework assistance, reading promotion, and agriculture-related courses); field-based learning (including crop planting and agricultural experiences); creativity and innovation (including agricultural innovation and market strategy development); cross-sector collaboration among schools, communities, and local institutions; talent development that helps disadvantaged students discover and develop diverse abilities; and sports competitions that cultivate athletic potential and teamwork. The program currently covers Luocuo Elementary School and Guangsing Elementary School in Changhua County, Yung Ching Senior High School in Chiayi County, and Fengshan Elementary School in Kaohsiung City. Approximately **1,744** students and teachers benefit from the program[Note].



GHG Emissions Reduced in 2025

Fengshan Elementary School, Kaohsiung

Cumulative electricity generation (kWh)

141,861.00 kWh

Cumulative GHG emissions reduced (tCO_2e)

67.24 tCO_2e

Yung Ching Senior High School, Chiayi County

Cumulative electricity generation (kWh)

184,740.90 kWh

Cumulative GHG emissions reduced (tCO_2e)

87.57 tCO_2e

Guangsing Elementary School, Changhua County

Cumulative electricity generation (kWh)

71,759.32 kWh

Cumulative GHG emissions reduced (tCO_2e)

34.01 tCO_2e

Luocuo Elementary School, Changhua County

Cumulative electricity generation (kWh)

88,150.41 kWh

Cumulative GHG emissions reduced (tCO_2e)

41.78 tCO_2e

Cumulative electricity generation(kWh)

486,511.63 kWh

Cumulative GHG emissions reduced (tCO_2e)

230.61 tCO_2e

Note:
Electricity emission factor: 0.474 kg CO_2e per kWh (the electricity emission factor for 2024)

The number of beneficiaries was calculated by aggregating enrolled student numbers from the Ministry of Education, Department of Statistics, Basic Data for Schools at All Levels for School Year 2023. Beneficiaries comprised 43 students at Luocuo Elementary School, 106 students at Guangsing Elementary School, 1,037 students at Yung Ching Senior High School, and 558 students at Fengshan Elementary School, totaling 1,744 students.

5.2 Labor Practices, Human Rights, Diversity and Inclusion

GRI 2-23, 2-25, 2-30, 402-1, 406-1, 3-3

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.

Stakeholders

Employees, suppliers/contractors, shareholders/investors, governments, non-governmental organizations/non-profit organizations

Actual and Potential Positive Impacts

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.

Actual and Potential Negative Impacts

Actual

3 grievance cases were reported in Taiwan during the year.

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 Human Rights Policy

Short-, Medium-, and Long-Term Goals

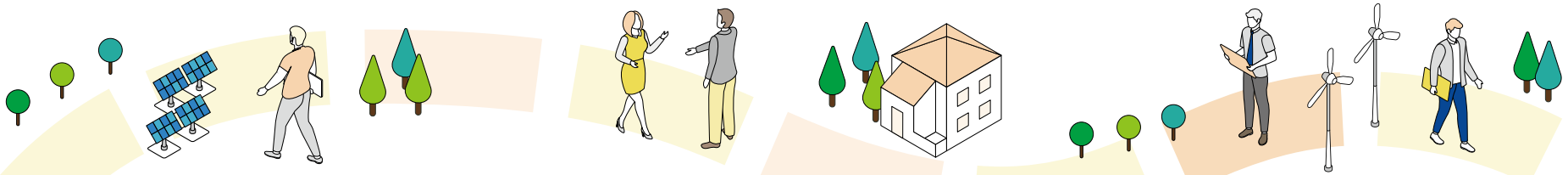
Short term (2025 to 2027):
Actively communicate the Group's human rights policies, provide related education and training, and regularly conduct workplace sexual harassment prevention training.

Medium term (2028 to 2029):
Continue reviewing FICG Human Rights Policy and identify opportunities for improvement.

Long term (from 2030 onward):
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 corporate 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.



5.2.1 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 (RBA) Code of Conduct , and the human rights respect principles of civilized nations. The FICG Board of Directors has established the highest-level guidelines for the Company's development mission, vision, and human rights policy. The Corporate Sustainability Committee formulates specific sustainable development policies and goals, and supervises each subsidiary in implementing human rights protection.

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 2025, the Group's operating sites in Taiwan convened **23** labor-management meetings. No labor disputes occurred in China. In Taiwan, three grievance cases were received in 2025. All three cases were accepted in accordance with the Group's grievance handling procedures and were investigated, addressed and subsequently followed up by the responsible units. For details of the nature, handling status and improvement measures associated with these cases, please refer to the "**Compliance with Laws and Regulations**" section of this Report.

2025 Taiwan Labor-Management Meeting Implementation Overview

Company	Number of employer representatives	Number of employee representatives	Number of alternate employee representatives	Meetings held during the year
FICG	2	2	1	4
FIC	5	5	2	4
Ubiqconn (Neihu)	5	5	5	4
Ubiqconn (Zhonghe)	5	5	0	4
RuggON	2	2	2	3
Prime Base	5	5	1	4

In 2025, the labor-management meetings continued to foster two-way communication and further strengthened the Group's employee care measures. FICG and FIC have refined the leave-taking unit for "Family Care Leave" to an hourly basis, providing employees with greater flexibility to take time off to address family needs. Ubiqconn and RuggON enhanced the proposal submission and follow-up mechanisms for their labor-management meetings and introduced digital feedback tools and regular discussion forums. These measures enable the views of entry-level employees to reach decision-makers more promptly and comprehensively, giving practical effect to the Group's commitment to two-way communication. In response to business expansion during the year, Ubiqconn and RuggON, following full consultation between management and employees, approved amendments to and the continuation of flexible working-hour arrangements and supporting overtime measures in compliance with applicable laws. This process enabled both parties to reach a consensus that balances operational flexibility with employees' physical and mental well-being. As the number of employees enrolled in labor insurance continued to increase, Prime Base expanded both its management and employee representation from two representatives to five representatives each, allowing a broader range of employee perspectives to be represented at labor-management meetings.

5.2.2 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. At each Group company, employee human rights matters are overseen by the relevant human resources department and designated responsible units. In 2023, the Board of Directors approved and implemented **FICG Human Rights Policy**, which serves as the foundation for the Group's human rights management and responsible business conduct. Through these efforts, the Group seeks to ensure that its employees, customers, investors and society as a whole benefit from the protection of human rights.

Human rights and gender equality training is provided annually to both new and existing employees in Taiwan. In 2025, the training recorded **455** participant attendances and a total of **871.35** training hours. In China, **89** employees completed anti-corruption training. The Group will continue expanding training coverage toward full employee completion and strengthening human rights awareness education.

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 Group provides affected employees with advance notice in strict compliance with applicable laws and regulations. The operating sites in Taiwan provide 10 to 30 days' advance notice, equivalent to approximately 1.4 to 4.3 weeks, depending on the employee's length of service, as required by the Labor Standards Act. Operating sites in China provide 30 days' advance notice, equivalent to approximately 4.3 weeks, in accordance with the Labor Contract Law and the Regulation on the Implementation of the Labor Contract Law. The required filing is submitted to the competent authority, and consultation is subsequently conducted with the affected employees.

Incidents of Discrimination and Corrective Actions Taken

GRI 406-1

No incidents of discrimination occurred during the reporting period. As no incidents of discrimination occurred, no corrective action was required.

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 established the Trade Union of Amertek Computer in accordance with the Trade Union Law of the People's Republic of China. The union has concluded a "Collective Contract" and a "Special Collective Contract for the Protection of the Rights and Interests of Female Employees." These collective bargaining agreements cover **1,518** employees, representing **50.6%** of the workforce. The union convened **1** meeting in 2025. Resolutions adopted at the meeting concerned employee referral incentives and quarterly incentive programs. The subsidiary Prime 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.

5.3 Occupational Safety and Health Management

GRI 403

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/contractors, government

Actual and Potential Positive Impacts

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.

Actual and Potential Negative Impacts

Actual: 4 occupational accidents occured in 2025, with no major occupational injuries.

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.

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 to 2027): Maintain zero occupational diseases.

Medium term (2028 to 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 (2030 and beyond):
Foster the development and practical implementation of occupational safety and health culture, building a zero-accident workplace.

Assessment Mechanism

Zero occupational diseases, zero occupational accidents, total training hours.



5.3.1 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.

The subsidiaries FIC, Ubiqconn, Prime Base, Prime Technology, and Amertek Computer have established occupational health and safety management systems aligned with ISO 45001. These systems cover all employees, contractors and temporary personnel. The subsidiaries regularly identify applicable legal requirements, establish management manuals, form occupational safety and health committees or occupational safety teams according to their organizational size, and conduct occupational safety, environmental safety and fire safety audits.

FICG and FIC in Taiwan are not subject to the requirement under Article 10 of the Regulations of Occupational Safety and Health Management to establish an occupational safety and health committee. Accordingly, neither company has established such a committee. The subsidiaries Ubiqconn and Prime Base have established occupational safety and health committees. These committees have a total of **14** worker representatives and meet monthly or quarterly, depending on the organizational circumstances of each company.

The China subsidiaries Amertek Computer and Prime Technology have established occupational safety and health committees. These committees have a total of **45** worker representatives and meet monthly.

5.3.2 Hazard identification, risk assessment, and incident investigation

GRI 403-2

The Group has established mechanisms for hazard identification, risk assessment and incident investigation based on the nature of the work performed at each operating site, the number of employees and applicable regulatory requirements. In 2025, FICG, which has a relatively small number of employees and whose workplace and occupational health and safety management operations are assisted by FIC, did not separately obtain ISO 45001 certification.. All other Taiwan and China subsidiaries within the reporting scope had obtained ISO 45001 occupational health and safety management system certification. In practice, FICG also conducts its occupational safety and health activities in accordance with the management mechanisms of FIC.

The Group regularly reviews working environments and operating procedures and uses Hazard Identification and Assessment Forms to identify potential hazards. The results provide the basis for risk assessments, control measures and subsequent improvement tracking. Based on the identified hazards, each operating site implements measures such as hazard communication, education and training, operating procedure improvements and on-site management. High-risk operations, personnel and contractors are incorporated into the management process to reduce the risk of accidents.

When an occupational safety and health incident or abnormal event occurs, the Group conducts an investigation in accordance with its internal reporting procedures, determines the cause, and implements corrective and preventive actions. The responsible unit subsequently monitors the implementation of the required improvements. No major occupational safety and health incidents occurred in 2025. Workers may report occupational hazards or dangerous conditions through the Group's internal reporting procedures. If an immediate danger exists in the workplace, workers may stop work and withdraw to a safe location in accordance with applicable laws. The Group prohibits retaliation or any other adverse treatment against workers who report a hazard or withdraw from a dangerous situation.

5.3.3 Occupational health services

GRI 403-3, 403-6

Based on the regulatory requirements and workplace health risks applicable to each operating site, the Group provides occupational health services, health examinations, health promotion programs and health risk identification measures to prevent occupational diseases and reduce health risks. In 2025, on-site physicians, nurses and occupational health nurses provided health consultations, medical assistance and workplace inspection services at the Group's Taiwan operating sites. Because FICG shares its office and workplace with FIC, it is included within the occupational health management scope of FIC. The latter arranges **one** annual on-site physician visit and monthly on-site services by a contracted nurse. Risk identification and assessments for ergonomic hazards and workload-related health risks each covered **91** employee assessments. Consultations and health guidance were arranged for 11 employees assessed as having medium or high musculoskeletal risk from ergonomic hazards and five employees assessed as having a high risk of workload-induced disease. Prime Base provided a cumulative total of **92** health consultations. Ubiqconn provided **73** health consultations and instances of medical assistance and completed health examinations for **303** employees, achieving a participation rate of **92%**. Ubiqconn also organized a weight-loss competition, step challenge, health promotion seminars and blood pressure measurement activities to enhance employee health awareness. In China, occupational disease examinations and employee health examinations were conducted in accordance with local occupational health management requirements. Amertek Computer completed occupational disease examinations for **52** employees. Three individuals found during pre-employment examinations to have medical conditions incompatible with occupational hazard exposure were not assigned to positions involving such hazards. Prime Technology completed annual health examinations for **130** employees. Health examination and medical examination records at each operating site are retained by the responsible units, medical personnel or environmental, health and safety units. Access controls are in place, and the information may not be disclosed externally without the employee's consent, thereby protecting the privacy and confidentiality of employees' medical information.

For health promotion services unrelated to occupational risks, the Group's Taiwan operations continue to provide diverse forms of health support, including electronic health newsletters and weekly bulletins, health seminars, professional stress-relief massage services, sports clubs, annual health examinations and multiple health examination packages. These measures help employees enhance their health awareness and develop healthy lifestyles. The Group also provides healthcare support for employees' dependents, information on preferential health examination programs for retired employees, external psychological counseling through employee assistance programs (EAPs), and 24-hour consultation channels. These resources support employees in managing their physical and mental health, family care needs and psychological stress, thereby promoting overall health and well-being.

5.3.4 Worker Training on Occupational Health and Safety

GRI 403-5

Refresher Training Requirements

Taiwan	Occupational safety and health management personnel: 12 hours every two years; Supervisors in charge of occupational safety and health affairs: 6 hours every two years; Supervisors in charge of organic solvent operations and fire safety managers: 6 hours every three years; First-aid personnel: 3 hours every three years.
Prime Technology (China)	Occupational safety and health management personnel: 18.5 hours annually; Supervisors in charge of occupational safety and health affairs: 14.5 hours annually; Supervisors in charge of organic solvent operations and fire safety managers: 2 hours annually; First-aid personnel: 2.5 hours annually.
Amertek Computer (China)	Occupational safety and health management personnel: 12 hours annually; Supervisors in charge of occupational safety and health affairs: 12 hours annually; Supervisors in charge of organic solvent operations and fire safety managers: 16 hours annually; First-aid personnel: 12 hours annually.

2025 Occupational Safety and Health Education and Training Statistics

Region	Course Type	Training Subjects	Total Participant Attendances	Total Training Hours
Taiwan	Occupational safety and health education and training for new and existing employees; emergency response drills; workplace fire response team training; and organic solvent safety training. External certification training included refresher training for fire safety managers, initial training for supervisors in charge of organic solvent operations, refresher training for Class A supervisors in charge of occupational safety and health affairs, refresher training for occupational safety and health personnel, and Basic Life Support instructor training.	New employees of FICG and FIC; all employees of Ubiqconn, RuggON, and Prime Base	1,197	1,527.5
	Contractor entry hazard communication and pre-construction safety training	Contractors of FIC who are not employees	9	27
China	General occupational safety and health education and training covering fire safety, occupational health, emergency response and rescue, and special operations	Safety personnel/safety staff in departmental safety groups or employees of all China subsidiaries	14,559	155,852

Workers Covered by an Occupational Health and Safety Management System (Taiwan)

Item	Number of employees/ Proportion	Number of non-employees/ Proportion	Total proportion of employees
Number and proportion of all workers covered by the management system	673/100%	3/100%	100%
	Note: Taiwan operational sites establish occupational safety and health management systems in accordance with Taiwan's "Occupational Safety and Health Act."		
Number and proportion of all workers under the management system who have undergone internal audits	673/100%	3/100%	100%
	Note: 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	664/98.66%	3/100%	100%
	Note: FICG is excluded because it has not undergone ISO 45001 certification		

Note:
Workers covered by an ISO 45001 management system that has been externally audited include contractors, temporary personnel and other workers directed or supervised by FIC and Prime Base.
Prime Base obtained ISO 45001 management system certification in March 2026.

Workers Covered by an Occupational Health and Safety Management System (China)

Item	Number of employees/ Proportion	Number of non-employees/ Proportion	Total proportion of employees
Number and proportion of all workers covered by the management system	3,841/100%	262/100%	100%
	Note: ISO 45001		
Number and proportion of all workers under the management system who have undergone internal audits	3,841/100%	262/100%	100%
	Note: ISO 45001		
Number and proportion of all workers under the management system who have undergone external audits	3,841/100%	262/100%	100%
	Note: ISO 45001		

Note:
Workers covered by an ISO 45001 management system that has been externally audited include contractors, temporary personnel and other workers directed or supervised by Prime Technology and Amertek Computer.

5.3.5 Work-Related Injury Statistics

In 2025, 4 employee work-related injury incidents occurred at Prime Base. The incidents involved a traffic accident during business travel, being struck by an object, a caught-in injury and a puncture injury. None resulted in a high-consequence work-related injury. The Company will continue strengthening occupational safety education, training and awareness programs. Measures such as reducing the speed of conveyor belts will also be implemented to reduce the risk of similar incidents recurring.

2 employee commuting traffic accidents also occurred in China. However, the vehicles involved were not transportation arranged by the Company. Under the disclosure principles of GRI 403-9, commuting incidents are included only when the transportation involved was arranged by the organization. Accordingly, these two incidents are excluded from the following statistics.

Employee Work-Related Injury Statistics

Region	Taiwan		China	
Year	2024	2025	2024	2025
Total number of workdays (days)	171,500	165,558	1,066,499	952,568
Total hours worked (hours)	1,372,000	1,324,464	8,531,992	8,758,896
Total number of employees	686	673	4,249	3,841
Number of work-related injuries	1.00	4.00	0	0
Days lost due to work-related injuries	8.50	28.00	0	0
Disabling Injury Frequency Rate (FR)	0.73	3.02	0	0
Disabling Injury Severity Rate (SR)	6.20	21.14	0	0
Number of occupational injury fatalities	0	0	0	0
Occupational disease mortality rate	0	0	0	0
Number of severe occupational injuries	0	0	0	0
Total Recordable Incident Rate (TRIR)	0.15	0.60	0	0
Near-Miss Frequency Rate (NMFR)	0	0	0	0

Work-Related Injury Statistics for Workers Who Are Not Employees

Region	Taiwan	China
Year	2025	2025
Total number of workdays (days)	738	64,976
Total hours worked (hours)	5,904	519,808
Total number of non-employees	3	262
Number of work-related injuries	0	0
Days lost due to work-related injuries	0	0
Disabling Injury Frequency Rate (FR)	0	0
Disabling Injury Severity Rate (SR)	0	0
Number of occupational injury fatalities	0	0
Occupational disease mortality rate	0	0
Number of severe occupational injuries	0	0
Total Recordable Incident Rate (TRIR)	0	0
Near-Miss Frequency Rate (NMFR)	0	0

Note:
1. The standard number of working days in 2024 was 250 days in Taiwan and 251 days in China. In 2025, the corresponding figures were 246 days and 248 days.
2. Disabling Injury Frequency Rate (FR) = Number of disabling injuries ÷ Total hours worked × 1,000,000.
3. Disabling Injury Severity Rate (SR) = Total days lost due to disabling injuries ÷ Total hours worked × 1,000,000.
4. Total Recordable Incident Rate (TRIR) = Total number of recordable work-related injuries ÷ Total hours worked × 200,000.
5. Days lost due to employee work-related injuries totaled 8 days and 12 hours. Based on a 24-hour day, this is equivalent to 8.5 days.



5.4 Recruitment, Development and Retention

GRI 2-7, 2-8, 401-1, 401-2, 401-3, 404-1, 404-2, 404-3, 405-1

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

Actual and Potential Positive Impacts

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.

Potential: Can motivate other members of the team to strive for improvement, create healthy competition, generate better operating performance, and enhance the Company's image.

Actual and Potential Negative Impacts

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.

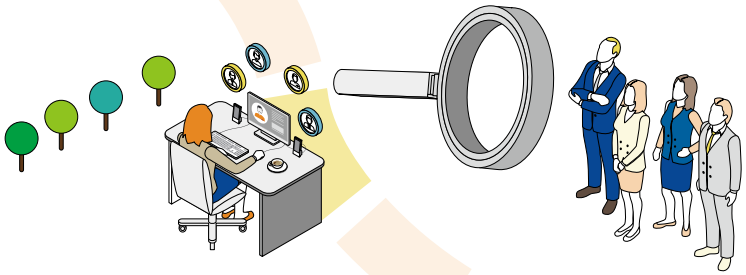
Assessment Mechanism

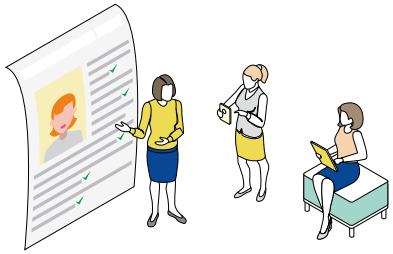
Review of the employee retention rate and overall employee turnover rate

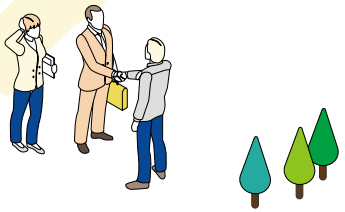
Short-, Medium-, and Long-Term Goals

Short term (2025 to 2027):
Optimize recruitment, compensation, benefits and employee retention measures based on the characteristics of the labor market in China and the workforce requirements of each operating site.

Medium term (2028 to 2030):
Continue monitoring new employee hires and employee departures, maintain employee turnover at a reasonable and manageable level, and strengthen workforce stability.







Workforce Overview

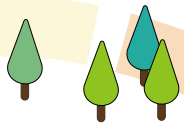
GRI 2-7, 2-8

As of December 31, 2025, the Group had 673 employees in Taiwan, compared with 686 employees as of December 31, 2024. This represented a decrease of 13 employees, or approximately 1.9%, from the previous year. The Group had 3,841 employees in China, a decrease of 408 employees, or approximately 9.6%, from the previous year. The decrease was primarily attributable to production workforce adjustments made during 2025. Across the Group, there were 1,910 female employees, representing 42.3% of the workforce, and 2,604 male employees, representing 57.7%. The number of workers who were not employees decreased because Prime Technology was undertaking preparations for IPO in 2025. The company substantially increased direct hiring and reduced its use of agency workers to stabilize workforce turnover. All workforce figures represent headcount as of December 31 of the respective year. The following tables present an overview of employees and workers who were not employees.

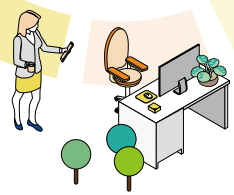
Employees by Contract Type and Working-Hours Status

Year	Gender	Employment Type					Total Employee, A+B or a+b+c
		By Contract Type		By Working Hours			
		Permanent Employees (A)	Temporary Employees (B)	Full-Time Employees (a)	Part-Time Employees (b)	Non-Guaranteed Hours Employees (c)	
2025	Female	1,857	53	1,910	0	0	1,910
	Male	2,585	19	2,600	2	2	2,604
	Vulnerable groups	23	0	20	1	2	23
	Ethnic minorities	330	0	330	0	0	330
	Total	4,442	72	4,510	2	2	4,514
2024	Female	2,042	11	2,053	0	0	2,053
	Male	2,879	3	2,878	2	2	2,882
	Vulnerable groups	19	0	16	1	2	19
	Ethnic minorities	446	0	446	0	0	446
	Total	4,921	14	4,931	2	2	4,935

Note:
Total employees = male employees + female employees.
The statistics exclude employees of Ubiqconn in the United States and Germany, Taiwanese managerial personnel, and agency and migrant workers of Prime Base.





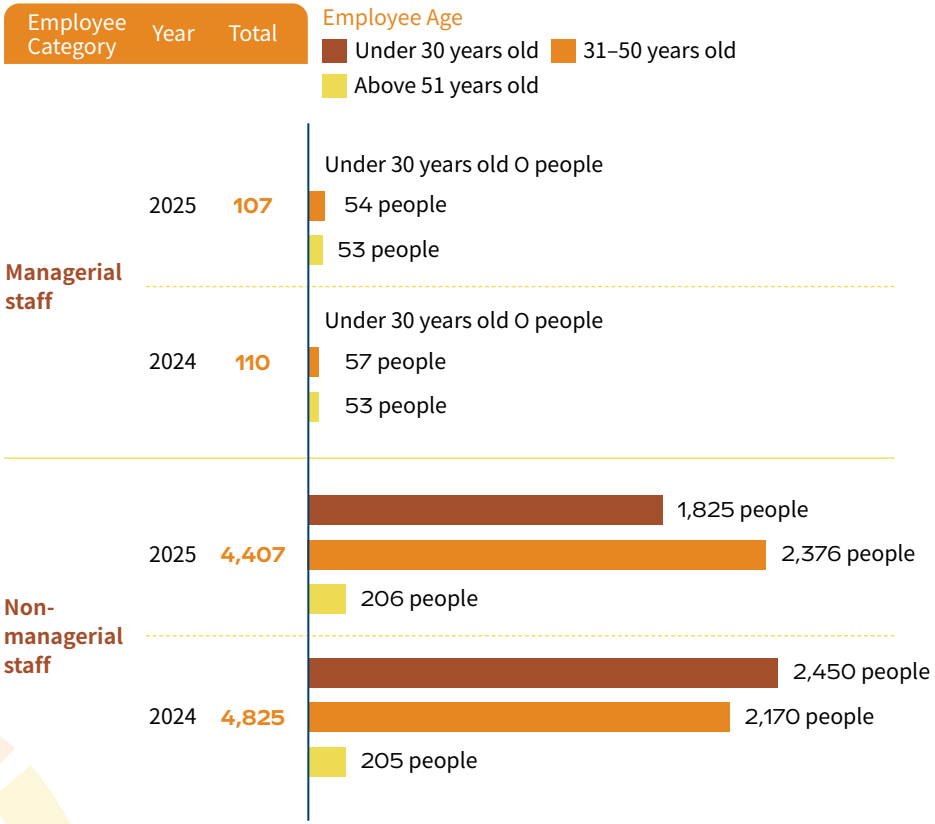


Employees by Nationality

Year	Nationality	Employment Type					Total Employee, A+B or a+b+c
		By Contract Type		By Working Hours			
		Permanent Employees (A)	Temporary Employees (B)	Full-Time Employees (a)	Part-Time Employees (b)	Non-Guaranteed Hours Employees (c)	
2025	Chinese	3,831	19	3,850	0	0	3,850
	Taiwanese	584	0	580	2	2	584
	USA	2	0	2	0	0	2
	Vietnamese	19	0	19	0	0	19
	Russian	1	0	1	0	0	1
	Hong Kong	1	0	1	0	0	1
	Malaysia	4	0	4	0	0	4
	Philippine	0	53	53	0	0	53
	Total	4,442	72	4,510	2	2	4,514
2024	Chinese	4,236	14	4,250	0	0	4,250
	Taiwanese	641	0	637	2	2	641
	USA	2	0	2	0	0	2
	Vietnamese	20	0	20	0	0	20
	Russian	1	0	1	0	0	1
	Hong Kong	1	0	1	0	0	1
	Malaysia	3	0	3	0	0	3
	Philippine	17	0	17	0	0	17
	Total	4,921	14	4,931	2	2	4,935

Note:
The statistics exclude employees of Ubiqconn in the United States and Germany, Taiwanese managerial personnel, and agency and migrant workers of Prime Base.

Employees by Management Level and Age Group



Note:
This table includes employees in Taiwan and China.



Workers Who Are Not Employees

Item	Classification	Contractor Personnel			Agency Workers		
		2025	2024	2023	2025	2024	2023
Number of workers who are not employees		8	2	2	257	373	1,159
Gender	Male	1	1	1	152	240	799
	Female	7	1	1	105	133	360
Contractual relationship with the Company		Indirectly engaged through contractors			Provided through staffing agencies		
Type of work performed		On-site engineering or labor services			Administrative and general affairs work		

Note:
All figures represent headcount as of December 31 of the respective year.

Changes in the Number of Employees and Workers Who Are Not Employees

Region	Worker category	2024	2025	Change rate
Taiwan	Employees	686	673	-1.9%
	Non-employees	19	3	-84.2%
	Total	705	676	-4.1%
China	Employees	4,249	3,841	-9.6%
	Non-employees	375	262	-30.1%
	Total	4,624	4,103	-11.3%

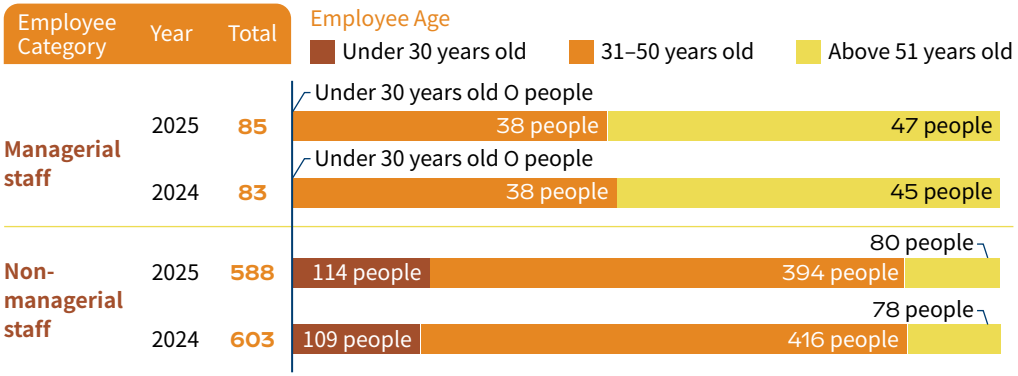
Note:
All figures represent headcount as of December 31 of the respective year.

5.4.1 Employee Diversity

GRI 405-1 , TC-ES-000.C

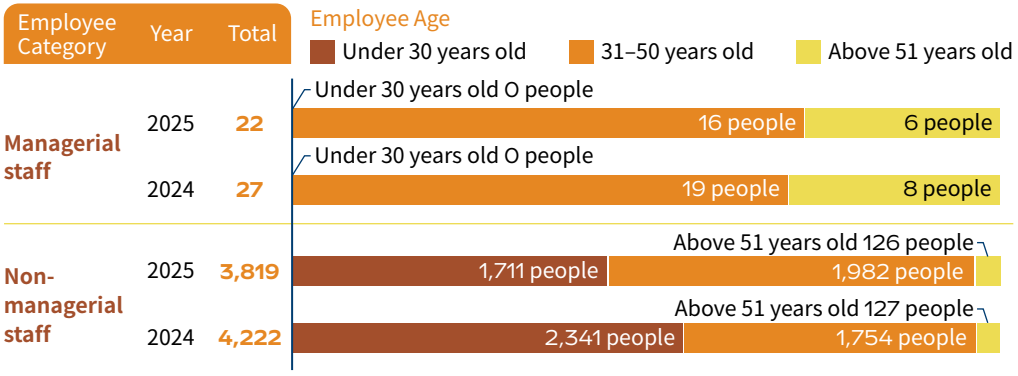
FICG values employee diversity and is committed to promoting acceptance and support in the workplace for employees from different backgrounds, covering aspects such as gender, age, and ethnicity, to ensure a work environment of fair treatment, inclusiveness, and respect. Through training, transparent systems, and cultural development, the Group actively eliminates bias, promotes diversity and inclusion, and enhances employees' sense of belonging and productivity. The Company values diversity in employment. However, differences in the nature of operations across the Group's businesses result in variations in gender representation. For information on the diversity of governance body members by gender, age and professional background, please refer to the "Governance Structure" section. This section presents employee-level indicators relating to gender, age and other dimensions of diversity.

Age Distribution of Employees in Taiwan



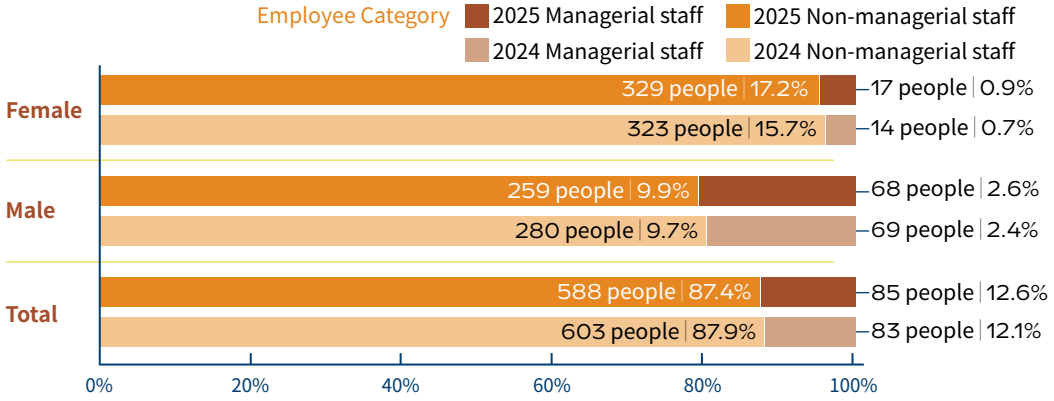
Note:
The statistics include employees of Ubiqconn in the United States and Germany, and exclude agency and migrant workers of Prime Base.

Age Distribution of Employees in China



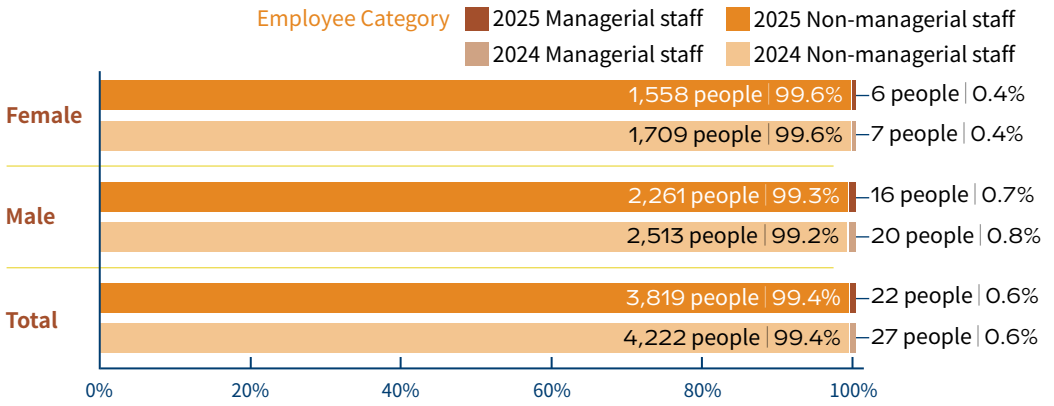
Note:
Taiwanese managerial personnel are excluded.

Employees in Taiwan by Gender



Note:
The statistics exclude employees of Ubiqconn in the United States and Germany and agency and migrant workers of Prime Base. of Prime Base.

Employees in China by Gender



Note:
1. Managers are defined as employees holding managerial positions at the manager level or above; Employees in Taiwan with less than six months of service, part-time employees and short-term personnel employed for less than six months are excluded from the statistics. The above data exclude Taiwanese managerial personnel.
2. All figures represent headcount as of December 31 of the respective year.

5.4.2 New Employee Hires and Employee Turnover

GRI 401-1

The number of new employee hires in Taiwan decreased in 2025 compared with the previous year. This was primarily because Prime Base recruited a substantial number of production-line employees in 2024 to support the expansion of its Zhongli production lines after orders were transferred from a plant in China. Consequently, the number of new employee hires was relatively high in 2024. By comparison, workforce demand stabilized in 2025, resulting in fewer new employee hires than in the previous year.

The employee turnover rate in Taiwan increased in 2025 compared with 2024. This was primarily attributable to workforce allocation adjustments undertaken by certain companies in response to changes in their operating strategies, organizational structures and market demand. FIC underwent an organizational restructuring in 2025, reorganizing its original single business division into two business divisions. The company concurrently reviewed and optimized its workforce allocation to support its future growth strategy and operational requirements. The associated personnel changes formed part of this organizational adjustment.

Employee headcount at Ubiqconn and RuggON also decreased slightly in 2025 compared with the previous year. These companies adjusted their workforce allocation in response to market conditions and project implementation schedules, thereby aligning their organizational and business structures more closely with their current and future development plans. These workforce adjustments primarily resulted from natural employee turnover and organizational redeployment. They represented structural adjustments and were not attributable to any single event.

In China, employee turnover is relatively high because of the characteristics of the local industry and labor market. In response to preparations for its initial public offering and its operational development requirements, Prime Technology continued adjusting its human resources allocation. It recently increased the direct employment of regular employees to reduce its reliance on personnel engaged through third parties and to strengthen workforce stability and the foundation of its organizational management.

Overall, the Group continues to plan its human resources based on operational development, order demand, project schedules and organizational strategies. This ensures that workforce allocation remains aligned with business development while maintaining organizational flexibility and operational efficiency.

New Employee Hires

Region		Taiwan				China			
Year		2024		2025		2024		2025	
Category		Number	New Hire Rate	Number	New Hire Rate	Number	New Hire Rate	Number	New Hire Rate
By Gender	Male	133	22.22%	77	11.33%	2,466	63.15%	3,311	163.71%
	Female	186	31.08%	129	18.98%	1,326	33.95%	1,401	69.27%
By Age Group	Number of new hires aged 30 and below	64	10.69%	41	6.03%	2,626	67.24%	2,902	143.49%
	Number of new hires aged 31 to 50	234	39.10%	145	21.34%	1,156	29.60%	1,806	89.30%
	Number of new hires aged 51 and above	21	3.51%	20	2.94%	10	0.26%	4	0.20%
Number of new hires		319	53.30%	206	30.32%	3,792	97.10%	4,712	232.98%

Note:
1. New hire rate = Number of new employee hires in the relevant category ÷ [(Number of employees in the region at the end of the previous year + Number of employees in the region at the end of the reporting year) ÷ 2] × 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.
3. For Taiwan, employees who joined and left the Company within three months are excluded.

Employee Turnover

Region		Taiwan				China			
Year		2024		2025		2024		2025	
Category		Number	Turnover Rate	Number	Turnover Rate	Number	Turnover Rate	Number	Turnover Rate
By Gender	Male	100	16.71%	110	16.19%	2,412	64.06%	3,054	75.50%
	Female	123	20.55%	143	21.04%	1,354	35.96%	1,231	30.43%
By Age Group	Number of employees aged 30 and below who departed	33	5.51%	49	7.21%	2,506	66.55%	2,656	65.66%
	Number of employees aged 31 to 50 who departed	166	27.74%	165	24.28%	1,239	32.90%	1,614	39.90%
	Number of employees aged 51 and above who departed	24	4.01%	39	5.74%	21	0.56%	15	0.37%
Total Number and Rate of Employee Turnover		223	37.26%	253	37.23%	3,766	100.01%	4,285	105.93%

Note:
1. Employee turnover rate = Number of employee departures in the relevant category ÷ [(Number of employees in the region at the end of the previous year + Number of employees in the region at the end of the reporting year) ÷ 2] × 100%.
2. Definition of employees who departed: Employees who left the organization voluntarily or due to dismissal, layoff, or retirement.
3. For Taiwan, employees who joined and left the Company within three months are excluded.

5.4.3 Employee Benefits

GRI 201-3, 401-2, 404-2

Insurance: The company provides labor insurance, National Health Insurance and group insurance. Group insurance coverage includes accidental injury insurance, work-related accidental injury insurance, accident medical insurance, specified accidental injury insurance, first-diagnosis cancer insurance and cancer prevention health insurance. Employees and their dependents may also select optional insurance plans at their own expense.

Retirement System (Taiwan): The company has established "Pension Supervision and Management Committee" in accordance with applicable laws. For employees covered by the old labor pension system under the Labor Standards Act, the relevant company appropriates between 2% and 15% of its total monthly payroll to a designated labor pension reserve account each month. For employees covered by the new labor pension system under the Labor Pension Act, the Group contributes 6% of each employee's monthly wages to the employee's individual labor pension account. As of the fourth quarter of 2025, 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 TWD **78,766,974**. Each year, the Company engages a professional actuary to provide an actuarial report to ensure full contributions to safeguard employee rights and interests. In 2025, there were **8** retirement applications in the Taiwan operations. For employees who retire or whose employment relationship is terminated, the Group provides assistance with pension applications, severance payments, re-employment counseling, reminders concerning employee rights and other necessary consultation services in accordance with applicable laws. Where an employee requires career transition assistance, the Group may provide information on internal vacancies, employment opportunities at affiliated companies or external employment services on a case-by-case basis to support the employee's career transition.

Other employee benefits: Childbirth subsidies, access to partner childcare facilities, flexible working hours, year-end banquet prize drawings, marriage gifts or subsidies, funeral subsidies, travel subsidies, subsidies for arts and cultural activities, health examinations, financial support for hospitalization, major injuries and serious illnesses, holiday activities, charity running events, cash gifts or gift vouchers for the three major traditional festivals, employee club subsidies and health promotion seminars.

5.4.4 Parental leave

GRI 401-3

After completing six months of service, employees in Taiwan may apply in writing at least 10 days in advance for parental leave without pay for raising children. Such leave may be taken until the child reaches three years of age, subject to a maximum cumulative period of two years. In the China operations, parental leave and maternity leave are implemented in accordance with the Labor Contract Law and the employee leave regulations.

In addition, the Neihu offices of the Group's Taiwan subsidiaries continue to implement family-friendly childcare measures. Through arrangements with partner childcare facilities, employees are provided with convenient access to nearby childcare and pick-up and drop-off services for children between two and six years of age. These measures help alleviate employees' childcare responsibilities and promote a balance between work and family life.

Parental Leave Statistics

Region	Taiwan			China		
Item	Male	Female	Subtotal	Male	Female	Subtotal
Number of employees eligible for parental leave without pay (A)	17	9	26	49	61	110
Number of employees who actually applied for parental leave without pay (B)	2	3	5	49	61	110
Number of employees scheduled to be reinstated during the year (C)	1	1	2	49	53	102
Number of employees who were actually reinstated during the year (D)	1	1	2	49	51	100
Number of employees who were actually reinstated in 2024 (E)	0	1	1	55	55	110
Number of employees still employed one year after reinstatement in 2024 (F)	0	1	1	47	50	97
Application rate (B/A)	11.8%	33.3%	19.2%	100%	100%	100%
Reinstatement rate (D/C)	100%	100%	100%	100%	96.2%	98.0%
Retention rate (F/E)	Not applicable	100%	100%	85.5%	90.9%	88.2%

5.4.5 Education and Training

GRI 404-1

In accordance with its resource management procedures and development objectives, the Group implements comprehensive talent development programs to ensure that employees at all levels can enhance their technical capabilities and professional knowledge through appropriate training. Employee training encompasses new employee orientation, workplace health and safety training, professional competency training, management competency training, sustainability education, general education courses and other forms of training. Each subsidiary also arranges specialized professional training for different job categories based on the nature of its industry. 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.

2025 Employee Education and Training Overview

Region		Taiwan			China		
Statistical Category	Item	A. Total number of employees in the category (at year-end)	B. Total training hours completed by employees in the category (hours)	C. Average training hours per employee (B/A)	A. Total number of employees in the category (at year-end)	B. Total training hours completed by employees in the category (hours)	C. Average training hours per employee (B/A)
By Gender	Male	327	4,224.7	12.92	1,360	11,611	8.54
	Female	346	3,298.7	9.53	2,481	21,196	8.54
By Employee Type	Managerial staff	85	2,266.2	26.66	22	99	4.50
	General staff (non-managerial)	588	5,257.1	8.94	3,819	32,708	8.56
Total	All employees	673	7,523.3	11.18	3,841	32,807	8.54

Note:
1. Average training hours = Total training hours provided to employees in the relevant category ÷ Total number of employees in that category.
2. Managers are defined as employees holding positions at the manager level or above.
3. Training includes vocational training, paid educational leave, and external training paid for by the organization.
4. In calculating employee training data for Taiwan, the reporting boundary excludes FIC's Suzhou plant. Accordingly, education and training data for the Suzhou plant are not included in these statistics.
5. The statistics also exclude employees of Ubiqconn in the United States and Germany.
6. Employee numbers are based on headcount as of December 31.



5.4.6 Performance Appraisal

GRI 404-3

The Group and its subsidiaries conduct performance reviews twice annually. Evaluators conduct fair, objective and rigorous assessments based on each employee's work attitude, professional competence, quality and efficiency, teamwork, and service innovation.

Percentage of Employees Receiving Regular Performance and Career Development Reviews in Taiwan

Statistical Category	Item	Employees required to undergo review (A)	Employees who actually received a review (B)	Percentage receiving a review (B/A)
By Gender	Male	352	352	100%
	Female	223	223	100%
By Employee Type	Managerial staff	80	80	100%
	General staff (non-managerial)	495	495	100%
Total	All employees	575	575	100%

Note:
1. In accordance with the Company's performance review standards, reviews are conducted every six months through mid-year and year-end reviews. The above statistics represent the number of employees included in the year-end review. 40 employees who had not completed their three-month probationary period were excluded and were instead subject to separate probation-completion reviews. 53 foreign workers were excluded from the performance review. 1 individual was the Chairman and was therefore subject to the Board performance evaluation. 1 individual was a consultant, 2 were non-full-time employees, and 1 employee was made redundant and left the Company on December 31, 2025. These individuals were not required to undergo the employee performance review.
2. Percentage receiving a review = Employees who actually received a review ÷ Employees required to undergo a review.
3. A regular review refers to a performance or career development review conducted with the employee's knowledge at least twice annually.
4. Managers are defined as employees holding positions at the manager level or above.
5. The statistics include only employees in Taiwan and exclude Taiwanese managerial personnel stationed in China and employees of Ubiqconn in the United States and Germany.

Percentage of Employees Receiving Regular Performance and Career Development Reviews in China

Statistical Category	Item	Employees required to undergo review (A)	Employees who actually received a review (B)	Percentage receiving a review (B/A)
By Gender	Male	778	778	100%
	Female	788	788	100%
By Employee Type	Managerial staff	0	0	0%
	General staff (non-managerial)	1,552	1,552	100%
Total	All employees	1,552	1,552	100%

Note:
1. In accordance with the Company's performance review standards, reviews are conducted every six months through mid-year and year-end reviews. The above statistics represent the number of employees included in the year-end review. Prime Technology excluded 16 employees at the assistant manager level or above, including the Board Secretary position at an equivalent administrative grade; five employees with disabilities; 105 employees who had not completed their three-month probationary period; 17 rehired personnel; and 9 employees who had left the company. Amertek excluded 16 employees at the assistant manager level or above, 8 employees with disabilities, and 9 employees who had not completed their three-month probationary period.
2. Employees at the assistant manager level or above, including the Board Secretary position at an equivalent administrative grade, are reviewed under a process led by the Group's Taiwan operations. They are therefore excluded from the number of employees participating in the reviews presented above.
3. Managers are defined as employees holding positions at the manager level or above, including employees holding positions of an equivalent grade.
4. The total number of employees excludes Taiwanese managerial personnel.

5.4.7 Remuneration Determination Process and Compensation Ratios

GRI 2-19, 2-20, 2-21, 405-2

Pursuant to 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, FICG has adopted its Organizational Charter of the Remuneration Committee. 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 relevant professional backgrounds. The Committee operates independently to ensure that it remains free from interference by management and convenes at least two meetings annually.

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. The Company has established employee communication platforms, including an HR mailbox, employee assemblies and labor-management meetings. Employees may use these channels to express their views on the remuneration system. In 2025, all resolutions concerning material remuneration policies were reported at the shareholders' meeting, and no dissenting votes were recorded.

The Group has established remuneration management mechanisms based on the regulatory environment, prevailing market salary levels, job categories and performance systems in each region where it operates. These mechanisms are designed to balance pay equity, employee retention and market competitiveness. In Taiwan, the remuneration structure is established according to job categories and the internal job-grade system, with reference to external market salary surveys. The Remuneration Committee also reviews the structure regularly. Although organizational and workforce adjustments were made in 2025 in response to operational requirements, the average and median employee salaries in Taiwan increased by **1.34%** and **1.97%**, respectively, compared with the previous year. This indicates that overall employee salary levels remained stable and continued to increase. However, because the Group recorded an operating loss during the year, variable bonuses linked to Company profitability and individual performance decreased compared with the previous year, affecting the overall change in remuneration. The Group's China subsidiaries regularly review salary standards through mid-year and year-end performance reviews, bonus allocation and salary adjustment mechanisms, with reference to government minimum wage requirements and market conditions. As employees had two opportunities for performance reviews and salary adjustments in 2025, employee remuneration increased compared with the previous year. The relevant remuneration data were compiled from the salary management records of each region. Data for Taiwan include fixed salary and non-recurring salary items. Data for China are based on the actual salaries of regular employees who completed at least six months of service during the year.

Annual Total Compensation Ratio

Region	The ratio of the median annual total compensation in 2025	The ratio of the median percentage increase in average annual total compensation in 2025
Taiwan	8.34	16.54
China	9.07	2.38

Note:
1. Salaries are presented in local currencies. Due to differences in salary structures, salaries of Taiwan-based expatriate employees are excluded. The median compensation excludes the highest-paid individual.
2. The ratio of the median annual total compensation refers to the ratio of the annual total compensation of the highest-paid individual in the organization to the median annual total compensation of all employees in the organization, excluding the highest-paid individual.
3. The ratio of the median percentage increase in average annual total compensation refers to the ratio of the percentage increase in the annual total compensation of the highest-paid individual in the organization to the median percentage increase in annual total compensation of all employees in the organization, excluding the highest-paid individual.

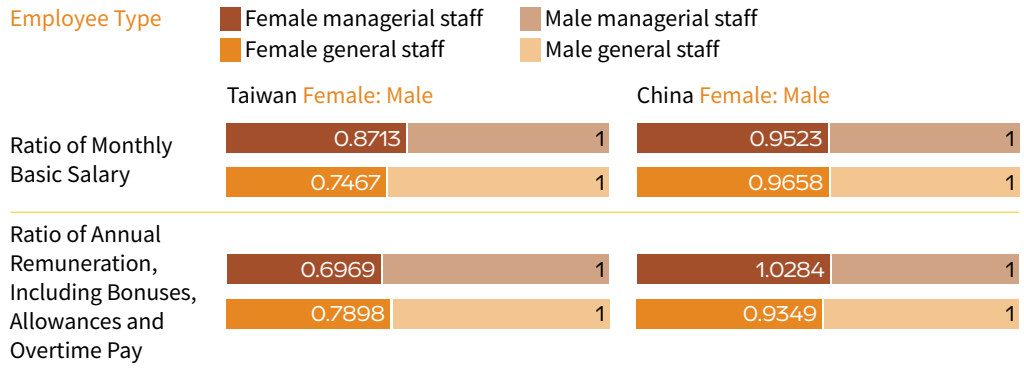
Average and Median Salaries of Full-Time Non-Managerial Employees in Taiwan

Item/Year	2025	2024	Change ratio
Average salary of full-time employees not in managerial positions	986	973	1.34%
Median salary of full-time employees not in managerial positions	830	814	1.97%

Note:
1. "Non-managerial" means excluding "managerial officers." Pursuant to FSC Order No. 1120384295 dated October 4, 2023, managerial officers include the following: The president and persons of an equivalent rank; Vice presidents and persons of an equivalent rank; Assistant vice presidents and persons of an equivalent rank; The head of the finance department; The head of the accounting department; and other persons authorized to manage Company affairs and sign on behalf of the Company.
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. Remuneration data for China exclude Taiwanese managerial personnel.
5. Calculated in local currency.
6. The average and median salary figures above are presented in thousands of TWD.

Ratio of Female to Male Compensation

GRI 405-2

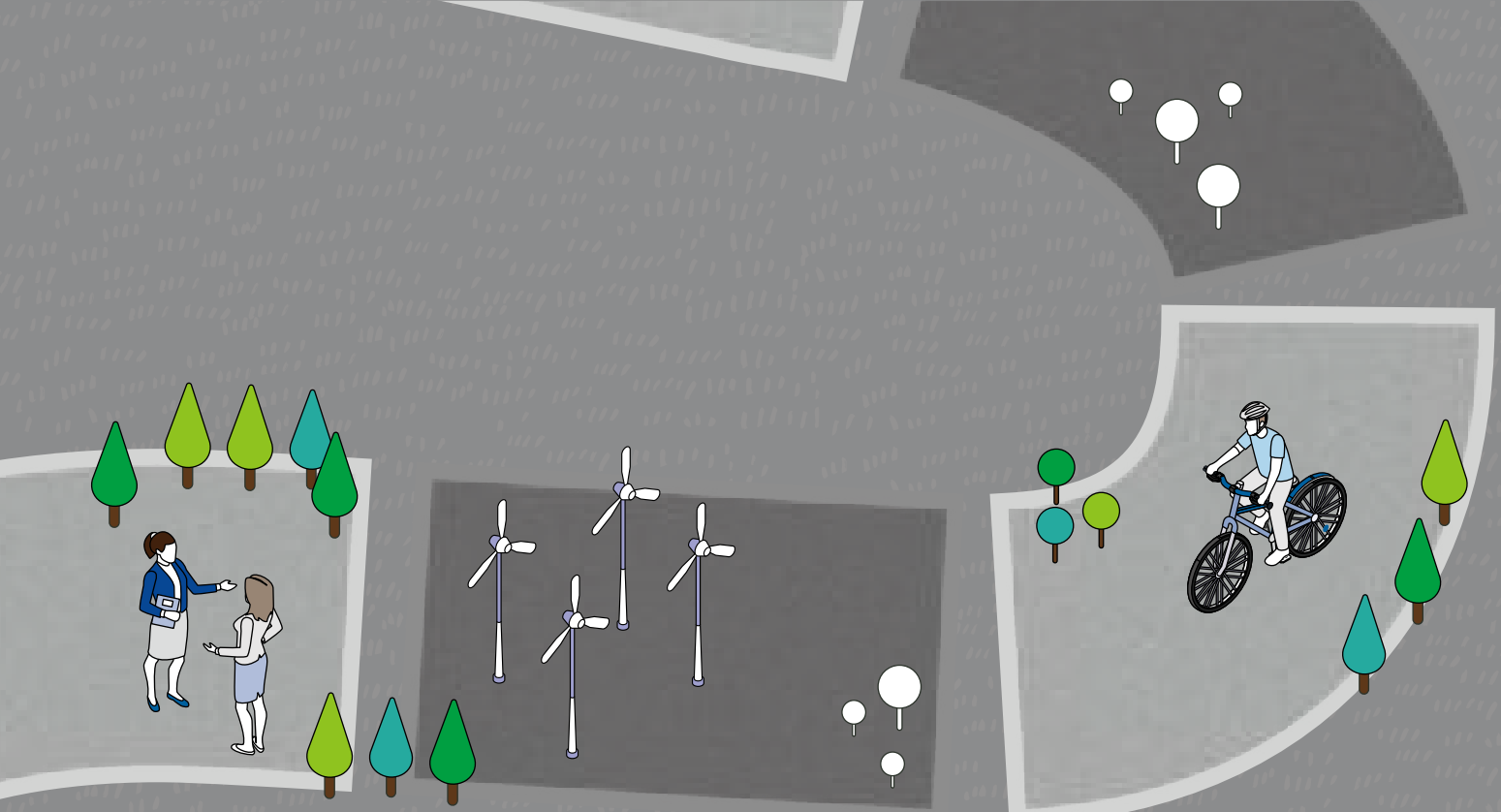


Note:
The remuneration data above exclude Taiwanese managerial personnel. Calculation method of the ratio = female/male. Calculations are made in the applicable local currency.

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. The Company actively promotes gender equality and diversity through measures that include: Strengthening internal career development mechanisms by providing female employees with additional training and resources to transfer into technical positions or advance into managerial roles; enhancing recruitment diversity by emphasizing gender-inclusive job opportunities for technical and managerial positions and encouraging more women to apply.

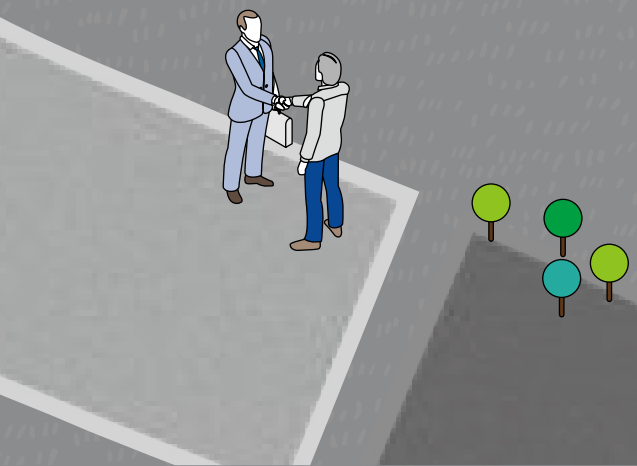


Chapter A



Appendix

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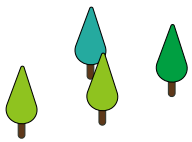


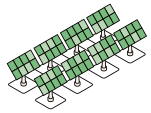
Restatements of Information

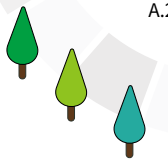
GRI 2-4

Restatement Item	Data as Originally Disclosed	Restated Data	Reason for Restatement	Affected Sections
2024 employees	Taiwan: 672 employees; China: 4,362 employees	Taiwan: 686 employees; China: 3,841 employees	Adjustment to the classification methodology	Section 5.4 Talent Recruitment, Development and Retention: Workforce Overview; Occupational Safety and Health Management: Work-related Injury Statistics
2024 workers who are not employees	Taiwan: 2 workers; China: 499 workers	Taiwan: 19 workers; China: 375 workers	Adjustment to the classification methodology to include student interns and workers dispatched by third-party agencies	Section 5.4 Talent Recruitment, Development and Retention: Workforce Overview; Occupational Safety and Health Management: Work-related Injury Statistics
Total number of employees and workers who are not employees in 2024	Taiwan: 674 workers; China: 4,861 workers	Taiwan: 705 workers; China: 4,624 workers	Adjustment to the classification methodology	Section 5.4 Talent Recruitment, Development and Retention: Workforce Overview; Occupational Safety and Health Management: Work-related Injury Statistics
Data related to water resources, waste, greenhouse gas emissions and energy consumption	Please refer to the restated data in the affected sections.	Please refer to the restated data in the affected sections.	Adjustment to the data compilation methodology	4.1.2 Water Resource Management; 4.1.3 Waste Management; 4.2 Greenhouse Gas and Energy Management
Incidents of non-compliance with laws and regulations in 2024	China: 2 cases in which the goods declared did not correspond to the actual goods, resulting in total fines of RMB 34,500. Explanation: Amertek Computer had one case in which the goods declared did not correspond to the actual goods and was fined RMB 1,500. Prime Technology had one such case and was fined RMB 33,000.	China: 3 cases in which the goods declared did not correspond to the actual goods, resulting in total fines of RMB 36,000. Explanation: 1 additional case involving Amertek Computer, in which the goods declared did not correspond to the actual goods and a fine of RMB 1,500 was imposed, has been added.	Due to a layout error.	2.3.1 Description of Instances of Non-compliance

GRI Content Index





FICG reports the following disclosures in accordance with the 2021 GRI Universal Standards. The disclosed information has been subject to independent third-party assurance, and the BSI Independent Assurance Opinion Statement is appended to this Report.

Statement of Use	FIC Global, Inc. has reported in accordance with the GRI Standards for the period January 1, 2025 to December 31, 2025.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standards

GRI Code	Disclosure Item	Corresponding Section	Page Number
General Disclosures			
GRI 2: General Disclosures 2021			
GRI 2-1	Organizational Details	1.1 Organizational Details	21
GRI 2-2	Entities included in the organization's sustainability reporting	0.2.2 Reporting Period, Scope and Boundary; 0.2.3 Subsidiaries Covered by This Report	6
GRI 2-3	Reporting period, frequency and contact point	0.2.1 Report Overview and Publication Frequency; 0.2.7 Contact Information	6 / 7
GRI 2-4	Restatements of information	Appendix: Restatements of Information	97
GRI 2-5	External assurance	0.2.6 Unit Responsible for the Report and Quality Management Approach; Appendix - External Verification Statement	7 / 111
GRI 2-6	Activities, value chain and other business relationships	0.2.2 Reporting Period, Scope and Boundary; 1.1.1 Value Chain, Products and Services, and Markets	6 / 22
GRI 2-7	Employees	5.4 Talent Recruitment, Development and Retention: Workforce Overview	86
GRI 2-8	Workers who are not employees	5.4 Talent Recruitment, Development and Retention: Workforce Overview	86
GRI 2-9	Governance structure and composition	0.5.3 Corporate Sustainability Governance and Operations; 1.1.2 FICG Governance Structure; 2.1 Governance Structure	13 / 23 / 29
GRI 2-10	Nomination and selection of the highest governance body	1.1.2 FICG Governance Structure; 2.1.3 Director Nomination and Selection	23 / 30
GRI 2-11	Chair of the highest governance body	1.1.2 FICG Governance Structure; 2.1 Governance Structure; 2.1.4 Avoidance of Conflicts of Interest	23 / 29 / 30
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	0.5 Sustainability Commitments and Strategy; 0.5.3 Corporate Sustainability Governance and Operations; 2.1 Governance Structure; 2.2 Risk Management	11 / 13 / 29 / 32

GRI Code	Disclosure Item	Corresponding Section	Page Number
GRI 2-13	Delegation of responsibility for managing impacts	0.5.3 Corporate Sustainability Governance and Operations; 2.1 Governance Structure; 2.2.2 Three Lines of Defense in Internal Control Audit System and Risk Management	13 / 29 / 33
GRI 2-14	Role of the highest governance body in sustainability reporting	0.2 About This Report; 0.2.4 Data Calculation Basis; 0.2.6 Units Responsible for the Report and Quality Management Approach; 0.6.1 2025 Material Topic Identification Process; 2.1 Governance Structure	6 / 6 / 7 / 14 / 29
GRI 2-15	Conflicts of interest	0.7 Stakeholder Engagement; 0.7.1 Stakeholder Communication; 2.1.1 Board Composition; 2.1.4 Avoidance of Conflicts of Interest	16 / 16 / 29 / 30
GRI 2-16	Communication of critical concerns	0.7 Stakeholder Engagement; 0.7.1 Stakeholder Communication; 2.2.1 Risk Management Organizational Structure	16 / 16 / 33
GRI 2-17	Collective knowledge of the highest governance body	1.1.2 FICG Governance Structure; 2.1 Governance Structure; 2.1.5 Board Continuing Education	23 / 29 / 31
General Disclosures			
GRI 2: General Disclosures 2021			
GRI 2-18	Evaluation of the performance of the highest governance body	2.1 Governance Structure; 2.1.6 Board Performance Evaluation	29 / 31
GRI 2-19	Remuneration policies	2.1.7 Remuneration Policy for Directors and Managerial Officers; 5.4.7 Remuneration Determination Process and Compensation Ratios	31 / 94
GRI 2-20	Process to determine remuneration	2.1.7 Remuneration Policy for Directors and Managerial Officers; 5.4.7 Remuneration Determination Process and Compensation Ratios	31 / 94
GRI 2-21	Annual total compensation ratio	5.4.7 Remuneration Determination Process and Compensation Ratios	94
GRI 2-22	Statement of sustainable development strategy	0.1 Message from the Chairman and President; 0.5 Sustainability Commitments and Strategy	5 / 11
GRI 2-23	Policy commitments	0.5 Sustainability Commitments and Strategy; 0.5.1 Core Values and Sustainability Strategy; 5.2 Labor Practices, Human Rights, Diversity and Inclusion; 5.2.2 FICG Human Rights Actions	11 / 11 / 79 / 80
GRI 2-24	Embedding policy commitments	0.5 Sustainability Commitments and Strategy; 0.5.3 Corporate Sustainability Governance and Operations; 2.5 Ethical Management and Anti-corruption	11 / 13 / 43
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GRI 2-30	Collective bargaining agreements	5.2.1 Labor Relations Management and Handling of Human Rights Complaints; 5.2.2 FICG Human Rights Actions	80

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GRI 3: Material Topics 2021			
GRI 3-1	Process to determine material topics	0.6 Material Topic Analysis; 0.6.1 2025 Material Topic Identification Process; 0.7 Stakeholder Engagement	14 / 14 / 16
GRI 3-2	List of material topics	0.6 Material Topic Analysis; 0.6.1 2025 Material Topic Identification Process; 0.6.2 Value Chain Segments and Impacts Involved in Material Topics	14 / 14 / 15
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GRI 3-3	Management of material topics	1.2 Economic Performance	24
GRI 201: Economic Performance 2016			
GRI 201-1	Direct economic value generated and distributed	1.2 Economic Performance; 1.2.1 Direct Economic Value Generated and Distributed by FICG	24 / 25
GRI 201-3	Defined benefit plan obligations and other retirement plans	1.2.1 Direct Economic Value Generated and Distributed by FICG; 5.4.3 Employee Benefits	25 / 91
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GRI 3: Material Topics 2021			
GRI 3-3	Management of material topics	2.4 Privacy protection and information security	39
GRI 418: Customer Privacy 2016			

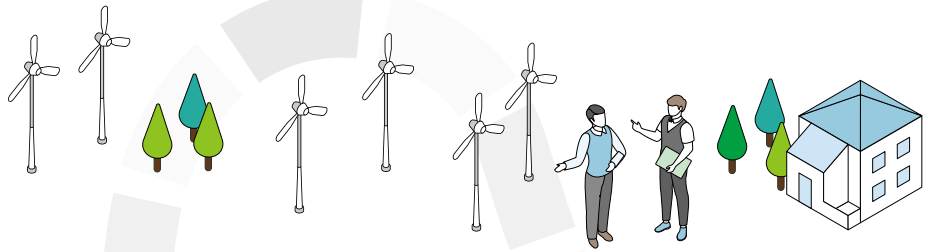
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GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.4.2 2025 Information Security Management and Implementation Highlights: Significant Information Security and Personal Data Breach Incidents	42
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GRI 3: Material Topics 2021			
GRI 3-3	Management of material topics	2.5 Ethical Corporate Management and Anti-corruption	43
GRI 205: Anti-corruption 2016			
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GRI 308-1	New suppliers that were screened using environmental criteria	3.2 Supplier Environmental Risk Management	48
GRI 408: Child Labor 2016			
GRI 408-1	Operations and suppliers at significant risk for incidents of child labor	3.3 Supplier Social Risk Management	50
GRI 414: Supplier Social Assessment 2016			
GRI 414-1	New suppliers that were screened using social criteria	3.3 Supplier Social Risk Management	50
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GRI 3-3	Management of material topics	4.1 Green Products and Environmental Management	55

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GRI 303-2	Management of water discharge-related impacts	4.1.2 Water Resource Management	57
GRI 303-3	Water withdrawal	4.1.2 Water Resource Management	57
GRI 303-4	Water discharge	4.1.2 Water Resource Management	57
GRI 303-5	Water consumption	4.1.2 Water Resource Management	57
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GRI 3-3	Management of material topics	4.2 Greenhouse Gas and Energy Management	60
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GRI 305-4	GHG emissions intensity	4.2.1 Greenhouse Gas Management: The Group's Greenhouse Gas Emissions	62
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GRI Code	Disclosure Item	Corresponding Section	Page Number
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SASB Content Index



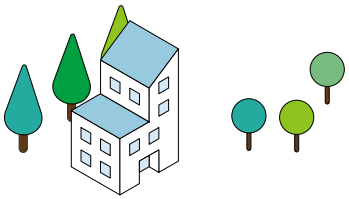
Electronic Manufacturing Services & Original Design Manufacturing

The reporting scope of this table is the same as that of this Report.

Number	Topic	SASB Standards	Metrics	Operating Site Information (2025)
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	See "Water Resource Management" under "Green Products and Environmental Management"
2	Waste Management	TC-ES-150a.1	1. Amount of hazardous waste from manufacturing 2. percentage recycled	1. For the amount of hazardous waste from manufacturing, see "Waste Management" under "Green Products and Environmental Management." 2. The percentage recycled cannot be calculated. FICG, as the parent company, is an investment holding company and does not manufacture products. The subsidiaries covered by this Report are contract manufacturers or ODM service providers, and ownership of the final products remains with their customers. The Group is therefore unable to recover the products.
3	Labor Practices	TC-ES-310a.1	1. Number of work stoppages and 2. Total days idle	1. Number of work stoppages: 0 2. Total days idle: 0
4	Workforce Health & Safety	TC-ES-320a.1	(a)direct employees and (b)contract employees 1. Total recordable incident rate (TRIR) 2. Near miss frequency rate (NMFR)	See "Work-related Injury Statistics" under "Occupational Safety and Health Management."







Number	Topic	SASB Standards	Metrics	Operating Site Information (2025)
4	Workforce Health & Safety	TC-ES-320a.2	Percentage of (1) entity's facilities and (2) Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	During the reporting year, none of the Group's owned operating sites underwent an RBA Validated Audit Process (VAP) audit. Accordingly, the Group does not report any operating sites as having passed an RBA VAP audit. With respect to supplier management, the Group has incorporated requirements related to the RBA Code of Conduct in accordance with customer requirements. Labor, health and safety, environmental, ethics and management system considerations are included in supplier audits and the subsequent tracking of improvements. These audits are conducted with reference to RBA requirements. However, they are not formal VAP audits performed by an RBA-approved third party in accordance with the VAP Protocol.
		TC-ES-320a.3	(1) Non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances, broken down for (i) the entity's facilities and (ii) the entity's Tier 1 supplier facilities	The Group did not conduct RBA VAP audits or audits under a recognized equivalent process during the reporting year. It is therefore unable to calculate the rates of priority non-conformances, other non-conformances and associated corrective actions required under TC-ES-320a.3. With respect to supplier management, the Group conducts supplier audits and tracks improvement measures with reference to the RBA Code of Conduct in accordance with customer requirements. However, this process has not been recognized as equivalent to the RBA VAP.
5	Product Lifecycle Management	TC-ES-410a.1	Weight of end-of-life products and e-waste recovered, percentage recycled	The relevant data cannot be calculated. FICG, as the parent company, is an investment holding company and does not manufacture products. The subsidiaries covered by this Report are contract manufacturers or ODM service providers, and ownership of the final products remains with their customers. The Group is therefore unable to recover the products.
6	Materials Sourcing	TC-ES-440a.1	Description of the management of risks associated with the use of critical materials	See "Risk Management Related to the Use of Critical Materials" under "Risk Management."

Activity Indicators	Code	
Number of manufacturing sites	TC-ES-000.A	See Section 1.1 "Organizational Details"
Area of manufacturing sites	TC-ES-000.B	Not disclosed. The area of the Group's manufacturing facilities involves considerations relating to operating scale, production capacity allocation and commercially confidential information. Accordingly, specific facility-area data have not been publicly disclosed for the reporting year. The Company maintains the relevant information internally and will continue evaluating the feasibility of disclosing the data on an aggregated or regional basis.
Number of employees	TC-ES-000.C	See Section 5.4.1 "Employee Diversity"

Sustainability Disclosure Indicators – Computer and Peripheral Equipment Industry

Number	Metrics	Indicator Type	Annual Disclosure Status
1.	Total energy consumption, percentage of purchased electricity, and percentage of renewable energy use	Quantitative	See "Energy Management" under "Greenhouse Gas and Energy Management"
2.	Total water withdrawn and total water consumed	Quantitative	See "Water Resource Management" under "Green Products and Environmental Management"
3.	Amount of hazardous waste generated and percentage recycled	Quantitative	1. For the amount of hazardous waste generated, see "Waste Management" under "Green Products and Environmental Management." 2. The percentage recycled cannot be calculated. FICG, as the parent company, is an investment holding company and does not manufacture products. The subsidiaries covered by this Report are contract manufacturers or ODM service providers, and ownership of the final products remains with their customers. The Group is therefore unable to recover the products.
4.	Description of occupational injury types, number of cases, and rate	Quantitative	See "Work-related Injury Statistics" under "Occupational Safety and Health Management."
5.	Disclosure of product lifecycle management: including weight of end-of-life products and electronic waste, and percentage recycled	Quantitative	The relevant data cannot be calculated. FICG, as the parent company, is an investment holding company and does not manufacture products. The subsidiaries covered by this Report are contract manufacturers or ODM service providers, and ownership of the final products remains with their customers. The Group is therefore unable to recover the products.
6.	Description of risk management related to the use of critical materials	Qualitative description	See "Risk Management Related to the Use of Critical Materials" under "Risk Management."
7.	Total monetary losses resulting from legal proceedings associated with anti-competitive behavior regulations	Quantitative	None
8.	Output of main products by product category	Quantitative	Main products are Electronics Manufacturing Services (EMS), with a production volume of 11,136 thousand units (pcs), and Industrial PCs (IPC) and peripherals manufacturing and trading, with a production volume of 99 thousand units (pcs).

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

Climate-Related Information of TWSE/TPEx Listed Company

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 is the Company's highest governance body responsible for overseeing climate-related risks and opportunities. It supervises the alignment of the Company's climate management strategies with its overall operating objectives. The Corporate Sustainability Committee has been established under the Board of Directors as the highest-level management body responsible for planning and overseeing sustainable development strategies. The Committee Chair has designated the Office of Sustainable Development to implement climate change-related strategies, identify and manage climate-related risks and opportunities, and regularly report implementation progress to the Board of Directors.
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	The Company identifies climate-related risks and opportunities in accordance with the TCFD framework and assesses their short-, medium- and long-term effects. The principal climate-related risks identified include typhoons and flooding caused by heavy rainfall, carbon fees and taxes, the European Union Carbon Border Adjustment Mechanism (CBAM), and instability in the electricity supply. The principal climate-related opportunities include improving energy efficiency, developing new products that meet low-carbon and sustainability requirements, and expanding into developing-country markets undergoing the transition to a low-carbon economy. These risks and opportunities may affect the Company's operating strategies, product development, energy management and supply chain deployment. They may also affect its cost structure, ability to secure orders and market competitiveness.
3	Describe the financial impact of extreme weather events and transformative actions.	The Company has assessed that extreme weather events, such as typhoons and flooding caused by heavy rainfall, could result in power outages, production shutdowns, delayed product deliveries and damage to equipment at operating sites, thereby increasing operating costs. Transition risks, such as carbon fees and taxes and the European Union Carbon Border Adjustment Mechanism (CBAM), could increase regulatory compliance costs, restrict market access or even result in the loss of orders. In response, the Company plans to introduce backup power equipment, strengthen its carbon data disclosure processes and carbon management mechanisms, develop low-carbon products, and improve energy management efficiency to mitigate potential financial risks.
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The Company has not yet established a dedicated climate risk management system. At present, the Office of Sustainable Development coordinates the subsidiaries and responsible units in periodically assessing climate-related risks and reporting progress in implementing risk management measures. The Office of Sustainable Development consolidates information on risk management measures and implementation progress and regularly reports it to the Corporate Sustainability Committee and the Board of Directors. This enables management to remain informed of climate-related risks and adjust subsequent response measures as appropriate.

Item		Implementation status / corresponding section
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.	The Company conducts scenario analysis using science-based scenario assumptions. It compares a low-emissions scenario, SSP1-2.6, with a very high-emissions scenario, SSP5-8.5, to assess risks arising from extreme weather events. The principal factor analyzed is flooding caused by extreme rainfall associated with climate change. The analysis indicates that, even under the more optimistic emissions scenario, long-term climate change could progressively increase the threat of flooding. Certain operating sites of the Company's subsidiaries face persistent and significant risk exposure that could result in damage to production equipment or interruptions to operations. For detailed information on the key parameters, assumptions and financial impacts under each scenario, see the climate change response section of the Sustainability Report.
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.	The Company's transition plan for responding to climate-related risks principally covers greenhouse gas management, energy transition, physical risk adaptation, transition risk responses, and information disclosure and governance. Specific measures include conducting regular greenhouse gas inventories, implementing energy conservation measures, increasing the use of renewable energy, strengthening response mechanisms for physical risks such as flooding, enhancing carbon management processes in response to CBAM and carbon disclosure requirements, and progressively aligning disclosures with IFRS S1 and IFRS S2 requirements. The Company is also developing climate risk management indicators and medium- and long-term carbon reduction targets to support the subsequent identification and management of physical and transition risks. For the Company's 2025 plans, indicators and targets, see Section 4.3 "Task Force on Climate-Related Financial Disclosures (TCFD)."
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	As of the data collection cut-off date for this Annual Report, the Company had not implemented an internal carbon pricing mechanism.
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.	With reference to the government's "Taiwan's Pathway to Net-Zero Emissions in 2050," the Company has established the achievement of net-zero greenhouse gas emissions by 2050 as its long-term target and has designated 2024 as the base year for greenhouse gas reductions. The Company will progressively inventory the greenhouse gas emissions of its subsidiaries and use the results to formulate reduction pathways and specific targets. For information on renewable energy use in 2025, see Section 4.2.2 "Energy Management."
9	Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan.	The Company has completed its greenhouse gas inventory and obtained external verification of the inventory prepared in accordance with ISO 14064-1. It continues to strengthen the Group's greenhouse gas management system. The Company has established net-zero emissions by 2050 as its long-term reduction target. It is progressively pursuing this target through greenhouse gas inventory management, improvements in energy efficiency, the introduction of renewable energy, implementation of a greenhouse gas inventory management system, and alignment with IFRS S1 and IFRS S2.



Greenhouse Gas Inventory and Assurance Status for the Most Recent Two Years

1-1-1 Greenhouse Gas Inventory Information

Describe the emission volume (tCO_2e), intensity (tCO_2e/TWD million), and data coverage of greenhouse gases in the most recent two years.

For details, see the "Greenhouse Gas and Energy Management" section of this Report.

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.

The Group's Greenhouse Gas Assurance Information (2024)

GHG Emissions Category	Data	Data Boundary	Assurance Body	Assurance Standard	Assurance Scope	Assurance Opinion
Direct (Scope 1) GHG emissions (tCO_2e)	713.9698	Parent company and major subsidiaries	AFNOR,BSI	ISO 14064-3	Same as the data boundary	Reasonable assurance
Energy indirect (Scope 2) GHG emissions (tCO_2e)	17,944.9138	Parent company and major subsidiaries	AFNOR,BSI	ISO 14064-3	Same as the data boundary	Reasonable assurance
Other indirect (Scope 3) GHG emissions (tCO_2e)	59,527.6911	See Note (4)	AFNOR,BSI	ISO 14064-3	Same as the data boundary	Reasonable assurance; limited assurance; AUP
GHG emissions intensity (tCO_2e per TWD million of revenue)	1.2308	Scope 1 + Scope 2				

The Group's Greenhouse Gas Assurance Information (2025)

GHG Emissions Category	Data	Data Boundary	Assurance Body	Assurance Standard	Assurance Scope	Assurance Opinion
Direct (Scope 1) GHG emissions (tCO_2e)	1,054.1022	Parent company and major subsidiaries	AFNOR,BSI	ISO 14064-3	Same as the data boundary	Reasonable assurance
Energy indirect (Scope 2) GHG emissions (tCO_2e)	18,750.1609	Parent company and major subsidiaries	AFNOR,BSI	ISO 14064-3	Same as the data boundary	Reasonable assurance
Other indirect (Scope 3) GHG emissions (tCO_2e)	66,792.4700	See Note (5)	AFNOR,BSI	ISO 14064-3	Same as the data boundary	Reasonable assurance; limited assurance
GHG emissions intensity (tCO_2e per TWD million of revenue)	1.5259	Scope 1 + Scope 2				

Note:
1. The parent company and major subsidiaries included within the data boundary principally comprise the following: FICG; FIC; FICTA Technology; 3CEMS Corp. (Cayman) Taiwan Branch; 3CEMS Corp. (Cayman); Ubiqconn; RuggON; and Prime Base. The data boundary for China encompasses Prime Technology and Amertek Computer.
2. For other indirect (Scope 3) GHG emissions, each subsidiary determines the categories to be inventoried based on its actual circumstances.
3. Greenhouse gas emissions intensity is calculated using location-based Scope 1 and Scope 2 emissions.
4. The Scope 3 inventory categories reported by each subsidiary in 2024 were as follows: (1) FICG: Employee commuting; business travel; and upstream emissions associated with energy and resource use, including fuel, electricity and water; (2) Ubiqconn: Downstream transportation of products; employee commuting; business travel; upstream emissions associated with energy and resource use, including fuel, electricity and water; and transportation and treatment of waste; (3) Prime Base: Employee commuting; business travel; and upstream emissions associated with energy and resource use, including fuel, electricity and water; (4) Prime Technology: Downstream transportation of products; employee commuting; business travel; upstream emissions associated with energy and resource use, including raw materials, fuel, electricity and water; and transportation and treatment of waste; (5) Amertek Computer: Upstream transportation; downstream transportation; employee commuting; business travel; upstream emissions associated with energy and resource use, including raw materials, fuel, electricity and water; capital goods, including equipment purchases; and transportation and treatment of waste.
5. The Scope 3 inventory categories reported by each subsidiary in 2025 were as follows: (1) FICG: Upstream transportation of raw materials; employee commuting; business travel; upstream emissions associated with energy and resource use, including raw materials, fuel, electricity and water; and transportation and treatment of waste; (2) Ubiqconn: Downstream transportation of products; employee commuting; business travel; upstream emissions associated with energy and resource use, including fuel, electricity and water; and transportation and treatment of waste; (3) Prime Base: Employee commuting; business travel; upstream emissions associated with energy and resource use, including fuel, electricity and water; and transportation and treatment of waste; (4) Prime Technology: Upstream transportation; downstream transportation; employee commuting; business travel; upstream emissions associated with energy and resource use, including raw materials, fuel, electricity and water; capital goods, including equipment purchases; and transportation and treatment of waste; (5) Amertek Computer: Upstream transportation; downstream transportation; employee commuting; business travel; upstream emissions associated with energy and resource use, including raw materials, fuel, electricity and water; capital goods, including equipment purchases; and transportation and treatment of waste.
6. For the 2024 Scope 3 engagements: FICG, FIC, FICTA Technology, 3CEMS Corporation Taiwan Branch, and 3CEMS Corp. (Cayman) were subject to agreed-upon procedures (AUP); Ubiqconn, RuggON, and Prime Base were subject to limited assurance; Prime Technology and Amertek Computer were subject to reasonable assurance.
7. For the 2025 Scope 3 engagements: FICG, FIC, FICTA Technology, 3CEMS Corporation Taiwan Branch, 3CEMS Corp. (Cayman), Ubiqconn, RuggON, and Prime Base were subject to limited assurance; Prime Technology and Amertek Computer were subject to reasonable assurance.

External Verification Statement

GRI 2-5

Assurance Statement for This Sustainability Report

獨立保證意見聲明書

大眾全球投資控股股份有限公司 2025 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 2025 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 2025 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僅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 2025 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 2025 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高階管理層訪談，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 3 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。

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

2025 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。

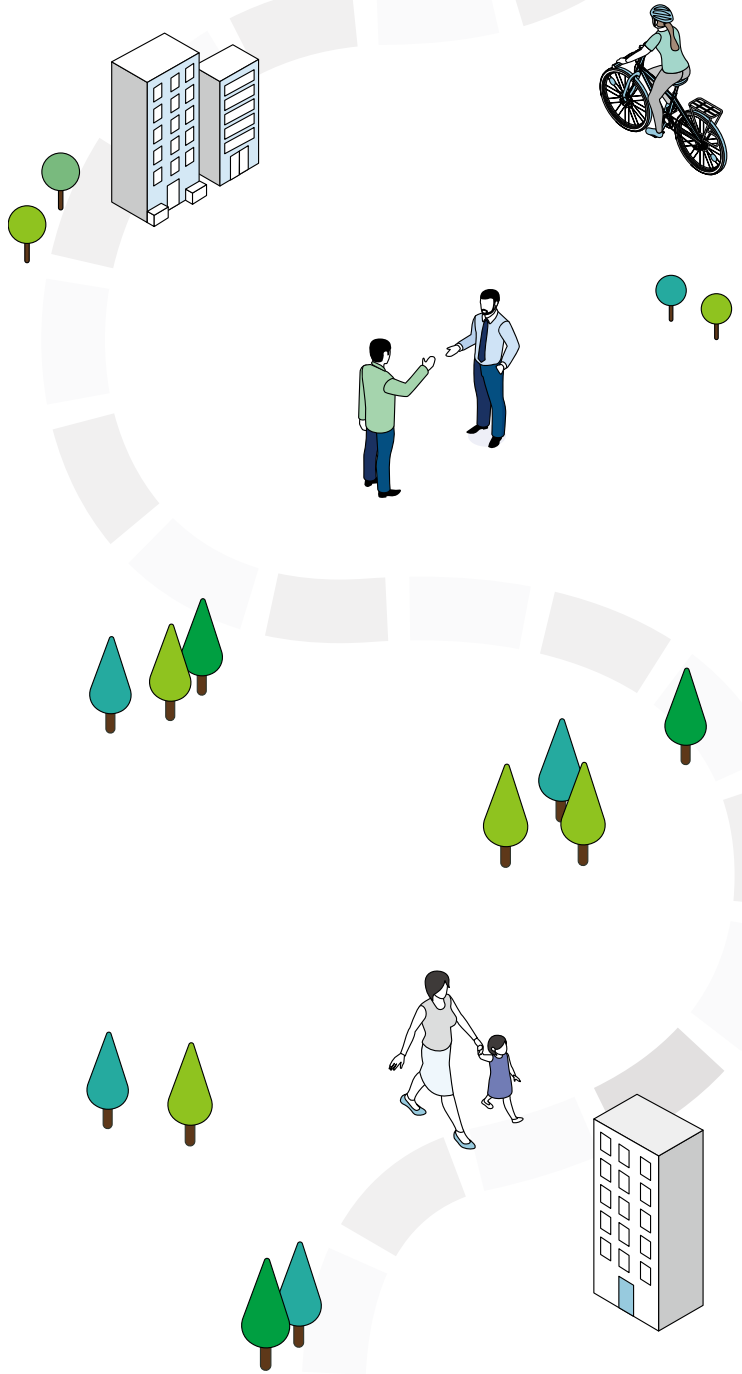
For and on behalf of BSI:

Joe Hsieh, Managing Director Northeast Asia, APAC Assurance

Statement No: SRA-TW-839604

2026-07-09

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.



The Company's Greenhouse Gas Inventory Assurance Statements

The Greenhouse Gas Inventory Assurance Statement for FICG is provided below. The assurance statements for other subsidiaries are available on **FICG's website**.

Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the GHG Report - Year 2025 GHG Inventory Report of FIC Global, Inc. & subsidiaries with consolidated financial statements produced by FIC Global, Inc., covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with ISO14064-1 2018 and it's principles
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the GHG Report - Year 2025 GHG Inventory Report of FIC Global, Inc. & subsidiaries with consolidated financial statements produced by FIC Global, Inc., covering the other indirect GHG emissions (scope 3):	• is not materially correct and is not a fair representation of GHG data and information. • has not been prepared in accordance with ISO14064-1 and it's principles • For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Michael Hung
Independent Reviewer	Eddy Chuang
Signed on behalf of BSI	Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-04-14
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in FIC Global, Inc. This 3rd party Verification Opinion has been prepared for FIC Global, Inc. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by FIC Global, Inc. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 836754 Dated 2026-04-14

Verification Engagement

Organization	大眾全球投資控股股份有限公司 FIC Global, Inc.
Responsible party	大眾全球投資控股股份有限公司 FIC Global, Inc.
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO 14064-1：2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	• Reasonable for direct GHG emissions and indirect GHG emissions from imported energy • Limited for the other Indirect GHG emissions
Verification evidence gathering procedures	• Evaluation of the monitoring and controls systems through interviewing employees observation & inquiry • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification	
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019, ISO 14065: 2020 and ISO 17029:2019
Note: FIC Global, Inc. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

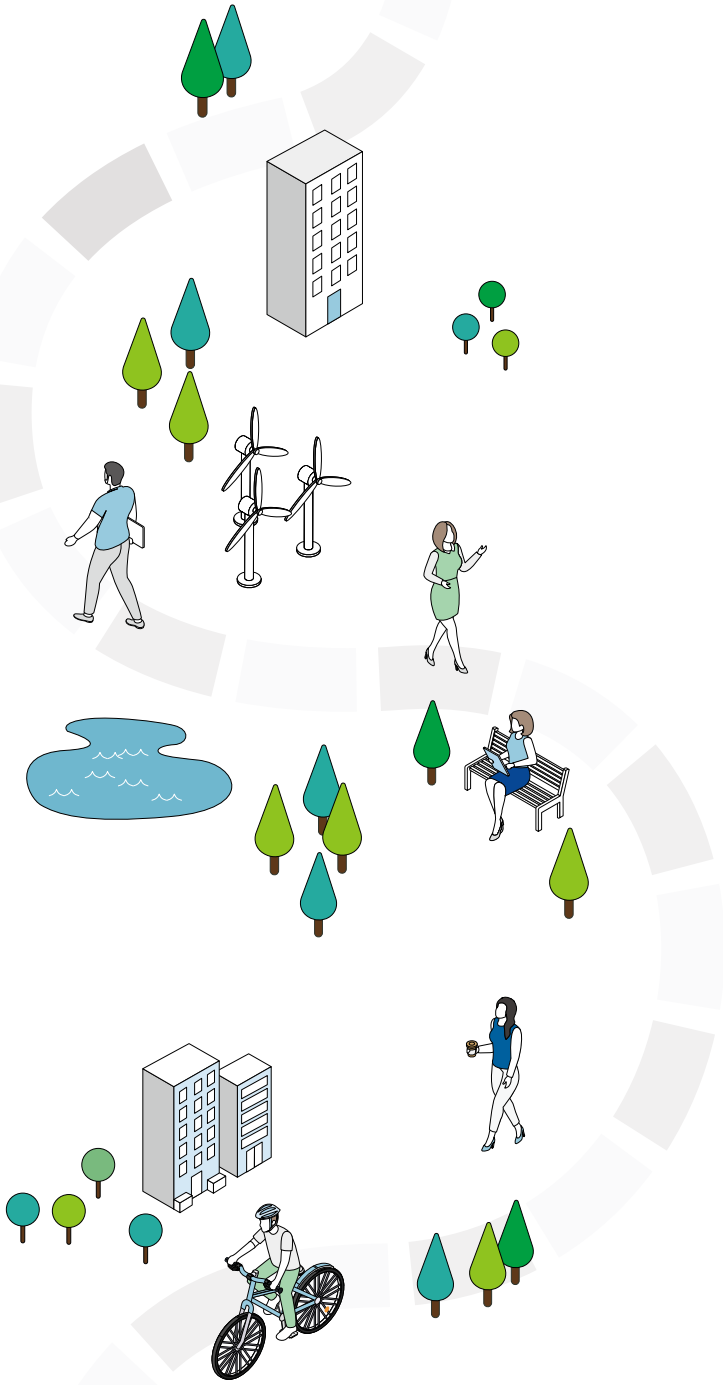
Organization		FIC Global, Inc. 大眾全球投資控股股份有限公司 8F., No. 300, Yangguang St., Neihu Dist. Taipei City 114718 Taiwan 114718 臺灣台北市內湖區陽光街 300 號 8 樓
Organizations GHG Report containing GHG Statement		2025 大眾投控暨部分合併財務報告子公司-溫室氣體盤查報告書 2025 大眾投控暨部分合併財務報告子公司-溫室氣體盤查清冊
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities:		The investment holding of subsidiaries in computer, peripheral equipment, communications product and other electronic equipment manufacturing
Reporting Boundary:	Direct GHG Emissions (Scope 1)	• Mobile combustion • Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	N/A
	Indirect GHG Emissions from imported energy (Scope 2)	• Imported Electricity
	Indirect GHG emissions from transportation (Scope 3)	• Upstream transport and distribution for goods (Only raw material is included) • Employee commuting • Business travel
	Indirect GHG emissions from products used by organization (Scope 3)	• Purchased goods and services (Raw materials, upstream emissions of electricity, fuel and water are included) • The disposal of solid waste (general waste only, including transportation)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not significant
	Indirect GHG emissions from other sources (scope 3)	Not significant
Criteria for developing the organizational GHG Inventory:		ISO14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

The Company's Greenhouse Gas Inventory Assurance Statements

	tCO2(e)
Direct Emissions (scope 1)	28.0715
Indirect Emissions from Imported Energy (scope 2) - Location Based	206.5158
Indirect GHG emissions from transportation (Scope 3)	47.4995
Indirect GHG emissions from products used by organization	12,006.0002
Total (location based)	**12,288.0870**

Appendix A

Location	**Address**
大眾全球投資控股股份有限公司	台北市內湖區陽光街 300 號 8 樓
大眾電腦股份有限公司	台北市內湖區陽光街 300 號 8 樓
英屬開曼群島商眾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
眾晶科技股份有限公司	台北市內湖區陽光街 300 號 8 樓(無實質營運)
3CEMS Corp.(Cayman)	Second Floor Century Yard, Cricket Square, P.O. Box 902 Grand Cayman, KY1-1103, Cayman Islands(無實質營運)



2025

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