

The logo for FIH, consisting of the letters 'FIH' in a bold, blue, sans-serif font, with a registered trademark symbol (®) to the upper right.

FIH Mobile Limited

(Incorporated in the Cayman Islands with limited liability)

Stock Code: 2038

The year '2025' is displayed in a large, bold, blue, sans-serif font. The background of the entire page is a light blue and green gradient with a grid pattern, overlaid with various abstract elements: a large semi-circle on the left containing a colorful circular pattern of radiating lines, numerous colorful dots of various sizes, and several thick, elongated, rounded rectangular bars in shades of blue and purple, some of which are oriented diagonally.

**Environmental, Social and
Governance Report**

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About FIH

FIH Profile

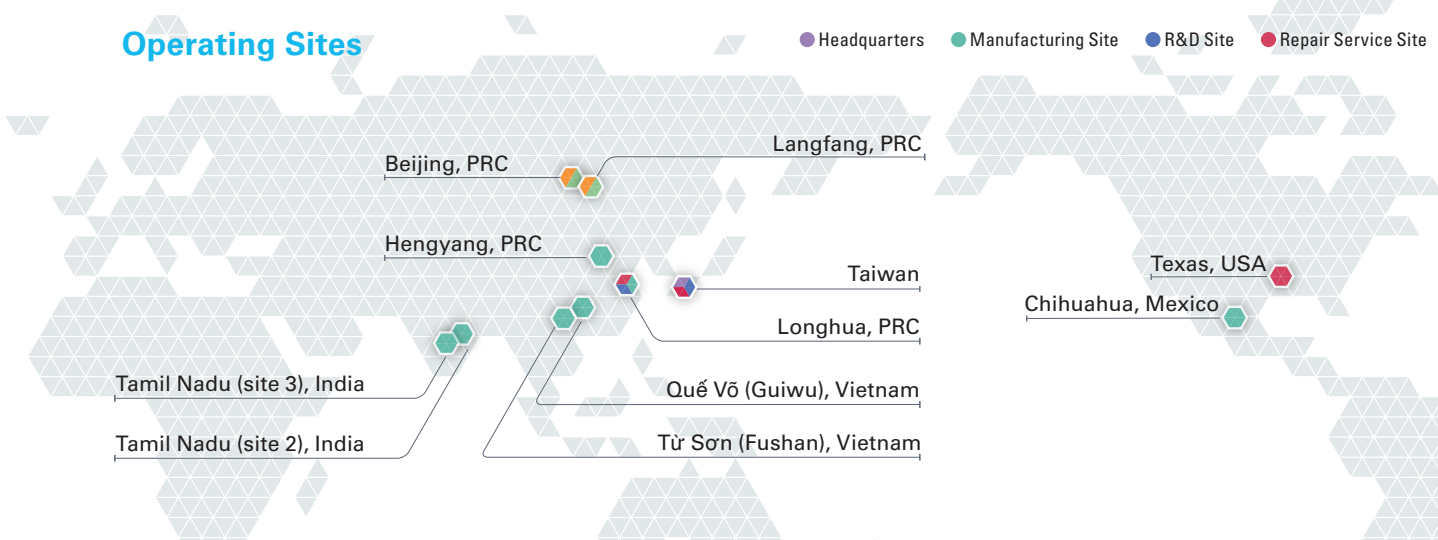
Company Name FIH Mobile Limited	2025 Revenue 6,558 US\$M	Ticker Symbol 2038.HK
Established Date May 2003	Number of Employees 32,142 people	Manufacturing and Services Space 1,293,517.30 Square meter (m ²)
Geographical Distribution 6 countries/regions	Number of Suppliers 1,175 global suppliers	Headquarters No.4, Minsheng Street, Tucheng District, New Taipei City 23679, Taiwan

Corporate Information

FIH Mobile Limited (the “Company”) and its subsidiaries (collectively, the “Group”) were established in May 2003 and have been listed on the Hong Kong Stock Exchange (HKEX) since February 2005 (Ticker: 2038.HK). As a member of Hon Hai Technology Group (also known as Foxconn) (TWSE: 2317), the Group has over 20 years of experience in vertical integration solutions and end-to-end design, development, and manufacturing services for handsets, mobile and wireless communication devices, and consumer electronics products. Leveraging the above-mentioned core technologies and its growing capabilities in Edge AI, the Group now focuses on three core business categories: smart manufacturing, automotive electronics, and manufacturing equipment/robotics, while also providing exceptional engineering/manufacturing services and solutions to industry-leading customers.

With a globally distributed network of operating sites, including Research and Development (R&D) centres in Taiwan and the People’s Republic of China (the “PRC”), manufacturing facilities in the PRC, India, Vietnam, and Mexico, as well as after-market service centres in Taiwan, the United States, and the PRC, the Group is capable of addressing diverse market demands and supporting customers in navigating an increasingly dynamic business environment. To align with its commitment to achieving Net Zero by 2050, the Group continues to integrate sustainable development strategies into its technologies and products, engaging communities, enterprises, countries, and its own operations to mitigate climate risks and create long-term value.

Operating Sites

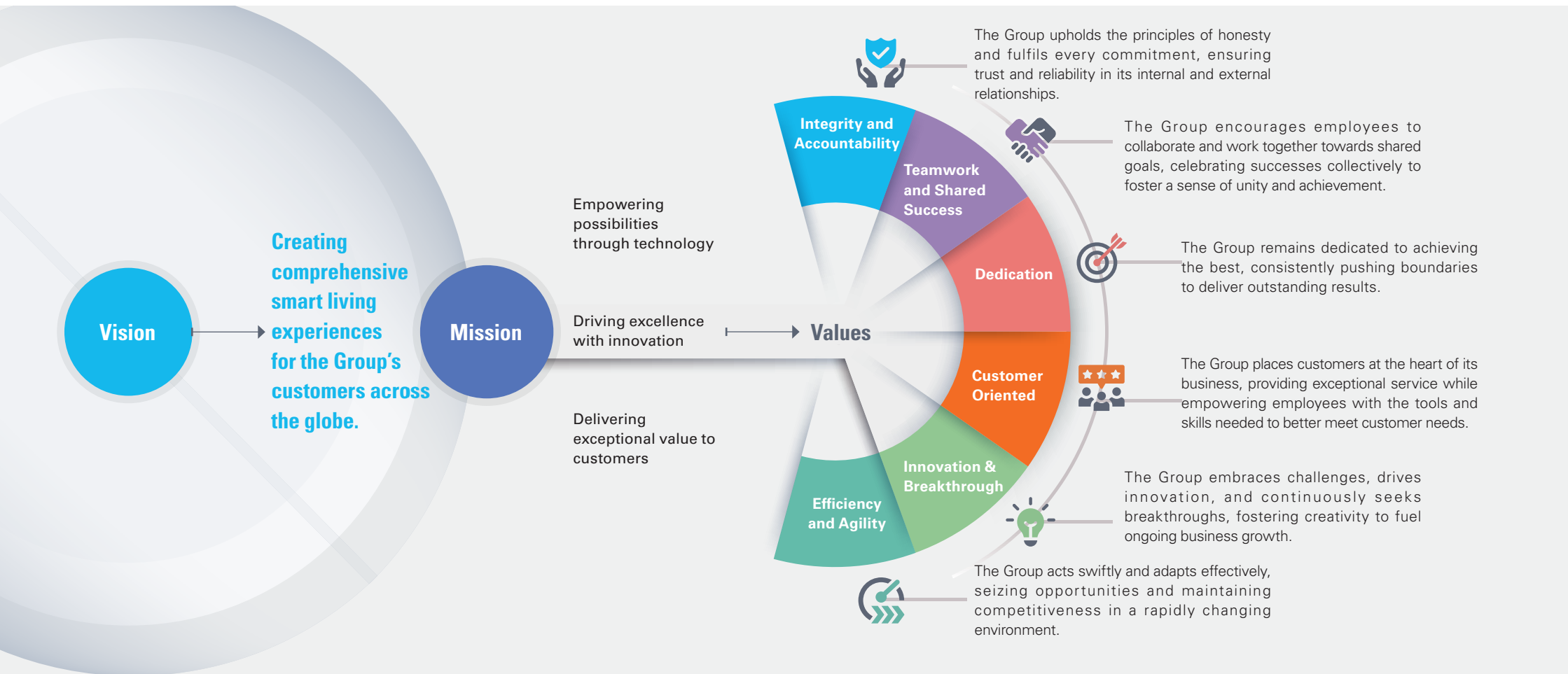


Manufacturing 9 sites	Research & Development 4 sites	Repair Service 3 sites
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Vision, Mission and Values

The Group's vision, mission and values guide its strategic direction and business operations, forming the foundation of its long-term sustainable development. The Group's vision is to create comprehensive smart living experiences for customers around the world, enabling a seamless and connected lifestyle. It is driven by its mission to empower possibilities through technology, push the boundaries of innovation, and deliver exceptional value to its customers at every stage along their journey. The Group is committed to building a resilient and holistic foundation for sustainable development, integrating sustainability considerations into strategic planning and execution. To ensure global competitiveness within the industry, both the Group and its employees share the dedication of achieving success and driving business excellence.

Advancing science and technology for a smarter future, the Group is committed to researching and developing emerging technologies, acquiring and applying new knowledge, and safeguarding intellectual property. As a global industry leader, the Group delivers integrated technological solutions and scalable manufacturing capabilities to its customers through its strategic global network.



Global Code of Conduct and Responsibility Standard

As a member of Hon Hai Technology Group and a participant in the international business community and the Responsible Business Alliance (RBA), the Group acknowledges and is committed to fulfilling its social and environmental responsibilities as a responsible corporate citizen and a global industry leader. This commitment involves the integration of good governance practices across all facets of its operations and corporate structure.

The overarching objective of the Group's policy, [FIH Mobile Global Code of Conduct \(the "CoC"\)](#), addressing Environmental, Social and Governance (ESG) and Corporate Social Responsibility (CSR), is to serve as a guiding reference for all levels of the Group's management and employees. The CoC stands as the cornerstone of the Group, embodying its commitment to ethical business practices, responsible corporate governance, and sustainable operations. By integrating the principles outlined in the CoC into the fabric of the organisation, the Group solidifies its role as the core foundation upon which its success, integrity, and positive impact on society are built.

The principles outlined in the CoC were derived from three primary sources:

- (a) Member obligations to industry association, such as the RBA, and the international standards relevant to the Group's business;
- (b) The laws and regulations governing the jurisdictions where the Group operates; and
- (c) Internal leadership initiatives aimed at voluntarily elevating performance standards.

The CoC is established through the incorporation of international initiatives, including policies related to business ethics, labour and human rights, health and safety, environmental protection, management systems, responsible sourcing of minerals, anti-corruption, anti-slavery, and community engagement. The formulation of the CoC is partially based on the human rights stipulated in the Universal Declaration of Human Rights (UDHR) and the International Labour Organization's (ILO) *Declaration on Fundamental Principles and Rights at Work*, with reference to the requirements of international standards such as ISO 45001 and ISO 14001.

To explicitly interpret the requirements of the CoC and supplement its definitions, the Group has also set the [FIH Responsibility Standards](#) (the "Standards") to ensure that its business operations align with ethical, professional, and legal standards across all aspects. This approach fosters positive relationships with key stakeholders and integrates these principles into the Group's daily operations.

In alignment with international trends and the Group's commitment to promoting social responsibility, all employees and suppliers are required to conduct business activities and workplace behaviour in accordance with the CoC and the Standards. Compliance is monitored by the Sustainability Committee, the Internal Audit Department (the "IA Team"), the Human Resources Department (the "HR Team"), the Sustainability Office (the "ESG Team", formerly known as "ESG Task Force Team"), and other relevant functional departments. Validation instruments, including auditing, benchmarking, and design programs are employed to ensure the effective execution of the CoC. Furthermore, all management and employees are required to complete an annual mandatory 2-hour training course on the CoC.

In pursuit of continuous organisational improvement and innovative governance practices, the latest version of the CoC and the Standards, as approved by the Board and signed by the Chairman of the Board, were officially published in February 2025.



About this Report

Report Frameworks

This report is the 2025 Environmental, Social and Governance (ESG) Report (this “Report”) issued by FIH Mobile Limited with its subsidiaries (collectively referred to as the “Group”). It outlines the sustainability performance across the Group’s all business units and operating sites. This Report marks the 10th ESG Report published by the Group since its listing on the Hong Kong Stock Exchange (HKEX). In the future, the Group shall continue to publish the report annually to demonstrate its progress in sustainable development and to address the interests of its stakeholders.

This Report aims to present the Group’s ESG policies and performance during the reporting period from 1 January 2025 to 31 December 2025 (the “Reporting Period”) in a balanced and transparent manner. The disclosed contents are intended to reflect the impacts of material ESG factors and aspects identified through its materiality assessment, alongside the Group’s initiatives and efforts in addressing and tackling these impacts. Further details on management approaches and strategies are outlined in the [Corporate Governance](#) section of this Report.

This Report has been prepared in accordance with the *Environmental, Social and Governance Reporting Code* (the “ESG Reporting Code”) set out in Appendix C2 to the *Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited* (the “Listing Rules”), and the Sustainability Accounting Standards Board (SASB) standards for Electronic Manufacturing Services & Original Design Manufacturing sector. To enhance comprehensiveness, this Report also references the *International Financial Reporting Standards (IFRS) S1 General Requirements for Disclosure of Sustainability-related Financial Information* (IFRS S1), IFRS S2 *Climate-related Disclosures* (IFRS S2), and the Global Reporting Initiative (GRI) standards.

Report Boundaries

Reporting Period

This Report is prepared annually in alignment with the financial year. The reporting period of this Report covers the Group for the period from 1 January 2025 to 31 December 2025 (the “Reporting Period”).

Reporting Boundary*

This Report encompasses the Group’s material ESG topics and associated performance across its global operating sites during the Reporting Period. Quantitative disclosures for environmental and social Key Performance Indicators (KPIs) are based on data collected from the Group’s headquarters and global operating sites, including Taiwan, the PRC, Vietnam, India, Mexico, and the United States. However, references to relevant laws and regulations in this Report primarily pertain to the Group’s core operating sites in the PRC, Vietnam, India, and Mexico. These jurisdictions are considered due to the significant scale of their business operations, workforce size, and facility footprint, which collectively represent the Group’s most substantial ESG impacts.

The Group’s headquarters and global operations are as follows:

- Taiwan: Global headquarters in New Taipei City;
- The PRC: Four operating sites located in Langfang, Hebei; Beijing; Longhua, Shenzhen; and Hengyang, Hunan;
- Vietnam: Two operating sites located in Quế Võ, Bắc Ninh and Từ Sơn, Bắc Ninh (Fushan);
- India: Two operating sites located in Tamil Nadu (Site 2) and Tamil Nadu (Site 3);
- Mexico: One operating site located in Chihuahua; and
- The United States: One operating site located in Dallas-Fort Worth, Texas.

Publication of the Report

The publication date: April 16, 2026

This Report is published annually. An electronic version is available for viewing or download on [the Company’s official website](#).

* To align with the general requirements of the ISSB, the Reporting Boundary for sustainability-related disclosures is consistent with that of financial reporting. This Report encompasses all subsidiaries whose principal activities involve manufacturing, repair, and research and development, thereby ensuring comprehensive and consistent ESG disclosure. As of FY2025, the Reporting Boundary remains the same as that of the previous reporting year.



Official Website

Letter from Chairman

At FIH, we are dedicated to solving the most complex technical and manufacturing challenges within the information and communications technology (ICT) industry. As a leading global provider of smart life experiences, we are driven daily by a steadfast conviction: the solutions we provide not only support the technological advancement of our customers but also drive the holistic development of global society. From the smartphones in individuals' hands to future-empowering Edge AI devices, automotive electronics and AI robotics, we are actively shaping a responsible and sustainable future.

Sustainability lies at the heart of every decision we make. In the face of recent global market uncertainties, FIH has demonstrated exceptional operational resilience. We have secured ESG as a core competency and a manifestation of long-term value through business diversification and the evolution of our global manufacturing footprint from labour-intensive operations to smart automation. In 2025, FIH successfully returned to a growth trajectory, validating our transformation strategy.

As global temperatures approach the critical 1.5°C threshold, urgent climate action has been fully integrated across our operations. We have embarked on an ambitious Net-Zero roadmap, with several key performance indicators already surpassing 2030 interim targets. Currently, 58% of our global operations are powered by renewable energy. Furthermore, eight of our manufacturing sites have achieved UL 2799 Zero Waste to Landfill Gold and Platinum certifications.

Corporate resilience originates from our talent and is anchored in integrity. We are committed to fostering an inclusive environment, stimulating organizational momentum through our talent pipelines and succession planning. In terms of governance, we hold ourselves to the highest standards, having fully implemented ISO 37001 and ISO 27001. We believe that only by operating with transparency and security can we earn the long-term trust of our stakeholders.

In this Sustainability Report, you will see that every step we take is an opportunity to create shared value. I extend my heartfelt gratitude to every colleague for their dedication. Leveraging our technical expertise and passion, we join hands with our stakeholders to make outstanding contributions to the well-being of humanity and the environment.



HUANG Ying Shih
Chairman of the Board
April 2026



Sustainable Operational Goals and Strategies

As awareness of ESG issues rises on the global agenda, including customers' decarbonisation pledges and requests in the supply chain, the Group's business strategy is firmly grounded on values of sustainable development. Robust corporate governance plays a pivotal role in advancing sustainability initiatives while taking into account the interests of all significant internal and external stakeholders, namely employees, customers, suppliers, shareholders/investors, governments, non-governmental organisations (NGOs), charities, and media.

The Group is committed to the *United Nations Sustainable Development Goals* (UNSDGs) and has proactively undertaken efforts to advance sustainable management practices. In alignment with the UNSDGs, the Group has established a comprehensive suite of mid- to long-term targets. These goals serve as its roadmap to 2030 and beyond, guiding its efforts across the three key pillars of Environmental, Social and Governance.

The new ESG goals reflect the Group's ongoing commitment to strengthening sustainability beyond the 2020–2025 cycle. The Group has established ambitious targets, marking its transition into a deeper phase of sustainability ambition. The table below outlines these 2030 ESG targets, which not only build upon previous achievements but also address stakeholder expectations to chart a stronger, longer-term path toward responsible and resilient growth.

New Set Sustainability Targets: 2026–2030

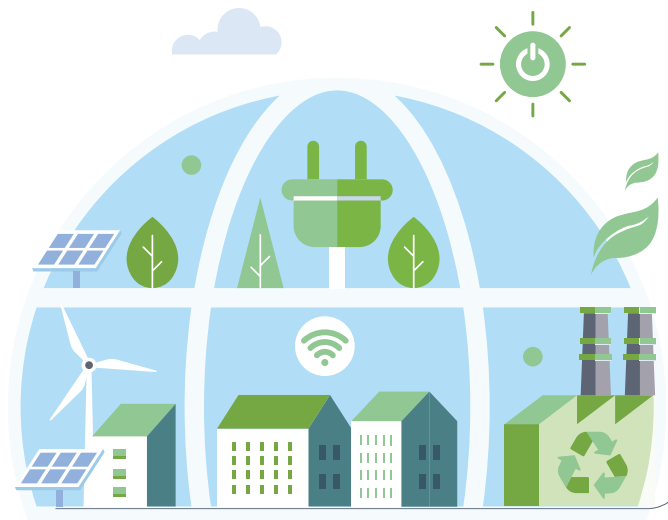
Comprehensive ESG

Vision

- **Strive for Excellence** – path toward global sustainability leader

FIH 2026-2030 Sustainability Targets

- By 2030, achieve top 20% industry performance across four major ESG ratings: MSCI, Sustainalytics, CDP, and EcoVadis.



Environment and Climate:



Lead global industries in realising the targets of the Paris Agreement

Vision

- **Green Solution** - Drive green manufacturing; Produce smart environment solutions; Increase renewable energy usage
- **Circular Economy** – Optimise resource utilisation; Maximise efficiency to build a zero-waste operation

FIH 2026-2030 Sustainability Targets

- By 2030, achieve 100% compliance with local regulatory requirements for industrial wastewater monitoring.
- By 2030, ensure that 100% of sites with exhaust gas emissions either install on-site AI-based air quality monitoring and early-warning systems or conduct regular third-party monitoring of emission outlets in accordance with regulatory requirements.
- By 2030, achieve a recycled water reuse rate of 30%.
- By 2030, achieve 98% of industrial waste conversion rate.
- Maintain zero major environmental pollution incidents to ensure a safe and green production environment.
- By 2030, increase the share of renewable energy use to 75%.
- By 2040, achieve RE100.
- Using 2025 as the base year, reduce electricity intensity by 10% by 2030.
- By 2030, reduce Scope 1 and Scope 2 greenhouse gas emissions by 70% from the baseline year (2020).
- By 2030, reduce Scope 3 greenhouse gas emissions by ≥42% from the baseline year (2020).

S Social:



Protect employee interests and welfare, and build better social environments

Vision

- **Employee Satisfaction** - Create a safe and fair workplace; Nurture and empower our employees; Protect employees' human rights and provide better welfare
- **Win-Win Strategy** - Educate future generations on science and technology; Give back to society through CSR programs and philanthropy efforts

FIH 2026-2030 Sustainability Targets

- Maintain the global Disabling Injury Severity Rate (DISR) ≤ 4 days per million working hours.
- Maintain the global Disabling Injury Frequency Rate (DIFR) ≤ 0.1 cases per million working hours.
- Maintain the occupational exposure levels to key high-risk substances below 10% of the regulatory limits.
- Promote continuous learning and development for employee:
 1. The annual average training hours per person for operators ≥ 65 hours.
 2. The annual average training hours per person for professionally technical and managerial staff ≥ 85 hours/person.
 3. The coverage rate of anti-discrimination training for all staff reached 100%.
- Promote employee retention policies:
 1. Maintain a global annual retention rate of over 90% for indirect labour (IDL).
 2. Strengthen retention mechanisms for high-performing IDL talent to achieve a retention rate of 95%.
- By 2030, achieve 100% coverage of human rights risk assessment across all global manufacturing sites.
- Implement immediate remediation and mitigation measures for identified high-risk issues and ensure 100% completion of follow-up corrective or preventive actions.
- Continue to strengthen labour human rights management through annual audits aligned with the FIH Code of Conduct and Responsibility Standards, with zero major labour rights incidents that could harm the Company's or customers' reputation.
- Provide accessible learning environments and resources to enhance the capabilities of employees with disabilities, and the average annual training hours for disabled workers ≥ 45 hours/person.

G Governance:



Implement ethical management, complete corporate governance, and protect the rights of our stakeholders

Vision


- **Corporate Governance** - Manage with integrity and trust; Build a good corporate governance environment; Strive for board diversity and inclusion
- **Business Sustainability** - Embrace operational excellence and transparency; Deepen partner relations for sustainable growth

FIH 2026-2030 Sustainability Targets

- Achieve 100% of ISO 45001 certification rate for the Group's global high-risk contractors.
- Build a traceable and transparent supply chain to identify ESG risks; achieve 100% sustainability assessment coverage for Tier 1 suppliers.
- Advance a short-supply-chain and low-carbon manufacturing model; achieve ≥80% global localized procurement rate for mechanical materials procurement.
- Require key suppliers to adhere to the "Three-Zero Responsibility Policy" (zero exploitation, zero conflict, zero concealment) and fully adopt international standards, achieving 100% coverage of human rights due diligence, conflict minerals assessments, and ESG performance ratings.
- Complete timely patent portfolio development and filing for R&D technologies; maintain at least 100 global patent applications annually.
- Establish a global collaborative cyber defence network; achieve 100% ISO 27001 certification for all key global sites, ensuring transparent and robust external audit assurance.
- Achieve 100% process control compliance rate for violation case management.

Sustainability Performance Overview: 2020–2025


Reflecting on the Group’s efforts and achievements throughout the 2020–2025 sustainability cycle, the following table summarises its core objectives, progress to date, and current achievement status. This overview serves as a key milestone for evaluating the Group’s performance, providing transparency regarding the impact of its initiatives and establishing a baseline for the next phase of its sustainability journey.



Environment	Targets	Status (by 2025)
	Using 2020 as the base year, reducing GHG emissions (Scope 1+2) by 21% before 2025	✔ Achieved (-86.78%, market-based)
	Half of the Group’s factories ¹ obtain the UL 2799 “Zero Waste to Landfill” certification at the Gold level by 2030.	✔ Achieved (8 out of 11 operating sites have obtained the certification)
	Using 2020 as the base year, reduce water consumption intensity by 6% before 2025	✔ Achieved (-14.35%)
	Achieve 100% installation ² of industrial wastewater discharge and water quality monitoring system by 2025.	✔ Achieved (100%)
	By 2030, achieve 50 % renewable energy in electricity consumption.	✔ Achieved (57.87%)



Social	Targets	Status (by 2025)
	Maintain zero occupational diseases caused by chemical agents every year.	✔ Achieved (0 case)
	Constantly improve the workplace environments to retain talent key talent and maintain employee retention rate of 88% for indirect labour (IDL).	✔ Achieved (90.2%)
	Provides an average of 30 hours in professional training courses for professional and technical personnel.	✔ Achieved (102 hours/person)
	Publish Employee Human Rights Policy.	✔ Achieved (Published in 2023)



Governance	Targets	Status (by 2025)
	At least half of the directors cannot be concurrently serving as the Group’s employees or managers.	✔ Achieved (5 out of 7 directors are non-executive)
	At least 1 female Board director.	✔ Achieved (1 director is female)
	Conduct vulnerability scanning for 10 major IT systems every year to ensure zero impact from significant information security incidents.	✔ Achieved (more than 300 systems conducted vulnerability scanning)
	Assist at least 80% of high-risk suppliers (supplying hazardous chemicals) in obtaining ISO 45001.	✔ Achieved (100%)
	Conduct ESG performance evaluation (covering green products, social and environmental responsibilities, and carbon management) for specific suppliers and increase the coverage to 100%.	✔ Achieved (100%)
	Require full materials declarations by all key electronics suppliers on “Restriction on Hazardous Substances Directive” (RoHS) and the European Union’s Registration, Evaluation, Authorization and Restriction of Chemicals (REACH) Regulation management platforms.	✔ Achieved (100%)
	By 2025, at least 10 of specific electronics suppliers with the UL 2799 “Zero Waste to Landfill” certification.	✔ Achieved (12 suppliers)
	By 2025, at least 15 of key electronics suppliers that commit to use 100% of renewable energy for production of the Group’s product.	✔ Achieved (21 suppliers)
	Achieve 100% survey response rates regarding use of conflict minerals from suppliers to ensure that no conflict minerals are used.	✔ Achieved (100%)
	Increase the proportion of audits conducted on mechanical parts suppliers every 3 years to 90%.	✔ Achieved (100%)

1 The total number of the Group’s operating sites is 11.

2 This target applies to the manufacturing facilities producing considerable industrial wastewater in the manufacturing process.

2025 Year in Review

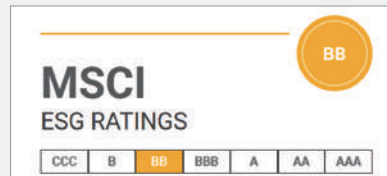
As a quality-driven organisation, the Group continuously strives to advance its ESG impact without compromising on excellence. Below are the Group's 2025 achievements:

EcoVadis: Silver Medal



The Group was awarded the EcoVadis 2025 Silver Medal, improving from a Bronze Medal in the previous year. The Group now ranks in the top 8% of all rated companies globally, reflecting strong performance across the four key sustainability pillars: Environment, Labor & Human Rights, Ethics, and Sustainable Procurement.

MSCI ESG Rating: BB



The Group remains committed to the continuous enhancement of its ESG performance by proactively addressing the material topics identified in the MSCI ESG Ratings framework. In 2025, the Group maintained its BB rating, reflecting a stable sustainability profile. Moving forward, the Group continues to refine its disclosures and operational practices to better align with global benchmarks and respond to the evolving expectations of the capital market.

Sustainalytics: Low Risk



The Group remains "Low Risk" (12.5) in 2025 Sustainalytics ESG Risk rating. In particular, the Group was ranked in the top 12% of the global universe.

CDP Climate Change: B CDP Water Security: B



In response to the external stakeholders' expectations regarding environmental issues, the Group actively participated in the CDP questionnaires on Climate Change and Water Security. The Group's diligent effort in climate strategy, risk management, and decarbonisation target setting are reflected in its CDP performance, with the Group consistently achieving a "B" rating in both Climate Change and Water Security in 2025.



Eight sites—Headquarters in Taiwan, four facilities in the PRC, two facilities in Vietnam, and one facility in Mexico—have obtained the UL 2799 “Zero Waste to Landfill” certification with seven achieving Platinum level and one achieving Gold level in 2025. This achievement reflects the Group’s continuous efforts to minimise environmental impact through effective waste management.



All facilities and the headquarters in Taiwan have obtained ISO 14001 certification. The implementation of environmental management contributes to reducing negative environment impacts and enhancing the Group’s operational efficiency.



Major facilities in the PRC, Vietnam, India the United States, and Mexico have obtained ISO 45001 certification. The standard enables the Group to systematically assess hazards and risk control measures. It plays a key role in reducing workplace incidents and demonstrates occupational health and safety commitment.



Major facilities in India and the headquarters in Taiwan have obtained ISO 27001 certification in 2025. In the future, the Group will continue to establish a safe and reliable information operating environment and ensure the security of the Group’s information to safeguard business.



Major facilities in the PRC and Vietnam have obtained ISO 14064 certification in 2025. Additionally, all operating sites obtained a group-wide limited assurance under ISAE 3410. The Group carefully monitors the energy usage and carbon emissions in order to actively manage the Group’s impact on climate change, while mitigating potential climate-related risks and implementing climate governance.



Major facilities in the PRC, India and Vietnam have obtained ISO 50001 certification. It helps the Group integrate energy management into its overall efforts to improve quality and environmental management.



All facilities and the headquarters have obtained ISO 9001 certification. It helps the Group improve its performance, meet customer expectations and demonstrate their commitment to quality.



Major facilities in Vietnam and India maintained valid SA8000 certification in 2025. The social management system contributes to providing an industry-leading place to work and protecting the Group’s employee rights related to forced and child labour, occupational health and safety, discrimination, working hours and management systems.



Major facilities in the PRC, Vietnam, and headquarters in Taiwan have obtained ISO 22301 certification in 2025. It helps the Group integrate business continuity management into its operations thereby enhancing resilience and mitigating potential operational disruption risks.



Major facilities in the PRC, Vietnam, and Mexico have completed RBA Validated Audit Process (VAP) in 2024 and 2025, and 2 of them have obtained Silver certificates, underscoring the Group’s commitment to comprehensive ESG management with due diligence.



Major facilities in the PRC and India obtained the IECQ QC 080000 certification in 2025, which supports the responsible management of hazardous substances and helps minimise environmental and health impacts.



Major facilities in the PRC, Vietnam, India, Mexico, and the headquarters in Taiwan obtained IATF 16949 certification, which ensures a robust quality management system that meets the stringent requirements of the automotive industry.



The Group has obtained ISO 37001 Anti-Bribery Management Systems Certificate in 2025 with its comprehensive anti-bribery management system aligned with our business goals.



The headquarters in Taiwan has successfully achieved ISO 26262 certification in 2025, marking a significant milestone in its commitment to automotive excellence. This certification ensures rigorous functional safety even during system failures.







The headquarters in Taiwan has successfully achieved ISO 21434 certification in 2025, marking a significant milestone in its commitment to automotive excellence. This certification strengthens cybersecurity against evolving threats in the era of connected cars and over-the-air (OTA) updates.




Stakeholder Engagement and Materiality Assessment

In preparation for this Report, the Group engaged an independent consultant to conduct a stakeholder engagement exercise. This process identified the Group's key stakeholders in alignment with the five major principles outlined in the AA1000 Stakeholder Engagement Standard (SES) and followed the reporting principles of the GRI Standards to assess the significance of material issues annually in terms of their economic, environmental, and social impact. This approach aims to understand stakeholders' views on the Group's initiatives, performance, and future ESG strategies. An online survey is conducted annually to gather stakeholders' perspectives on the Group's ESG disclosure. In January 2026, an online survey was distributed to a group of key external and internal stakeholders, including shareholders/investors, customers, employees, suppliers, NGOs, and media representatives, to collect feedback and suggestions on various ESG issues. The stakeholders were also invited to express their views and expectations regarding the Group's ESG performance. The Group believes that effective engagement with stakeholders is a crucial aspect of communication. To facilitate this, the Group provides multiple communication channels for ongoing stakeholder engagement, ensuring transparency, addressing stakeholder concerns, and keeping them informed of relevant updates.

Stakeholder Identification and Communication

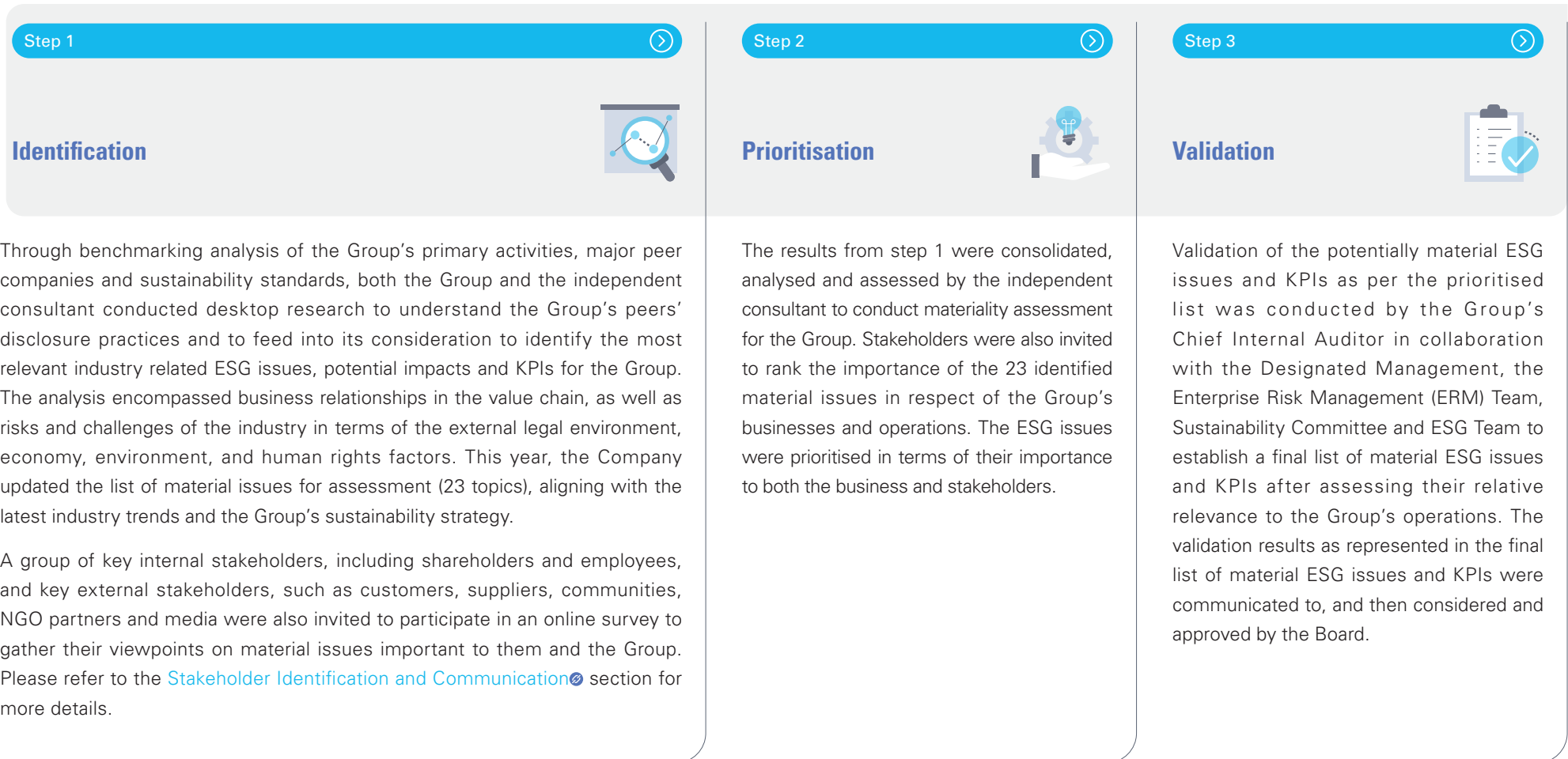
Stakeholder	Employees
Importance	<p>Employees are greatest asset of the Group, contributing significantly to the Group's competitiveness.</p> 
Communication Channels & Frequency	<ul style="list-style-type: none"> - Quarterly labour-management meeting - Employee hotlines and mailboxes (ext.) 512-60210 / 512-64649 - Satisfaction survey - Publish regular news update and collect feedback questionnaire - Hold cultural and sports team building activities - Provide regular trainings and seminars on various ESG and OHS issues - Provide welfare and benefits
Concern Issues & Expectations	<ul style="list-style-type: none"> - Employee rights and diversity equality - Integrity management and regulatory compliance - Occupational health and safety - Fair employment opportunities - Progressive career development channel - Sufficient welfare and compensation
Response Method and Outcome	<ul style="list-style-type: none"> - Recruit people with disabilities to work in the Group and try our best to help disadvantaged groups - Set up funds for employees in difficulties - Establish a barrier-free communication system - Set up a 24-hour hotline to allow employees to express their opinions or provide suggestions

Stakeholder	Customers	Suppliers	Shareholders/ Investors
Importance	<p>Customers are the primary source of economic creation for the Group, and the Group is committed to providing the highest quality products and services according to customer needs.</p> 	<p>Suppliers provide raw materials and services for the Group's production. The Group will collaborate with suppliers to jointly create a sustainable supply chain.</p> 	<p>Shareholders and investors are essential to the Group, providing vital financial resources, strategic guidance, and market credibility that fuel growth and contribute to the Group's long-term success.</p> 
Communication Channels & Frequency	<ul style="list-style-type: none"> - Quarterly or annually ESG activities - Irregular customers visit and audit - Set up customer feedback and complaint hotline - Conduct customer satisfaction survey and complaint return visit - Perform customer demand research 	<ul style="list-style-type: none"> - Supplier management platform - Conduct supplier screening and assessments - Set up supplier feedback mailbox - Organise regular supplier meetings to understand manufacturer's opinion 	<ul style="list-style-type: none"> - Hold regular Shareholders' Meetings - Regularly publish the Group's annual report and ESG report - Establish investor-relationship communication channels - Participate in performance evaluations - Participate in investment strategy meetings and seminars - Respond questions from shareholders and investors - Provide comments through Shareholders' Mailbox
Concern Issues & Expectations	<ul style="list-style-type: none"> - Information security and customer privacy - Innovative R&D and low-carbon technologies - Climate change response strategies - High quality products 	<ul style="list-style-type: none"> - Supplier management - Procurement practices and management - Integrity management and regulatory compliance - Integral and transparent procurement - Close communication and collaboration in new business opportunities 	<ul style="list-style-type: none"> - Corporate governance and risk management - Financial performance - Innovative R&D and low-carbon technologies - Sustained growth in market value - Good company reputation - Open and transparent corporate information
Response Method and Outcome	<ul style="list-style-type: none"> - Maintain close communication with customers, protect customer privacy, and always be open to customer audits - Report to customers on the ESG situation and the ESG management status of upstream suppliers - Continuously improve customer service by providing high-quality, and economically innovative products and services - Actively save energy and reduce carbon emissions, and provide customers with low- carbon emission products 	<ul style="list-style-type: none"> - Hold annual supplier conference - Hold irregular ESG audits to communicate the Group's requirements for the supply chain - Establish an ESG management platform to enable suppliers to learn RBA standards and the Group's ESG related requirements 	<ul style="list-style-type: none"> - The Group informs shareholders/investors about the company's prospects, market trends, growth strategies, profitability, and ESG performance through shareholder meetings and other forums

Stakeholder	Government	Charities/ NGO Partners	Media
Importance	<p>Governments shape the regulatory environment, provide infrastructure and resources, and influence economic conditions, all of which significantly impact the Group's business landscape.</p> 	<p>NGOs and charities are important partners for the Group, collaborating to address local communities' issues through various approaches.</p> 	<p>Media serves as a crucial bridge between the Group and stakeholders. By timely conveying information, it helps stakeholders understand the Group's up-to-date status and contributes to building the Group's public image.</p> 
Communication Channels & Frequency	<ul style="list-style-type: none"> - Irregular correspondence, mail and telephone communication - Unscheduled on-site audit - Establish public-relationship communication channels 	<ul style="list-style-type: none"> - Irregular telephone communication - Annual ESG activities and evaluations - Annual NGOs meeting - Establish public-relationship communication channels - Charitable donations - Participate in voluntary community services - Publish service activity summary and photos on social media 	<ul style="list-style-type: none"> - Immediate press releases - Respond to media related questions - Establish public-relationship communication channels - Company website
Concern Issues & Expectations	<ul style="list-style-type: none"> - Integrity management and regulatory compliance - Corporate governance and risk management - Financial performance 	<ul style="list-style-type: none"> - Integrity management and regulatory compliance - Social care - Occupational Health and Safety - Climate change response strategies - Support of community development 	<ul style="list-style-type: none"> - Innovative R&D and low-carbon technologies - Integrity management and regulatory compliance - Timely updates on Company's performance, annual operation condition and operation goals for the new year - Highlights of initiatives on material issues
Response Method and Outcome	<ul style="list-style-type: none"> - Communicate with local government agencies through visits, meetings and documents - Actively respond to government policies and provide advice - Provide relevant reports regularly according to local government regulations 	<ul style="list-style-type: none"> - Collaborative activities with NGOs - Advocating related environmental issues with NGOs - Holding activities with charitable organisations to give back to society and local communities 	<ul style="list-style-type: none"> - Regularly accepting media interviews - Publishing press releases to present the current situation and future development of the Group - Publishing press releases on FIH website - Integrating media comments to report to the Group's management team as a reference for improving its images, operations, and services

Materiality Assessment

According to the ESG Reporting Code and the reporting principles of GRI Standards, the Group, as a listed issuer, is encouraged to identify and disclose information on ESG issues that are deemed “material” to its operations. To determine material ESG issues for disclosure in this ESG Report, the Group applies a three-step approach for materiality assessment with the assistance of the independent consultant.



Materiality Matrix and Identified Topics

During the Reporting Period, the Group updated the list of material based on an assessment aligned with both domestic and international sustainability development guidelines, as well as peers' ESG disclosures. In response to stakeholder feedback, the Group also placed increased emphasis on technology innovation and R&D, occupational health and safety, clean tech and green products, as well as employees' well-being and rights, ensuring these key concerns are more comprehensively addressed in the Report.

FIH Materiality Matrix 2025



Material Importance (Level 3 as most material)				
Customers	1	Product Quality	Level 3	
	2	Customer Relationship	Level 3	
	3	Information Security and Customer Privacy	Level 3	
Operation	4	Anti-corruption & Ethical Operation	Level 3	
	5	Supply Chain Management	Level 3	
	6	Intellectual Property Protection	Level 3	
	7	Technology Innovation and R&D	Level 3	
	8	Risk Management for ESG Issues	Level 3	
	9	Corporate Governance	Level 3	
	Employment	10	Occupational Health and Safety	Level 2
		11	Employee Training and Development	Level 2
		12	Diversity, Equity and Inclusion	Level 3
13		Human Rights and Labour Relations	Level 3	
14		Employee Wellbeing and Benefit	Level 2	
15		Talents Attraction and Retention	Level 2	
Environment	16	Energy and GHG Emissions Management	Level 3	
	17	Water Resources Management	Level 2	
	18	Climate Change Mitigation and Adaptation	Level 2	
	19	Waste Management and Circular Economy	Level 1	
	20	Hazardous Substance Management	Level 2	
	21	Clean Tech and Green Products	Level 2	
Community	22	Biodiversity	Level 1	
	23	Community Engagement	Level 1	



01

CHAPTER

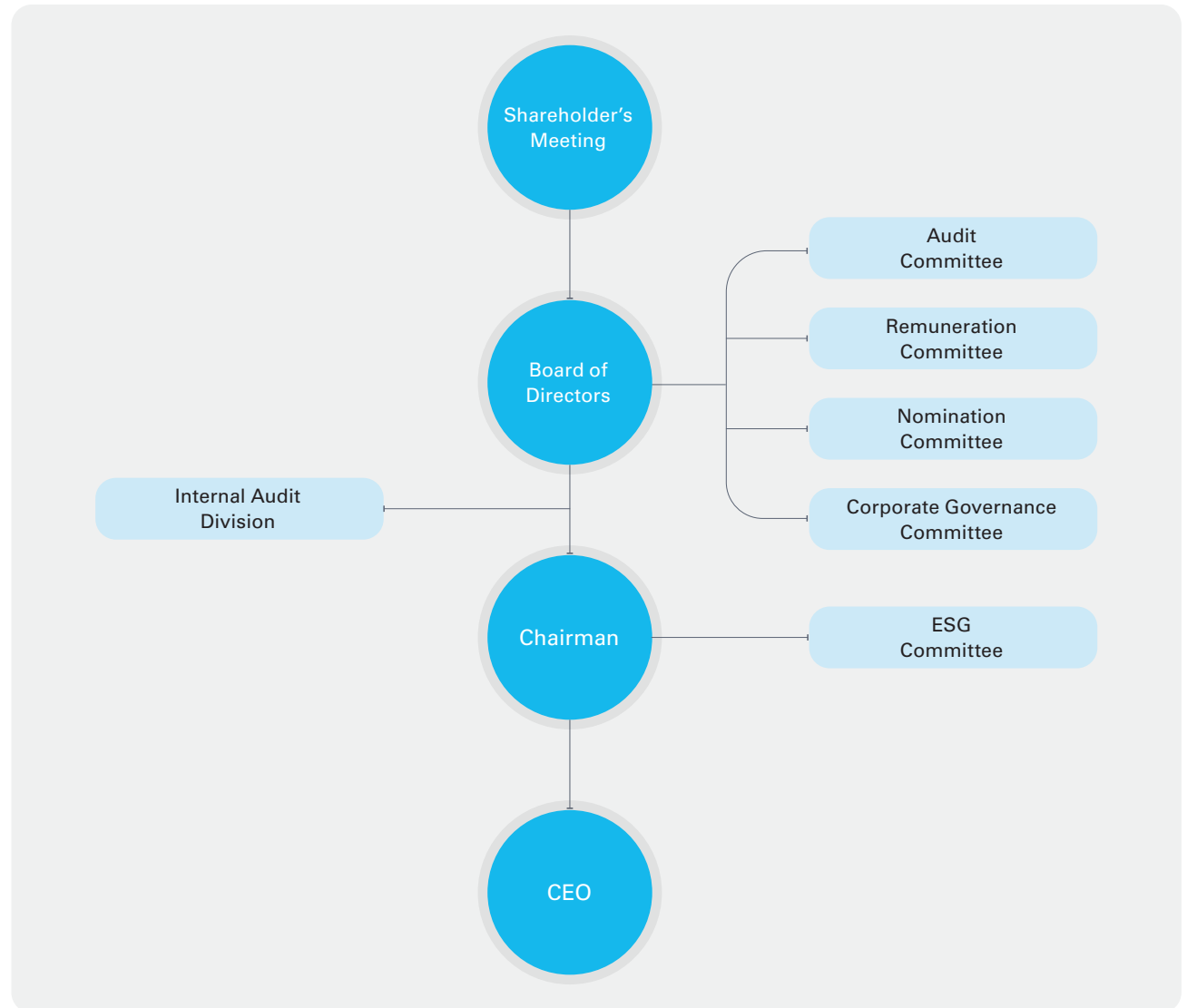
CORPORATE
GOVERNANCE

01 CORPORATE GOVERNANCE

Sustainability Accountability

Responsibilities of the Board

The Board oversees the Group's business and ESG-related strategy, as well as its enterprise risk management, including those related to ESG. It holds overall responsibility for the Group's ESG strategy and disclosures. Specifically, the Board monitors and evaluates the Group's ESG-related performance, key issues, objectives and targets, and reviews the materiality assessment on a quarterly basis. Acknowledging the potential impact of ESG factors on the Company's financial performance, reputation, and long-term objectives, the Group places strong emphasis on maintaining a sound governance system. For more information on the Company's profile of directors, senior management and the Group's corporate governance practices, please refer to the [Annual Report 2025](#) and the [Company's website](#).







Board Members Introduction



2025 Annual Report



Committee	Principle Duties	Frequency of Meeting
 <p>Audit Committee*</p>	<ul style="list-style-type: none"> - Reviews the Group’s financial reporting and accounting policies and practices as well as financial controls, internal controls and enterprise risk management systems and provide advice and comments to the Board. - Advises on the appointment, re-appointment and removal of external auditor, and approves the remuneration and terms of engagement of the external auditor. - Reviews and monitors the independence and objectivity of external auditors and the effectiveness of the audit process. 	<p>The Committee convened eight times in 2025.</p>
 <p>Remuneration Committee</p>	<ul style="list-style-type: none"> - Provides recommendation to the Board on policy and structure for the remuneration of the directors and senior management. - Considers and reviews the remuneration of the directors and senior management by reference to corporate goals and objectives. - Provides recommendations to the Board on the remuneration packages of directors and senior management. 	<p>The Committee convened four times in 2025.</p>
 <p>Nomination Committee</p>	<ul style="list-style-type: none"> - Reviews the Board’s structure, size and composition annually and provides suggestions for any proposed modifications. - Provides recommendations to the Board regarding the appointment or reappointment of directors and succession planning for directors, particularly the Chairman of the Board and the Company’s Chief Executive Officer (CEO). - Evaluates the independence of the independent non-executive directors. - Identifies qualified individuals for Board members and recommends nominees for directorships in accordance with the Nomination Policy and the Board Diversity Policy. - Reviews the Nomination Policy and the Board Diversity Policy to ensure its effectiveness, relevance to the Company’s needs and alignment with the current regulatory requirements and adherence to good corporate governance practice and discusses any proposed changes to the existing Policy for the consideration of the Board. 	<p>The Committee convened two times in 2025.</p>
 <p>Corporate Governance Committee</p>	<ul style="list-style-type: none"> - Develops and reviews the Company’s policies and practices on corporate governance and to make recommendations to the Board. - Oversees the training and professional development of the directors and senior management. - Reviews and monitors the Company’s policies and practices on compliance with legal and regulatory requirements. - Develops, reviews and monitors the CoC and compliance manual applicable to employees and the directors, and reviews the Company’s compliance with the CG Code. 	<p>The Committee convened one time in 2025.</p>

* The Company has established and maintained an Audit Committee in accordance with the requirements of the Listing Rules, particularly the Corporate Governance Code as set out in Appendix C1 to the Listing Rules (“CG Code”)

Responsibilities of the Sustainability Committee

The Sustainability Committee, formerly known as Sustainability Committee, operates under the authority of the Chairman of the Board. It is composed of the Chairman, Chief Financial Officer, ESG Head, Human Resources Head, Internal Audit Head, and Spokesperson. The Sustainability Committee is primarily responsible for developing and implementing the Group's ESG-related development plan, which is integrated into its overall operational strategy. It also oversees ESG performance monitoring, formulates strategies and policies, sets targets, and provides quarterly ESG progress reports to the Board. In addition, the Sustainability Committee is responsible for overseeing the communications with stakeholders and coordinating resource integration among the Sustainability Committee, internal business units, and functional departments.

Responsibilities of the Sustainability Office

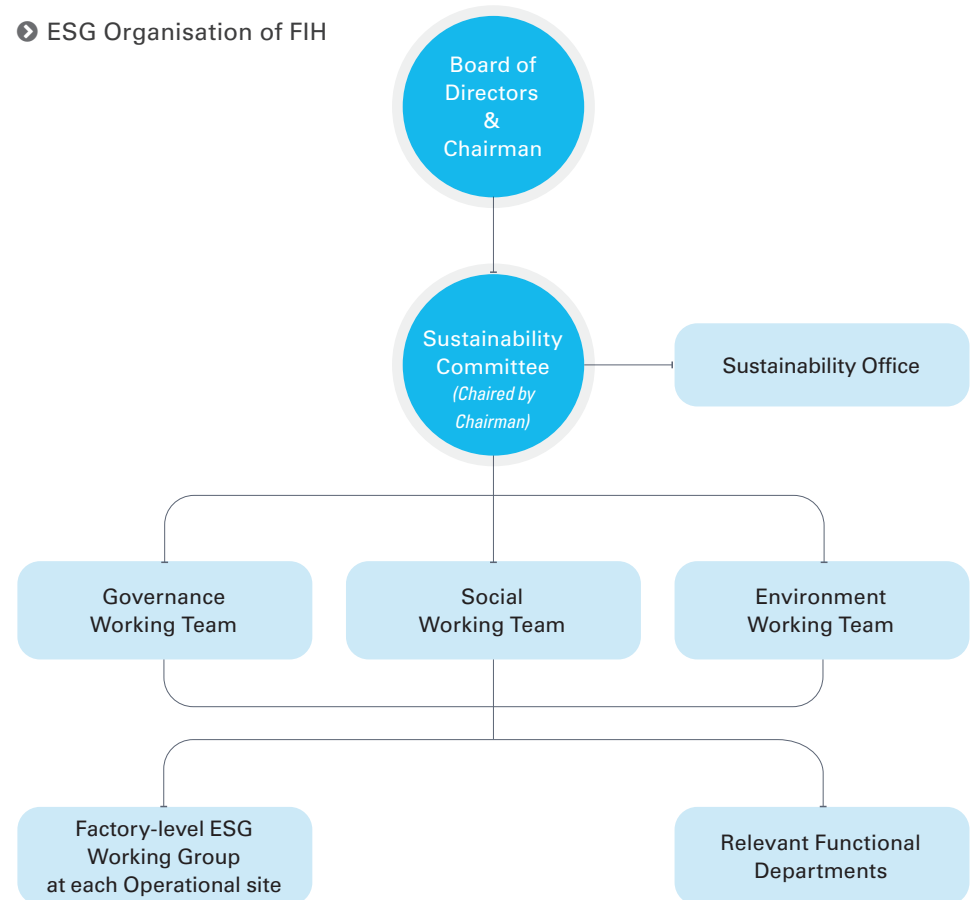
The Sustainability Office ("ESG Team"), led by the ESG Head, operates under the Sustainability Committee and is responsible for executing the Group's ESG-related standards and initiatives. The ESG Team identifies material ESG issues, conducts gap analyses, and implements proposals for improvement. Additionally, it collaborates with the Sustainability Development Office of Hon Hai Technology Group, the parent company, to jointly promote sustainability initiatives. The ESG Team also supports all operation sites in addressing the Group's significant ESG issues, as well as in assessments conducted by customers and third parties. It is also principally responsible for formulating the Group's ESG policies and establishing effective communication and coordination channels with stakeholders. Furthermore, the ESG Team collaborates with the ERM Team to evaluate ESG-related risks and provide appropriate solutions to strengthen the Group's resilience. It also works closely with the IA Team to conduct regular audits on ESG-related matters.

Three working teams have been established to manage and execute affairs related to E (Environmental), S (Social), and G (Governance) aspects. The Environmental Working Team, Social Working Team, and Governance Working Team are led respectively by the heads of the Energy and Industrial Safety Management Office, the HR Department, and the IA Department. These teams are responsible for setting short-, medium-, and long-term goals, as well as coordinating with various operation sites and departments to implement ESG projects. Additionally, monthly meetings across three teams are held to track progress, with attendance formally recorded. To encourage active participation,

performance-based reporting scores are assigned to each team. During the Reporting Period, the Group held twelve ESG monthly meetings.

To foster the Group's ESG culture, and to ensure effective ESG governance, each operating site has designated ESG supervisors and contact points. These personnel work in close coordination with the ESG Team and the three working teams to implement Group ESG policies, monitor local ESG performance indicators, and report status updates and progress to headquarters on a regular basis, ensuring alignment with the Group's ESG development strategy.

ESG Organisation of FIH



Board Independence

The Group's Board of Directors consists of seven directors, including three independent non-executive directors.

The **Audit Committee** comprises three directors, all of whom are independent directors.



The **Remuneration Committee** comprises three directors, all of whom are independent directors.



The **Nomination Committee** comprises three directors, all of whom are independent directors.



The **Corporate Governance Committee** comprises two directors, one non-executive director and one executive director.



For details on the number and nature of significant external positions held by each Board member, please refer to the [Profile of Directors and Senior Management section](#) of the Group's Annual Report.

Separation of Chairman of the Board of Directors and CEO

Since 2024, the Group has separated the roles of CEO and Chairman of the Board to acknowledge the distinct responsibilities of each position and enhance corporate governance. The CEO is responsible for setting the strategic direction and managing the Group's daily operation and performance, while the Chairman leads the Board and provides oversight and guidance to the CEO.

Board Diversity and Effectiveness

The Group recognises the importance of board diversity as a key driver in maintaining competitive advantages, achieving strategic objectives, and ensuring long-term sustainable development. To foster a diverse composition of the Board in terms of skills, knowledge, expertise, and backgrounds, the Group has implemented a Board Diversity Policy since 2013.

As of the Reporting Period, the Board of Directors comprises seven members: two executive directors, two non-executive directors, and three independent non-executive directors. The Board demonstrates diversity in terms of age, gender, ethnicity, tenure, profession, and experience. The Company will continue to give due consideration to various aspects of diversity when identifying and selecting potential candidates for appointment to the Board, in accordance with the Board Diversity Policy.

Over the past few years, the composition of the Board has been continuously enhanced in response to the Group's evolving business needs and its commitment to strengthening corporate governance. The Group has actively sought professionals with diverse expertise and professional backgrounds to serve as directors, thereby enriching the Board's capabilities and perspectives.

In 2025, the Group appointed a new non-executive director who also serves as the Chairman of the Board, bringing extensive experience in corporate management, financial governance, and digital transformation. In 2024, the Group appointed an additional non-executive director to further strengthen the Board's professional diversity. In 2023, the Group appointed two new independent non-executive directors with extensive expertise in finance, operations and risk management, corporate governance, and ESG-related matters. One of these directors also possesses specialised expertise in sustainable finance, offshore wind and solar project financing, and currently serves as an academic lecturer. Notably, the Group also achieved its objective of appointing at least one female director to the Board.

Looking ahead, the Nomination Committee will continue its efforts to identify and recommend suitable candidates to the Board that further enhance the Board's professionalism and diversity, including gender diversity and professional diversity. For comprehensive details regarding the principal duties and members of each committee, please refer to the *Corporate Governance Report*, which forms part of [the Company's 2025 Annual Report](#) and [the Company's website](#).

Board of Directors

HUANG Ying Shih
(also known as Philip HUANG)
Chairman of the Board, Non-Executive Director

- Aged 55
- Male
- Taiwan
- 1 Year

LIN Chia-Yi
(also known as Charles LIN)
Executive Director, CEO

- Aged 55
- Male
- Taiwan
- 3 Year

Dr. KUO Wen-Yi
Executive Director

- Aged 60
- Male
- the United States
- 8 Year

CHANG Chuan-Wang
Non-Executive Director

- Aged 56
- Male
- Taiwan
- 3 Year

LAU Siu Ki
Independent Non-Executive Director

- Aged 67
- Male
- Hong Kong
- 22 Year

CHEN Shu Chuan
(also known as Nadia CHEN)
Independent Non-Executive Director

- Aged 57
- Female
- Taiwan
- 3 Year

CHIU Yen-Tsen
(also known as Dennis CHIU)
Independent Non-Executive Director

- Aged 61
- Male
- Taiwan
- 3 Year

Average tenure **6.1** year



Board of Director on company website



Effectiveness and Competences

The individual attendance records of each member of the Board of Directors (represented in the following format: number of meeting(s) attended by each director / total number of corresponding meeting(s) held during the director's term of appointment) are set out below:

Name of Board Members	Board Meeting	Audit Committee Meeting	Remuneration Committee Meeting	Nomination Committee Meeting	Corporate Governance Committee Meeting	Annual General Meeting
Executive Directors						
LIN Chia-Yi	4/4	N/A	N/A	N/A	N/A	1/1
Dr. KUO Wen-Yi	4/4	N/A	N/A	N/A	1/1	1/1
CHIH Yu Yang (retired with effect from 31 October 2025)	4/4	N/A	N/A	N/A	N/A	1/1
Non-executive Director						
CHANG Chuan-Wang	4/4	N/A	N/A	N/A	N/A	1/1
HUANG Ying Shih (appointed with effect from 31 October 2025)	1/1	N/A	N/A	N/A	1/1	N/A
Independent Non-executive Directors						
LAU Siu Ki	4/4	8/8	4/4	2/2	N/A	1/1
CHEN Shu Chuan	4/4	8/8	4/4	2/2	N/A	1/1
CHIU Yen-Tsen	4/4	8/8	4/4	2/2	N/A	1/1

Directors' Remuneration

The remuneration payable to the directors of the Company is determined by the Board periodically in accordance with the Company's [Directors' Remuneration Policy](#). The Company's Remuneration Committee assists the Board in formulating and regularly reviewing remuneration policies, systems, standards, and structures, as well as evaluating directors' and executives' overall performance. The review process considers multiple factors, including the Group's overall performance, ESG performance, directors' duties and responsibilities, individual contributions to the Company, and prevailing market conditions. Details regarding the remuneration of directors and the Chief Executive are disclosed in [the Company's 2025 Annual Report](#).

Directors' Remuneration Policy



Annual Report 2025



Financial Performance

Corporate governance practices play a pivotal role in shaping the Company’s strategic direction and operational decisions, directly affecting both financial performance and long-term sustainability. Key factors influencing financial performance include the roles of the Board and senior management, as well as the levels of transparency and accountability. These elements are essential for attracting external capital, sustaining high growth, and reducing information asymmetry between insiders (such as board members and executives) and outsiders (such as investors and other stakeholders). Enhancing transparency in corporate governance disclosures will further strengthen stakeholder trust and confidence.

Aspects	2021	2022	2023	2024	2025
Revenue US\$M	8,582	9,394	6,446	5,703	6,658
Gross Profit US\$M	224	192	110	135	205
Income Tax US\$M	14	12	21	26	28
Net Profit US\$M	56	(72)	(120)	(20)	54
Earnings (losses) per Share US cents (¢)	0.70	(0.91)	(1.52)	(0.26)	6.70

Risk Management

The Board of Directors holds ultimate responsibility for the Group’s internal control and ERM systems, ensuring their effectiveness, including assessing and determining the nature and extent of risks. The Board is well positioned to take necessary action to achieve the Group’s business and strategic objectives while maintaining an adequate and effective internal control and ERM framework. The Board specifically oversees the Group’s management within its ERM and internal control framework (“Designated Management”), which includes the design, implementation, and ongoing monitoring of the risk management process. This framework ensures that risks are identified, evaluated, managed, and mitigated to acceptable levels while supporting the Group’s strategic objectives. To strengthen ESG risk integration, the ERM Team collaborates with the ESG Team to incorporate ESG-related risks into the daily risk assessment procedures and internal control system. Additionally, the ERM Team provides comprehensive risk management training to the Board of Directors, equipping them with essential skills in strategic risk management and internal control systems. This training covers key areas such as crisis prevention, preparedness, and early detection, crisis mitigation, with a strong focus on recovery and planning for business continuity. The training also emphasised the importance of learning from past crises through evaluation to enhance future risk management practices. Furthermore, dedicated training is provided to senior management to reinforce their risk management knowledge at the operation level. Overall, the training provided a coherent and comprehensive approach for the Board of Directors to effectively evaluate, understand, and manage serious incidents.

Since 2010, the Group has implemented an E-system that enables all risk assessment units to conduct evaluations in a standardised and systematic manner. This system enhances efficiency, facilitates data collection, and improves the overall quality of risk assessments and analysis. The ERM Team, in collaboration with the IT Department, manages and continuously optimises the system to meet the evolving needs of users and processes.

The ERM Team regularly reviews risk assessment reports to ensure proper programme execution, monitor business processes, and control the Group’s risk exposures, including ESG-related factors identified by the Sustainability Committee. ESG risk management covers key areas such as pollution risks, by comprehensively considering social, economic, managerial, technological, production-related, and other relevant aspects. Scientific methods are applied to analyse risk conditions across business units, propose effective control measures, and track implementation effectiveness to ensure ESG objectives are achieved. All risk assessment results are consolidated into a Group-level risk assessment report, which is presented to the Chief Financial Officer, with an annual update provided to the Audit Committee. For more details on the Group’s ESG-related risk management and internal control system, please refer to the [Accountability and Audit](#) section of the Company’s 2025 Annual Report.

The assessment identified several ESG-focused human resource and environmental risks, including industry risk, regional risk, natural disaster risk, and human resource risk. The identified industry risks encompass industrial safety, occupational health, and environmental protection. Regional risks refer to politically and culturally driven incidents. Natural disaster risks include extreme weather events, geophysical hazards (e.g., earthquakes), and biological crises (e.g., COVID-19 pandemic). Human resource risks involve employment-related challenges such as talent retention and competitive remuneration. Based on these findings, the Group has set a 2026 target to review and identify potential risks in each department on a monthly basis, enabling timely preparation of response plans. To enhance resilience, the Group continues to strategically diversify its operation locations. This approach helps mitigate the risk of overreliance on a single region and bolsters supply chain resilience, particularly in the face of geopolitical challenges. By avoiding concentration in one area, the Group reduces potential disruptions and enhances its ability to adapt to dynamic global conditions.



Integrity, Ethics and Compliance

The Group’s commitment to business ethics is embodied in the CoC and the Standard, and is further demonstrated through the systematic and comprehensive approach undertaken by the Internal Audit Department (“IA Team”). The IA Team formulates an annual audit plan covering various aspects of operational activities and ethical business conduct, and submits audit reports to the Group’s Chairman, CFO, and senior management on a bi-monthly basis. Meanwhile, the IA Team reported its annual audit progress and newly identified cases at the monthly meetings chaired by the Chairman. The audit scope includes major operating sites, notably in Vietnam, the PRC, and India. Additionally, the IA Team consolidates annual and semi-annual audit reports for the Audit Committee’s review and oversight.

In 2025, the IA Team not only continued to conduct, but also further refined, dedicated bribery risk assessment as part of department-level risk interviews, thereby strengthening the Group’s ethical governance practices. Through in-depth dialogue with departmental management, the IA Team focused on identifying potential bribery risk points, assessing the effectiveness of existing controls, and collecting recommendations for improvement. This initiative not only identified areas for enhancement within the Group’s ethical management systems but also elevated compliance awareness across departments. By aligning the Group’s operations more closely with RBA standards and applicable laws and regulations, these efforts further reinforce the Group’s commitment to upholding integrity and ethical conduct.

Furthermore, to actively promote awareness of integrity and business ethics, all employees—both full-time and part-time—are required to complete training on integrity and anti-corruption policies as part of the onboarding process. Completion of this training is a mandatory prerequisite for completing the onboarding process. Following induction, all employees are also required to complete a mandatory two-hour CoC training course on an annual basis.

During the Reporting Period, the Group also established a target for 2026 to achieve zero non-compliance incidents and 100% case tracking and closure, thereby ensuring that all business operations are conducted in full compliance with applicable international laws and regulations.

Anti-corruption and Whistleblowing Policies

The Group upholds a corporate culture of integrity and dignity in its management practices and expects all directors, management, and employees to maintain the highest ethical standards. It is fully committed to complying with all applicable national and international laws and regulations related to anti-corruption, anti-bribery, anti-extortion, and anti-money laundering. In line with this commitment, the Group's CoC outlines behaviours that are strictly prohibited. All directors, management, and employees are required to comply with the CoC. Acts of corruption, bribery, embezzlement, and any other form of misconduct are explicitly forbidden, and the Group enforces a zero-tolerance policy toward any violation of its anti-corruption policies. To enhance its anti-corruption governance, the Group has developed a comprehensive Anti-Corruption Manual and implemented an ISO 37001 Anti-corruption Management System, which strengthens preventive mechanisms and enhances the organisation's credibility. All levels of management and employees are required to complete annual mandatory anti-corruption training. In addition, the Group provides ongoing updates and refresher courses to directors, management, and employees to ensure they remain informed of the latest developments in anti-corruption policies and related regulatory requirements. During the Reporting Period, the Group delivered a series of targeted anti-corruption training sessions to its Board of Directors, focusing on raising awareness of anti-bribery controls and the Group's Anti-Bribery Management Manual. Annual training for employees also covered topics such as CSR regulations, the CoC, the Group's Anti-Corruption and Integrity Guidelines, various types of misconduct, relevant laws and regulations, internal controls, and whistleblowing procedures. In 2025, the total cumulative training hours on anti-corruption for board members and employees at all levels exceeded 34,000 hours. Furthermore, the Group requires all partnerships with suppliers, vendors, and customers to adhere strictly to its anti-corruption policy.

According to the Group's whistleblowing policies and procedures, the Internal Audit function, under the leadership of the Chief Internal Auditor, is responsible for investigating any reported instances of improper business conduct, including bribery. This function operates independently to assess risks across various operational areas and evaluate the adequacy, effectiveness, and compliance of the Group's policies, procedures, and controls.

Additionally, the Group has also developed a comprehensive whistleblowing framework that is accessible to all stakeholders, including employees, suppliers, and customers. The relevant information and reporting resources can be found on [the Group's website](#). In addition, the promotional posters in local language have been distributed and posted at all of its operating sites to ensure every employee being fully informed for grievance mechanism. Through designated hotlines and other channels, fraudulent, unethical or improper conduct can be reported. Confidentiality is strictly maintained, and whistleblowers are protected from retaliation, victimisation, discrimination, or any other adverse consequences. All reported incidents are handled fairly, professionally, and discreetly by the Chief Internal Auditor, with appropriate investigations and follow-up actions taken as necessary. Relevant personnel may submit reports to any of the following:

- 1 **Email** fih-hb-ias@fih-foxconn.com 
- 2 **Hotline** +86 755-2812 9588 #576062807 
- 3 **Employee Reporting App** Believe APP >> FIH-Zone >> Impeach 

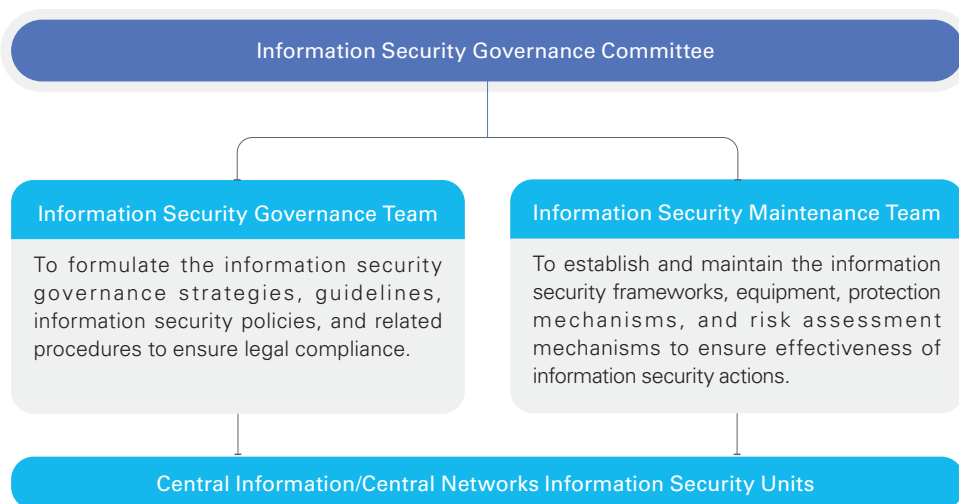
During the Reporting Period, there were no legal cases involving corrupt practices brought against the Group or its employees, including any incidents related to inappropriate exchanges of benefits or conflicts of interest between suppliers and employees. In addition, the Internal Audit function reviewed the Group's anti-corruption and whistleblowing policies and confirmed that the Group complied with all relevant HKEX guidance and expectations in all material respects.

Data Protection and Information Security

Information Security Management

The Group is committed to protecting the information security, privacy, sensitive information and intellectual property rights (IPR) of key stakeholders with whom it conducts business, including suppliers, customers, consumers and employees. The Group has adopted the ISO 27001 Information Security Management System and has maintained its validity to assure the effective management of information security by its designated information security teams. In 2025, Taiwan headquarters and major facilities in India continued to maintain ISO 27001, which demonstrates the Group's commitment to information security. In the coming year, the Group will expand the coverage of ISO 27001 to ensure major operating sites across globe obtaining the certificate, including Mexico and Vietnam sites. The information security management reinforces the Group's capacity to safeguard networks, data, systems, equipment, and the privacy of customers across its operations.

Under the supervision of Hon Hai Technology Group's Information Security Committee, the Group has established two specialised teams, the Information Security Governance Team and the Information Security Maintenance Team. These teams are responsible for protecting both the Group's and customers' privacy and IPR, as well as addressing broader information security matters. Each team is entrusted with the following responsibilities:



Information Security Policy

To achieve the Group's information security objectives, the Group adheres to the ISO 27001 standard by establishing a safe and reliable operating environment. This framework ensures the security of the Group's data, systems, equipment, and networks, while protecting the confidentiality, integrity, and availability (CIA) of corporate and customer information assets. To maintain business continuity and ensure authentication and non-repudiation, the Group adopts a continuous quality improvement process encompassing planning, implementation, monitoring, and improvement (PDCA).

Network and System Security

The Group has implemented a comprehensive suite of technological solutions and evaluates its defence architecture using the Cyber Defence Matrix (CDM). These measures include next-generation firewalls, Unified Threat Management (UTM), Endpoint Detection and Response/Managed Detection and Response (EDR/MDR) systems, and specialized email security. Operational resilience is further supported by automated operating system updates, anti-malware software, and Google SecOps SOC for automated information security monitoring.

Upon the detection of potential cyber threats, the Information Security Team initiates immediate notifications to relevant departments to facilitate prompt mitigation and minimise risk exposure. Furthermore, the Group maintains an active intelligence-sharing network with both internal and external stakeholders, issuing real-time alerts and deploying preventive measures against high-risk vulnerabilities to mitigate potential impact.

To ensure system integrity, the Information Security Team conducts comprehensive vulnerability scans on all major information systems at least twice annually. These assessments encompass approximately 1,400 critical hosts and over 300 systems, including core platforms such as Product Lifecycle Management (PLM), Enterprise Resource Planning (ERP), Manufacturing Execution Systems (MES), and Supply Chain Management (SCM), as well as finance, human resources, and B2B/EDI platforms. As a result of these continuously strengthened cybersecurity protocols, the Group reported no significant incidents involving business disruptions or breaches of customer privacy during the reporting period.

Information Security Training for Employees

Fundamental information security training is integrated into the induction process for all new employees, while existing personnel receive regular security awareness updates. Key training modules focus on robust password policies, mandatory system updates, anti-virus compliance, and the identification of phishing attempts involving suspicious links or attachments. To reinforce these protocols, the Group utilises multimedia resources, including posters and videos. Additionally, the Information Security Team issues real-time alerts and updated protocols via email to ensure employees remain vigilant and responsive to emerging threats.

Data Privacy

The Group recognises that its daily operations involve the collection and management of sensitive data from key stakeholders, including suppliers, customers, and employees. It is committed to the responsible handling of this information throughout its entire lifecycle—from collection and storage to processing, transfer, and disposal—in strict compliance with all applicable laws and regulations. Personal data is gathered solely for lawful, legitimate purposes, with rigorous measures in place to ensure data accuracy and integrity.

The Group is dedicated to protecting personal data against unauthorised access or misuse. Employment contracts explicitly define the obligations of personnel to safeguard confidential information accessed during their tenure. Furthermore, the protection of customer information remains a primary objective. In the event of a security incident, the Group is committed to collaborating closely with affected customers to conduct thorough investigations, refine internal regulations, and enhance training to mitigate future risks.

Intellectual Property Rights

The Group remains committed to ongoing investment in innovative technology research and development to create outstanding value for customers. As of December 2025, the Group has accumulated a total of 1,123 patent applications worldwide, including 85 in software and 1,038 in areas related to antenna design, mobile devices, and other hardware. With 889 patents granted, distribution primarily spans regions such as the United States, the PRC, Taiwan, and Europe. Among them, a total of 100

new patent applications were filed in 2025, including 31 software-related patents and 69 patents related to communications, mobile devices, and other hardware. Given that the Group has relied in part on its ability to deliver customers with technologically sophisticated manufacturing and production processes, as well as innovative mechanical product designs and developments, it has strengthened the protection of both its own and its customers' respective intellectual property rights.

The Group values IPR and is dedicated to ensuring that its products and services do not infringe upon any third-party IPR. It recognises the critical importance of safeguarding intellectual property while facilitating the secure transfer of technology and technical know-how. To this end, the Group has implemented rigorous information security measures for both customers and suppliers. In accordance with the CoC, all employees, customers, and suppliers are required to sign Non-Disclosure Agreements (NDAs) to safeguard proprietary information. Employees are strictly prohibited from disclosing protected information to competitors or third parties without explicit authorization. The Group's policy forbids all forms of infringement—whether direct or indirect—including the duplication, misappropriation, or unauthorized use of trade secrets belonging to the Group, its stakeholders, or third parties. Furthermore, the Group maintains formal procedures for the legal department to review suspected violations and determine appropriate legal actions when necessary.



As of December 2025, the Group has accumulated a total of **1,123** patent

CHAPTER 02

PEOPLE-ORIENTED

02 PEOPLE-ORIENTED

Compliance with Relevant Laws and Regulations

The Group operates in compliance with applicable laws and regulations that have significant impacts on various aspects, including compensation, dismissal, recruitment, promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and non-harassment, as well as employee benefits and welfare such as maternity and paternity leave, ensuring a safe working environment, protecting employees from occupational hazards, and preventing child and forced labour. To ensure compliance with these laws and regulations, the Group has implemented a thorough internal evaluation and audit process known as the “Law Identification Procedure”. This procedure assesses the Group’s compliance with relevant laws and regulations, including those related to occupational health and safety and labour practices. Please refer to the [Relevant Laws and Regulations](#) section below for more details.

Human Rights and Labour Relations

Commitment to Employee Human Rights

The Group upholds international human rights standards, including the UN Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the Ten Principles of the United Nations Global Compact, and the International Labour Organization’s (ILO) Declaration on Fundamental Principles and Rights at Work. The Group has also developed an internal [Chapter on Employee Human Rights](#) to formalise and promote its commitment to respecting human rights.

Protection of Employees’ Rights and Interests

As part of this commitment, the Group strictly prohibits any practices that infringe on employees’ freedom and dignity, such as unlawful retention of identification documents or wages, restrictions on personal movement, and forced overtime. All employees are entitled to a safe, healthy, and harassment-free working environment. There shall be no unreasonable restrictions imposed on employees’ freedom of movement within the workplace or access to company-provided facilities (e.g., dormitories or living areas). An

effective grievance mechanism has been established to ensure labour rights protection for all types of workers, including temporary, migrant, student, contract, direct, and outsourced personnel. These rights are embedded in the Group’s CoC, which covers freely chosen employment, child labour prohibition, protection of young workers, maternity protection, non-discrimination, non-harassment, humane treatment, fair wages and benefits, working hours, and freedom of association. In line with the RBA Code of Conduct, employees are entitled to at least one day off every six working days and must not work more than 60 hours per week, including overtime. Self-evaluations are conducted regularly to ensure compliance with relevant laws and regulations, customer requirements, and internal standards. According to the Group’s employment contracts and policies that are applicable to all of its employees, the Group reserves the right to terminate employment contracts in accordance with applicable laws, particularly in cases of material violations such as corruption, fraud, extortion, money laundering, or other criminal conduct.

Furthermore, the Group maintains an unwavering commitment to fostering a respectful workplace that upholds dignity for all. Any form of harsh or inhumane treatment is strictly prohibited—including physical or verbal abuse, bullying, gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or threats of such behaviour. To enforce these standards, the Group has developed and communicated comprehensive Disciplinary Policies and Procedures, supported by training, confidential reporting channels, and support services for those affected. In 2025, training programmes were conducted on sexual harassment regulations, real case analysis, and the workplace impact of Fairness, Equity, and Belonging.

With a dynamic and evolving approach, the Group remains committed to continually improving its policies and practices in line with global best practices. In 2025, the Group launched its first comprehensive Labor Human Rights Due Diligence (HRDD) assessment, covering its headquarters in Taiwan and primary operating sites in Longhua, PRC. This assessment utilized a hybrid methodology of quantitative surveys and qualitative interviews, encompassing a total of 10,440 employees, including direct labour (DL), indirect labour (IDL), and dispatched



The Group's first HRDD assessment in 2025 covered **10,440** employees, with a **63.19%** response rate and **18** focus group sessions.

workers. With a survey response rate of 63.19% and 18 focus group interview sessions complemented by rigorous document reviews, the Group ensured a representative and robust evaluation of its labour practices.

Based on an analysis of eight key human rights issues, the risk matrix results indicate an overall 'Low Risk' status across the Group's operations. While indicators such as "Child Labor," "Compensation," and "Forced Labor" recorded the lowest risk levels, the Group has identified "Working Hour Management," "Workplace Stress," and the "Effectiveness of Grievance Mechanisms" as priority areas for continuous improvement. The Group is committed to addressing these focus areas through targeted optimisation and ongoing monitoring to uphold the highest international standards of labour rights.

Human Capital

The Group considers its employees to be the most valuable asset and a critical driver of long-term success. In line with international frameworks such as the United Nations' Universal Declaration of Human Rights, the RBA Code of Conduct, the ILO conventions, and the Ethical Trading Initiative (ETI), as well as applicable local laws and regulations, the Group is fully committed to fostering a positive and inclusive work environment for its employees while safeguarding their rights and interests. As outlined in the CoC, the Group upholds the human rights of its employees and treats them with dignity and respect. An effective grievance mechanism has been implemented to protect labour rights and facilitate timely remedies and corrective actions when necessary.

Recruitment and Dismissal

The Group upholds the principles of legality, fairness, equality, voluntariness, integrity, and

transparency throughout all stages of its employment practices. In addition to adhering to the CoC, the Group also adheres to the UN Universal Declaration of Human Rights, the RBA Code of Conduct, and applicable national labour regulations to continuously improve its human resources policies, safeguard employee rights, and provide a safe and healthy working environment. In accordance with regulatory requirements and the CoC, the Group ensures non-discrimination in all employment decisions—including recruitment, promotion, performance evaluation, compensation, and training opportunities. Discrimination on the basis of gender, age, nationality or birthplace, ethnicity or language, disability, marital or pregnancy status, sexual orientation or gender identity/expression, religion or political affiliation, union membership, or veteran status is strictly prohibited. The Group also strictly prohibits the employment of child labour. It complies with all applicable local laws regarding minimum wages, working hours, and employee benefits, and is committed to providing fair compensation and equal promotion opportunities based on performance and merit. To ensure effective employee management, the Group conducts probationary evaluations for all new hires, which may result in confirmation of employment, extension of the probationary period, or termination.

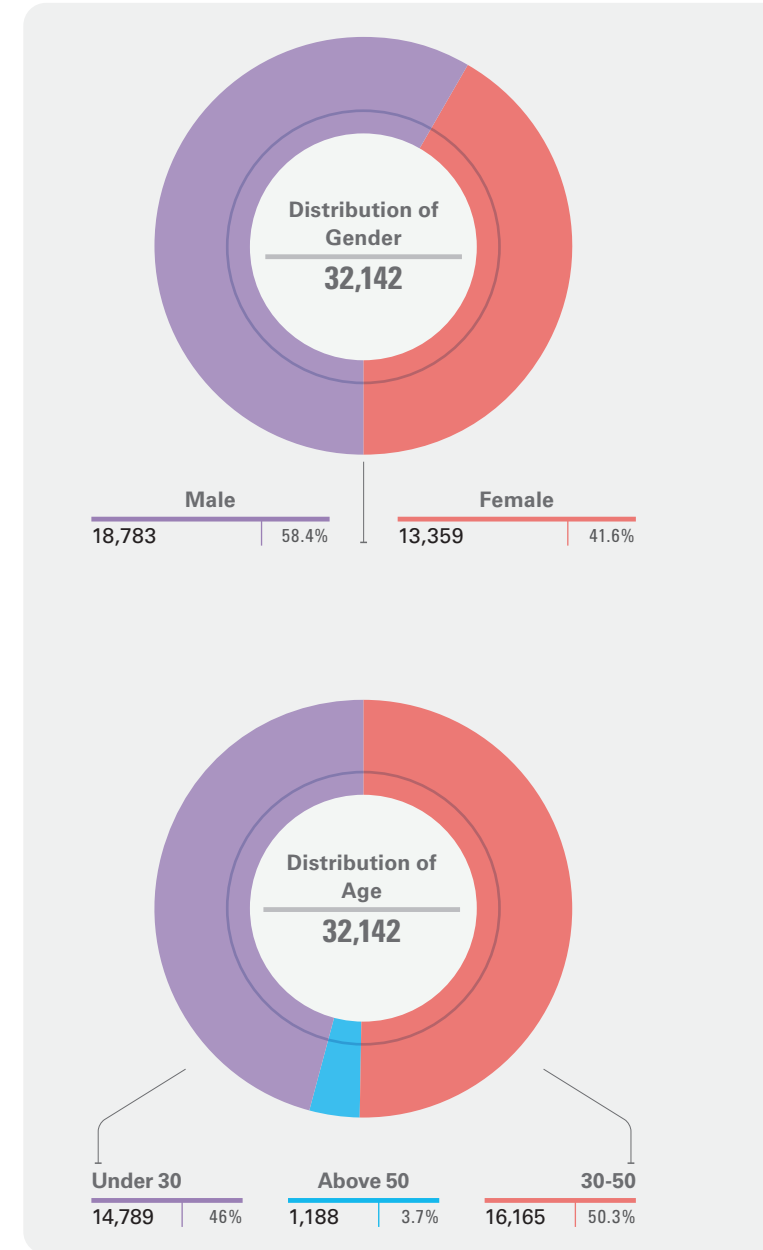
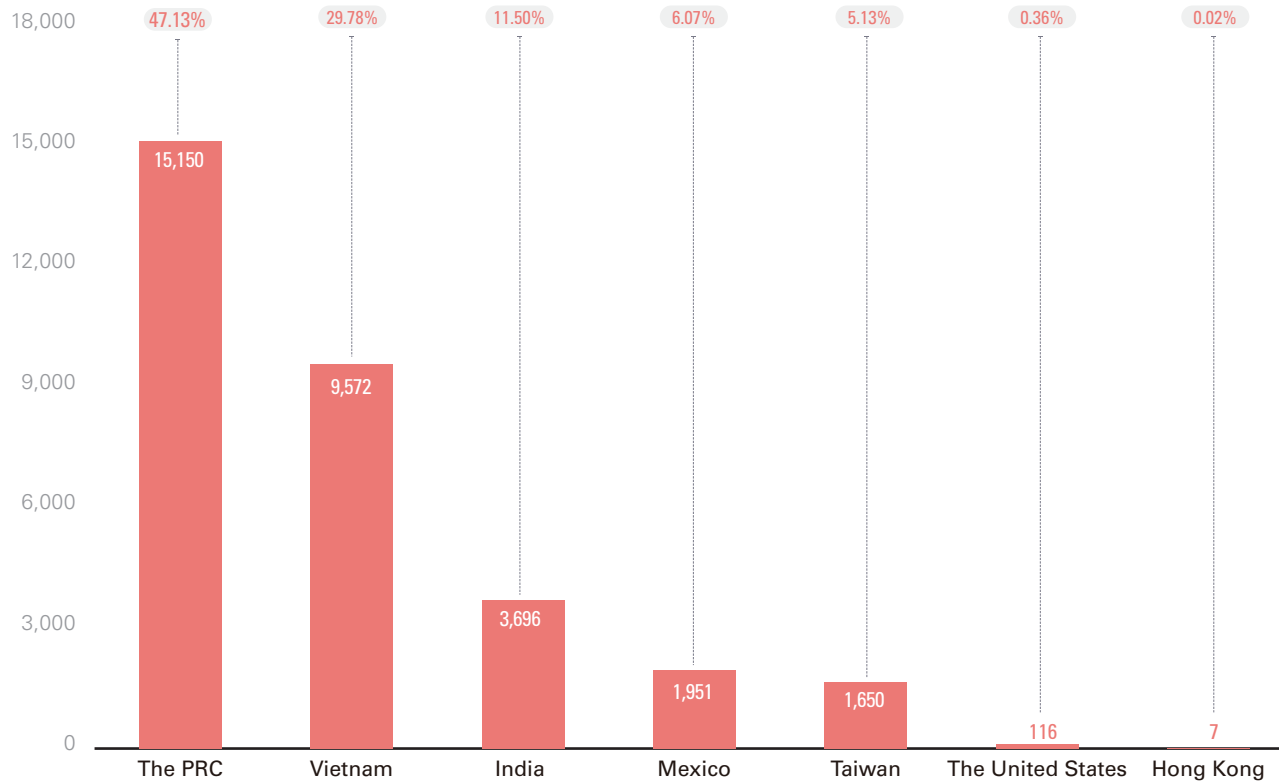
The Group has established clear policies on recruitment and dismissal to ensure consistency and fairness. To promote employee retention and motivation, the Group implements various incentive schemes, including performance-based bonuses for key executives, retention rewards, and annual promotion and development programmes. In the event of dismissal, the Group follows a structured termination process, including providing clear notification to the employee, explaining the reasons for termination, specifying the effective date of dismissal, conducting an exit interview jointly with the employee's supervisor, HR, and/or labour union representatives, and providing severance pay in accordance with applicable local labour laws.

The Group also places a strong emphasis on workplace diversity and professional recruitment practices. It employs fair and non-discriminatory hiring procedures to ensure that the rights and dignity of all applicants are upheld. To prevent the employment of child labour, the Group has implemented a comprehensive age verification system applicable to direct hires, labour dispatch agencies, and education-related programmes. In the PRC, the Group further utilises the identity authentication system provided by the Public Security Bureau as an added safeguard. All job applicants are required to submit valid age documentation as part of the recruitment process. The Group also enforces strict prohibitions against all forms of forced labour, including prison labour, bonded labour, and indentured labour.

Employees Figures

As of 31 December 2025, the Group had a total of 32,142 employees. In terms of gender distribution, 58.4% of the workforce were male and 41.6% were female. With respect to age structure, the majority of employees fell within the under 30 and 30 to 50 age groups. The Group highly values talent localisation, with most employees being recruited from the regions in which operations are located. For more details, please refer to the [Performance Data Table – Total Workforce](#). In addition, total staff costs incurred during the Reporting Period amounted to US\$256 million.

► Distribution of Nationality



Occupational Safety and Health

The Group is committed to a “safety-first” policy and places the highest priority on proactive and preventive measures to reduce workplace risks. Ensuring a safe and healthy work environment for all employees is regarded as a fundamental component of sustainable business operations and employee welfare. To protect employees from workplace hazards—such as mechanical, electrical, chemical, fire, and physical risks—the Group provides health and safety information and training in employees’ native language or a language they understand. Relevant health and safety instructions and signage are prominently posted throughout operational areas to ensure visibility and awareness.

The Group has put in place a comprehensive set of control and preventive mechanisms, conducted regular safety inspections, and installed advanced detection and monitoring systems to reduce workplace hazards. The preservation of workers’ rights to health and safety, as well as the enhancement of occupational health and safety management across all factories, is explicitly addressed in the collective agreement signed by the labour union of Hon Hai Technology Group, which also applies to the Group’s own labour union. The Group maintains adherence to pertinent local and international laws and regulations while placing a strong emphasis on the health and safety of its workforce. This includes following the standards such as SA 8000 Social Accountability Standard and ISO 45001 Occupational Health and Safety Management System. Furthermore, the Group demonstrates its commitment to maintaining a safe and healthy working environment by allocating substantial resources to Environmental, Health, and Safety (EHS) management. An EHS Committee has been established to address workplace health and safety issues. To ensure compliance with applicable standards and regulations, the Group conducts

internal audits and management reviews of its EHS management systems at least annually. In addition, quarterly internal audits, safety performance evaluations, and labour security supervision assessments are conducted at each factory. In 2025, comprehensive safety inspections were conducted across all operating sites, identifying 37 general-level safety hazards. The Group achieved a 100% rectification rate for these findings. Furthermore, the Group has increased the frequency of internal audits for occupational safety and chemical management to a monthly basis. Audit summaries and corresponding action plans are reported to senior management every monthly, ensuring the timely identification, mitigation, and resolution of any potential risks.

To address occupational diseases and injuries—particularly given the seriousness of medical emergencies—the Group has developed and implemented efficient first aid protocols. Certified first responders are assigned across all shifts and areas to ensure adequate coverage. A documented procedure covering incident notification, root cause analysis, corrective actions, and reporting has also been established. Monitoring and auditing mechanisms are in place to verify the implementation of corrective measures. In addition, counselling services and psychological support may be offered to address mental health concerns. Emergency medical response procedures are integrated into the Group’s overall contingency planning, and health promotion initiatives are embedded into its management system. To ensure that all employees are well-informed and prepared, the Group provides regular training on occupational illnesses and injury prevention. In the event of a reported or suspected case of occupational disease, a structured process involving risk discussion, medical consultation, causality analysis, and health management planning is undertaken.

The EHS Committee is responsible for the following functions:

Eliminating occupational risks by ensuring a healthy and safe working environment through proactive and preventive measures; overseeing comprehensive safety-related management at factory sites; and reviewing and approving safety policies and safety management programmes.



Supervising the implementation of the production safety responsibility system and promoting the application of technological advancements in production safety.



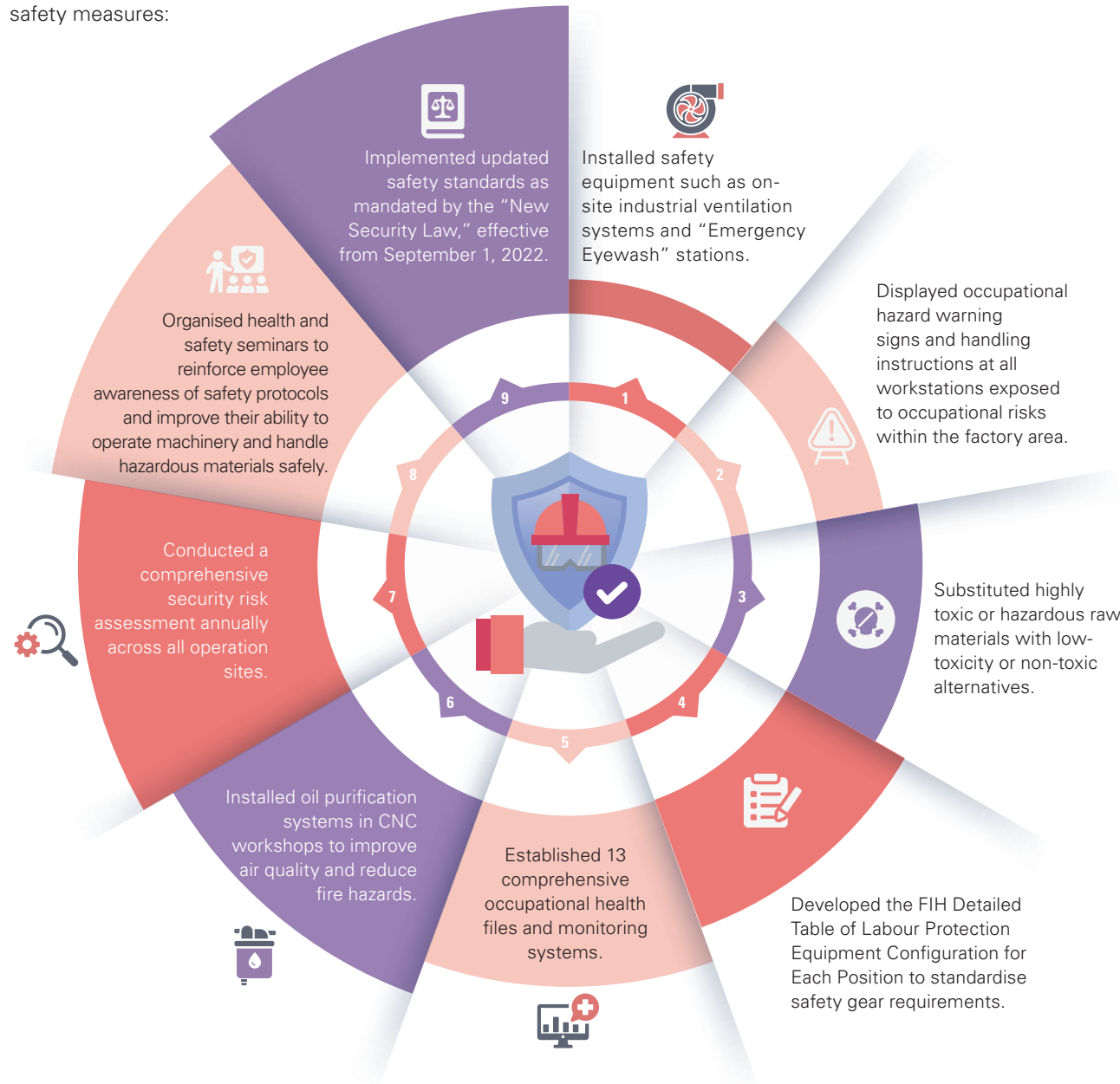
Conducting safety awareness campaigns, educational training, and routine inspections.



Managing and investigating all types of production safety incidents and conducting research and root cause analyses.



In addition, to safeguard the well-being of front-line employees, the Group has implemented the following proactive safety measures:



Case Study **Safety Inspection Programme**



The Group implemented a comprehensive inspection mechanism covering source prevention, full-dimensional investigation, and post-event rectification. The initiative focused on identifying critical risks early, enhancing on-site supervision, and ensuring timely corrective actions. Through continuous monitoring, case-based learning, and targeted follow-ups, major hazards were effectively addressed. This systematic approach strengthened risk-prevention capabilities across operations and supported the Group in achieving zero production safety accidents in 2025.





Case Study **Health and Safety Training (Drill and lecture)**

In order to provide a safe and healthy working environment, the Group has been consistently delivering health and safety training programmes to strengthen staff awareness and competency in occupational safety. A training plan is formulated at the beginning of each year, followed by regular and pre-employment training sessions. These include occupational health training, work-related injury prevention, and other specialised programmes promoted by the Group, such as hazardous chemical labelling, general safety regulations, and mechanical hazard prevention. Safety training is also provided to supervisors at least once annually to strengthen their leadership in safety management. During the Reporting Period, 126 safety education and training sessions were delivered to a total of 52,000 participants. The Group also conducted warning education on relevant safety knowledge and past accident cases to improve accident-prevention methods and strengthen employees' self-protection awareness.

To ensure that employees can respond in a timely manner upon the occurrence of emergencies, 40 emergency drills were conducted to improve team communication, emergency command and coordination, on-site response capabilities, emergency medical treatment, and production recovery procedures.

Case Study **Health and Safety Month**

June is designated as "Health and Safety Month" to promote awareness and foster a culture of health and safety across the workplace. During this month, employees gather to formulate a comprehensive health and safety plan, clarify responsibilities, strengthen safety management, and share knowledge and best practices. In addition to planning, the Group organises various activities and training sessions to raise awareness of occupational health and safety. During the 2025 Health and Safety Month in Taiwan, the EHS and health-related departments organised engaging activities such as fire hose and fire extinguisher hands-on practice, and food safety with hygiene training, with a total of 277 employees participating.



Case Study **CPR + AED Training in Taiwan**



In Taiwan, the Group received a Safe Space Certificate from the Ministry of Health and Welfare and the Department of Health, New Taipei City Government, verifying that the Group's AED is available on site and that over 70% of employees have completed CPR + AED training. This training has effectively equipped employees with essential first aid skills, further reinforcing the Group's commitment to maintaining a safe and healthy working environment.



The Group has consistently invested in automating key manufacturing processes related to its operations to enhance occupational hygiene and industrial safety. In 2025, the Group replaced manual gate trimming in the molding process with a robotic arm, eliminating the cut injury risks associated with scissor operations. These continuous efforts to integrate automation and other advanced manufacturing technologies across all factories aim to eliminate repetitive or high-risk tasks, thereby enabling employees to engage in more challenging and rewarding work.

In addition, the Group routinely assesses potential occupational health and safety risks associated with the production of new products, in order to determine the most effective policies and practices to safeguard employee wellbeing. The Group maintains strict compliance with all applicable laws and regulations, including those governing working hours and rest periods (or the provision of overtime compensation and/or paid leave in lieu), in accordance with labour standards outlined in the RBA Code of Conduct. To promote work-life balance, the Group also ensures that working time arrangements are managed efficiently. Please refer to the [Performance Data Table – Social Performance](#) for further details.

Chemical Risk Management

To further safeguard employee health and enhance its ESG performance, the Group launched a specialised management initiative for CMR substances (Carcinogenic, Mutagenic, and Reproductive toxins) in 2025. Following a rigorous professional assessment, Bisphenol A and Methylene Diphenyl Diisocyanate (MDI)—primarily utilised in dispensing and assembly processes—were prioritised for enhanced exposure controls.

The Group has adopted a proactive preventive approach by establishing internal Occupational Exposure Limits (OEL) for these substances at just 10% of the PRC national statutory limits. This stringent standard was first implemented at manufacturing sites in PRC in early 2026, with a strategic roadmap to expand these requirements across operating sites to other global regions by following years. By implementing a hierarchy of controls—including source substitution, enclosed operations, and local exhaust ventilation (LEV)—the Group ensures a workspace that exceeds international safety standards and provides a secure environment for all personnel.

Training and Development

Employees receive ongoing training to support their personal development and are subject to annual performance reviews. Using systematic and professional methods, the Group assesses and identifies employee needs in alignment with its operational requirements and corporate objectives. This enables the Group to develop appropriate plans for employee education and talent cultivation. The Group offers a wide range of training programmes as stipulated in the CoC. These cover social and environmental responsibility, technical and managerial skills, occupational safety, and regulatory compliance, all aimed at enhancing employees' knowledge and job performance. Training formats include on-the-job learning, specialised training camps for management personnel, internal auditor certification, academic advancement schemes, and external training programmes.

Foxconn University, a learning institution established by Hon Hai Technology Group, is extended to the Group and plays a pivotal role in cultivating talent, fostering innovation, and applying knowledge in practice. Its mission includes promoting human capital development, facilitating industry transitions, strengthening corporate culture, and supporting the Group's strategic goals. The Group links training credit achievements to annual performance evaluations, taking them into account when determining promotions and bonus distributions. A significant number of employees also participate in diverse development activities, including attending briefings, training sessions, and reviewing reading materials that cover business operations, sustainability along the value chain, the manufacturing and technology sectors, macroeconomic trends, and applicable legal and regulatory requirements. In particular, to deepen employees' understanding of ESG-related topics within and beyond the Group's operations, the Group organised a series of trainings, covering areas such as analysis and updating of new sexual harassment regulations and case studies, introduction of patient protection and commercial law, Scope 3 emissions across the value chain, and emerging technologies in the industry. For employees preparing to assume managerial positions, mandatory leadership training programmes are in place.

To further promote learning, the Group provides various courses in fields such as technical skills, legal compliance, ESG principles, regulatory developments, and physical and mental wellbeing. The Group also launched the “E-learning zone” to support flexible, accessible, and self-paced learning. The platform offers a rich catalogue of professional, general, and managerial courses delivered by internal and external instructors. Additionally, the “E-Learning zone” examines the learning preferences and behaviours of the users, then utilises data analytics to assess employee learning behaviours and tailor content accordingly for a more personalised learning experience. On average, each employee underwent 64.7 hours of training or learning-related activities in 2025.

To comply with regulatory requirements, the Company’s Chief Financial Officer and the Group’s accounting departments have collaborated to develop a comprehensive continuing connected transaction (CCTs) policy. In addition, the Group’s accounting departments have been conducting training programmes for employees involved in CCTs-related tasks, including those in our subsidiary companies across various jurisdictions. The training sessions are comprehensive, covering the background of CCTs, categorisation, applicable regulatory and related compliance requirements as per Listing Rules, employees’ specific responsibilities and updates on the CCTs policy.

In addition, to ensure effective implementation of the Group’s policies and guidelines, an annual mandatory training course titled “Corporate Social Responsibility and Employee Code of Conduct” is conducted for all employees. This course requires a minimum of two hours of participation per year. Please refer to the [Integrity, Ethics and Compliance](#) section for details on anti-corruption training provided to directors, officers, and employees.

Case Study **Recognising Outstanding Employees**

In 2025, the Group honoured professional, young and high-potential talents who demonstrated innovation and made significant contributions in their respective professional fields, supporting the Group’s continued growth. Through public acknowledgment, the Group further reinforces its corporate culture, promotes a positive work environment, and lays a strong foundation for sustainable development in the future.



On average, each employee underwent **64.7** hours of training or learning-related activities in 2025.

Employee Right, Diversity and Equality

Whistleblowing

Employees may report any suspected instances of child labour or forced labour through the Group’s whistleblower system. If such cases are identified and confirmed following an investigation, the Group will take appropriate actions, which may include but are not limited to, initiating disciplinary procedures, pursuing legal action, and/or reporting the incident to relevant governmental or regulatory authorities. The Group and all its factories conduct internal audits annually to detect potential instances of child labour and forced labour. In the event that child labour is identified, the local HR team will be notified immediately. The affected child will be safely returned to their guardian with appropriate support and assistance provided by the HR team.

Anti-discrimination

Comprehensive maternity benefits, including paid maternity leave and designated lactation breaks, are guaranteed to all female employees. The Group also supports nursing mothers by making appropriate accommodations. To ensure the safety of expectant and nursing mothers, the Group avoids assigning them to high-risk work environments and implements measures to reduce or eliminate health and safety hazards associated with their duties. Additionally, in compliance with applicable local laws and regulations, female employees are entitled to maternity leave, and upon its completion, they are guaranteed reinstatement to their previous position or an equivalent role with the same compensation level. Termination of employment for female employees during pregnancy or while on maternity leave is strictly prohibited. The Group encourages the reporting of any illegal activity, protects the anonymity of whistleblowers, and allows for anonymous reporting mechanisms to safeguard the identities of employees and suppliers who come forward.

Employee Wellbeing and Benefit

The management periodically reviews the Group’s comprehensive and competitive compensation policies. Employees are generally recognised and rewarded for their outstanding performance, contributions, and productivity under the Group’s merit-based compensation system. The skills, merits, and competencies of each employee are evaluated to determine eligibility for promotions and salary adjustments. To support talent retention, the Group has implemented a variety of incentive programmes, including time-based and performance-based rewards, as well as annual bonuses. In addition, managers regularly assess employees’ performance and provide guidance and recommendations to support future development. Specifically, the Company, together with its subsidiary Bharat FIH Limited, has implemented a share scheme and a share option scheme, which is fully compliant with the requirements under Chapter 17 of the Listing Rules.

The Group provides comprehensive insurance coverage to employees, along with a wide range of non-monetary benefits, such as group insurance, routine health check-ups, parental leave, childbirth incentives, birthday cash rewards, and subsidies for pregnancy, weddings, funerals, and other special occasions. Each factory has also developed site-specific incentive programmes to recognise and reward exceptional performance and long-term service. These include year-end bonuses, performance-based awards, long-service awards, and special commendations for outstanding contributions.

For more information on employee benefits, please refer to the “Report of the Directors,” which forms part of the Company’s [Annual Report 2025](#).

External Reporting Email



fih-hb-ias@fih-foxconn.com

Internal Reporting Email



fih-hb-ias@fih-foxconn.com

Reporting Phone Number



+86-755-2812-9588 #62807

The Group’s APP



Believe “相信”

懷孕員工/員工配偶 懷孕營養均衡保健專案 (媽媽福袋)

人力資源處
2023

Case Study

Childcare Subsidy Programme

The Group has established a childcare subsidy programme to alleviate the pressures associated with parenting and to allow employees to work with peace of mind. The programme offers a wide range of subsidies to expectant mothers, covering various stages from pregnancy through postpartum care. These subsidies include transportation allowances, maternity allowances, childcare allowances, nutritional supplement packages, and partnerships with childcare agencies to care for employees' children aged 0 to 3 years. This comprehensive approach plays a crucial role in enhancing employee retention by providing a strong sense of security and support throughout the maternity journey. In addition to daycare services, the Group also provides kindergarten and after-school care for employees' children, ensuring continuous support and helping to reduce employees' stress after working hours.

Case Study

Health Care Programmes

The Group prioritises the health and welfare of its employees by offering a comprehensive healthcare benefits programme. Full-time employees who have been with the Group for over a year are eligible for annual health check-ups, with package coverage customised according to different employee categories. To further support the well-being of employees and their families, insurance coverage has been extended to include spouses and children, who can enjoy discounted rates for various services. Additionally, employees have the option to voluntarily enrol in supplementary insurance plans tailored to their specific needs and preferences. Employees undertaking business trips are provided with travel insurance to ensure their safety and peace of mind.

Furthermore, the Group's headquarters in Taiwan offers massage services to employees, helping to relieve muscle tension, promote relaxation, and reduce stress level. Each employee is entitled to book two 25-minute sessions per month. The Group also provides on-site medical consultations six times a year across various operation sites. Most of the Group's factories also organise pre-employment and periodic on-the-job occupational health check-ups for employees, reinforcing the Group's commitment to maintaining a healthy workforce.



The Group believes that a solid and cordial working relationship is essential to long-term business growth, and strives to foster an open, inclusive, and respectful corporate culture where employees feel valued and a strong sense of belonging. To strengthen this relationship, the Group continues to make substantial investments in the infrastructure of its manufacturing factories and the overall working environment, thereby supporting a healthy lifestyle and promoting work-life balance. In 2025, the Group launched a global Employee Assistance Programme (EAP) to help employees better manage emotional well being, family matters, interpersonal relationships, and work-related stress. The programme offers counselling and consultation services through dedicated hotlines and online channels, enabling employees to seek help with emotional, legal, financial, and health-related concerns. Since its launch, the EAP has served as an accessible resource for early intervention and employee care, achieving an overall satisfaction score of 9.0 from the employees.

The Group places a high priority on the physical and mental well-being of its employees. In addition, it has integrated charitable and family-friendly initiatives by organising a variety of outdoor health activities—such as Profession Experience Day, trees planting and beach cleaning events, and other family-inclusive workshops. These activities are designed to foster positive health values and promote holistic wellness among employees.

Case Study **“Junior Firefighter” Family Activity**

To provide a valuable opportunity for employees to enjoy quality family time while gaining meaningful experiences, the Group collaborated with the Tucheng Fire Department in Taiwan to host a Profession Experience Day. The event was designed for employees’ children to learn fire safety knowledge through hands-on experience, practice first aid skills, and enhance their safety awareness, thereby laying a solid foundation for future emergency response. Through this initiative, the Group aims to foster a supportive and family-friendly environment for employees and their loved ones.



Case Study **Nanjing R&D Centre Workplace Happiness Innovation Project**

The Nanjing R&D Centre launched the Workplace Happiness Innovation Project to explore new and creative ways of supporting employees. Through various themed activities and teambuilding events, the project helped improve communication, ease work pressure and strengthen connections across teams, contributing to a healthier and happier sense of employee wellbeing.

← Dragon Boat Festival DIY Workshop/ Team Building Event

Community Engagement

The Group's culture is based on the fundamental principles of sharing, giving, and community service. Through active participation in various social and community-based initiatives, the Group is committed to making meaningful and lasting contributions to society. This includes supporting and organising volunteer programmes and charitable endeavours aimed at improving community wellbeing. As a responsible corporate citizen, the Group is dedicated to fostering an inclusive society by supporting underprivileged groups and promoting care, dignity, and respect for those in need.

In the financial year ended 31 December 2025, the Group made charitable donations totalling approximately

US\$224,243

Caring for Communities in Need

In line with its commitment to social responsibility, the Group has consistently demonstrated its dedication to supporting communities in need by organising and participating in events that provide meaningful assistance and foster a sense of unity and compassion within community. During the Reporting Period, the Group extended its support to underprivileged communities in Vietnam, Mexico, and Taiwan by engaging in various fundraising activities.

In Taiwan, the Group partnered with the Taipei Blood Donation Centre to host three charity blood donation drives in April, July, and November, aiming to ignite the light of life to those in need. A mobile blood donation vehicle was stationed within the factory, encouraging employees to participate. With strong enthusiasm and a spirit of giving, a total of 164 employees took part in the three events, contributing 275 bags of blood (equivalent to 68,750 c.c.) Through these initiatives, employees not only provided vital resources but also demonstrated compassion and social responsibility through concrete actions, spreading warmth and solidarity across the community. Similar Blood Donation Day events were also organised at Fushan factory in Vietnam and Chihuahua factory in Mexico, further reinforcing the Group's commitment to public welfare across its operational locations.



Collective Action for Better Neighbourhoods

In Beijing, the Group's volunteer team continued to grow around a simple belief — that when individual acts of kindness come together, they can spark meaningful change. Throughout the year, volunteers participated in a wide range of hands on initiatives, including neighbourhood cleanups, peak hour traffic guidance, and on site support for large community events.

As more colleagues joined, the team naturally evolved into a stronger and more cohesive force. By the end of the Reporting Period, volunteers contributed over 500 hours of service, and the team expanded to 150 members. Beyond the increasing scale of participation, these initiatives helped foster a sense of belonging and shared purpose, bringing together employees from different roles and backgrounds to make their community safer, cleaner, and more welcoming.

Through these collective efforts, the Group helped nurture a neighbourhood environment built on trust and mutual support. Each small action added a little lighter — and together, these lights formed a steady, meaningful presence within the community.



⇒ Volunteers visiting children in Bac Giang Rehabilitation Hospital

Caring for Underprivileged Children

Recognising the challenges faced by the underprivileged children in underserved regions, the Group organised a range of donations and outreach efforts in Mexico and Vietnam. In Mexico, the Group donated to Teletón Foundation, supporting children and adolescents with disabilities, and organised a Christmas party for children at Orphanage Getsemani, bringing joy and hope during the holiday season. In Quế Võ, Vietnam, employee volunteers visited paediatric patients in Bac Giang Rehabilitation Hospital. Bringing more than just donations—they delivered 55 gift sets, 55 boxes of fresh milk, and a bookshelf stocked with 100 children's books, colouring books, and crayons. Volunteers shared stories, laughter, and playtime with the kids, creating moments of joy and encouragement.



03

CHAPTER

CLIMATE CHANGE

03 CLIMATE CHANGE

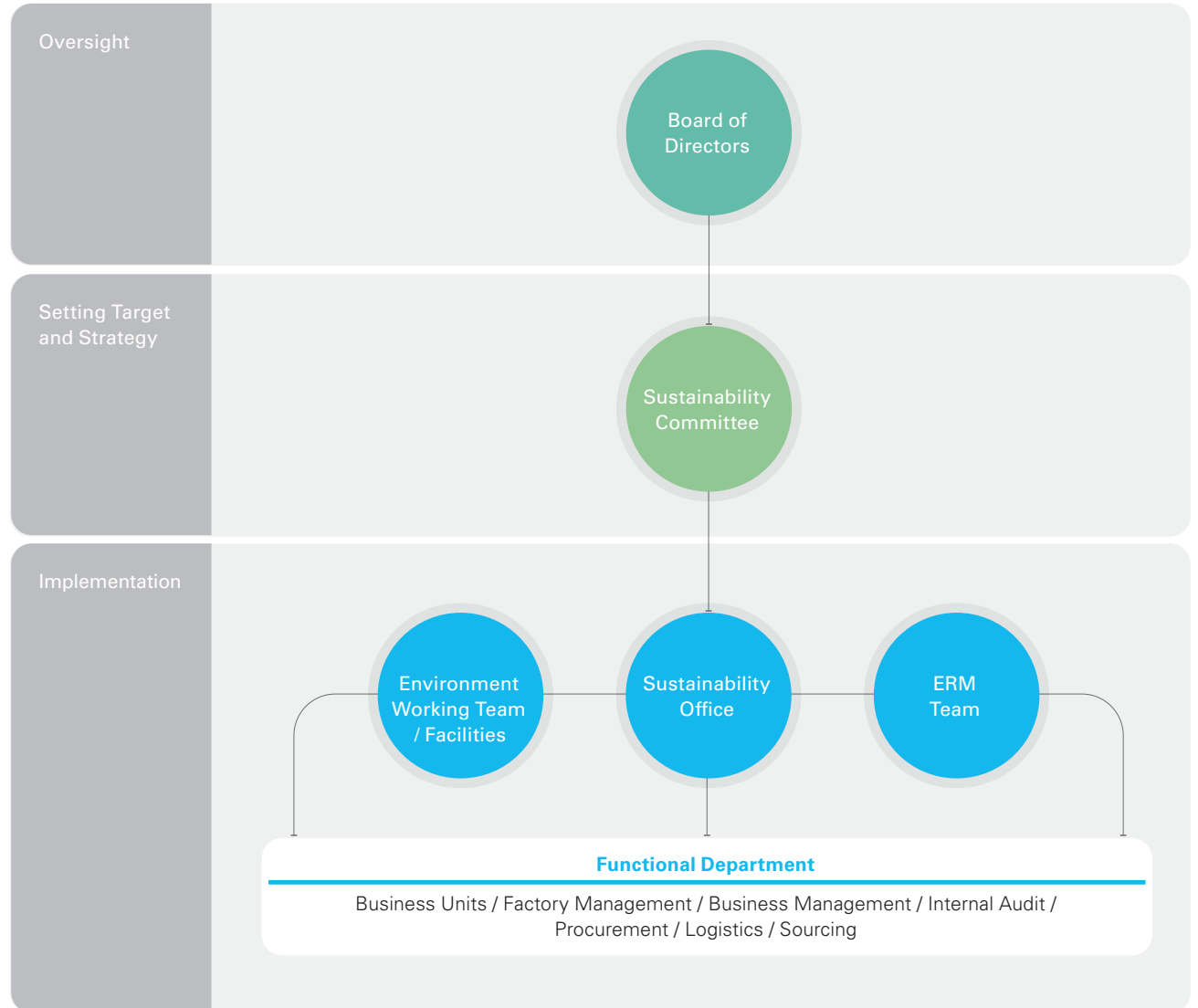
Climate change impacts all economies across the globe and has profound effects on global sustainable development. The Group is committed to mitigating and adapting to the risks and opportunities arising from climate change. Through adopting the IFRS framework, the Group identifies its climate-related risks and opportunities in developing effective strategy, indicators, and targets for management, as well as publicly disclose its work plans in accordance with the four core elements of IFRS framework: "Governance", "Strategy", "Risk Management" and "Metrics and Targets".

Governance

Climate Change Governance Framework

The Group's climate-related matters are overseen by the Board of Directors, which delegates responsibilities to functional units to ensure effective governance.

The Board of Directors is responsible for monitoring and evaluating the targets and progress against climate-related risks and opportunities, ensuring alignment between the Group's corporate strategy and sustainability objectives. To enhance their expertise and decision-making capabilities, as well as strengthen climate-related governance, the Directors receive regular ESG-focused training, conducted at least once per year. This reinforces their accountability and commitment to advancing the Group's sustainability initiatives.



The Sustainability Committee supports the Board in overseeing and managing climate-related issues. The committee is composed of the Chairman, Chief Financial Officer, ESG Head, Human Resources Head, Internal Audit Head, and Spokesperson. It is responsible for setting strategies, establishing targets, and providing quarterly progress reports to the Board. The committee also delivers assessments of climate-related risks and opportunities, proposes improvement measures, and ensures progress toward the Group’s sustainability goals.

The ESG Team is responsible for executing climate- and energy-related initiatives, collaborating with external consultants to integrate the IFRS framework, and fostering cross-departmental coordination and communication. The team evaluates climate-related risks and opportunities and works closely with factories that have material climate impacts to ensure comprehensive and effective corporate-wide climate risk management.

The Environment Working Team and facilities department are responsible for emissions reduction, water resource management, and waste management across all operation sites. They also collect environmental data to support climate-related disclosures. In 2025, the Environment Working Team held weekly cross-site, cross-functional meetings, conducting a total of 34 sessions with 810 person-times in participation throughout the year. These meetings focused on energy and resource management, conservation, emissions reduction initiatives, and progress tracking of GHG emissions, as well as the exchange of climate-related knowledge and best practices. This collaborative mechanism fosters communication, learning, and the integration of resources across various sites, strengthening cross-regional climate action efforts.

Additionally, the remuneration of the Environment Working Team is linked to climate-related performance indicators. The Remuneration Committee also continues to review remuneration policies for Directors and senior management, identifying material ESG factors that align with corporate goals and linking them to compensation packages. This approach aims to motivate stronger ESG oversight and active engagement from senior management to the Board level.

The ERM Team is responsible for reviewing climate-related risks and opportunities, integrating climate-related indicators into the corporate risk assessment matrix, and providing annual risk updates to the Board of Directors. By implementing climate risk control measures, the team helps enhance the Group’s overall resilience to climate-related challenges.

Other functional departments contribute to climate-related topics by leveraging their technical expertise. These contributions include collecting and analysing climate-related data, collaborating with the core teams on carbon reduction programs, conducting climate risk assessments, and ensuring the accuracy and completeness of disclosures. Together, these governance structures and processes enable the Group to address climate change systematically and enhance its overall climate resilience.

Unit	Duties	Meeting
Board of Directors	Oversee the Group’s overall climate issue management and annually review the achievement of the Group’s climate-related targets.	Annually
Sustainability Committee	Set strategies and establish sustainability targets, provide quarterly progress reports to the Board, and propose improvement measures to achieve sustainability goals.	Quarterly
Sustainability Office (ESG Team)	Execute climate and energy-related projects, promote cross-departmental collaboration, and share best practices across production sites.	Weekly
Environment Working Team		
ERM Team	Review climate risk assessments, identify risks, integrate climate indicators into the risk matrix, update risks annually, and implement control measures to enhance climate resilience.	Monthly
Functional Department	Support climate-related initiatives through data analysis and implementation of carbon reduction, risk assessments, and disclosures.	Monthly

Risk Management

Risk Management Framework

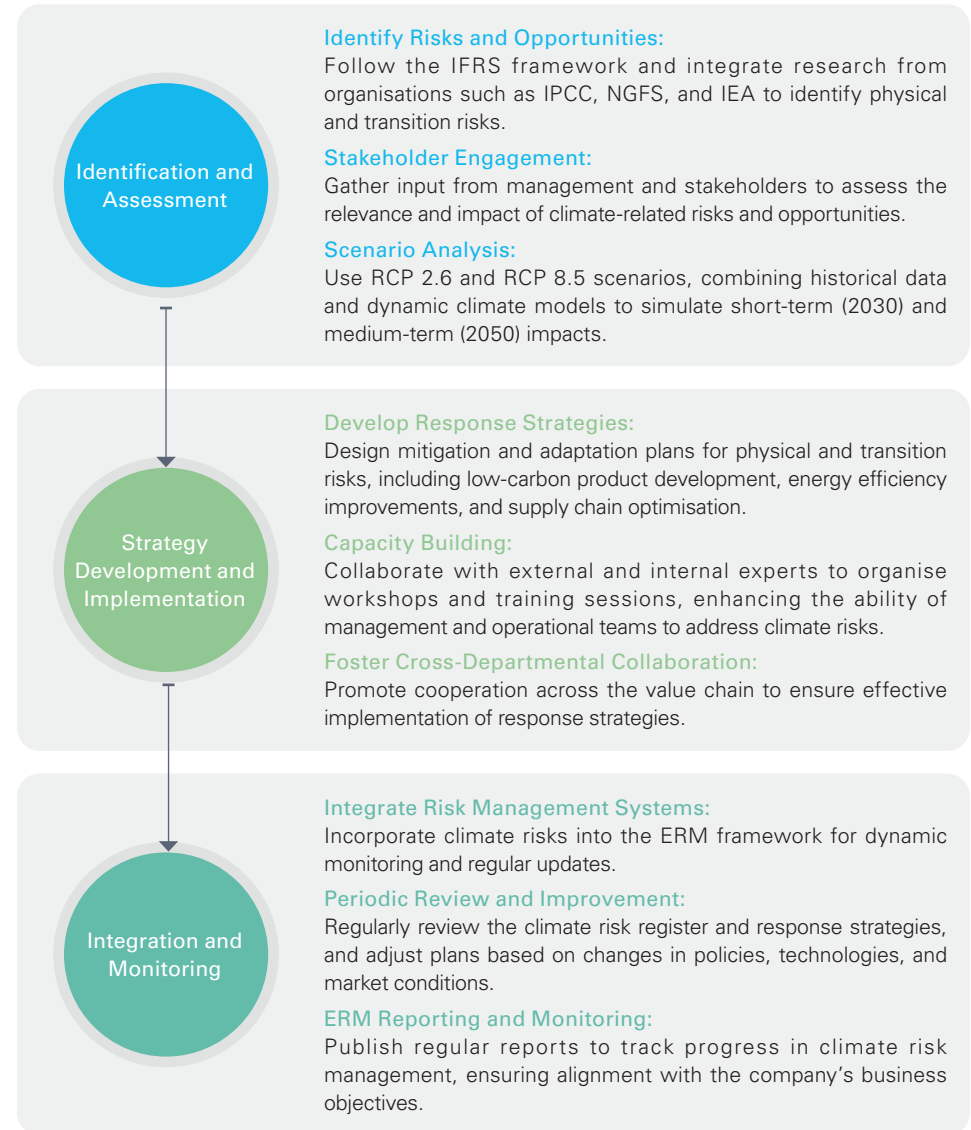
The Group has integrated climate-related risks and opportunities into its ERM framework to strengthen business resilience and maintain competitiveness in the face of rapidly evolving climate challenges. By adopting a multidisciplinary approach that incorporates the IFRS framework and science-based scenario analysis, the Group systematically identifies, assesses, and manages climate-related risks and opportunities.

To address these risks and adapt to emerging challenges, the Group has established a robust climate risk management system. It engages both external experts and internal stakeholders to enhance the organisation's capacity to respond effectively to climate-related issues. Regular stakeholder engagement enables the Group to incorporate diverse perspectives into its climate strategy, ensuring alignment with its business objectives and the global goal of achieving net-zero emissions.

In accordance with IFRS S2 standard, the Group adopted the Turquoise and Brown Scenarios to assess the potential impacts of climate change. These scenarios are based on publicly available models developed by reputable institutions such as the Intergovernmental Panel on Climate Change (IPCC), the International Energy Agency (IEA), and the Network for Greening the Financial System (NGFS), aligning with the latest international agreement on climate change. They incorporate a wide range of political, environmental, economic, and social indicators, with projections covering both the short- to medium-term (up to 2030) and medium- to long-term (up to 2050).

The Group follows a structured procedure to identify and prioritise material physical and transition risks and opportunities, evaluate the associated business and financial impacts, and define corresponding resilience strategies. In addition, the Group plans to further integrate climate-related considerations into its ERM framework and compile a dedicated ERM report to facilitate continuous risk monitoring and proactive management.

Risk Management Process



Climate Scenario Description

	Turquoise Scenarios	Brown Scenarios
Selected Scenario	<ul style="list-style-type: none"> - RCP 2.6 - SSP 1 - IEA SDS* - NGFS Orderly pathways 	<ul style="list-style-type: none"> - RCP 8.5 - SSP 5 - IEA STEPS* - NGFS Hot house world pathways
Increase in Temperature by End of Century	<ul style="list-style-type: none"> - 1.5°C to 2°C 	<ul style="list-style-type: none"> - Above 3°C
Economic and Policy Development	<ul style="list-style-type: none"> - Inclusive and respectful of environmental boundaries, countries are committed to achieving net-zero by 2050 and implementing stringent climate policies efficiently 	<ul style="list-style-type: none"> - Economic growth and technological advancement, driven by fossil fuels, lead to increased greenhouse gas emissions and more severe extreme weather events - The lack of new climate policies and inadequate short-term action plans are hindered by institutional, political, and economic challenges
Business Model	<ul style="list-style-type: none"> - A swift transition from fossil fuels to renewable energy 	<ul style="list-style-type: none"> - A profit-driven business model prioritises financial gains over environmental and social considerations
Level of Commitment	<ul style="list-style-type: none"> - Corporations committed to low-carbon operations are actively contributing to climate action goals. They have established detailed plans with short-term targets, leading to a decarbonised economy 	<ul style="list-style-type: none"> - Insufficient public awareness hinders widespread transformation
Result	<ul style="list-style-type: none"> - Low physical risk and high transition risk 	<ul style="list-style-type: none"> - High physical risk and low transition risk


*Data considered in the scenario analyses were up to 2021.

Major Climate Risks and Opportunities

Physical Risks

The Group places strong emphasis on assessing physical climate risks and has conducted qualitative analyses in 2024 across twelve projects located in Taiwan, the PRC, Vietnam, India, Mexico, and the United States. These sites were selected based on their strategic importance, potential financial exposure, and geographic distribution. The Group adopted the IPCC Representative Concentration Pathways (RCP) 2.6 and RCP 8.5 scenarios to simulate the impacts of global average temperature rises below 2°C and above 3°C, respectively. These scenarios were used to evaluate the potential effects of climate change on each assessed asset.

The assessment integrated historical climate data with projections from dynamic climate models, analysing eight key climate variables, including extreme weather events (e.g., floods and hurricanes), temperature increases, and precipitation anomalies. Through these scientific methodologies, the Group conducted a comprehensive evaluation of both short- and long-term physical risks affecting infrastructure, supply chains, and operational continuity. Based on the assessment findings, the Group formulated targeted mitigation and adaptation measures to reduce the potential impacts of physical climate risks on its business operations.

Risk Type	Climate	Description
 Acute Risks Short - Medium term	Increase in Hot Days Above 30°C and/or 35°C	More frequent extreme heat days impact health, agriculture, and energy demand.
	Increase in Longest Dry Spell Days	Longer dry periods highlight trends in drought and water scarcity.
	Increase in Extreme Rain Days	More frequent heavy rain events lead to flooding and water-related hazards.
	Decrease in Frost Days and Ice Days	Fewer frost/ice days indicate warming, affecting winter weather patterns.
	Increase in Extreme Storm Surge	Higher storm surges increase coastal flooding risks from intense storms.
 Chronic Risks Medium - Long term	Increase in Annual Mean Temperature	Higher average temperatures indicate long-term warming.
	Increase in Total Annual Rainfall	Increased rainfall affects water resources.
	Relative Sea Level Rise	Rising sea levels increase flooding and erosion in coastal areas.

Transition Risks & Opportunities

The Group conducted an in-depth analysis of transition risks with a focus on their potential impacts across the entire value chain. The assessment covered six key regions—Taiwan, the PRC, Vietnam, India, Mexico, and the United States—and involved collaboration among various departments, including business strategy planning, factory management, procurement, logistics, customer service, and business control/finance. The analysis centred on critical transition factors such as policy and regulatory changes, technological advancements, and shifts in market demand, simulating their impacts throughout the low-carbon transition process.

To support this analysis, the Group utilised climate research from leading institutions such as the IPCC, the NGFS, and the IEA. The Group also collaborated with external experts to organise climate-related workshops and disseminate internal surveys. These efforts enabled the collection of insights from cross-functional teams and enhanced the understanding of how low-carbon policy enforcement, emerging technologies, and evolving customer expectations may present both challenges and opportunities.

5 core parameters and 3 industry-specific parameters were used to analyse the transition risks. For quantitative risk parameters, the impact score for each city/country is calculated by comparing its maximum absolute and relative differences in parameter to the highest differences across the entire data population, with the higher of the two scores used as the final impact score of the city/country for the parameter. For qualitative risk parameters, after all scorings have been completed, the scores given by each scorer were benchmarked against each other. For countries where the assigned scores are similar, the impact score would be the average of the scores. Whereas, if the scores are widely distributed, a follow-up session will be held where the scorers discussed and agreed on the final impact score.

The findings from both quantitative and qualitative analyses indicated that increased regulatory compliance costs, the need for technological upgrades, and changing market preferences are the primary sources of transition risk. However, these changes also present significant strategic opportunities, including the development of low-carbon products and improvements in operational efficiency. In response, the Group has formulated targeted strategies to manage transition risks, enhance competitiveness during the low-carbon transition, and promote sustainable development across the value chain.

R Risk **O** Opportunity

Risk Type	IFRS S2	Description
 Carbon Price (Short – Long term)	R Policy & Legal R Technology O Resilience	Carbon taxes increase costs but drive adoption of low-carbon technologies, creating opportunities for compliance leadership.
 Price of Liquid Fuel (Medium – Long term)	R Market O Energy Source O Resource Efficiency	Fuel price volatility raises costs, encouraging a shift to renewable energy for stability and resilience.
 Investment on Energy Efficiency (Medium – Long term)	R Technology O Resource efficiency	Energy-efficient investments lower costs and align with market demands for sustainability.
 Market Awareness on Sustainability (Medium – Long term)	R Reputation R O Market O Products and Services	Growing sustainability expectations pose reputational risks but open markets for eco-friendly products.
 Climate Policy Trend for Manufacturing Industry (Short – Long term)	R Policy & Legal R Reputation R O Market	Stricter regulations increase costs but incentivise green innovation and competitiveness.

Moving forward, the Group will focus on strengthening its overall climate-related risk assessment by establishing a systematic approach to identify material physical and transition risks, which will enable the Group to develop more targeted and effective mitigation strategies to address climate-related risks with potentially significant impact to the Group.



Strategy

The Path to Net-Zero

The Group recognises the importance of ensuring its strategy effectively addresses material climate related risks and opportunities and will further develop its approach by assessing and prioritising the significance of identified risks as a next step. Building on this foundation, the Group leverages the evaluation of climate-related risks and opportunities as a foundation for systematically integrating climate considerations into its strategies, policies, and actions. This approach serves as a guiding framework for advancing toward the Group's 2050 net-zero emissions target. The Group is committed to reducing GHG emissions across its value chain, optimising resource efficiency, and accelerating the adoption of renewable energy, in alignment with Hon Hai Technology Group's SBTi pathway and Climate Action 100+ initiatives.

Several business units have already implemented successful low-carbon initiatives, serving as benchmarks for broader emissions reduction efforts. The Group allocates resources to replicate and scale these practices across other operation sites, encouraging the adoption of effective decarbonisation measures corporate-wide. In line with the IFRS framework, the Group continues to evaluate and disclose climate-related risks and opportunities systematically, while strengthening climate governance and accelerating the low-carbon transition. These efforts form a solid foundation for achieving the Group's 2050 net-zero emissions goal.

Five Major Strategies to Achieve Net-Zero

To reach its climate objectives, the Group has formulated five major strategies and implementation approaches:

Explore the use of credible carbon credits and evaluate their effectiveness to neutralise residual emissions as part of the Group's broader carbon neutrality strategy.

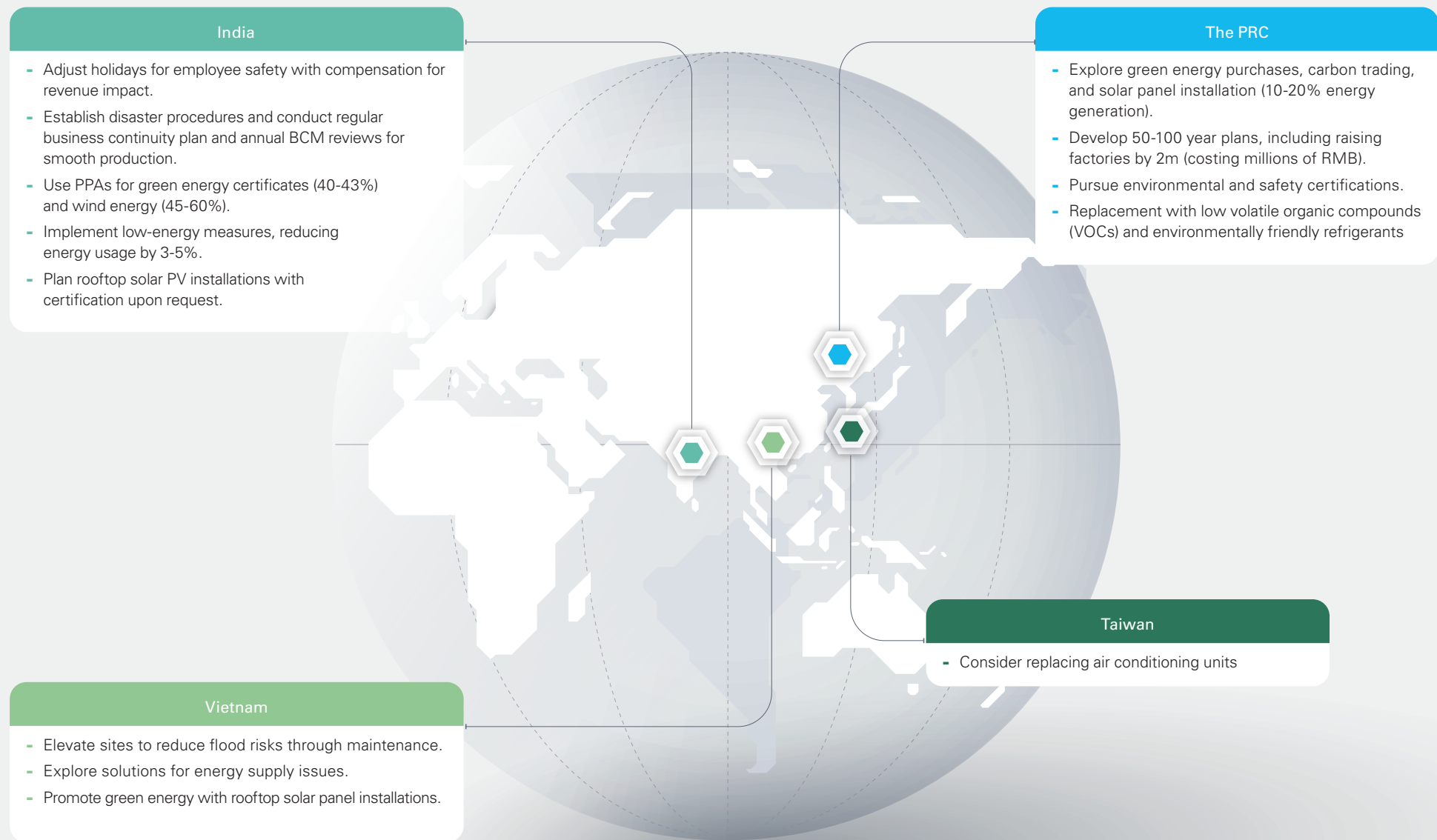
Establish a complete and accurate accounting of GHG emissions across all operational activities and throughout the value chain.





Increase the share of renewable energy through on-site generation and external procurement, including Renewable Energy Certificates (RECs) and Power Purchase Agreements (PPAs).

Implement energy efficiency measures and technological upgrades to reduce emissions generated from day-to-day operations.

Set science-based, measurable, and time-bound GHG reduction targets that align with international climate commitments.








Strategy for Physical Risks

Risk Type	Climate	Impacts on Operation	Financial Impacts	Strategy
 Acute Risk	Increase in Hot Days Above 30°C and/or 35°C	<ul style="list-style-type: none"> - Delays in manufacturing and repair services due to employee health challenges. - Overheating increases equipment failure, reducing efficiency. 	<ul style="list-style-type: none"> - Cooling measures increase capital expenditures. - Health and safety costs may cause liability issues. 	<p>Current Action</p> <p>The PRC</p> <ul style="list-style-type: none"> - Explore green energy purchases and carbon trading. - Plan for 50-100 years, including raising factories by 2m, costing millions of RMB. - Pursue certification for environmental and safety standards. <p>Vietnam</p> <ul style="list-style-type: none"> - Elevate sites to mitigate floods, with effective maintenance reducing physical risks. <p>India</p> <ul style="list-style-type: none"> - Adjust holidays for employee safety, with compensation to offset revenue impact. <p>All Regions</p> <ul style="list-style-type: none"> - Hon Hai's insurance covers physical risk damages at the company level.
	Increase in Longest Dry Spell Days	<ul style="list-style-type: none"> - Drought may delay in production due to raw materials disruptions. - Water scarcity may disrupt labor due to conservation measures. 	<ul style="list-style-type: none"> - Water-saving measures and alternatives strain finances. 	<p>Future Action</p> <p>Taiwan</p> <ul style="list-style-type: none"> - Consider replacing air conditioning units and lighting replacement. <p>Vietnam</p> <ul style="list-style-type: none"> - Investigate new planning options to address energy supply issues. <p>India</p> <ul style="list-style-type: none"> - Establish procedures for handling natural disasters and conducts regular reviews of the business continuity plan. - Conduct annual business continuity management (BCM) reviews to ensure smooth production. <p>All Regions</p> <ul style="list-style-type: none"> - Assess risks of increased costs due to climate change, including energy demand and damage from extreme weather. - Evaluate the impact of extreme weather on operational continuity to update and revise business contingency plans.
	Increase in Extreme Rain Days	<ul style="list-style-type: none"> - Supply chain disruptions from transport delays and raw materials challenges during heavy rain and flooding. - Water intrusion damages office infrastructure, increasing repairs and maintenance costs. 	<ul style="list-style-type: none"> - Securing assets from water damage increase costs and strains budgets. - Rising insurance premiums for water-related risks add financial strain. 	
	Decrease in Frost Days and Ice Days	<ul style="list-style-type: none"> - Changing weather patterns may disrupt raw materials and components supply. - Reduced maintenance and repair costs for office facilities. 	<ul style="list-style-type: none"> - Lower energy consumption reduces utility costs for climate control and frost prevention. - Demand for repair services may decline due to fewer cold-weather damages, affecting revenue. 	
	Increase in Extreme Storm Surge	<ul style="list-style-type: none"> - Inundation damages to facilities, machinery, and inventory result in high repair or replacement costs. - Transportation delays disrupt raw material supply chains. 	<ul style="list-style-type: none"> - Insurance premiums rise to cover storm surge risks across all sites. - Capital expenditures increase for repairing or replacing damaged infrastructure and equipment. 	
 Chronic Risks	Increase in Annual Mean Temperature	<ul style="list-style-type: none"> - Heat stress lowers productivity and increases labor costs across all sites. - Rising temperatures accelerate wear and tear, increasing maintenance and machinery repair costs. 	<ul style="list-style-type: none"> - Cooling systems drive higher energy costs in repair services, R&D, and manufacturing. - Compliance with sustainability regulations adds financial strain to all sites. 	
	Increase in Total Annual Rainfall	<ul style="list-style-type: none"> - Flooding causes inventory losses and delays in order fulfilment, impacting revenue and customer satisfaction. - Service and order delays lead to customer dissatisfaction and financial penalties. 	<ul style="list-style-type: none"> - Maintenance, flood prevention, and regulatory compliance raise operational costs. - Decreased service demand and weather-related disruptions impact financial performance. 	
	Relative Sea Level Rise	<ul style="list-style-type: none"> - Flood and water damage drive property repair costs at manufacturing, R&D, and repair sites. - Operational downtime from business interruptions decreases productivity and revenue. 	<ul style="list-style-type: none"> - Business interruptions cause revenue loss and higher operational costs. - Relocation and compliance costs further reduce profitability. 	

Strategy for Transition Risks

R Risk **O** Opportunity

Risk Type	Type of Risk/Opportunity	Impacts on Operation	Financial Impacts	Strategy
 Carbon Price	<ul style="list-style-type: none"> R Policy & Legal R Technology O Resilience 	<ul style="list-style-type: none"> - Carbon tax regulations impact operational strategies and compliance requirements. - Carbon reduction initiatives align businesses with climate targets, influencing overall strategies. 	<ul style="list-style-type: none"> - Budget shifts focus on carbon reduction initiatives and compliance measures. - Carbon taxes affect profitability, requiring adjustments in pricing strategies. 	<p>Current Action</p> <p>The PRC</p> <ul style="list-style-type: none"> - Implement solar panels to achieve a 10-20% energy generation ratio. <p>India</p> <ul style="list-style-type: none"> - Green energy certificates through Power Purchase Agreements (PPAs) cover 40-43% of energy needs. - Low-energy consumption measures in lighting and plant operations have reduced energy usage by 3-5%. - Wind energy accounts for 45-60% of energy sourcing. <p>All Regions</p> <ul style="list-style-type: none"> - Offer internal training program on a learning portal for all employees. - A team monitors transition risks associated with sustainable operations.
 Price of Liquid Fuel	<ul style="list-style-type: none"> R Market O Energy Source O Resource Efficiency 	<ul style="list-style-type: none"> - Higher transportation costs affect pricing, distribution, and sales strategies. 	<ul style="list-style-type: none"> - Higher operational costs reduce profitability and may create cash flow issues. 	<p>Future Actions</p> <p>The PRC</p> <ul style="list-style-type: none"> - Develop green energy by installing rooftop PV solar panels. <p>Vietnam</p> <ul style="list-style-type: none"> - Focus on green energy through rooftop PV solar panel installations. <p>India</p> <ul style="list-style-type: none"> - Plan to install rooftop solar PV panels, with certification available upon customer request. <p>All Regions</p> <ul style="list-style-type: none"> - Commit to compliance across all global sites, providing regular updates and addressing issues promptly. - Promote green procurement for upstream activities by incorporating ESG criteria into supplier selection. - Set annual ESG targets for suppliers, with regular inspections to ensure compliance. - Consider green bonds as a financing mechanism for sustainability initiatives.
 Investment on Energy Efficiency	<ul style="list-style-type: none"> R Technology O Resource efficiency 	<ul style="list-style-type: none"> - Market pressure drives investment in low-carbon technologies, requiring equipment upgrades. - Transitioning to renewable energy sources demands strategic planning and adaptation. 	<ul style="list-style-type: none"> - Renewable energy investments initially strain finances but are necessary for sustainability. - Improved energy efficiency reduces long-term operational costs, creating potential savings. 	<p>All Regions</p> <ul style="list-style-type: none"> - Offer internal training program on a learning portal for all employees. - A team monitors transition risks associated with sustainable operations.
 Market Awareness on Sustainability	<ul style="list-style-type: none"> R Reputation R O Market O Products and Services 	<ul style="list-style-type: none"> - Public expectations push companies to take climate actions, integrating economic, political, and social factors. - Peer pressure encourages alignment with sustainability goals to protect brand reputation. 	<ul style="list-style-type: none"> - Sustainable initiatives require significant investments, impacting short-term financial performance. - Expanding into sustainable markets offers new revenue opportunities and boosts long-term profitability. 	<p>All Regions</p> <ul style="list-style-type: none"> - Commit to compliance across all global sites, providing regular updates and addressing issues promptly. - Promote green procurement for upstream activities by incorporating ESG criteria into supplier selection. - Set annual ESG targets for suppliers, with regular inspections to ensure compliance. - Consider green bonds as a financing mechanism for sustainability initiatives.
 Climate Policy Trend for Manufacturing Industry	<ul style="list-style-type: none"> R Policy & Legal R Reputation R O Market 	<ul style="list-style-type: none"> - Stricter emissions regulations require continuous improvements in environmental performance. - Increased scrutiny on greenwashing leads to heavier penalties and higher compliance costs. 	<ul style="list-style-type: none"> - Stricter compliance regulations increase costs, straining short-term financial resources. - Addressing sustainability opens market opportunities, increasing revenue and improving market positioning. 	<p>All Regions</p> <ul style="list-style-type: none"> - Commit to compliance across all global sites, providing regular updates and addressing issues promptly. - Promote green procurement for upstream activities by incorporating ESG criteria into supplier selection. - Set annual ESG targets for suppliers, with regular inspections to ensure compliance. - Consider green bonds as a financing mechanism for sustainability initiatives.

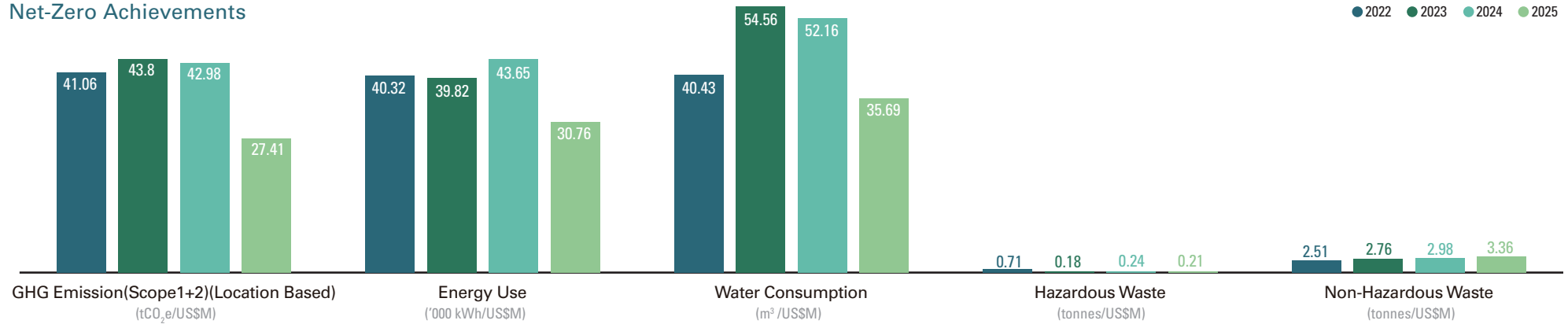
Following the determination of material climate-related risks and opportunities, the Group plans to further quantify their financial implications through a materiality-driven assessment process. In support of its long-term climate adaptation and mitigation agenda, the Group strategically invested more than 1.4 million USD in the past two years to advance carbon-reduction and renewable energy initiatives. The Group continues to deploy its cash reserves within the annual budget to drive the implementation of climate-resilient measures, reinforcing our commitment to building a low-carbon future.

Metrics and Targets

The Group is committed to developing and implementing action plans to further enhance the disclosure of the financial impacts associated with climate-related risks and opportunities. Throughout the Reporting Period, efforts have been focused on integrating climate-related risks into the Group's corporate strategy, governance, and disclosure practices. This integration will deliver performance metrics that strengthen the assessment of likelihood and severity of climate-related risks within the ERM framework. The results will further enable the Group to prioritise, quantify, and manage climate and other enterprise risks more effectively.



Net-Zero Achievements



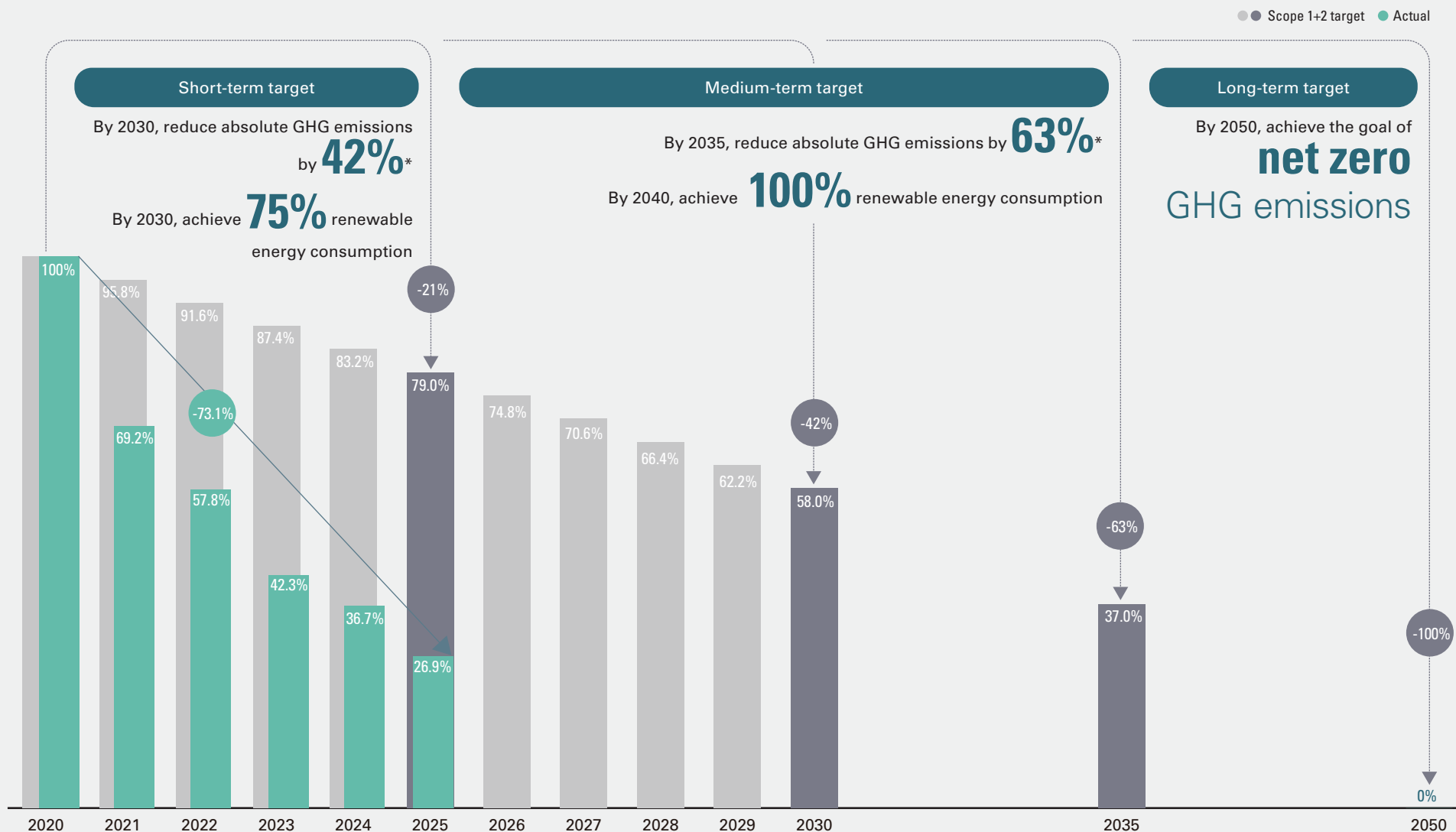
*For more details about climate-related data and targets, please refer to: 1. Chapter 4 – Environmental Stewardship, pages 62 to 73; 2. Performance Data Table, pages 86 to 87

As the Group continues to advance its energy and carbon reduction initiatives in response to climate change, and exerts its influence across global industrial supply chains, it is steadily progressing toward achieving its three climate targets and fulfilling its environmental responsibilities.

	Short-term	Medium-term	Long-term
Target	<ul style="list-style-type: none"> - Lower electricity consumption (absolute value) by 4.2% annually - Expand on-site solar power generation capacity - Achieve a 100% installation rate of industrial wastewater discharge and water monitoring systems by 2025 - Reduce water consumption intensity by 6% by 2025 against 2020 baseline - Half of the Group's operation sites to obtain UL 2799 certification at Gold level by 2030 - Obtain carbon emission data from 50 suppliers and conduct carbon audits by 2025 - Engage 4 new suppliers to sign renewable energy agreement to jointly lower carbon emissions by 2025 	<ul style="list-style-type: none"> - Reduce emissions by 42% before 2030 - Reduce carbon emissions by 63% by 2035 compared with 2020 - Disclose Scope 3 emissions data - Implement IFRS Framework - Renewable Energy usage reaches 75% by 2030 	<ul style="list-style-type: none"> - Achieve net-zero GHG emissions by 2050 - 100% Renewable Energy consumption by 2040
Progress	<p>In 2025, carbon emissions were lowered by 86.78% compared with the baseline.</p> <p>In 2025, electricity consumption was reduced by 49.83% compared with the baseline.</p>		
	<ul style="list-style-type: none"> - Eight operating sites—four in the PRC, two in Vietnam, one in Mexico, and headquarters in Taiwan—obtained the UL 2799 “Zero Waste to Landfill” certification - In 2025, factories in the PRC and Vietnam extended the onsite solar power generation, resulting in a total of 17.07 million kWh electricity generated - In 2025, 58% of the Group's electricity consumption came from renewable energy, with significant increase in the Group's effort of renewable energy procurement - In 2025, all factories producing considerable industrial wastewater installed the industrial wastewater discharge and water monitoring system 	<ul style="list-style-type: none"> - 2020-2025 Scope 3 emissions disclosed - The Group implemented the IFRS framework 	

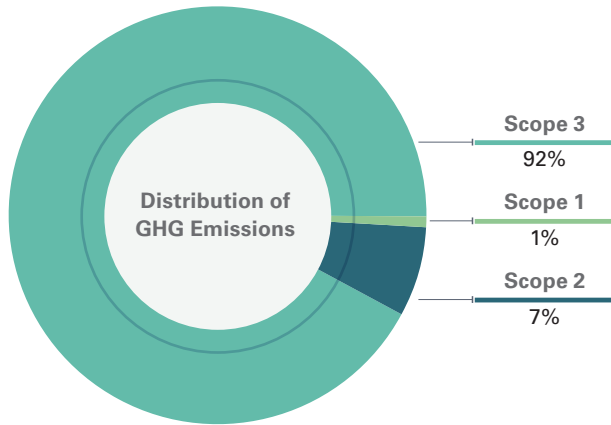
The Group is committed to meeting its energy-efficiency targets, which have been communicated to all relevant business units and departments. As part of Hon Hai Technology Group's SBTi submission in 2022, the Group is included within the scope of their SBTi target and is committed to reducing carbon emissions accordingly.

FIH Carbon Reduction Roadmap



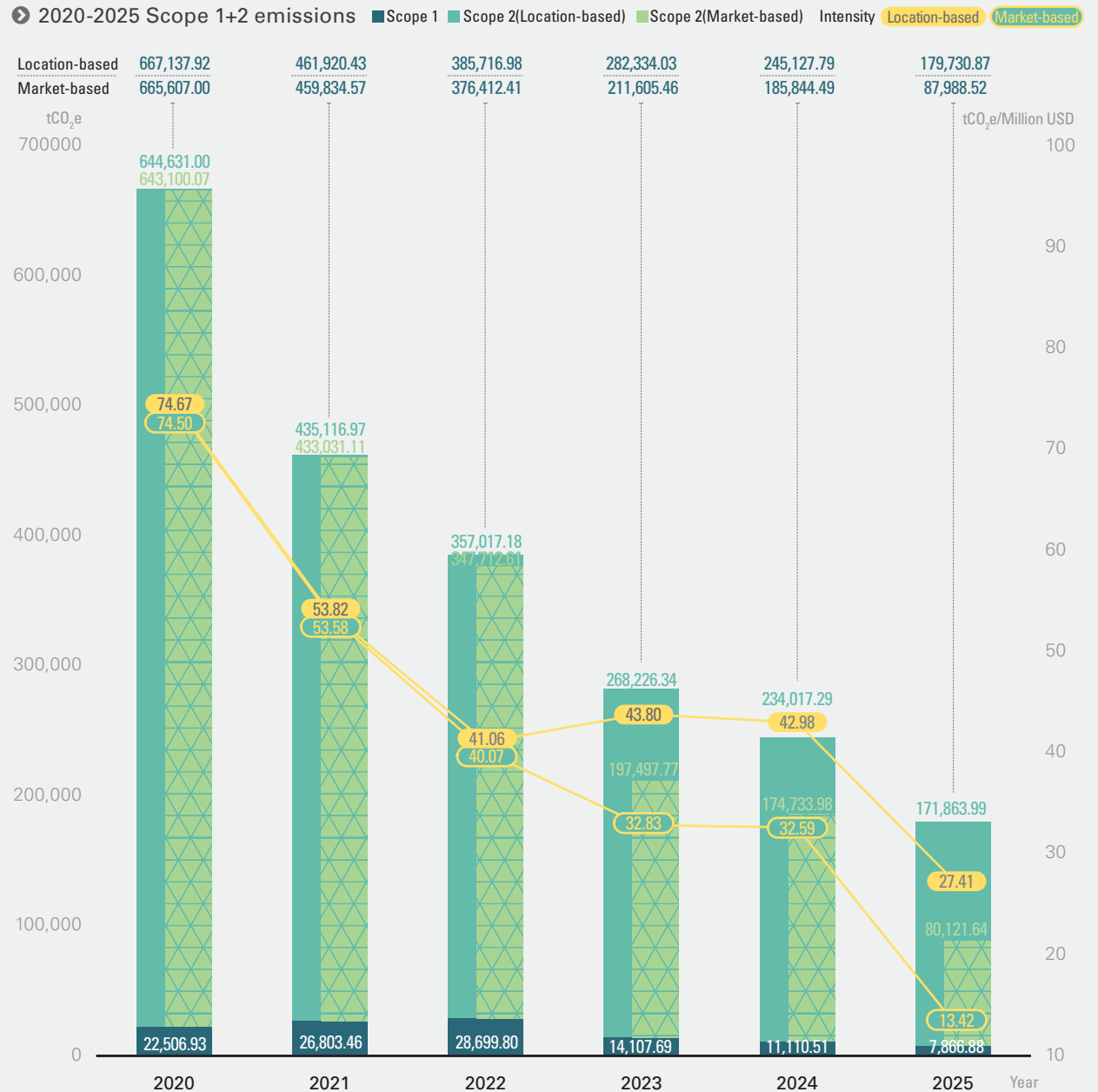
* 2020 GHG emissions as baseline

Distribution of GHG Emissions



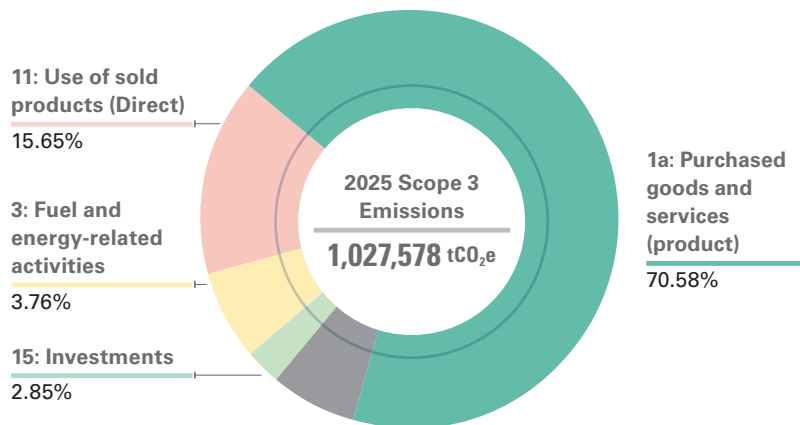
The Group has identified the following industry-based metrics as relevant to its operational and sector-specific characteristics. Ongoing efforts are focused on assessing the potential financial and business impacts of these material metrics through a qualitative approach. Looking ahead, the Group is preparing to enhance disclosure by collecting and reporting quantitative data, including the development of estimation and calculation methodologies to reduce measurement uncertainty and improve the reliability of reported data.

In 2025, the Group achieved an 86.78% reduction in Scope 1 and 2 GHG emissions (market-based) and a 73.06% reduction (location-based) compared to the 2020 baseline. Notably, the Group's short-term decarbonisation target—a 21% reduction in GHG emissions by 2025—was surpassed as early as 2021. GHG emissions have continued to decline year-over-year, demonstrating consistent and sustained progress toward the Group's climate goals.



The Group has conducted a Scope 3 GHG emissions inventory covering the years 2020 to 2025. Scope 3 emissions totalled 1,556,321 tCO₂e in 2020 and decreased to 1,027,578 tCO₂e in 2025. This reduction is primarily attributed to the Group's business transformation—from primarily manufacturing consumer electronics to diversifying on industrial equipment and vehicle electronic components. Furthermore, due to the nature of the Group's industry, in which most commodities are designated by customers, the Group only accounts for 10% of emissions under Category 11 (Use of Sold Products). This is because the Group has less than 10% decision-making authority over the raw materials and commodities used in final products.

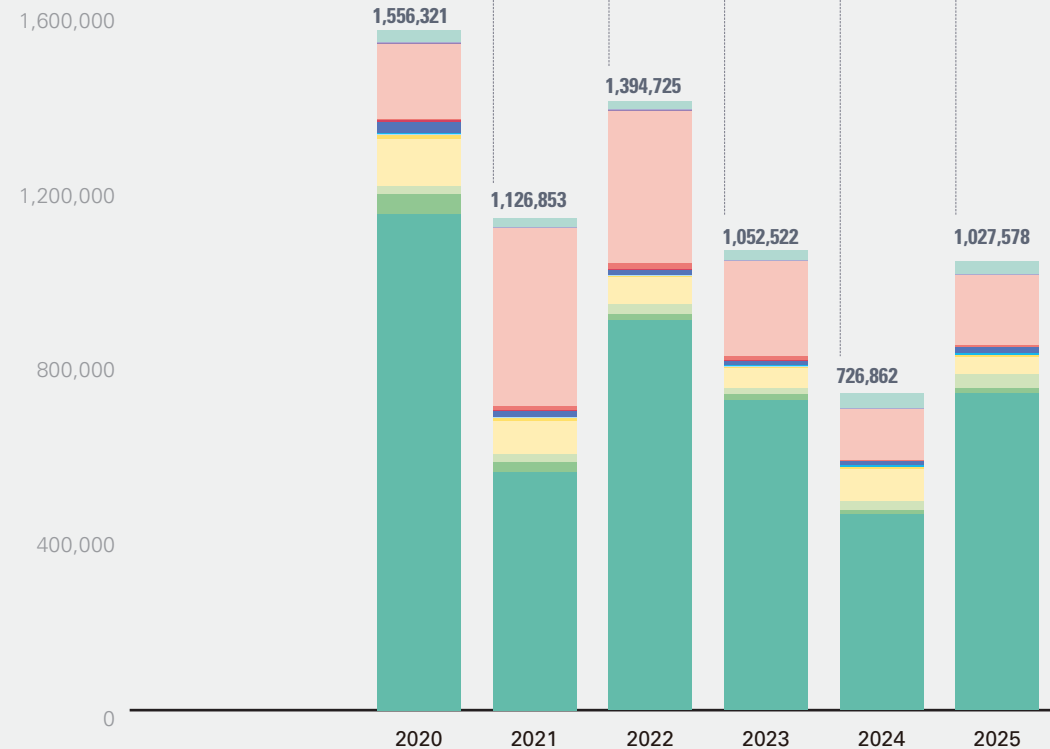
In addition, the Group has excluded Category 9 (Downstream Transportation and Distribution) and Category 14 (Franchises) from its Scope 3 emissions boundary, based on materiality and relevance. Category 9 is omitted because the majority of downstream transportation is managed by customers, making data collection challenging. Meanwhile, its emissions are estimated to account for less than 5% of total Scope 3 emissions and are thus considered immaterial under GHG Protocol guidelines. Category 14 relates to emissions from franchised operations under license agreements, which are applicable to the retail sector. As the Group operates within the electronic manufacturing industry, Category 14 is not relevant to its business model.



▶ 2020-2025 Scope 3 Emissions by Category

Unit: tCO₂e

Category	2020	2021	2022	2023	2024	2025
1a Purchased goods and services (product)	1,136,496	545,472	891,892	709,628	448,496	725,230
1b Purchased goods and services (non-product)	44,797	20,668	14,125	12,973	9,066	13,001
2 Capital goods	19,603	18,983	23,638	15,784	21,336	31,420
3 Fuel and energy-related activities	107,281	76,928	61,654	44,645	73,264	38,589
4 Upstream transportation and distribution	7,697	7,065	3,201	3,236	3,698	3,819
5 Waste generated in operations	2,866	704	633	1,529	382	497
6 Business travel	1,981	1,466	1,863	2,405	4,283	4,938
7 Employee commuting	26,489	13,448	11,442	9,382	9,360	13,254
8 Upstream leased assets	2,776	1,713	638	376	499	555
10 Processing of sold products	2,656	11,136	13,939	10,580	1,174	3,757
11 Use of sold products (Direct)	172,007	405,830	349,601	217,185	117,091	160,819
12 End-of-life treatment of sold products	2,358	1,606	1,723	1,132	362	764
13 Downstream leased assets	3,223	1,585	1,169	1,401	1,625	1,696
15 Investments	26,092	20,248	19,207	22,265	36,225	29,240



Clean Technology Innovation and Investment

To consistently deliver highly efficient, energy-saving, and environmentally friendly products and solutions to the Group's customers, as well as assist to reduce their operational costs and carbon emissions, the Group continues to expand its investment in green and clean technologies.

Case Study

The 6th Generation AI-Sorting Recycle Robot

The Group has revolutionised the labour-intensive recycling industry and advanced sustainability by integrating its AI technology with extensive expertise in hardware and software integration. The sixth-generation AI-Sorting Recycling Robot represents a significant advancement in waste management technology. The latest iteration is capable of identifying and sorting over 40 types of recyclable materials with a high recognition and successful pick-up rate. A key technical enhancement in this version is a reduction in vibration levels by more than 50%, improving mechanical longevity and operational stability. Furthermore, the system can categorise recyclables by both brand and colour, while providing real-time data analytics to monitor and optimise recycling efficiency.

This innovation strengthens Rovox, the brand of the Group's AI-Sorting Recycling Robot, leadership in the Taiwan and North American market. The sixth-generation robot embodies the Group's commitment to innovation, circular economy practices, and sustainability. By delivering advanced AI-driven precision and efficiency in sorting processes, the Group is contributing to a smarter, greener future—fully aligned with its long-term sustainability vision.



Case Study

Co-designed production innovation solution accelerates sustainable transformation in retail

As part of the Group's commitment to advancing clean technology and sustainable manufacturing, the Group partnered with Vusion, the global leader in AI-powered solutions for physical retail, to enhance manufacturing efficiency. This strategic collaboration has resulted in a significant reduction in labour requirements while simultaneously enhancing product quality and process stability. To meet the increasing demand for Electric Shield Labels (ESLs) from large retailers focused on operational efficiency and reduced environmental impact, the Group and Vusion have supported the co-design and deployment of customized production equipment, improved efficiency and enabling reliable ramp-ups. Vusion's production lines integrate advanced robotics and AI-driven inspection systems to improve precision, repeatability, and quality consistency. By implementing advanced production systems, the Group not only supports digital transformation across industries but also enables customers to adopt clean and responsible production methods. Additionally, by leveraging its global manufacturing footprint, FIH strategically allocates production between locations to optimise logistics and reduce emissions, reinforcing its role in driving clean technology and sustainable supply chains.



CHAPTER 04

ENVIRONMENTAL STEWARDSHIP

04 ENVIRONMENTAL STEWARDSHIP

Maintaining environmental sustainability is the Group's top priority. In order to minimise the negative effects of the Group's operations on the environment and natural resources, the Group has adopted a systematic approach to incorporating green and sustainable practices into its operations. These measures include environmentally friendly product design, greenhouse gas (GHG) emission reduction, process management, energy and resource management, and supply chain management.

Compliance with Relevant Laws and Regulations

The Group operates in compliance with relevant laws and regulations that have a significant impact on the Group, relating to air and GHG emissions, discharges into water and land, and the generation of hazardous and non-hazardous waste. To guarantee continued compliance, the Group has put in place a "Law Identification Procedure", which is an internal evaluation and audit process to ensure adherence to relevant environmental laws and regulations. Furthermore, the Group complies with relevant laws and regulations in obtaining, maintaining, and renewing the necessary environmental permits, as well as meeting the requirements regarding the use and reporting of those permits.

In order to maintain compliance, the Group has established well-managed documented processes for controlling environmental permits. As stipulated in the CoC, adequate and effectively recorded procedures should be developed and implemented for the control of environment-related permits, and a tracking mechanism for monitoring the expiration and update dates of various permits should be executed. Any changes that may alter the status of registration and result in a change in the content of an approved environmental permit should be reported to the relevant local and national regulatory authorities. All environmental permits, approval documents, registrations, and licenses required by regulations should be available for review and kept within their validity periods, including but not limited to exhaust gas emissions, sewage discharge, stormwater discharge, storage and use of hazardous materials, and treatment of waste.

Please refer to the [Relevant Laws and Regulations](#) section below for more details.

Environmental Management

The Group aims to meet international standards set forth by the ISO 14001 Environmental Management System and the European Eco-Management and Audit Scheme. Furthermore, as a member of Hon Hai Technology Group, the Group is included into Hon Hai Technology Group's climate-related commitments and targets, including the Science Based Targets initiative (SBTi) and Climate Action 100+. By joining SBTi and Climate Action 100+, the Group commits to strengthening climate governance, reducing GHG emissions across the value chain, disclosing in accordance with the IFRS framework, and aligning with Hon Hai Technology Group's SBTi target of achieving net-zero emissions by 2050.

To make sure that the Group's operations comply with the CoC, the Group proactively monitors the following key areas, including air pollution control, energy management, GHG emission reduction, waste management, and water treatment and utilisation. The CoC aligns with the Group's environmental stewardship and policies aimed at promoting sustainability. In accordance with the CoC, the Group has established specific policies and guidelines that are strictly implemented throughout the supply chain, covering procurement, production, and delivery. To reduce energy use and improve energy efficiency, the Group has developed the "Audit Procedures for Energy-Saving Management" to guide the continued implementation and advancement of energy-saving technologies. As a result of these efforts, the Group's headquarters in Taiwan and all manufacturing sites in the PRC, India, Vietnam, the United States, and Mexico have obtained ISO 14001 Environmental Management System. In particular, the Group's manufacturing factories regularly upgrade their environmental protection infrastructure, enhancing capabilities to manage air emissions, wastewater, general waste, and recycled materials. To create a mutually beneficial outcome—for the Group, the targeted companies, and the sustainable development of the environment and society, the Group internally invests in energy-saving and carbon-reduction technologies and equipment. Simultaneously, the Group also explores external investment opportunities in environmental protection-related industries.

Energy Management

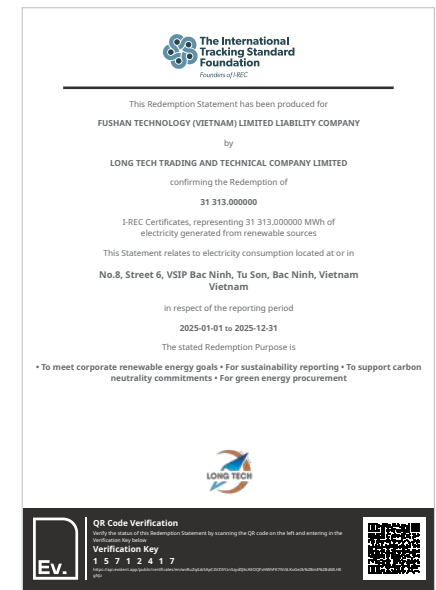
To enhance resource efficiency going forward, the Group has set a target to reduce the absolute value of GHG emissions and electricity consumption by 4.2% annually, using 2020 as the baseline year. The Group has successfully reduced GHG emissions reduction by 66.04% and electricity consumption by 72.05%. Through policies, systems, and measures—such as the implementation and maintenance of the ISO 50001 energy management system—the Group actively promotes energy efficiency, the use of renewable energy, and the corresponding reduction of GHG emissions. It also monitors, reviews, and evaluates the energy use of each business unit/group, rewarding top performers, and applying a variety of energy-saving and GHG emission reduction technologies.

Deployment of Renewable Energy

During the Reporting Period, all operation sites obtained limited assurance under International Standard on Assurance Engagements (ISAE) 3410 for Assurance Engagements on Greenhouse Gas Statements. Additionally, manufacturing factories in Langfang, Longhua, Beijing, and Hengyang in the PRC were certified under ISO 14064 GHG Emissions Accounting and Verification. To reduce GHG emissions and improve energy efficiency, five of the Group's factories installed rooftop solar photovoltaic power generation systems in the PRC and Vietnam, accounting for 8.8% of total electricity consumption. In addition, the Group delivered 2,247,910 kWh of solar-generated electricity to the grid, supporting the expansion of local renewable energy supply. In 2026, the Group will continue expanding its solar power generation capacity and has hired professionals to conduct site investigations and project planning.

In addition to expanding on-site renewable energy generation, the Group is continuously exploring investment opportunities in renewable energy. Currently, its renewable energy investments

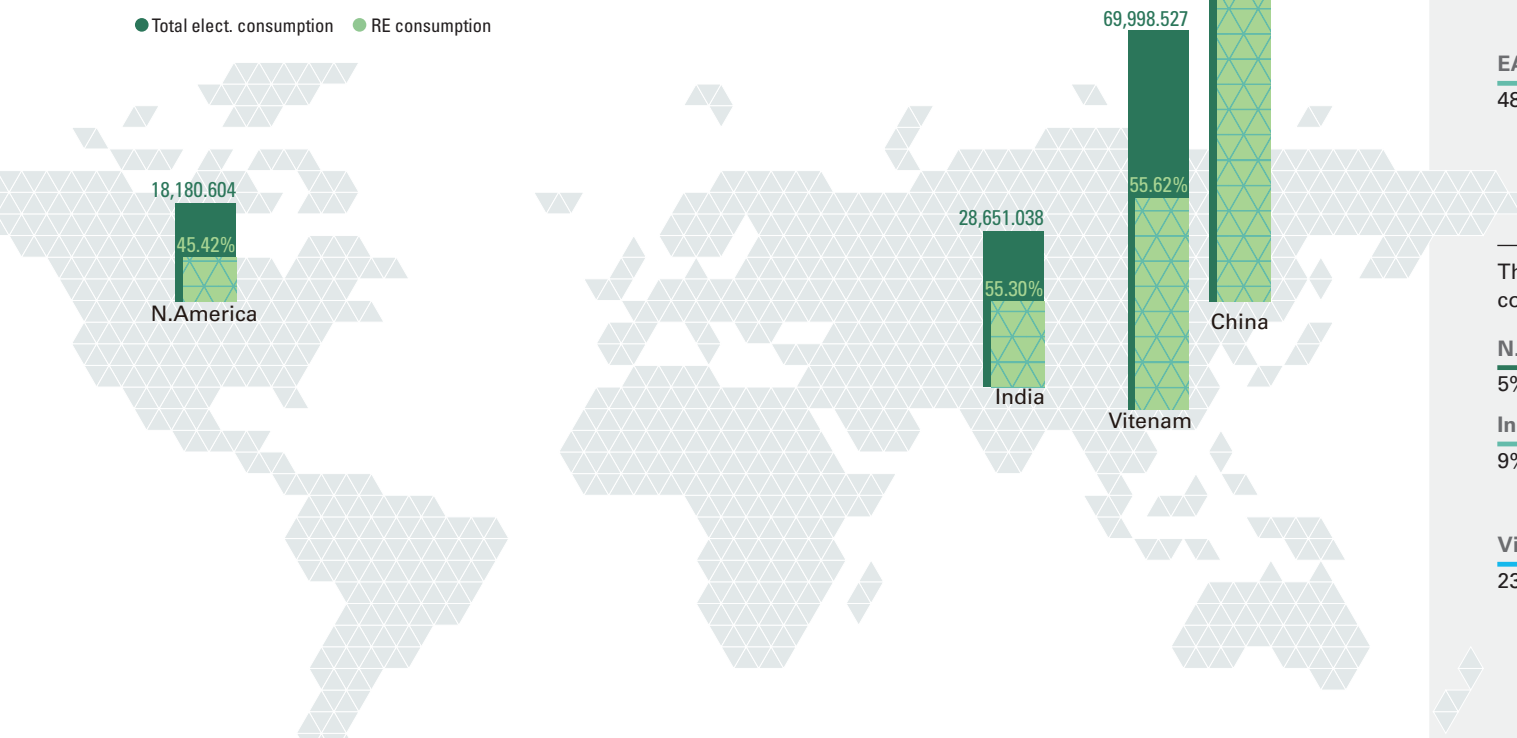
account for 58% of total electricity consumption, in which 65% from solar and 35% from wind. Five factories in the PRC and India have purchased renewable energy through Power Purchase Agreements (PPAs), including solar and wind power, for own consumption as a substitute for fossil fuel-based electricity. These sustainability efforts have had a significant impact, with PPA-based electricity accounting for 25% of total electricity consumption. This remarkable achievement underscores the Group's commitment to reducing carbon emissions and adopting cleaner energy sources. Additionally, the operating sites in Longhua, Fushan, and Chihuahua have made significant progress by purchasing Renewable Energy Certificates (RECs) as an alternative method to utilise renewable energy, compensating for 28% of total electricity consumption. These certificates serve as proof that the electricity consumed originated from renewable sources beyond the conventional grid. The Group is engaged in active negotiations with sustainable energy companies, reinforcing its strong commitment to renewable energy and supporting the transition to a low-carbon future. These investments are expected to yield long-term financial and environmental benefits by fostering innovation, reducing emissions, and securing a stable renewable energy supply for the Group.



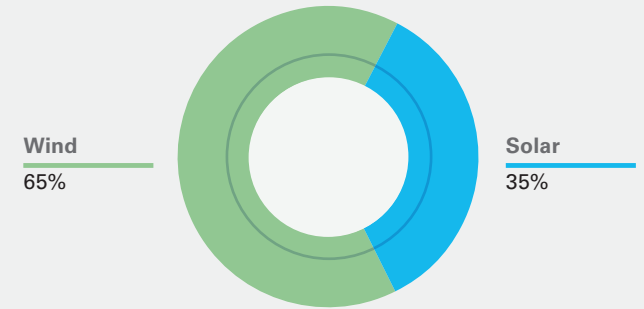
Combining rooftop solar installations, renewable energy procurement, and REC acquisition, all of the above-mentioned comprehensive approaches demonstrate the Group's commitment to reducing GHG emissions and embedding sustainable practices into its operations. Moving forward, the Group aims to steadily increase the proportion of renewable energy in its overall energy mix.

Item	RE generation and consumption in 2025 ('000 kWh)	
	Wind	Solar
On-site generation (consumed)	/	14,819.01
Purchased renewable energy (PPA)	51,934.40	20,099.83
Purchased renewable energy (RECs)	6,347.92	73,823.00
On-site generation (exported to the grid)	/	2,247.91

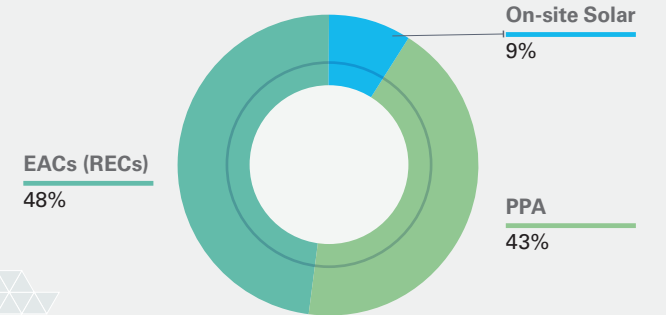
● Total elect. consumption ● RE consumption



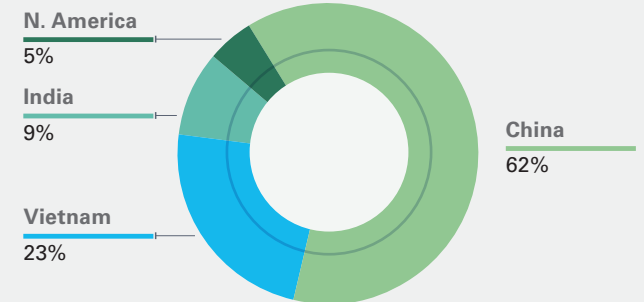
Renewable energy sources mainly come from wind and solar power.



There are three main types of renewable energy sources: self-generated solar energy, power purchase agreements, and energy attribute certificates.



The proportion of green electricity used in each region is compared with total green electricity consumption.



Enhancement of Equipment Energy Efficiency

In addition to maintaining high standards of energy efficiency and GHG emission reduction across all lighting and air conditioning systems, the Group is adopting a phased approach to replace existing equipment with energy-efficient and low-emission models. Many of the Group's manufacturing sites have implemented energy-saving and emission-reducing technologies, as described below:

➤ **Technology and actions adopted to reduce energy consumption or emission in operation:**

PRC

- Upgrading of manufacturing factory infrastructure, including combined fume cabinet units, water chillers and water pumps
- Replacement of single-track surface mount technology (SMT) assembly machine with double-track models, which are more energy-efficient
- Implementation of remote-controlled air conditioning systems and intelligence warehousing, enabling lights-out operations and full automation
- Revamping and renovation of production line to enhance energy efficiency, including replacing motor-driven belt assembly lines with lean pipelines, and substituting conventional air conditioning and lighting systems with energy-efficient alternatives such as LED lamps
- Improvement of the chiller system efficiency
- Upgrading of humidifiers in air conditioning machine rooms
- Replacement of cooling pump and vacuum generator with vacuum pump, and replacement of direct current fan filter units (FFUs) with alternating current FFUs
- Installation of Magnetic Bearing Centrifugal Chiller to reduce energy consumption

India

- Increase of the chiller outlet temperature from 8°C to 10°C, resulting in a 4% reduction in chiller energy consumption
- Installation of variable frequency drive (VFD) for the secondary pump in chiller and air handling units (AHUs)
- Replacement of traditional fluorescent light bulbs with energy-efficient LED light bulbs
- Upgrading of air conditioners, air handling units, and ancillary water pumps

Vietnam

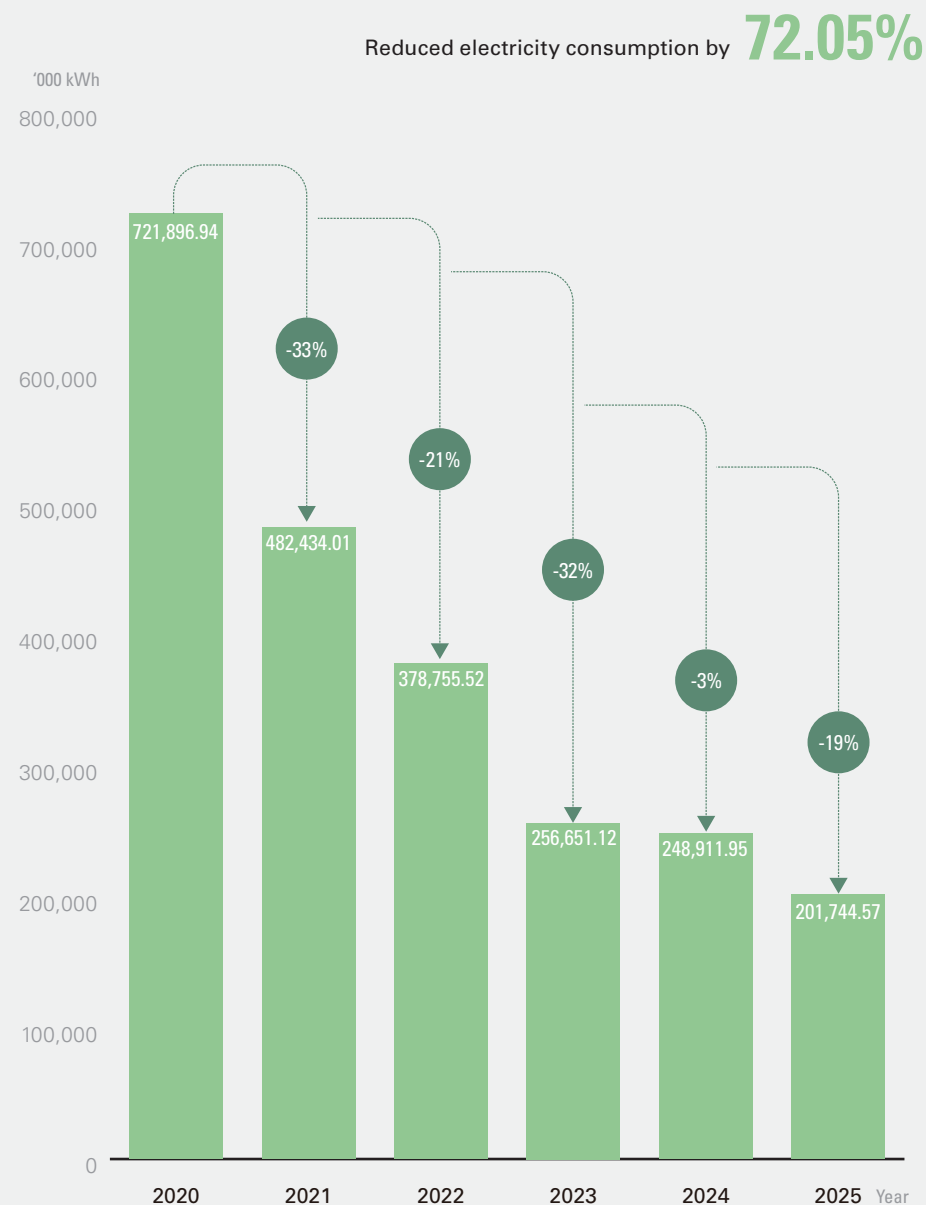
- Inspection of the compressed air system to identify and fix any leaks, which can lead to energy wastage
- Assessment of the lighting system to ensure optimal efficiency and effectiveness
- Replacement of traditional fluorescent light bulbs with energy-efficient LED light bulbs
- Installation of programmable logic controller system to control the utility systems on-site

Overall, eleven major energy-saving initiatives were implemented across the Group's manufacturing sites, including the installation of LED lighting and curtains, facility upgrades, adoption of solar and wind renewable energy, and participation in global energy-saving campaigns. These efforts collectively resulted in total energy savings exceeding 171 million kWh.

The Group's continual efforts resulted in the reduction of energy consumption and GHG emissions during the Reporting Period, as detailed in the following sections:

Energy-saving and GHG Emission Reduction Initiatives	Results	
	Energy Saved (kWh)	GHG Emissions Reduction (tonnes of CO ₂ e)
Replaced obsolete lights with LED light fixtures in pursuit of greater energy efficiency	1,056,969.92	616.55
Upgraded air conditioners, AHUs and ancillary water pumps	3,926,339.13	2,426.14
Installed industrial curtains at the entrances of production facilities	282,500.00	165.23
Procurement of wind energy from third party	52,749,289.05	32,702.26
Procurement of solar energy from third party	92,012,830.00	56,144.86
Participated in Earth Hour to turn off non-essential electric lights for one hour	466.91	0.31
Changed motor assembly lines into lean pipelines	159,914.00	108.20
Directly consumed on-site generated solar electricity	14,819,013.14	9,250.84
Upgraded air compressors with high energy-efficiency models	2,876,632.67	1,682.54
Installed timed controls in water dispensers to save electricity	591,600.00	346.03
Converted CNC vacuum generators into vacuum pumps	2,729,342.85	1,596.39

2020-2025 electricity consumption



Case Study

India Factory's Comprehensive Approach to Energy Efficiency

To enhance energy savings and reduce carbon emissions, our India factories have implemented continuous energy consumption monitoring and prioritised upgrades to Air Handling Unit (AHU) and lighting systems. By replacing Star-Delta starters with Variable Frequency Drivers for AHU motors, the systems now operate in response to actual demand, significantly improving energy efficiency. In addition, compact fluorescent lamps have been fully replaced with LED lightings, which offers higher energy efficiency, longer service life, and reduced maintenance needs. These upgrades have delivered significant energy and cost savings, supporting green manufacturing practices across our operations.



Case Study

Fan Filtering Unit Upgrade

Despite the critical role of FFUs in our production process, the Group recognises their energy-intensive nature, particularly in the AC FFUs currently in use. Through a comprehensive performance comparison between AC and DC FFUs, the Group confirmed the superior performance of DC FFUs across key indicators including power consumption, air velocity, and noise levels. During the Reporting Period, replacement plan covering the existing 1,613 AC FFUs in one of our PRC factories was carried out in batches by workshop, with the installation of 5-speed stepless-adjustable DC FFUs. Workers received dedicated operational training, while a monitoring system was established to track energy use and ensure stable performance. The upgrade achieved an energy reduction rate of 28%, resulting in significant cost reduction and carbon emission savings, thereby progressing towards the Group's net-zero target.

Case Study

Factory Environmental Conditions Control Using Intelligent Equipment Management

To meet stringent customer requirements for temperature and humidity control in automotive electronics manufacturing, we upgraded the factory's intelligent equipment management system during the Reporting Period by enhancing humidification methods and chiller capacity. The existing steam humidification was replaced with wet membrane humidification, enabling pure physical evaporation with lower water quality needs and minimal energy loss. Waste heat recover was introduced by repurposing the plate heat exchanger of the chiller system, allowing seamless switching between chilled water and hot water modes. This innovation significantly reduced material and procurement costs. The upgrade delivers energy savings, improves environmental control precision, and supports sustainable operations with minimal capital investment, while resulting in over 40 tonnes of carbon emission reductions.



The Group collaborates closely with its suppliers on GHG emission reduction initiatives, supporting its broader efforts to reduce emissions across the value chain. Suppliers are required to adhere to the Group's GHG emission reduction policies and establish monitoring systems for GHG emissions at both the organisational and product levels. Please refer to the [The Group's Value Chain — Supply Chain Management](#) and [The Group's Value Chain — Sustainable Product Management](#) sections below for further details on the Group's supplier engagement in green product management.

Air Pollution Control

The Group strictly controls and monitors any air pollutants that may be generated during manufacturing and transportation processes. Air pollutant emission systems are regularly inspected to ensure proper functioning. To minimise air pollution, some manufacturing sites have replaced diesel-powered operational vehicles with electric vehicles. Additionally, the Group has adopted low-VOC adhesives in the manufacturing process to reduce volatile emissions. Please refer to the [Performance Data Table – Environment Performance](#).

The Group has implemented robust air pollution control measures across its manufacturing operations. These measures include:

1
➤



Utilisation of Advanced Exhaust Gas Treatment Facilities

To further reduce pollutant emissions and ensure compliance with stringent environmental regulations, the Group employs advanced exhaust gas treatment systems. These include pre-treatment processes, zeolite wheel concentration adsorption, and either regenerative catalytic oxidizers (RCO) or regenerative thermal oxidizers (RTO), which provide effective treatment of volatile organic compounds (VOCs).

⌵ Adopting advanced exhaust gas treatment to further lower the concentration of the gas emissions



2
➤



Regular Monitoring

The Group conducts regular monitoring to uphold air quality standards. A professional third-party environmental monitoring agency is entrusted with measuring emissions to ensure accuracy and reliability.

⌵ Regular monitoring to ensure the accuracy of the exhaust gas emissions meeting the criteria



3
➤



Environmental Information Disclosure

The Group prioritises transparency and actively discloses environmental information. A pollution source monitoring system serves as a data management and sharing platform, enabling real-time environmental performance disclosure, fostering accountability, and raising public awareness.

⌵ Environmental information disclosure



企业信息填报	不达标原因管理	监测方案信息
基础信息录入	监测方案管理	手工监测结果录入
在线监测结果录入	在线监测结果导出	在线监测结果导入
报告管理	不达标原因管理	用户信息管理
我的服务机构		

Water Treatment and Utilisation

The Group fully complies with local laws and regulations regarding wastewater discharge. All wastewater is classified, monitored, controlled, and treated as required prior to discharge or disposal. Routine performance checks are conducted on wastewater treatment and containment systems to ensure efficiency and regulatory compliance. Effective treatment facilities are installed at each factory to reduce pollutant concentrations and meet regulatory standards. Wastewater discharge is monitored according to local regulations, or at least once per month if not specifically required by regulations, to ensure that discharges are in compliance with applicable legal and regulatory requirements. In 2025, the Group achieved a 100% implementation rate for industrial wastewater discharge monitoring systems.

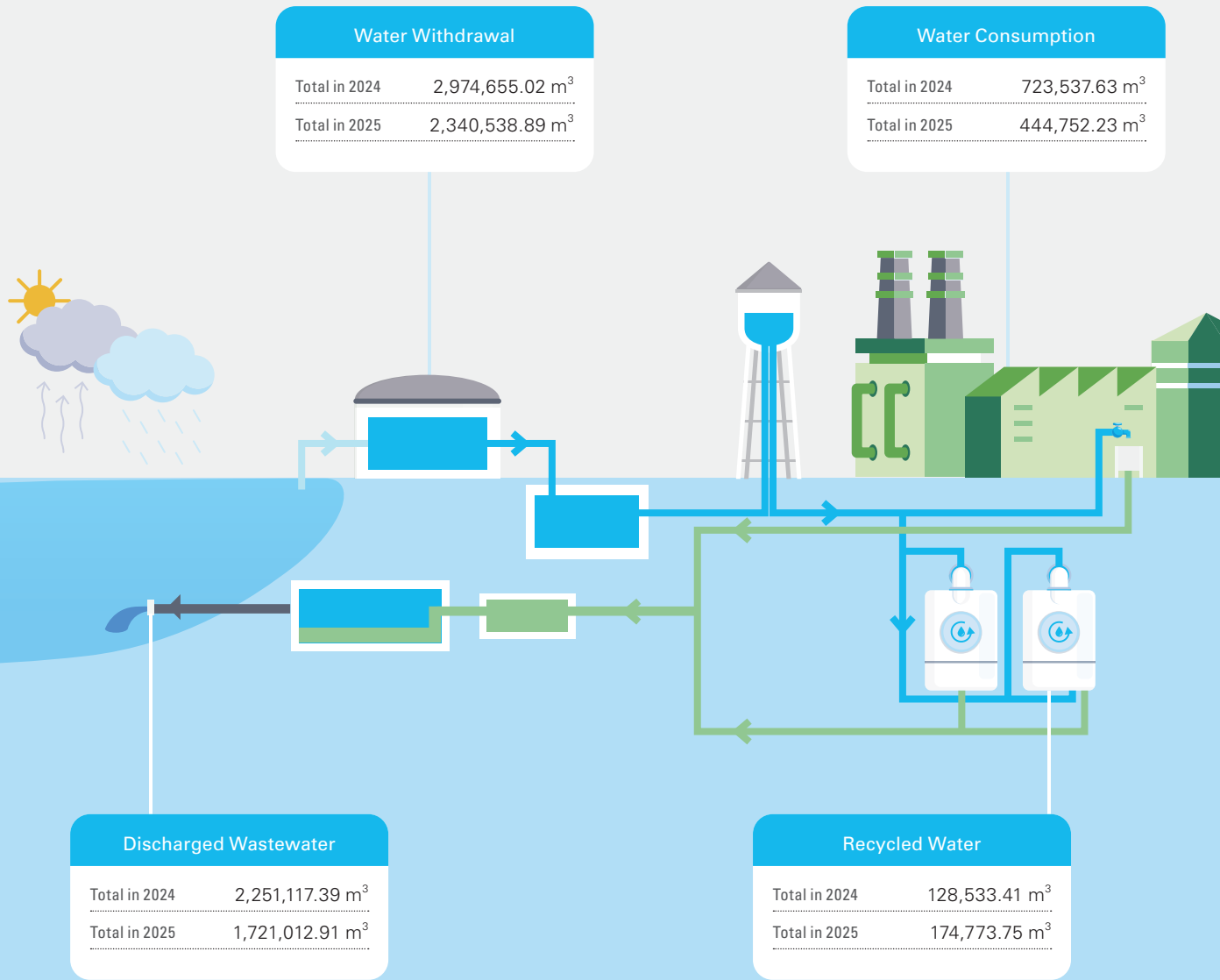
The Group has set a target to reduce water consumption intensity (based on intensity value rather than absolute value) by 6% by 2025, using 2020 as the base year. Historically, water consumption was calculated based on total extraction percentage. Reaching the target year, the Group confirm that the intensity-based target is achieved, with a 14.35% reduction from the 2020 baseline. To strengthen our commitment, the Group has established 2 new water targets during the Year:

Efforts remain focused on further reducing water consumption through policy implementation, system improvements, and operational measures. The Group supports water reuse and has adopted reclaimed water use across production lines to minimise operational impact on the environment. Water conservation initiatives, such as propaganda and reminders for economical use of water, have been adopted to reduce water consumption through behavioural changes, while technical implementations including aerator filter installations and water flow rate controls are also in place, reducing water consumption by up to 70%. In addition to installing water-saving devices, the Group treats discharge from cooling towers using reverse osmosis and reuses it for flushing. Recycled water is also collected, treated, and reused for dormitory flushing and watering plants. In Beijing site alone, the total volume to water recycled in 2025 reached 4.3 million tonnes, representing over 27% of the plant's total water consumption. Furthermore, the Group proactively reduces freshwater consumption by purchasing reclaimed water, recognising the potential for water stress and promoting sustainable water resource management.

By 2030, achieve **100%** compliance with local regulatory requirements for industrial wastewater monitoring; and

By 2030, achieve a recycled water reuse rate of **30%**.





Case Study **High-concentration Wastewater Treatment Technology**

Faced with rising volumes of high-concentration wastewater from production processes and increasingly strict environmental regulations, the Group partnered with a Chengdu environment technology company to develop a sustainable wastewater treatment solution. Advancing from the current practice of directly sending wastewater to hazardous waste handling vendors, the new system integrates low-temperature water separation with Fenton oxidation, followed by multi-stage pre-treatment to remove suspended solids and organic matter. Advanced membrane technologies then isolate pollutants, while evaporation and crystallization processes reduce the final waste volume to a minimum. The system implementation resulted in a 90% reduction in wastewater volume and significant pollutant removal, ensuring full compliance with emission standards. This innovative approach not only minimises disposal costs and environmental impact but also sets a replicable model for green industrial transformation, enhancing the Group's sustainability performance and reputation.

Hazardous Substance Management

Product Content Restrictions

The Group complies with all relevant laws, regulations, and customer requirements by prohibiting or restricting certain substances in its products and manufacturing processes. This includes appropriate labelling for recycling and disposal, in line with legal and customer-driven initiatives. To ensure the safety of both people and the environment, the Group takes proactive steps to identify, label, and manage chemicals, waste, and other potentially hazardous materials. These steps include safe handling, transportation, storage, use, recycling, reuse, and disposal of such substances.

The Group's factories have established comprehensive chemical management systems and procedures that align with local legislation requirements and internal documentations. No chemicals of concern are used in the Group's manufacturing factories, and thus there are no plans to phase out chemicals of concern. All chemicals used in the production process are comprehensively identified and stored in the separate storage place away from production area, with Material Safety Data Sheets displayed in all locations to ensure proper handling of chemicals.

The Group has implemented a series of hazardous waste treatment measures across its manufacturing sites and all hazardous waste are disposed in accordance with local regulations. These measures include:

Heating and drying of sludge to reduce moisture content from 80% to 30% and decrease the volume of sludge disposed



Reclaiming wastewater through MBR biological treatment in the reclaimed water system for toilet flushing



Reducing the volume of high-concentration waste liquids through distillation concentration



SMT stencil-cleaning wastewater is treated on-site and recycled; once no longer reusable, it is handed over to authorised hazardous-waste treatment vendors and processed through energy-recovery incineration



Resource Circularity and Waste Management

Recycled Packaging Materials

The Group is committed to promoting the use of eco-friendly products by investing in the design and developing sustainable alternatives. Its dedication to waste recycling and the use of renewable materials not only offers economic benefits, but also optimises resource efficiency and minimises environmental impact. During product manufacturing, the Group typically packages finished goods according to customer specifications, using appropriate packaging materials such as paper and plastic. However, as specific information regarding the types and quantities of packaging materials is considered commercially sensitive for both the Group and its customers, this information cannot be disclosed. Nonetheless, the Group actively works to reduce the environmental impact of packaging by collaborating with suppliers and customers. Efforts have been made to minimise the use of single-use plastics in production by replacing or reducing packaging materials, including the use of wooden and plastic pallets as well as paper shells. Additionally, plastic materials that are not recyclable due to quality control or process limitations are collected and handled by certified recycling contractors.



Waste Recycling and Reuse

Solid waste, chemicals, and hazardous materials are classified, controlled, reduced, disposed of, transported, stored, and recycled in accordance with the Group's solid waste management principles. All relevant waste is treated and disposed of in full compliance with applicable environmental laws and regulations. In particular, the Group strictly adheres to local laws and regulations regarding sludge disposal. To reduce the cost of outsourced sludge collection, the Group utilises sludge drying and engages only qualified collectors licensed by local authorities.

The Group strives to optimise waste recycling and convert waste into valuable resources through design and technology. At its manufacturing facilities, used wooden and plastic pallets are collected, cleaned, and reused, reducing unnecessary waste generation.

TN Site3 factory in India achieved a 100% recycling rate for non-hazardous waste, while sites in Mexico and Vietnam set a target of attaining a 90% waste recovery rate. The Longhua, Hengyang and Langfang factory also achieved 100% waste collection and treatment through conversion and recycling. During the Reporting Period, approximately 17,350 tonnes of industrial waste were recycled rather than disposed of. In its efforts to demonstrate leadership in circular economy practices, the Group processed around 840 tonnes of food waste through anaerobic decomposition and biological composting, ensuring harmless and resource-efficient treatment.

In 2025, the Taipei Global Headquarter and Chihuahua site has joined the factories in Longhua, Langfang, Hengyang, Beijing, Fushan, and Guiwu in obtaining UL 2799 "Zero Waste to Landfill" certification, with seven of them having obtained Platinum certification and one having been awarded Gold. As of the end of the Reporting Period, all eight sites remain within their certification validity period. This achievement highlights the Group's strong commitment to effective waste management and its efforts to minimise waste generation through sustainable disposal methods. The Group originally set a goal for half of its sites to achieve UL 2799 certification by 2030 and reached this goal ahead of schedule.

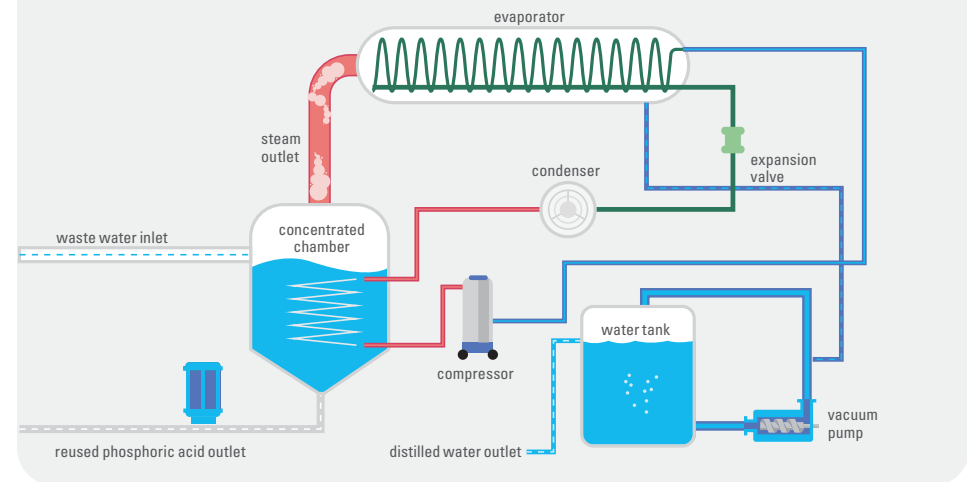
At the Hengyang factory, a comprehensive range of waste treatment method for both hazardous and non-hazardous materials has been developed. Wastewater generated from SMT steel mesh cleaning is treated on-site and recycled, while the resulting sludge

is sent to treatment plants for incineration and energy recovery. Similarly, hazardous materials such as cleaning paper and empty containers are incinerated for energy rather than being directly disposed of. Kitchen waste is also processed through anaerobic treatment to further support sustainable waste management.

Case Study

Phosphoric Acid Reuse

A significant amount of phosphoric acid wastewater is generated during the aluminium alloy anodising process, representing a major production cost due to both procurement and treatment expenses. To turn waste into a resource, the Group partnered with an environmental technology service provider under an EMC collaboration model to develop and implement an innovative phosphoric acid recovery system. The process achieves a recovery rate exceeding 80%, enabling efficient reuse of wastewater and delivering substantial reductions in both procurement and treatment costs, delivering economic and environmental benefits through partnership and sustainable innovation.



Preserve Natural Ecology and Biodiversity

Preserving biodiversity and natural ecosystems is one of the Group's top environmental priorities. To minimise ecological impact on the surrounding environment, none of the Group's manufacturing factories are located near biological reserves. All sites are equipped with proper waste storage areas and qualified chemical warehouses. As a member of Hon Hai Technology Group, the Group adheres to the [Hon Hai Technology Group Biodiversity and Non-Deforestation Commitment](#), aligns with the *UN Convention on Biological Diversity*, complies with forest regulations in its operating areas, and strives to achieve zero net deforestation.

Employees' Environmental Awareness

The Group actively promotes environmental education and awareness among its employees by organising a variety of engagement programs, such as Arbor Day

Activities, River & Beach Clean-up Campaign, and Earth Hour events. In alignment with its social and environmental obligations, these initiatives are designed to enhance employees' understanding of environmental protection and their role in contributing to sustainability. In 2025, Hengyang factory has initiated an education programme to regularly engage over 3,000 of our employees across departments on energy saving and emission reduction practices. With the aim to deliver environmental knowledge through innovative education media and channels, a series of green-themed activities were launched throughout the year, including knowledge contest, manga contest, energy-saving short video shooting, and more. By enabling the delivery of environmental trainings in form of enjoyable events, the programme has achieved an employee engagement rate of 87.5% in 2025, reinforcing daily low-carbon behaviours across the site.



① River & Beach Clean-up Campaign/ Knowledge Contest/ Energythemed Manga Contest



CHAPTER

05

THE GROUP'S VALUE CHAIN

05 THE GROUP'S VALUE CHAIN

The Group is actively engaging in implementing effective supply chain management practices while fostering long-term partnerships with suppliers to enhance operational efficiency. Through comprehensive risk assessments and audits covering economic, environmental, and social dimensions, the Group promotes the sustainable development of its suppliers. This approach not only strengthens the resilience of the supply chain but also mitigates operational risks, enabling the Group to achieve its sustainable management objectives. All suppliers are required to comply with local laws and regulations, as well as the Group's [Supplier Social and Environmental Responsibility Code of Conduct](#) ("SER CoC").

The Group strictly prohibits modern slavery across supply chain. Anti-slavery and anti-forced labour principles have been explicitly incorporated into the Group's SER CoC. The use of forced labour or prison labour is classified as one of the six zero-tolerance issues in our supply chain management, and all suppliers are required to comply.

In addition, the Group prioritises the procurement of environmentally friendly products and services and strives to balance economic and environmental benefits by integrating social responsibility and environmental sustainability considerations into its procurement processes. The Group continues to enhance its green procurement standards and management systems, collaborating with both upstream and downstream manufacturers to establish a sustainable supply chain that emphasises environmental protection, energy conservation, carbon reduction, zero waste, and green product management.

Compliance with Relevant Laws and Regulations

The Group complies with relevant laws and regulations related to health and safety, advertising, labelling, product and service privacy, methods of redress, bribery, extortion, fraud, and money laundering. To ensure continued compliance, the Group has implemented a "Law Identification Procedure"—an internal evaluation and audit mechanism to ensure adherence to relevant legal requirements, including those pertaining to anti-corruption, customer data protection, and intellectual property rights. Please refer to the [Relevant Laws and Regulations](#) section for further information.

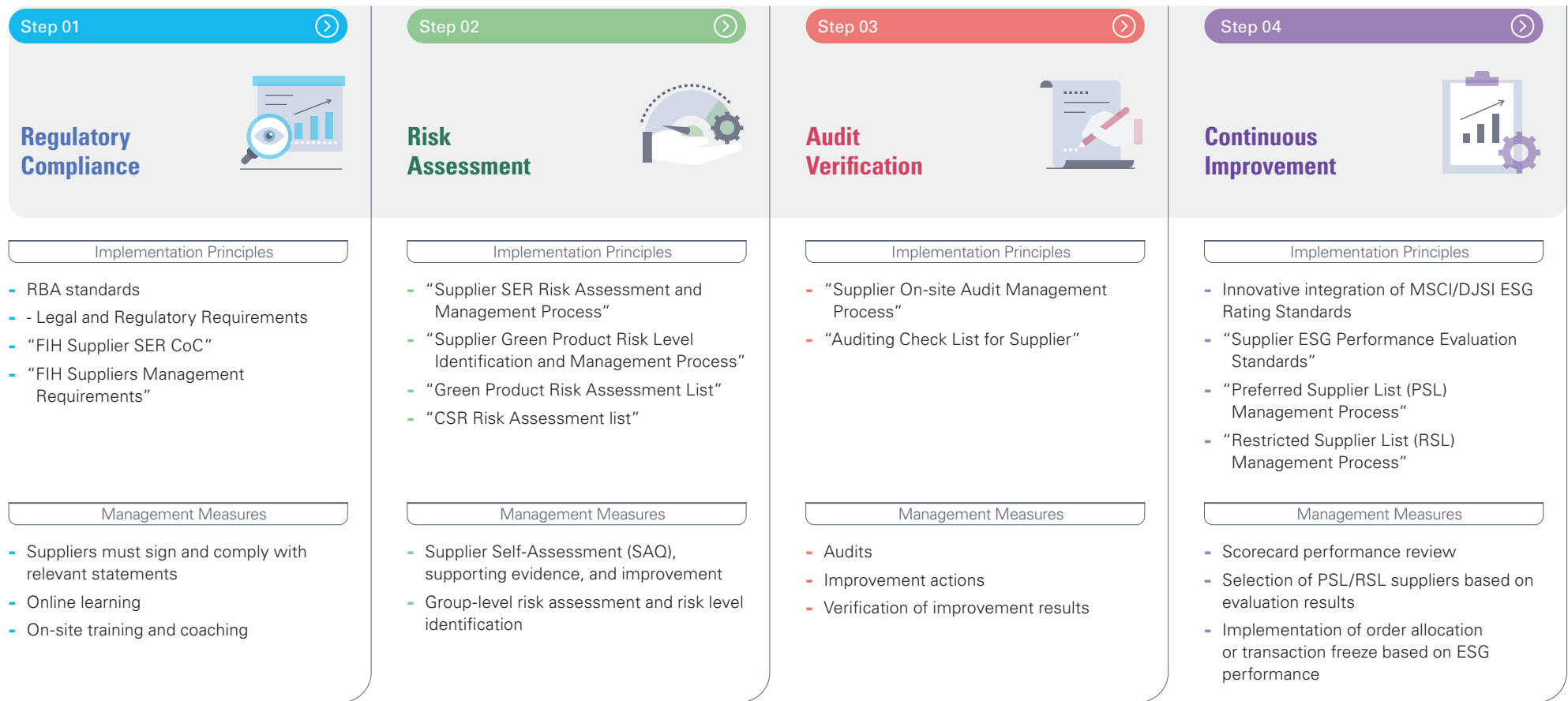
Supply Chain Management

The Group has established ESG-related goals and targets for supply chain management to drive continuous improvement in supplier performance across all stages of the supplier management process.

Supply Chain Management ESG Goals and Targets	Progress in 2025
Assist at least 80% of high-risk suppliers (supplying hazardous chemicals) in obtaining ISO 45001.	100%
Conduct performance appraisals of specific supplier ESG items (including green products, social and environmental responsibilities, and carbon management), and increase the coverage to 100%.	100%
Require full materials declarations by all key electronics suppliers on RoHS and REACH management platforms.	100%
By 2025, increase the number of specific electronics suppliers with the UL 2799 "Zero Waste to Landfill" certification to at least 10.	12 suppliers
By 2025, increase the number of key electronics suppliers that commit to using 100% renewable energy for the production of FIH's products to at least 15.	21 suppliers
Achieve 100% survey response rates regarding the use of conflict minerals from suppliers to ensure that no conflict minerals are used.	100%
Increase the proportion of audits conducted on mechanical parts suppliers every 3 years to 90%.	100%

The Group has introduced a circular mechanism into its supplier management process, comprising four key stages: regulatory compliance, risk assessment, audit verification, and continuous improvement. To support this framework, the Group has established social and environmental management structures within its supplier management system, analysing supplier-related data to assess compliance with social and environmental standards. This enables the Group to assist suppliers in identifying vulnerabilities and improving their social and environmental performance.

➤ Circular Mechanisms of Supplier Management Policies and Processes



1. Regulatory Compliance

The Group strictly adheres to SER CoC, RBA Standards, ESG law and regulations, and “Supplier Management Requirements.” In addition, the Group also established its own CoC to guide suppliers and stakeholders in aligning with the Group’s core values, integrating CSR and sustainability into business practices. This includes supplier expectations related to ethics, labour and human rights, health and safety, environmental protection, management systems, responsible mineral sourcing, and anti-corruption. All upstream suppliers are required to comply with this CoC to the same level of standards set by industry associations and supply chain partners. New suppliers must pass risk assessments concerning social and environmental responsibility, and are required to sign “Procurement Contracts” and “Environmental and Social Responsibility Commitments” to ensure alignment with SER CoC and “Supplier Management Requirements”.

These compliance measures serve as the foundational criteria for supplier selection. Supplier CSR performance is considered a key factor in procurement decisions. To promote a sustainable value chain, the Group incorporates environmental criteria into its procurement standards and requires all 1,175 suppliers, along with its Procurement Department, to comply with the SER CoC.

Furthermore, all suppliers are required to sign “Vendor Commitments” and “Proactive Supplier Declarations,” pledging not to engage in bribery or offer improper benefits to Group affiliates, related parties, or designated personnel. Suppliers must understand and strictly comply with the Group’s requirements for responsible supply chains.

All **1,175** suppliers have committed to the SER CoC through the implementation of the following policies:

Prohibition of corruption, fraud, extortion, money laundering, discrimination, and non-competitive practices, through signed undertakings to uphold fair competition and transparency.



Non-discrimination in the supplier verification, evaluation and optimisation process, including nationality, race, culture, or political affiliation, among other things.



Compliance with the Group’s Supplier SER Risk Assessment and Management Measures, including criteria such as low GHG emissions, energy efficiency, high recycling rates, green logistics, passing the on-site sampling inspection, no violation of SER laws and regulations and absence of legal or environmental violations in the screening system.



2. Risk Assessment

The Group requires its current suppliers to establish comprehensive management systems for sustainable and hazardous materials and products, supported by third-party certifications. This ensures alignment with the Group's sustainable supply chain practices across the value chain. From product sourcing to risk management and auditing, suppliers are expected to integrate sustainability into their operations and uphold high standards throughout the supply chain.

The evaluation of new suppliers is a critical component of the Group's supplier

management system. New suppliers must submit basic information, component certification, environmental and social responsibility commitments, and conflict minerals due diligence documentation. The Group's Supplier Evaluation System assesses suppliers based on quality, green product performance, ESG responsibility, and environmental impact. This system determines ESG risk levels, evaluates production capabilities, and gauges willingness to engage in long-term partnerships with the Group. All new suppliers undergo annual reviews and on-site audits. In 2025, all new suppliers passed the Supplier SER Risk Assessment.

➤ **Supplier Risk Assessment Process**

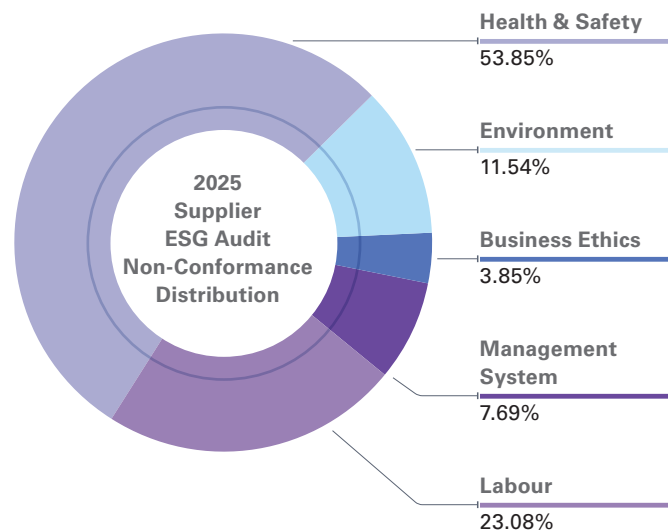


3. Audit Verification

The Group conducts audits on medium- and high-risk suppliers covering quality, operational processes, social and environmental responsibility, green product compliance, and GHG emissions. Suppliers must meet audit standards or show acceptable improvement results to be included on the Group's qualified supplier list. The Group also strengthens oversight of its top 15 commodity suppliers and non-designated suppliers. Since 2023, the Group has implemented ISO 37001 standards to assess supplier business ethics risks, perform due diligence, and conduct internal control audits focusing on anti-corruption and bribery. As of 2025, the Group completed anti-corruption and bribery audits on 364 suppliers. Regular online surveys and on-site audits are conducted via the Supplier Management Platform. Zero-tolerance violations identified during audits lead to disqualification from new projects. For non-zero-tolerance issues, suppliers must submit corrective action plans within a defined period based on

the severity of the issue. Suppliers failing to complete the required improvements within the given timeframe will be listed as restricted suppliers.

In the Reporting Period, the Group conducted comprehensive ESG audits on 74 major suppliers using the RBA VAP tool. These audits were carried out by professional audit teams composed of experts from supplier management, HR, occupational safety, and environmental protection departments. The audits covered five core areas: labour, health and safety, ethics, environment, and supply chain management systems. In 2025, 101 non-conformances were identified, none of which were classified as priority-level. Most findings were minor or other-level issues. Corrective actions and follow-up measures were required within a specific timeframe. The Group continues to monitor supplier progress and ensure resolution of identified deficits.



- Use of child labour
- Use of forced labour/ prison labour
- Discharge of untreated toxic and hazardous substances or materials
- Actions and working environments that could cause immediate physical harm to employees
- Provision of false information to the Group
- Retaliation against employees who provide factual information



Zero-tolerance actions strictly prohibited by the Group include



ESG-related basic requirements for new suppliers

Management System

Obtaining ISO 14001, ISO 14064, ISO 45001, and QC 080000 system certification

ESG Risk Assessment

Considering supplier's working hours, salary and benefits, environmental assessment approval, environmental violations, dangerous procedures, and management systems

ESG Audit

Adopting the RBA VAP Audit Checklist

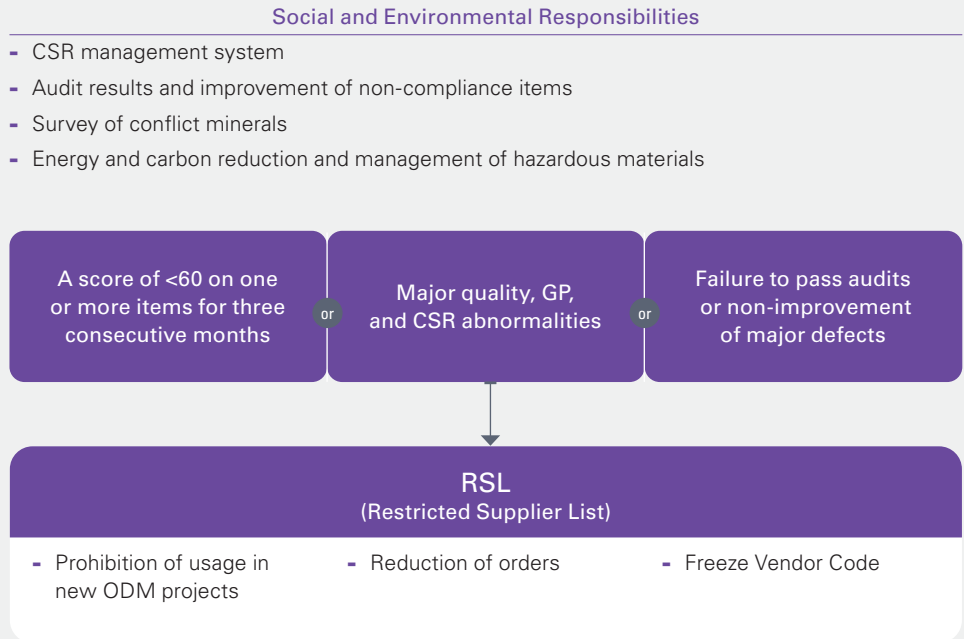
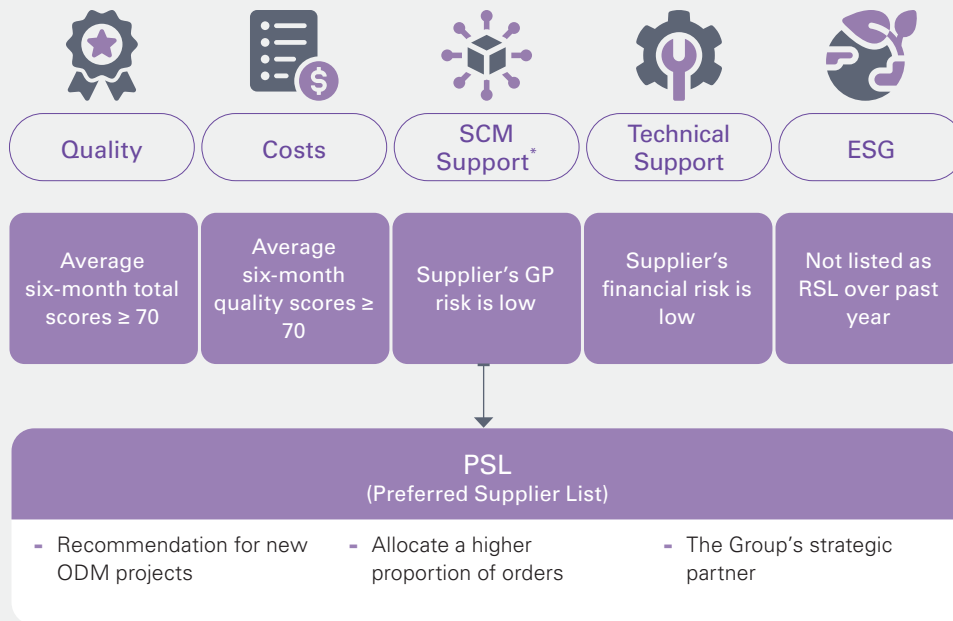
4. Continuous Improvement

The Group requires suppliers to address audit findings and tracks their performance using a Scorecard system. Priority evaluation items include net-zero emissions, zero waste initiatives, and green product development. The Group has established supplier ESG performance evaluation standards based on international ESG indicators, relevant regulatory frameworks, and customer requirements. The Scorecard Platform applies a progressive scoring methodology that adjusts scores based on actual performance, thereby incentivising improvement. Based on performance reviews, suppliers are periodically updated into the Group's "Approved Supplier List," "Preferred Supplier List (PSL)," or "Restricted Supplier List (RSL)."

The Group provides guidance to suppliers in the implementation of their correction plans. Suppliers failing to complete the required improvements within the specified timeframe may prompt the Group to take further action including reducing, limiting or restricting the supplier's involvement in new cases, or even terminating the collaborative relationship.

With a significant emphasis on its supplier relationships, the Group engages with suppliers regularly throughout the year to build stronger strategic partnerships and foster a sustainable supply chain culture.

Supplier Performance (Scorecard) Review



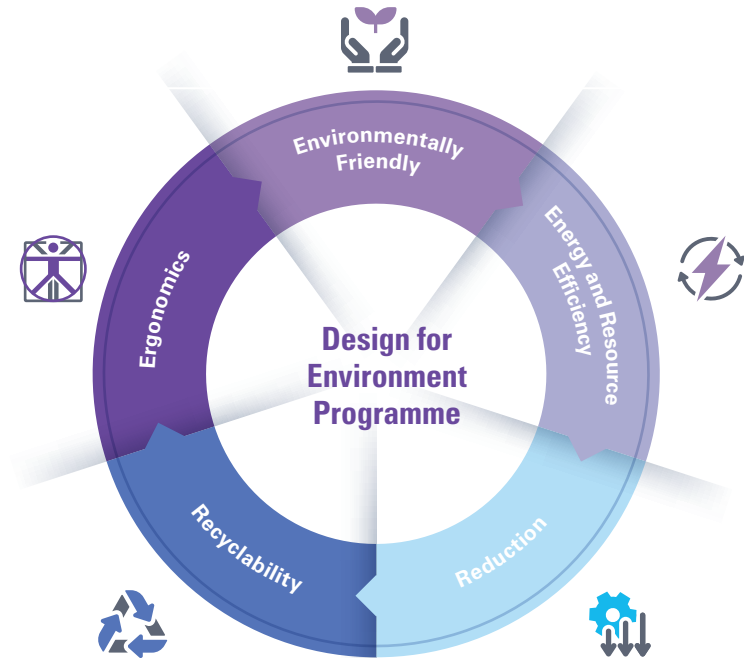
* SCM: Supply Chain Management

Sustainable Product Management

From product design and material sourcing to procurement practices, the Group is committed to embedding sustainability throughout its whole supply chain. To ensure alignment with environmental standards set by industry, customers, regulators, and stakeholders, the Group has established specialised divisions responsible for regulatory compliance. These divisions ensure adherence to key standards, including the Product Quality Law of the People's Republic of China, the Restriction of Hazardous Substances Directive (RoHS), Waste Electrical and Electronic Equipment Directive (WEEE), Energy-using Products (EuP), the European Union's Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) Regulation, Halogen-free (HF) certifications, conflict minerals restrictions, and GHG emissions reduction expectations. These regulatory requirements are translated into practical internal measures integrated into the Group's operations.

In order to improve chemical safety and storage, protect employee health and assets, and prevent incidents, the Group has formed a Chemical Management Committee consisting of representatives from safety, procurement, HR, environmental protection, and testing departments. Key measures include "Material Safety Data Sheet (MSDS) Management Process," "Specifications for Chemical Substance and Materials Management," and "Specifications for Safety Management of Hazardous Chemicals." In order to progressively replace hazardous substances, the Group has also created the "Specification for Chemical Substance Replacement" and the "Specification for Chemical Substance Classification Management." These protocols aim to minimise environmental impacts and safeguard the health, safety, and property of employees. For example, the Longhua factory has completed a full chemical inventory, and currently no hazardous substances require phase-out. The Hengyang factory has implemented a Chemical Warehouse Management Protocol based on national chemical safety regulations, labelling standards, and guidelines for safe storage and use.

Under Hon Hai Technology Group's Design for Environment programme, the Group incorporates five core principles into product development: eco-friendliness, energy and resource efficiency, waste reduction, recyclability, and ergonomic design. Suppliers are required to ensure that their upstream suppliers comply with relevant restrictions on toxic substance, limiting the use of hazardous substances. They must also adopt GHG emissions reduction measures and, where feasible, manufacture eco-friendly products using recyclable materials. Hon Hai Technology Group has developed the "Foxconn



Supplier GHG Management Process," which outlines expectations for suppliers to implement GHG management systems in accordance with ISO 14064-1, verify GHG data through third-party audits, and obtain energy management certification. Suppliers are also encouraged to use renewable energy, participate in carbon trading markets, and set carbon reduction and neutrality goals.

As part of the Group's response to digital transformation, the "FIH Supplier Quality Management and Green Procurement Platform" was launched, integrating a supplier ESG scorecard. This platform facilitates digital tracking of supplier material compliance and manufacturing compliance in India, Vietnam, and other business units. It has received over 4,700 visits and manages more than 300 suppliers. In the event of environmental non-compliance in materials or components, the Group will immediately initiate recall procedures, including segregation and inventory investigation. In 2025, the Group promoted four suppliers to sign renewable energy agreements to reduce the carbon footprint of the Group's products and completed carbon emission data collection and inventory for 54 suppliers. These initiatives support its efforts to reduce product carbon footprints and build a more sustainable value chain.

Responsible Mineral Procurement Management

As a member of the Responsible Minerals Initiative (RMI), Hon Hai Technology Group is committed to managing mineral procurement in an ethical and responsible manner. In alignment with this commitment, and as part of Hon Hai Technology Group, the Group has developed the “Environmental Protection and Social Responsibility Commitment” and the “FIH Social Accountability Management Manual.” These documents reflect the Group’s stance on responsible mineral sourcing and establish clear expectations for suppliers regarding mineral traceability, avoidance of conflict minerals, and adherence to international best practices.

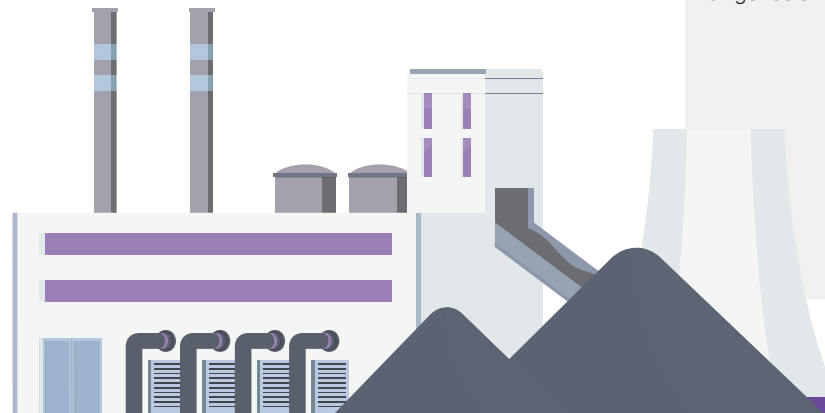
To further support responsible sourcing, the Group has implemented the [FIH Supplier Responsible Mineral Sourcing Management Process](#), which provides specific guidelines to prevent indirect use of conflict minerals in the supply chain. The Group does not directly purchase raw materials from smelters or refineries, nor does it intentionally use conflict minerals in its operations. However, it recognises the potential presence of such materials in upstream components. To mitigate this risk, the Group actively conducts supplier evaluation and traceability protocols, including independent third-party audits of its conflict mineral management platform through internationally recognised standards. During audits, third-party assessors will verify that the site has designed and implemented an effective conflict-minerals supply chain policy and management system, ensuring with reasonable certainty that the sources of tantalum (Ta), tin (Sn), tungsten (W), gold (Au), cobalt (Co), mica, copper (Cu), lithium (Li), nickel (Ni), and graphite used in their products comply with the OECD Due Diligence Guidance or an

equivalent and internationally recognised due diligence framework. In 2025, 4 sites and 63.1% of the Group’s suppliers were audited by independent third-party under the RBA VAP in relation to responsible mineral sourcing.

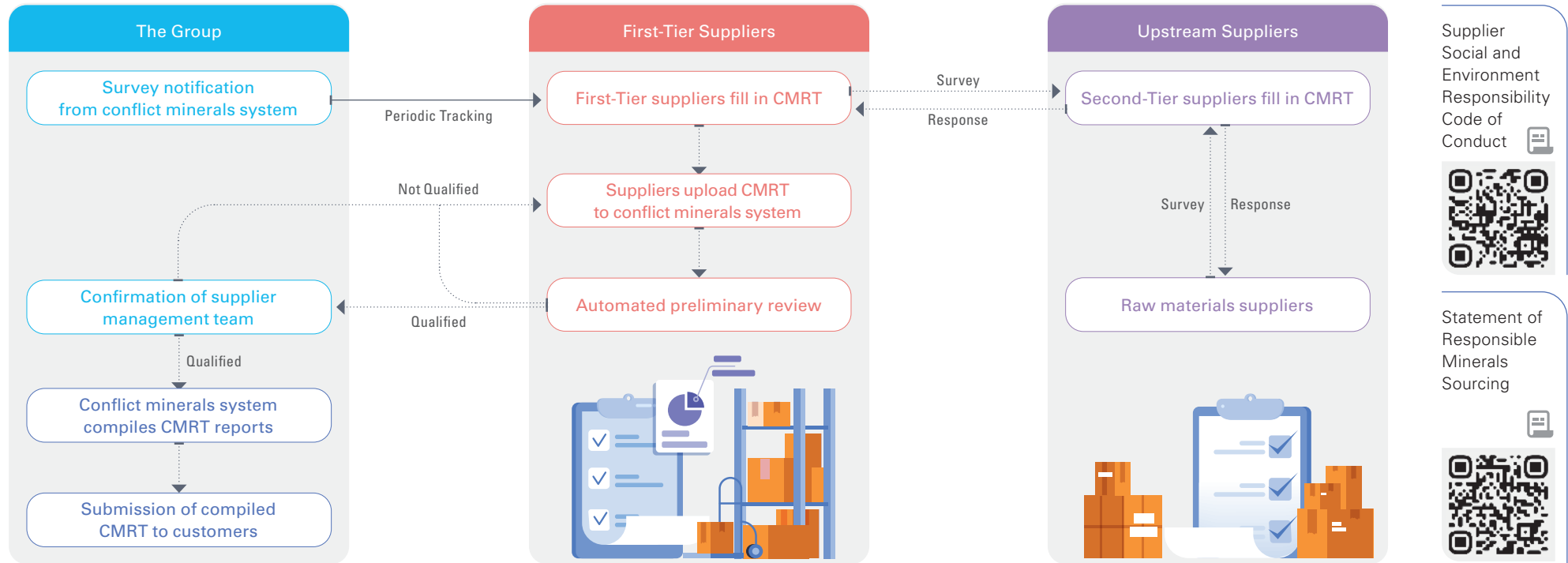
The Group requires new suppliers to use smelters or refineries that follow the Responsible Minerals Assurance Process (RMAP) and performs a due diligence process on suppliers using the Conflict Minerals Reporting Template (CMRT) and Cobalt Reporting Template (CRT). To prevent mineral sourcing from areas with high-risk conflict and human rights crises, including the Democratic Republic of the Congo (RDC) or its adjoining countries as well as other high-risk areas, its suppliers must track the origin of products that might contain conflict minerals, such as gold, tantalum, tin, and tungsten. They must also provide detailed information about the sources of these minerals. To become a qualified Group supplier, new suppliers must submit verified CMRT reports and sign the “Environmental Protection and Social Responsibility Commitment” form, which commits them to adhering to the Group’s responsible mineral procurement policies. Suppliers’ responsible minerals sourcing performance will be managed through a scoreboard system of risk developed by the Group.

As part of the commitment, and as listed in “FIH Supplier Responsible Minerals Sourcing Management Process” supplier requirements, [the Group hereby declares](#):

- 1 Suppliers are required to fulfil their social and environmental responsibilities.
- 2 Suppliers should ensure that they are working with smelters or refineries which adhere to the RMAP of the RMI, and carry out independent third-party audit of smelter/refiner’s due diligence practices (if procuring material directly from smelter).
- 3 To develop and implement risk avoidance strategy, suppliers must ensure that the components and products provided to the Group do not contain Ta, Sn, W, Au, Co, Cu, Li, and graphite sourced from the RDC and its surrounding high-risk conflict areas by using the CMRT and EMRT to fully disclose.
- 4 Suppliers should establish effective responsible mineral procurement management systems following the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.
- 5 Suppliers should identify and assess the risk in their own supply chain by requiring the same of their upstream vendors.
- 6 Suppliers should publicly disclose their supply chain due diligence and findings.



► Flowchart of Management Operations for Conflict Minerals



The Group has implemented a conflict minerals management platform for the business units. The Supplier Quality Management department is responsible for monitoring conflict minerals use and conducting reviews annually. This platform serves as a centralised system to collect, review, and consolidate supplier conflict minerals due diligence reports. Data gathered through the platform is then stored and tracked over the long term. Additionally, the data is used to create a digital dashboard to track the use of conflict minerals by suppliers and to disclose this information to end customers. In order to facilitate the sharing and statistics of responsible mineral procurement management data within the group, BU supplier management departments utilise this system platform to conduct due diligence survey for suppliers.

In 2025, after preliminary screening, a total of 630 suppliers were investigated regarding conflict minerals through the conflict minerals management system platform. Among

them, 290 suppliers were not involved in sourcing conflict metals, while 340 suppliers completed the CMRT/EMRT survey forms, achieving a 100% response rate. A total of 317 smelters and refiners were identified, of which 302 have been certified as compliant by the RMI RMAP programme. The remaining 15 are either in the process of or need to undergo RMAP certification. None of the smelters or refiners were found to be non-compliant with RMI RMAP standards. The Group requires its suppliers to push these 15 non-RMAP smelters/refineries to achieve RMAP compliance within a specified timeframe or face elimination from the supply chain. The Group did not identify any supplier products containing tantalum, tin, tungsten, gold, or cobalt from conflict countries and surrounding areas. For the next step, the Group plans to develop a Conflict Minerals Report, which will include statistical analysis and traceability investigations of suppliers. The results will be disclosed on the official website and in the ESG report.

Product Quality Control

While the Group prioritises making products more environmentally friendly, it also considers the products' quality and safety. The Group's ongoing efforts are always focused on producing high-quality and dependable products, which are its duty to all customers. Every business unit must set a goal as part of the Group's overall quality control management system. Every business unit is equipped with a Quality Assurance department to safeguard product quality.

To standardise the quality control management between business units, the Group has established a comprehensive quality assurance system, encompassing its quality manual and associated documentation. All the Group's operating sites are ISO 9001:2015 certified and undergo regular third-party audits to ensure ongoing compliance and effectiveness. Through continuous improvement and innovation, the Group is committed to delivering products and services that meet world-class standards, fulfil customer requirements, and drive satisfaction. To address potential product recalls, the Group has implemented rigorous emergency response procedures. These protocols are designed to protect its corporate image, uphold product reputation, and safeguard customer rights, ultimately minimizing potential impacts and fostering mutual consensus.

Innovation, Research and Development

Product Innovation

In response to the growing demand for smarter, more sustainable production processes, the Group has advanced a series of targeted automation and digitalisation initiatives across key manufacturing operations. These efforts reflect the Group's commitment to enhancing operational efficiency, reducing environmental impact, and strengthening the resilience of its production ecosystems through intelligent technology.

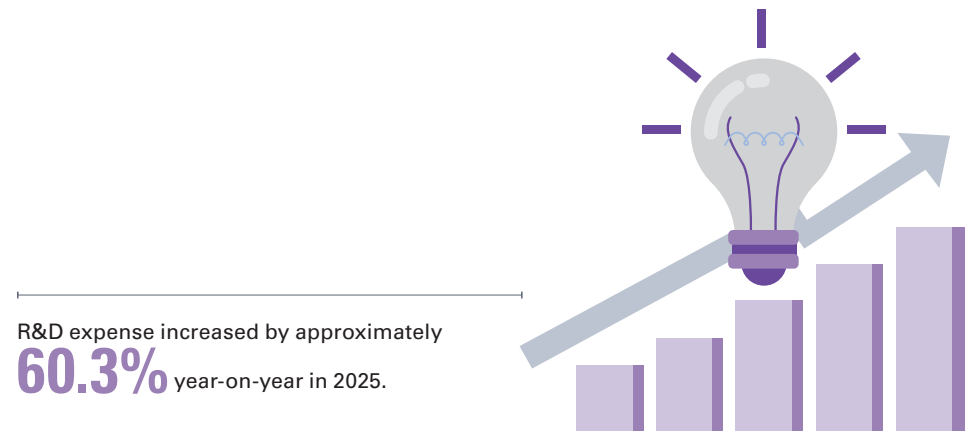
During the Reporting Period, the Group advanced three key innovations: the Dust & Material Sorting system was implemented to enable automated waste segregation during production, supporting improved material recovery and alignment with circular economy principles; the mobile vehicle production process achieved end-to-end automation through integrated intelligent machinery, real-time monitoring, and flexible workflows, enhancing consistency and responsiveness; the electronic label production

process was improved through automated handling and data integration, increasing precision and traceability across the manufacturing lifecycle.

Research and Development

The Group places great emphasis on research and development (R&D) as a key driver of long-term product innovation and technological advancement. Through continuous investment in R&D, the Group strives to develop innovative technologies and deliver enhanced value to its customers while strengthening its global competitiveness. The Group's commitment to innovation is also reflected in its R&D expense, which increased by approximately 60.3% year-on-year in 2025.

During the Reporting Period, the Group continued to advance its technological capabilities across a wide range of innovation areas, including industrial software, automation systems, smart manufacturing technologies and key enabling components. As of December 2025, the Group had accumulated a total of 1,123 patent applications worldwide, primarily in major jurisdictions including the United States, the PRC, Taiwan and Europe, demonstrating its sustained commitment to technological innovation. Among these applications, 85 relate to software-related technologies, while the remaining 1,038 cover antenna design, mobile device technologies and other hardware-related innovations. These patents reflect the Group's ongoing efforts in advancing key technologies across both software and hardware domains. By closely monitoring industry trends and fostering cross-functional collaboration across research, engineering and manufacturing teams, the Group continues to enhance its capacity to translate technological insights into practical solutions.





Labelling and Advertising

The Group provides packaging and product information labelling in accordance with applicable laws and regulations of the relevant exporting and importing jurisdictions as well as their instructions. These services help customers identify manufacturing sites and enable inquiries related to product returns or service needs. As the Group does not sell directly to end consumers, it does not engage in direct advertising. Instead, its customers are responsible for product marketing and promotional activities.

Customer Relationship Management

The Group greatly values the opportunity to interact with its customers. Building long-lasting customer relationships is essential to the Group's long-term business success. It is committed to improving product performance, providing tailored services, and maintaining close communication with its diverse customer base.

Customer feedback is a top priority for the Group. The Group's business units conduct regular customer satisfaction surveys and distribute questionnaires to its key customers. In order to understand customers' overall perception of the Group, feedback is collected to assess satisfaction across four dimensions: product quality, service quality, delivery performance, and responsiveness. This data enables the

Group to optimise production capacity, tailor product functionality, and meet evolving customer demands. Proactive customer engagement strategies are implemented, and each business unit sets annual customer satisfaction goals. If a business unit fails to meet its target, it is required to develop an improvement plan and implement corrective measures based on the feedback.

Customer Complaint Handling Procedures

The Group places a great importance on customer feedback regarding the quality of its products and services. To ensure that all complaints are addressed effectively, the Group has set up customer complaint handling procedures for both product- and service-related issues. Upon receiving a complaint, the responsible business unit verifies the information provided and investigates the production process to determine the root cause of the issue. If the complaint is determined to be legitimate, corrective actions are proposed and implemented, and performance is monitored to ensure resolution. Once a complaint case is closed, it is documented and incorporated into a continuous improvement process. This practice helps strengthen internal quality controls and prevent recurrence of similar issues. During the Reporting Period, the Group received zero product- or service-related complaints. For further details, please refer to the [Performance Data Table- Number of product- and service-related complaints received.](#)



Performance Data Table

Environmental Performance ¹	Year 2025	Year 2024	Year 2023	Year 2022
The types of emissions and respective emissions data (kg)				
Nitrogen oxides (NOx) emissions	13,395.56	20,056.83	28,384.15	33,251.61
Sulphur oxides (SOx) emissions	2.27	3.41 ²	21.87	36.21
Particulate matter (PM) emissions	6.08	43.60	875.30	458.28
Total greenhouse gas emissions (tCO₂e)				
Scope 1 emissions	7,866.88	11,110.51	14,107.69	28,699.80
Scope 2 emissions (Location-based)	171,863.99	234,017.29	268,226.34	357,017.18
Scope 2 emissions (Market-based)	80,121.64	174,733.98	197,497.77	347,712.61
Scope 1 and 2 emissions (Location-based)	179,730.87	245,127.79	282,334.03	385,716.98
Scope 1 and 2 emissions (Market-based)	87,988.52	185,844.49	211,605.46	376,412.41
Greenhouse gas emissions in intensity (tCO₂e/US\$M)				
Scope 1 and 2 emissions (Location-based) / Revenue	27.41	42.98	43.80	41.06
Scope 1 and 2 emissions (Market-based) / Revenue	13.42	32.59	32.83	40.07

Environmental Performance ¹	Year 2025	Year 2024	Year 2023	Year 2022
Total energy consumption³ ('000 kWh)				
Purchased non-renewable electricity	201,744.57	248,911.95	256,651.12	378,755.52
Renewable energy — solar (self-generated, PPA and RECs)	108,741.84	32,853.04	10,141.68	12,470.45
Renewable energy — wind (self-generated, PPA and RECs)	58,282.32	52,896.65	81,935.37	10,282.20
Renewable energy — RECs	80,170.92	39,944.29	N/A	N/A
Fuel (Diesel, Petrol, LPG ⁴ and PNG ⁵)	29,390.15	40,797.22	47,492.48	70,682.41
Purchased steam	18,413.84	17,968.47 ⁶	59,608.73	93,337.98
Total energy consumption in intensity ('000 kWh/US\$M)				
Purchased non-renewable electricity	30.76	43.65	39.82	40.32
Renewable energy — solar (self-generated, PPA and RECs)	16.58	5.76	1.57	1.33
Renewable energy — wind (self-generated, PPA and RECs)	8.89	9.28	12.71	1.09
Fuel (Diesel, Petrol, LPG and PNG)	4.48	7.15	7.37	7.52
Purchased steam	2.81	3.15	9.25	9.94

1 Air pollutant emission factors were adopted from [How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs](#) published by HKEX. The GHG emission factors for fuel consumption were derived from the [UK Government GHG Conversion Factors for Company Reporting 2025](#). GHG emission factors for electricity in different countries were sourced from local regulatory databases, including [the Energy Administration of the Ministry of Economic Affairs \(Taiwan\)](#), [the Ministry of Ecology and Environment of the PRC](#), [the United States Environmental Protection Agency](#), [the Central Electricity Authority \(India\)](#), [the Department of Climate Change of the Ministry of Natural Resources and Environment \(Vietnam\)](#), [the Ministry of Environment and Natural Resources \(Mexico\)](#). The 100-year Global Warming Potentials (GWP100) values were adopted from the [IPCC Sixth Assessment Report \(2021\)](#). The GHG emissions calculations in this Report include CO₂, CH₄ and N₂O.

2 Since 2024, most of the Group's fleet has transitioned from diesel to electric forklifts. Additionally, the methodology for calculating air pollutant particulate emissions has been adjusted. In earlier years, emissions were estimated based on mileage, whereas starting from 2024, actual fuel consumption is used for more scientific emission calculations.

3 Total energy consumption is calculated by the sum of purchased non-renewable electricity, fuel, steam, and renewable energy, with the deduction of RECs to prevent double-counting.

4 LPG: Liquefied Petroleum Gas.

5 PNG: Piped Natural Gas.

6 As of 2024, steam consumption at the DFW site has been discontinued. Furthermore, the Reporting Boundary was adjusted to exclude the Yantai site, resulting in a significant decrease in total steam consumption.

Environmental Performance ¹	Year 2025	Year 2024	Year 2023	Year 2022
Water utilisation (m³)				
Water consumption in total	444,752.23	723,537.63	351,658.86	379,799.48
Water withdrawal in total	2,340,538.89	2,974,655.02	3,516,588.59	3,797,994.80
Wastewater discharged in total	1,721,012.91	2,251,117.39	3,164,929.73	3,418,195.32
Water consumption intensity (m³/US\$M)	67.82	126.87⁷	54.56	40.43
Total waste (tonnes)	23,339.59	18,361.86	18,943.71	30,241.24
Total hazardous waste by disposal method (tonnes)	1,383.55	1,370.03	1,137.04	6,652.35
Landfill	0.29	5.82	7.22	43.91
Anaerobic decomposition (Biodegradable)	0.00	0.00	0.00	0.00
Recycling	1,128.48	1,080.48	818.15	2,600.57
Energy Recovery Incineration	184.75	208.12	211.97	1,073.95
Non-energy Recovery Incineration	18.36	35.54	35.77	0.00
Composting	0.00	0.00	0.00	0.00
Other	51.67	40.07	63.92	2,933.91
Total hazardous waste in intensity (tonnes/US\$M)	0.21	0.24	0.18	0.71

Environmental Performance ¹	Year 2025	Year 2024	Year 2023	Year 2022
Total non-hazardous waste by disposal method (tonnes)	21,956.04	16,991.83	17,806.67	23,588.89
Landfill	49.16	0.00	47.93	775.45
Anaerobic decomposition (Biodegradable)	842.53	876.78	425.96	1,986.50
Recycling	17,030.82	11,211.62	8,285.67	13,889.58
Energy Recovery Incineration	2,497.54	1,558.47	3,282.27	0.00
Non-energy Recovery Incineration	78.77	129.58	516.89	4,931.05
Composting	878.79	660.60	529.84	0.00
Other	627.59	2,554.78	4,718.11	2,006.31
Total non-hazardous waste in intensity (tonnes/US\$M)	3.36	2.98	2.76	2.51
Total materials recycled (tonnes)	18,159.30	12,292.10	9,103.82	16,490.15

⁷ With the installation of water discharge meters in 2024, more accurate water consumption data has been captured and disclosed in the performance data table. To ensure a consistent year-over-year comparison using a unified methodology, water consumption and its intensity are calculated based on the historical estimation model. For 2024 and 2025, these intensity figures are 52.16 and 35.69 (m³/US\$M), respectively. This represents a 55% reduction in water intensity compared to the 2020 base year.

Social Performance ⁸	Year 2025	Year 2024	Year 2023	Year 2022
Total workforce (people)⁹	32,142	31,568	36,657	44,055
Total workforce by gender (people)				
Male	18,783	18,884	19,393	23,333
Female	13,359	12,684	17,264	20,722
Total workforce by employment type (people)				
Full-time	24,725	20,214	23,127	28,824
Part-time/Temporary	7,417	11,354	13,530	15,231
Total workforce by age group (people)				
Under 30	14,789	15,980	17,793	21,290
30–50	16,165	14,829	18,114	21,950
Above 50	1,188	759	750	815
Total workforce by geographical region (people)				
Taiwan	1,650	1,225	1,220	1,194
The PRC	15,150	18,918	21,465	27,592
Vietnam	9,572	5,087	4,513	4,253
India	3,696	5,286	8,277	9,791
Mexico	1,951	930	1,028	913
The United States of America	116	115	146	303
Hong Kong Special Administrative Region of the PRC	7	7	8	9

Social Performance ⁸	Year 2025	Year 2024	Year 2023	Year 2022
Employee turnover rate by gender (%)¹⁰				
Male	46.11	44.33	46.83	74.00
Female	38.01	36.84	36.47	59.10
Employee turnover rate by age group (%)				
Under 30	76.32	73.18	75.09	126.24
30–50	23.38	25.22	27.28	38.45
Above 50	7.41	21.15	18.81	18.07
Employee turnover rate by geographical region (%)				
Taiwan	11.59	11.70	12.38	14.42
The PRC	7.68	30.00	28.66	71.53
Vietnam	94.98	61.17	44.74	62.87
India	28.43	56.41	13.72	69.92
Mexico	53.46	117.63	41.44	76.78
The United States of America	2.70	22.00	0.68	30.23
Hong Kong Special Administrative Region of the PRC	0.00	0.00	12.50	0.00
Number and rate of work-related fatalities¹¹				
Number of work-related fatalities (people)	0	0	0	0
Work-related fatality rate (%)	0.00	0.00	0.00	0.00

⁸ Data not available or not applicable for the certain reporting period is shown as N/A.

⁹ The total workforce figures are presented as of 31 December of each reporting year.

¹⁰ The turnover rate is calculated based on permanent full-time employees, excluding part-time, temporary, and contract staff. Turnover covers all departures, including voluntary resignation, retirement, dismissal, and death. The rate is calculated as the total number of employee departures during the reporting period divided by the number of permanent full-time employees as of the year.

¹¹ The number and rate of work-related fatalities are calculated based on permanent full-time employees, excluding part-time, temporary, and contract staff.

Social Performance ⁸	Year 2025	Year 2024	Year 2023	Year 2022
Lost days due to work injury (day)¹²	28.8	2032	1,951	2,386
Number of work stoppages	0	0	0	N/A
Lost days due to work stoppages (day)	0.00	0.00	0.00	N/A
Total recordable incident rate (TRIR) (%)				
Full-time	3.58	0.02	1.06	N/A
Part-time/Temporary	0.00	0.00	1.06	N/A
Near miss frequency rate (NMFR) (%)				
Full-time	0.61	0.00	0.00	N/A
Part-time/Temporary	0.46	0.01	0.71	N/A
Disabling Injury Frequency Rate (FR) (%)	2.44	0.02	0.09	N/A
Disabling Injury Severity Rate (SR) (%)	14.87	0.09	1.68	N/A
The percentage of employees trained by gender (%)				
Male	58.44	59.82	52.90	52.96
Female	41.56	40.18	47.10	47.04
The percentage of employees trained by employee category (%)				
Senior Management	2.33	2.28	2.13	1.77
Middle Management	24.16	23.44	22.79	21.85
General Staff	73.51	74.28	75.08	76.37

Social Performance ⁸	Year 2025	Year 2024	Year 2023	Year 2022
Average training hours completed per employee (hours)	64.73	67.86	54.25	63.93
Average training hours completed per employee by gender (hours)				
Male	65.03	64.23	56.68	72.74
Female	64.32	73.28	51.52	54.01
Average training hours completed per employee by employment type (hours)				
Senior Management	58.22	55.73	58.25	58.44
Middle Management	70.17	81.55	86.60	148.98
General Staff	63.15	63.92	44.32	39.72
Number of product- and service-related complaints received	0	0	61	89
Number of concluded legal cases regarding corrupt practices brought against the Group or its employees and outcomes of the cases	0	0	0	0

¹² Lost days are defined as the total number of calendar days that an employee is unable to perform their normal work duties due to a work-related injury, starting from the fourth consecutive day of absence. This count excludes the initial three days of injury-related absence.

Social Performance ⁸	Year 2025	Year 2024	Year 2023	Year 2022
Number of top 100 suppliers by geographical region¹³				
British Virgin Islands	1	0	0	0
Cyprus	0	1	1	1
Finland	0	1	1	0
Hong Kong Special Administrative Region of the PRC	25	18	18	21
India	0	8	8	10
Japan	1	1	1	0
Mauritius	1	0	0	0
The PRC	25	40	40	34
Singapore	9	3	3	3
South Korea	4	2	2	2
Taiwan	28	22	22	24
The United States of America	3	3	3	3
Vietnam	3	1	1	2
The Group's RBA VAP audited results				
The percentage of the Group's facilities audited in RBA VAP (%)				
The coverage of the Group's facilities	41.67	18.18	15.38	N/A
The coverage of the Group's high-risk facilities	100	100	100	N/A

Social Performance ⁸	Year 2025	Year 2024	Year 2023	Year 2022
Non-conformance of the Group's facilities in RBA VAP				
Priority non-conformances rate (%)	0	0	1.11	N/A
Associated corrective action rate for priority non-conformances (%)	N/A	N/A	N/A	N/A
Other non-conformances rate (%)	8.39	8.89	12.78	N/A
Associated corrective action rate for other non-conformances (%)	97.30	43.75	100	N/A
The Group's tier 1 supplier RBA VAP audited results				
The percentage of the Group's tier 1 supplier facilities audited in RBA VAP (%)				
The coverage of the Group's tier 1 supplier facilities	57.78	10.31	50.08	N/A
The coverage of the Group's high-risk tier 1 supplier facilities	100	N/A	N/A	N/A
Non-conformance of the Group's tier 1 supplier facilities in RBA VAP				
Priority non-conformances rate (%)	0	0	0	N/A
Associated corrective action rate for priority non-conformances (%)	N/A	N/A	N/A	N/A
Other non-conformances rate (%)	100	100	100	N/A
Associated corrective action rate for other non-conformances (%)	100	100	100	N/A

¹³ The above table relates to the top 100 suppliers (out of over 1,000 suppliers) of the Group during the Reporting Period. The Group's purchases from such top 100 suppliers in the aggregate accounted for more than the majority of the Group's total purchases during the Reporting Period. Also, to provide similar information relating to all the other suppliers of the Group and/or the number of suppliers where the Group's practices relating to engaging suppliers are being implemented would lead to particulars of excessive length. Accordingly, in the Company's opinion, the above disclosure is sufficient for the present purposes.

HKEX ESG Reporting Code Content Index ¹⁴

Part C: “Comply or explain” Provisions

Aspect	HKEX KPI	Description	Page Number of this ESG Report / Remarks
A. Environmental			
A1 Emissions	A1	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Environmental Stewardship, P.61; Relevant Laws and Regulations, P.102
	A1.1	The types of emissions and respective emissions data	Refer to Performance Data Table
	A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	Refer to Performance Data Table
	A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	Refer to Performance Data Table
	A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	Refer to Performance Data Table
	A1.5	Description of emissions target(s) set and steps taken to achieve them	Climate Change, P.55-59
	A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them	Environmental Stewardship, P.71-72
A2 Use of Resources	A2	General Disclosure Policies on the efficient use of resources, including energy, water and other raw materials.	Environmental Stewardship, P.62
	A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility)	Refer to Performance Data Table
	A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility)	Refer to Performance Data Table
	A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them	Environmental Stewardship, P.63-67
	A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them	Climate Change, P.56 Environmental Stewardship, P.69-70
A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced	The Group generally utilises packaging materials for finished products in accordance with customers’ specific instructions and requirements. The volume of packaging materials corresponds to the volume of finished products, particularly for major customers, which may indirectly reveal commercially sensitive information. Therefore, specific details on the types and volumes of materials used are considered commercially sensitive and not disclosed.	

14 This Content Index follows the version of the ESG Code effective from January 2025 onwards.

Aspect	HKEX KPI	Description	Page Number of this ESG Report / Remarks
A3 The Environment and Natural Resources	A3	General Disclosure Policies on minimising the issuer's significant impacts on the environment and natural resources.	Environmental Stewardship, P.62
	A3.1	Description of the significant impacts of activities on the environment and natural resources and actions taken to manage them	Environmental Stewardship, P.62
A4 Climate Change	A4	General Disclosure Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Climate Change, P.44-45
	A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them	Climate Change, P.48-54
B. Social			
Employment and Labour Practices			
B1 Employment	B1	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	People-oriented, P.30; Relevant Laws and Regulations, P.103
	B1.1	Total workforce by gender, employment type (for example, full-time or part-time), age group and geographical region	Refer to Performance Data Table
	B1.2	Employee turnover rate by gender, age group and geographical region	Refer to Performance Data Table
B2 Health and Safety	B2	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	People-oriented, P.33; Relevant Laws and Regulations, P.104
	B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year	Refer to Performance Data Table
	B2.2	Lost days due to work injury	Refer to Performance Data Table
	B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored	People-oriented, P.33-35
B3 Development and Training	B3	General Disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	People-oriented, P.36-47
	B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management)	Refer to Performance Data Table
	B3.2	The average training hours completed per employee by gender and employee category	Refer to Performance Data Table
B4 Labour Standards	B4	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	People-oriented, P.30-31 Relevant Laws and Regulations, P.103 Also, the Group abides by relevant employment ordinances and statutory requirements of Hong Kong. No relevant cases of non-compliance were recorded.

Aspect	HKEX KPI	Description	Page Number of this ESG Report / Remarks
B4 Labour Standards	B4.1	Description of measures to review employment practices to avoid child and forced labour	People-oriented, P.30-31
	B4.2	Description of steps taken to eliminate such practices when discovered	People-oriented, P.38
Operating Practices			
B5 Supply Chain Management	B5	General Disclosure Policies on managing environmental and social risks of the supply chain.	The Group's Value Chain, P.75
	B5.1	Number of suppliers by geographical region	Refer to Performance Data Table
	B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored	The Group's Value Chain, P.75-83 As to the number of suppliers where the practices are being implemented, refer to Performance Data Table (B5.1).
	B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	The Group's Value Chain, P.76-80
	B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	The Group's Value Chain, P.81-82
B6 Product Responsibility	B6	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	The Group's Value Chain, P.84; Relevant Laws and Regulations, P.105
	B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	Due to the nature of the Group's business, this KPI is considered not material, especially as the Group does not sell its products directly to end consumers.
	B6.2	Number of products and service-related complaints received and how they are dealt with	The Group's Value Chain, P.84 and refer to Performance Data Table
	B6.3	Description of practices relating to observing and protecting intellectual property rights	The Group's Value Chain, P.28
	B6.4	Description of quality assurance process and recall procedures	The Group's Value Chain, P.84
B7 Anti-corruption	B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored	The Group's Value Chain, P.27-28
	B7	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	The Group's Value Chain, P.25-26; Relevant Laws and Regulations, P.105
	B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases	Refer to Performance Data Table
	B7.2	Description of preventive measures and whistleblowing procedures, and how they are implemented and monitored	The Group's Value Chain, P.25-26
	B7.3	Description of anti-corruption training provided to directors and staff	The Group's Value Chain, P.25

Aspect	HKEX KPI	Description	Page Number of this ESG Report / Remarks
Community			
B8 Community Investment	B8	General Disclosure Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	People-oriented, P.41
	B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport)	People-oriented, P.41-42
	B8.2	Resources contributed (e.g. money or time) to the focus area	People-oriented, P.41

Part D: Climate-related Disclosures

Description	Relevant Chapter(s) of This Report or Other References/ Explanation
Governance	
(19) An issuer shall disclose information about:	
(a) The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about:	
(i) How the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;	Climate Change – Governance, p.44-45
(ii) How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;	Climate Change – Governance, p.44-45
(iii) How the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities;	Climate Change – Governance, p.44-45
(iv) How the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and	Climate Change – Governance, p.44-45 The Group currently has not factor climate-related considerations into executive remuneration. The Group will evaluate the feasibility of doing so in the future reporting.
(b) Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate related risks and opportunities, including information about:	
(i) Whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and	Corporate Governance – Sustainability Accountability, p.18-20 Corporate Governance – Risk Management, p.24-25 Climate Change – Governance, p.44-45
(ii) Whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	Climate Change – Governance, p.44-45

Description	Relevant Chapter(s) of This Report or Other References/ Explanation
Strategy	
Climate-related risks and opportunities	
(20) An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer’s cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall:	
(a) Describe climate-related risks and opportunities that could reasonably be expected to affect the issuer’s cash flows, its access to finance or cost of capital over the short, medium or long term;	Climate Change – Risk Management, p.46-50
(b) Explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk;	Climate Change – Risk Management, p.46-50
(c) Specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and	Climate Change – Risk Management, p.46-50
(d) Explain how the issuer defines ‘short term’, ‘medium term’ and ‘long term’ and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making.	Climate Change – Risk Management, p.46-50 The Group will consider linking the definition of time frames with our planning horizons used for strategic decision-making and disclose in further details in future reports.
Business model and value chain	
(21) An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer’s business model and value chain. Specifically, the issuer shall disclose:	
(a) A description of the current and anticipated effects of climate-related risks and opportunities on the issuer’s business model and value chain; and	Climate Change – Strategy, p.51-54
(b) A description of where in the issuer’s business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	Climate Change – Strategy, p.51-54
Strategy and decision-making	
(22) An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose:	
(a) Information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about:	
(i) Current and anticipated changes to the issuer’s business model, including its resource allocation, to address climate-related risks and opportunities;	Climate Change – Strategy, p.51-54
(ii) Current and anticipated adaptation and mitigation efforts (whether direct or indirect);	Climate Change – Strategy, p.51-54
(iii) Any climate-related transition plans the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer’s transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan;	Climate Change – Strategy, p.51-54 The Group is planning to develop a climate-related transition plan after conducting the quantitative climate scenario analysis to enhance our climate resilience.
(iv) How the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and	Climate Change – Clean technology Innovation and Investment, p.60
(b) Information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).	Climate Change – Strategy, p.51-54

Description	Relevant Chapter(s) of This Report or Other References/ Explanation
(23) An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).	Climate Change – Strategy, p.51-54
Financial position, financial performance and cash flows	
(24) An issuer shall disclose qualitative and quantitative information about:	
(a) How climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and	Climate Change – Strategy, p.51-54 The anticipated effects of climate-related risks and opportunities are disclosed over short, medium and long term. The Group will evaluate the feasibility of assessing the financial implications on climate-related risks and opportunities of the reporting period in the future reporting.
(b) The climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	There is no significant risk of a material adjustment within the next annual reporting period.
(25) The issuer shall provide qualitative and quantitative disclosures about:	
(a) How the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:	
(i) Its investment and disposal plans; and	Climate Change – Strategy, p.51-54
(ii) Its planned sources of funding to implement its strategy; and	The Group will evaluate the anticipated effect of its strategy on financial positioning in the future reporting.
(b) How the issuer expects its financial performance and cash flow to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.	
Climate Change – Strategy, p.51-54 The Group will evaluate the anticipated effect of its strategy on financial performance and cash flows in the future reporting.	
Climate resilience	
(26) An issuer shall disclose information that enables an understanding of the resilience of the issuer’s strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer’s identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer’s circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose:	
(a) The issuer’s assessment of its climate resilience as at the reporting date, which shall enable an understanding of:	
(i) The implications, if any, of the issuer’s assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis;	Climate Change – Strategy, p.51-54
(ii) The significant areas of uncertainty considered in the issuer’s assessment of its climate resilience; and	Climate Change – Risk Management, p.46-50
(iii) The issuer’s capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term	Climate Change – Strategy, p.51-54
(b) How and when the climate-related scenario analysis was carried out, including:	
(i) Information about the inputs used, including:	

Description	Relevant Chapter(s) of This Report or Other References/ Explanation
(1) Which climate-related scenarios the issuer used for the analysis and the sources of such scenarios;	Climate Change – Risk Management, p.46-50
(2) Whether the analysis included a diverse range of climate-related scenarios;	Climate Change – Risk Management, p.46-50
(3) Whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks;	Climate Change – Risk Management, p.46-50
(4) Whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;	Climate Change – Risk Management, p.46-50
(5) Why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;	Climate Change – Risk Management, p.46-50
(6) Time horizons the issuer used in the analysis; and	Climate Change – Risk Management, p.46-50
(7) What scope of operations the issuer used in the analysis (for example, the operation locations and business units used in the analysis);	Climate Change – Risk Management, p.46-50
(ii) The key assumptions the issuer made in the analysis; and	Climate Change – Risk Management, p.46-50
(iii) The reporting period in which the climate-related scenario analysis was carried out.	Climate Change – Risk Management, p.46-50

Risk management

(27) An issuer shall disclose information about:

(a) How and when the climate-related scenario analysis was carried out, including:	
(i) The inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes);	Climate Change – Risk Management, p.46-50
(ii) Whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks;	Climate Change – Risk Management, p.46-50
(iii) How the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria);	Climate Change – Risk Management, p.46-50 The climate-related scenario analysis conducted by the Group in 2024 remains at qualitative level with the aim to inform the identification of climate-related risks. The Group is considering conducting a quantitative climate-related scenario analysis in the future to assess the nature, likelihood and magnitude of the effect of the identified physical and transition risks.
(iv) Whether and how the issuer prioritises climate-related risks relative to other types of risks;	Climate Change – Risk Management, p.46-50
(v) How the issuer monitors climate-related risks; and	Climate Change – Risk Management, p.46-50
(vi) Whether and how the issuer has changed the processes it uses compared with the previous reporting period;	There are no changes to the process used to conduct climate-related scenario analysis compared to the previous reporting period.
(b) The processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and	Currently, scenario analysis is only used to inform its identification of climate-related risks. For more details, please refer to chapter 03 Climate Change - Strategy.
(c) The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer’s overall risk management process.	Corporate Governance – Risk Management, p.24-25 Climate Change – Risk Management, p.46-50

Description	Relevant Chapter(s) of This Report or Other References/ Explanation
Metrics and targets	
Greenhouse gas emissions	
(28) An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO ₂ equivalent, classified as:	
(a) Scope 1 greenhouse gas emissions;	Appendix – Performance Data Table, p.86-87
(b) Scope 2 greenhouse gas emissions; and	Appendix – Performance Data Table, p.86-87
(c) Scope 3 greenhouse gas emissions.	Climate Change – Metrics and Target, p.55-59
(29) An issuer shall:	
(a) Measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions;	Appendix – Performance Data Table, p.86-87
(b) Disclose the approach it uses to measure its greenhouse gas emissions including:	
(i) The measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions;	Appendix – Performance Data Table, p.86-87
(ii) The reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and	Appendix – Performance Data Table, p.86-87
(iii) Any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;	The operational control approach is used when measuring its greenhouse gas emissions. There are no changes to the measurement approach, inputs and assumptions during the reporting period.
(c) For Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer’s Scope 2 greenhouse gas emissions; and	Appendix – Performance Data Table, p.86-87 No contractual instruments are used to calculate our location-based Scope 3 greenhouse gas emissions.
(d) For Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer’s measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	Climate Change – Metrics and Target, p.55-59
Climate-related transition risks	
(30) An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	The Group will consider assessing and quantifying the financial implications of climate-related risks and opportunities to our business activities to enhance future disclosure.
Climate-related physical risks	
(31) An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	The Group will consider assessing and quantifying the financial implications of climate-related risks and opportunities to our business activities to enhance future disclosure.
Climate-related opportunities	
(32) An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.	The Group will consider assessing and quantifying the financial implications of climate-related risks and opportunities to our business activities to enhance future disclosure.

Description	Relevant Chapter(s) of This Report or Other References/ Explanation
Capital deployment	
(33) An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	Climate Change – Strategy, p.51-54
Internal carbon prices	
(34) An issuer shall disclose:	
(a) An explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and	The Group currently has not applied internal carbon price in decision-making. The Group will evaluate the feasibility of using internal carbon price in the future reporting.
(b) The price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making.	
Remuneration	
(35) An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).	The Group currently has not factor climate-related considerations into executive remuneration. The Group will evaluate the feasibility of doing so in the future reporting.
Industry-based metrics	
(36) An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterize participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.	Appendix – SASB Standards Content Index, p.101
Climate-related targets	
(37) An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:	
(a) The metric used to set the target;	Climate Change – Metrics and Target, p.55-59
(b) The objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);	Climate Change – Metrics and Target, p.55-59
(c) The part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region);	Climate Change – Metrics and Target, p.55-59
(d) The period over which the target applies;	Climate Change – Metrics and Target, p.55-59
(e) The base period from which progress is measured;	Climate Change – Metrics and Target, p.55-59
(f) Milestones or interim targets (if any);	Climate Change – Metrics and Target, p.55-59
(g) If the target is quantitative, whether the target is an absolute target or an intensity target; and	Climate Change – Metrics and Target, p.55-59
(h) How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	Climate Change – Metrics and Target, p.55-59

Description	Relevant Chapter(s) of This Report or Other References/ Explanation
(38) An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:	
(a) Whether the target and the methodology for setting the target has been validated by a third party;	Environmental Stewardship – Environmental Management, p.62 As a member of Hon Hai Technology Group, the Group adheres to its parent company's GHG reduction targets with ambitious 1.5°C scenario, which were submitted to SBTi in 2021 and were validated by SBTi in 2023.
(b) The issuer's processes for reviewing the target;	Climate Change – Governance, p.44-45
(c) The metrics used to monitor progress towards reaching the target; and	Climate Change – Metrics and Target, p.55-59
(d) Any revisions to the target and an explanation for those revisions.	No revision has been made to the target.
(39) An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance.	Climate Change – Metrics and Target, p.55-59
(40) For each greenhouse gas emissions target disclosed in accordance with paragraphs 37–39, an issuer shall disclose:	
(a) Which greenhouse gases are covered by the target.	Appendix – Performance Data Table, p.86-87
(b) Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	Climate Change – Metrics and Target, p.55-59
(c) Whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target.	The Group considers its target a gross greenhouse gas target.
(d) Whether the target was derived using a sectoral decarbonisation approach.	The SBTs are not derived using a sectoral decarbonisation approach.
(e) The issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. The issuer shall disclose information including:	
(i) The extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;	The Group currently has not purchased carbon credits to offset its emissions. The Group is committed to optimising properties and construction sites for energy efficiency and climate resilience. The Group will keep evaluating the necessity of purchasing carbon credits in the future.
(ii) Which third-party scheme(s) will verify or certify the carbon credits;	
(iii) The type of carbon credit, including whether the underlying offset will be nature-based or based on technology carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and	
(iv) Any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).	
Applicability of cross-industry metrics and industry-based metrics	
(41) In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).	Appendix – SASB Standards Content Index, p.101

SASB Standards Content Index

Disclosed Metrics	Indicator Code	Report Content or Descriptions	Page Number of this ESG Report / Remarks
Water Management			
(1) Total water withdrawn,		(1) 2,340,538.89 m ³ , 47.34%	
(2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	TC-ES-140a.1	(2) 444,752.23 m ³ , 80.42%	Performance Data Table
Waste Management			
(1) Amount of hazardous waste from manufacturing,	TC-ES-150a.1	(1) 1,383.55 tonnes	Performance Data Table
(2) percentage recycled		(2) 81.56%	
Labour Practices			
(1) Number of work stoppages and	TC-ES-310a.1	(1) 0	Performance Data Table
(2) total days idle		(2) 0	
Labour Conditions			
(1) Total recordable incident rate (TRIR) and	TC-ES-320a.1	(1a) 3.58% (1b) 0%	Performance Data Table
(2) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees		(2a) 0% (2b) 0%	
Percentage of (1) entity's facilities and (2) Tier 1 supplier facilities audited in the RBA VAP or equivalent, by (a) all facilities and (b) high-risk facilities	TC-ES-320a.2	(1a) 41.67% (1b) N/A (2a) 57.78% (2b) 100%	N/A

Disclosed Metrics	Indicator Code	Report Content or Descriptions	Page Number of this ESG Report / Remarks
(1) Non-conformance rate with the RBA VAP or equivalent and		(1a-i) 0% (1a-ii) 0% (1b-i) 8.39% (1b-ii) 100%	
(2) associated corrective action rate for (a) priority nonconformances and (b) other non-conformances, broken down for (i) the entity's facilities and (ii) the entity's Tier 1 supplier facilities	TC-ES-320a.3	(2a-i) N/A (2a-ii) N/A (2b-i) 97.30% (2b-ii) 100%	N/A
Product Lifecycle Management			
Weight of end-of-life products and e-waste recovered; percentage recycled	TC-ES-410a.1	We are not able to disclose this information as it is treated as confidential.	N/A
Materials Sourcing			
Description of the management of risks associated with the use of critical materials	TC-ES-440a.1	Please see the referenced section of the report.	The Group's Value Chain, P.81
Activity Metric			
Number of manufacturing facilities	TC-ES-000.A	9	About FIH, P.2
Area of manufacturing facilities	TC-ES-000.B	1,293,517.30 m ²	N/A
Number of employees	TC-ES-000.C	32,142	N/A

Relevant Laws and Regulations

The laws and regulations (as amended from time to time) that the Group considers to be the most relevant to the Group in terms of a significant impact on the Group relating to the following aspects include, but are not limited to, the corresponding relevant laws and regulations below as well as other applicable laws and regulations in the PRC, India, Vietnam and Mexico:

Aspect	Relevant Laws and Regulations				
	PRC	India	Vietnam	Mexico	
<p>Aspect A1: Emissions</p> <p>Air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste</p>	<ul style="list-style-type: none"> - "Environmental Protection Law of the People's Republic of China" - "Energy Conservation Law of the People's Republic of China" - "Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution" - "Law of the People's Republic of China on the Prevention and Control of Water Pollution" - "Law of the People's Republic of China on the Prevention and Control of Environmental Pollution Caused by Solid Waste" - "Law of the People's Republic of China on the Prevention and Control of Soil Pollution" - "Regulations on the Administration of Pollutant Discharge Licensing" - "Law of the People's Republic of China on the Prevention and Control of Noise Pollution" - "Marine Environmental Protection Law of the People's Republic of China" - "Energy Law of the People's Republic of China" - "Measures for the Supervision and Administration of Sewage Outlets on Rivers" - "Measures for the Administration of Voluntary Greenhouse Gas Emission Reduction Trading (For Trial Implementation)" - "National Directory of Hazardous Wastes (2025 Version)" - "Safety requirements of lifting and tie-down devices of packaging for radioactive material" 	<ul style="list-style-type: none"> - "Factories Act, 1948" - "E-Waste (Management) Rules, 2016" - "Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016" - "Environment (Protection) Act, 1986" - "Environment (Protection) Rules, 1986" - "Environmental Impact Assessment Notification, 2006" - "Bio-Medical Waste Management Rules, 2016" - "Batteries (Management and Handling) Rules, 2001" - "Tamil Nadu Factories Rules, 1950" - "Water (Prevention and Control of Pollution) Act, 1974" - "Water (Prevention and Control of Pollution) Cess Rules, 1978" - "Plastic Waste Management Rules, 2016" - "Manufacture, Storage, and Import of Hazardous Chemical Rules, 1989" - "Air (Prevention and Control of Pollution) Act, 1981" - "Noise Pollution (Regulation and Control) Rules, 2000" - "Coastal Regulation Zone Notification, 2011" - "Public Liability Insurance Act, 1991" - "Petroleum Act, 1934" - "Petroleum Rules, 2002" - "Atomic Energy Act, 1962" - "Atomic Energy (Radiation Protection) Rules, 2004" 	<ul style="list-style-type: none"> - "Law on Environmental Protection No. 72/2020/QH14" - "Decree No. 08/2022/ND-CP on Detailing of a number of Articles of the Law on Environmental Protection" - "Decree No. 05/2025/ND-CP, dated and taking effect on 6 Jan 2025, on amending Decree No. 08/2022/ND-CP on Detailing of a number of Articles of the Law on Environmental Protection" - "Decree No. 153/2024/ND-CP, dated on 21 Nov 2024 and taking effect on 5 Jan 2025 on Regulations on Environmental Protection Fees for Emissions" - "Decision of Prime Minister No. 13/2024/QĐ-TTg, dated on 13 August 2024 on issuance of list of fields and facilities on emission greenhouse gas that must implement greenhouse gas inventory" (updated) - "Decree No. 06/2022/ND-CP on Mitigation of Greenhouse Gas (GHG) Emission and Protection of Ozone Layer" - "Decree No. 119/2025/ND-CP amendments to Decree No. 06/2022/ND-CP dated January 07, 2022 of the Government on greenhouse gas (GHG) emission mitigation and ozone layer protection" - "Circular No. 02/2022/TT-BTNMT on Detailing of a number of Articles of the Law on Environmental Protection and Decree No. 08/2022/ND-CP" 	<ul style="list-style-type: none"> - "Decree No. 45/2022/ND-CP on Penalties for Administrative Environmental Protection Offenses" - "Decree No.53/2020/ND-CP on Environmental Protection Charge for Wastewater" - "Decree No. 346/2025/ND-CP on Environmental protection fees for wastewater" - "Decree No. 80/2014/ND-CP on the Drainage and Treatment of Wastewater" - "Law on Chemicals No. 69/2025/QH15" - "Decree No. 58/2025/ND-CP Elaborating the Law on Electricity Pertaining to Development of Renewable Energy Power and New Energy Power" - "Circular No. 07/2025/TT-BTNMT Amendments to Some Articles of Circular No. 02/2022/TT-BTNMT on Elaboration of the Law on Environmental Protection" - "Circular No. 01/2025/TT-BNNMT Promulgating 3 National Technical Regulations on Quality of Surrounding Environment" - "Decision 11/2025/QĐ-TTg Promulgation of Regulation on Responses to Waste-Related Emergencies" - "Circular No. 53/2025/TT-BCT Training and Issuance of Certificates of Energy Management and Energy Auditors" 	<ul style="list-style-type: none"> - "LGEEPA: General Law on Ecological Balance and Environmental Protection" - "LEEPAC: State Law on Ecological Balance and Environmental Protection of Chihuahua" - "LAN: National Water Law" - "LAECH: State Water Law of Chihuahua" - "LPGGIR: General Law for the Prevention and Integrated Management of Waste" - "LGEC: General Law on the Circular Economy" - "LPGIRCH: State Law for the Prevention and Integrated Management of Waste of Chihuahua" - "LGCC: General Law on Climate Change" - "LAERE: Law on the Exploitation of Renewable Energies and Financing of the Energy Transition" - "LTE: Energy Transition Law" - "NOM-081-SEMARNAT-1994: Establishing the Maximum Permissible Emission Limits of Noise from Fixed Sources and Their Measurement Method" - "LVMPPEM: Law on Discharges in Mexican Marine Zones"

Aspect	Relevant Laws and Regulations				
	PRC	India	Vietnam	Mexico	
<p>Aspect B1: Employment Compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare</p> <p>Aspect B4: Labour Standards Preventing child and forced labour</p>	<ul style="list-style-type: none"> - "Civil Code of the People's Republic of China" - "Labour Law of the People's Republic of China" - "Provisions on the Prohibition of Using Child Labour" - "Regulations on Labour Security Supervision" - "Labour Contract Law of the People's Republic of China" - "Social Insurance Law of the People's Republic of China" - "Regulations on the Administration of Housing Provident Funds" - "Interim Regulations on the Collection and Payment of Social Insurance Premiums" - "Interim Provisions on Labour Dispatch" - "Trade Union Law of the People's Republic of China" - "Law of the People's Republic of China on the Protection of Women's Rights and Interests" - "Regulations on the Administration of Social Insurance" - "Special Provisions on the Labour Protection of Female Employees" - "Regulations on Paid Annual Leave for Employees" - "Regulations of the State Council on Working Hours for Employees" - "Law of the People's Republic of China on the Protection of Minors (2020 Revision)" - "Provisions on Minimum Wages" - "Criminal Law of the People's Republic of China" - "Law of the People's Republic of China on Public Security Administration Punishments" 	<ul style="list-style-type: none"> - "Factories Act, 1948" - "Tamil Nadu Industrial Establishments (National and Festival Holidays) Act, 1958" - "Contract Labour (Regulation and Abolition) Act, 1970" - "Minimum Wages Act, 1948" - "Payment of Wages Act, 1936" - "Payment of Bonus Act, 1965" - "Equal Remuneration Act, 1976" - "Trade Unions Act, 1926" - "Industrial Employment (Standing Orders) Act, 1946" - "Industrial Disputes Act, 1947" - "Bonded Labour System (Abolition) Act, 1976" - "Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979" - "Employees' Compensation Act, 1923" - "Employees' Provident Funds and Miscellaneous Provisions Act, 1952" - "Employees' State Insurance Act, 1948" - "Maternity Benefit Act, 1961" - "Payment of Gratuity Act, 1972" - "Building and Other Construction Workers' Welfare Cess Act, 1996" - "Labour Laws (Exemption from Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988" - "Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013" - "Passport (Entry into India) Act, 1920" - "Foreigners Act, 1946" - "Registration of Foreigners Act, 1939" - "Registration of Foreigners Rules, 1992" - "Apprentices Act, 1961" - "Rights of Persons with Disabilities Act, 2016" - "Child and Adolescent Labour (Prohibition and Regulation) Act, 1986" - "Transgender Persons (Protection of Rights) Act, 2019" - the other state-specific labour welfare fund acts. 	<ul style="list-style-type: none"> - "Labour Code No. 45/2019/QH14" - "Decree No. 135/2020/ND-CP on Retirement Age" - "Decree No. 158/2025/ND-CP on elaboration and guidance on implementation of some articles of the Law on Social Insurance regarding compulsory social insurance" - "Decree No. 145/2020/ND-CP on Detailing and Guiding the Implementation of the Labour Code on Working Conditions and Labour Relations" - "Decree No. 219/2025/ND-CP on foreign workers working in Vietnam" - "Decree No. 70/2023/ND-CP, dated and taking effect on 18 Sep 2023 on amending and supplementing Decree No. 152/2020/ND-CP" - "Circular No. 09/2020/TT-BLDTBXH on Elaborating some Articles of the Labour Code on Minor Workers" - "Circular No. 10/2020/TT-BLDTBXH on Elaborating and Guiding Certain Articles of the Labour Code Concerning Employment Contracts, Collective Bargaining Council and Jobs with Hazards to Reproductive Function and Children Raising" - "Circular No. 11/2020/TT-BLDTBXH on Promulgating List of Arduous, Hazardous and Dangerous Occupations and Works, and Extremely Arduous, Hazardous and Dangerous Occupations and Works" - "Law on Social Insurance No.41/2024/QH15" - "Decree No. 274/2025/ND-CP on elaboration of the Law on Social Insurance regarding late payment and evasion of compulsory social insurance and unemployment insurance; complaints and denunciations about social insurance" 	<ul style="list-style-type: none"> - "Circular No. 12/2025/TT-BNV Circular on elaboration of the Law on Social Insurance regarding compulsory social insurance" - "Decree No. 58/2020/ND-CP on Rates of Compulsory Insurance Contributions to the Occupational Accident and Disease Benefit Fund" - "Law on Employment No. 38/2013/QH13" - "Law on Employment No. 74/2025/QH15" - "Decree No. 28/2015/ND-CP on Detailing the Implementation of a Number of Articles on Unemployment Insurance of the Law on Employment" - "Decree No. 176/2025/ND-CP on elaboration of and guidelines for the Law on Social Insurance regarding social pension allowances" - "Circular No. 28/2015/TT-BLDTBXH on Guiding Article 52 of the Law on Employment and the Decree No. 28/2015/ND-CP" - "Law on Health Insurance No. 25/2008/QH12" - "Law Amendments to the Law on Health Insurance No. 46/2014/QH13" - "Law on Amendments to a Number of Articles of the Law on Health Insurance No. 51/2024/QH15, dated on 27 Nov 2024" - "Decree No. 293/2025/ND-CP Prescribing Statutory Minimum Wages for Employees Working under Employment Contracts" 	<ul style="list-style-type: none"> - "LFT: Federal Labor Law" - "CCF: Federal Civil Code" - "LSS: Social Security Law" - "Ley del INFONAVIT: Law of the National Housing Fund for Workers" - "LSAR: Retirement Savings Systems Law" - "LGAMVLV: General Law on Women's Access to a Life Free from Violence" - "Ley Silla: Law to Ensure Dignified Rest for Workers" - "LIPD: Law on Substantive Gender Equality" - "RIGSST: Federal Regulation on Safety and Health in the Workplace" - "LVD: Dignified Vacation Law"

Aspect	Relevant Laws and Regulations				
	PRC	India	Vietnam	Mexico	
<p>Aspect B2: Health and Safety</p> <p>Providing a safe working environment and protecting employees from occupational hazards</p>	<ul style="list-style-type: none"> - "Civil Code of the People's Republic of China" - "Work Safety Law of the People's Republic of China" - "Law of the People's Republic of China on the Prevention and Control of Occupational Diseases" - "Fire Protection Law of the People's Republic of China" - "Criminal Law of the People's Republic of China" - "Regulations on Work-Related Injury Insurance" - "Regulations on Labor Protection in Workplaces Where Toxic Substances are Used" 	<ul style="list-style-type: none"> - "Factories Act, 1948" - "Tamil Nadu Fire Service Rules, 1990" - "Tamil Nadu Fire Service Act, 1985" - "Air (Prevention and Control of Pollution) Act, 1981" - "Water (Prevention and Control of Pollution) Act, 1974" - "Tamil Nadu Factories Rules, 1950" - "Tamil Nadu Lifts and Escalators Rules, 1997" - "Employees' Compensation Act, 1923" - "Explosives Rules, 2008" - "Tamil Nadu Manual Workers (Regulation of Employment and Conditions of Work) Act, 1982" - "Explosives Act, 1884" - "Boilers Act, 1923" - "Epidemic Diseases Act, 1897" - "Gas Cylinders Rules, 2016" - "Motor Vehicles Act, 1988" - "Tamil Nadu Motor Vehicles Rules, 1989" - "Static and Mobile Pressure Vessels (Unfired) Rules, 2016" - "Disaster Management Act, 2005" - "Disaster Management (National Institute of Disaster Management) Rules, 2006" 	<ul style="list-style-type: none"> - "Law on Occupational Safety and Health No. 84/2015/QH13" - "Decree No. 39/2016/ND-CP on Detailing the Implementation of some Articles of the Law on Occupational Safety and Health" - "Decree No. 88/2020/ND-CP elaborating on some Articles of the Law on Occupational Safety and Health regarding Compulsory Insurance for Occupational Accidents and Occupational Diseases" - "Circular 28/2021/TT-BLDTBXH on Elaborating certain articles of the Law on Occupational Safety and Hygiene in terms of benefits for workers suffering from occupational accidents or occupational diseases" - "Circular No. 03/2025/TT-BLDTBXH on Work Classification Standards based on Working Conditions" - "Circular No. 09/2025/TT-BYT on National Technical Regulation on Permissible Exposure Limit Value of 70 Chemicals at the Workplace" - "Decree No. 106/2025/ND-CP on Administrative Penalties for Violations Against Regulations on Fire Prevention and Firefighting and Rescue" - "Circular No. 36/2019/TT-BLDTBXH on Promulgating the List of Machinery, Equipment, Materials and Substances Subject to Strict Occupational Safety and Health Requirements" - "Decree No. 23/2018/ND-CP on Compulsory Fire and Explosion Insurance" as amended by the "Decree No. 97/2021/ND-CP" - "Law No. 55/2024/QH15 on Fire and Rescue" - "Decree No. 105/2025/ND-CP on elaborating the law on fire and rescue" - "Circular No. 06/2020/TT-BLDTBXH on Promulgation of List of Occupations Bound by Strict Requirements for Occupational Safety and Health" - "Decree No. 58/2020/ND-CP on Regulating Rates of Compulsory Insurance Contributions to the Occupational Accident and Occupational Disease Benefit Fund" - "Labour Code No. 45/2019/QH14" - "Decree No. 145/2020/ND-CP" as more particularly described above - "Circular No. 18/2021/TT-BLDTBXH on Regulations for Hours of Work and Hours of Rest Applicable to Employees Doing Seasonal Production Work and Processing of Goods under Orders" 	<ul style="list-style-type: none"> - "Decree No. 25/2022/ND-CP on Guiding Implementation of Regulations on Personal Protective Equipment" - "Circular No. 14/2013/TT-BYT on Guiding Medical Examination" - "Circular No. 24/2022/TT-BLDTBXH on Provision of Perquisites for Workers in Harmful or Dangerous Environments" - "Decree No. 144/2021/ND-CP on Sanctioning of Administrative Violation in Social Security, Order and Safety, Prevention and Fighting of Social Evils, Fire Prevention and Fighting, Rescue and Domestic Violence" - "Decree No. 282/2025/ND-CP on Prescribing penalties for administrative violations against regulations on social security, order, and safety; prevention and combat of social issues; prevention and combat against domestic violence" - "Law No. 74/2025/QH15 on Employment" - "Circular 56/2025/TT-BYT Guides occupational disease management, replacing Circular 28/2016/TT-BYT" - "Circular 25/2025/TT-BYT On Elaboration of the Law on Social Insurance, the Law on Occupational Safety and Hygiene in the Health Sector, and Certain Articles of the Law on Medical Examination and Treatment" - "Circular 56/2025/TT-BYT Guidelines on Management of Occupational Diseases" - "Law No. 94/2025/QH15 on Atomic Energy" - "Decree No.133/2025/ND-CP on Devolution and Delegation in the State Management Sector of the Ministry of Science and Technology" - "Decree No. 332/2025/ND-CP on Elaboration on and Implementation Measures of Certain Articles of the Law on Atomic Energy Concerning Assurance of Radiation Safety, Nuclear Safety, Nuclear Security, Nuclear Inspection, Notification, Declaration, Licensing, Inspection and Examination of Radiation and Nuclear Safety, Response to Radiation Incidents, and Compensation for Nuclear Damage" - "Decree No. 62/2025/ND-CP Elaboration on the Law on Electricity Regarding Protection of Electricity Works and Safety in the Electricity Field" - "Circular No. 36/2025/TT-BCA Elaborating the Law on Fire and Rescue and Decree No. 105/2025/ND-CP dated May 15, 2025 of the Government of Vietnam Elaborating the Law on Fire and Rescue" 	<ul style="list-style-type: none"> - "LFT: Federal Labor Law" - "LSS: Social Security Law" - "LGS: General Health Law" - "LGPC: General Law on Civil Protection" - "RFSHMAT: Federal Regulation on Safety and Health in the Workplace" - "NOM-035-STPS-2018: Psychological Risk Factors in the Workplace – Identification, Analysis, and Prevention" - "NOM-001-STPS-2008: Buildings, Premises, Installations, and Work Areas – Safety Conditions" - "NOM-005-STPS-1998: Safety and Hygiene Conditions in Workplaces for the Handling, Transportation, and Storage of Hazardous Chemical Substances" - "LPCECH: State Law on Civil Protection of Chihuahua"

Aspect	Relevant Laws and Regulations				
	PRC	India	Vietnam	Mexico	
<p>Aspect B6: Product Responsibility</p> <p>Health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress</p>	<ul style="list-style-type: none"> - "Civil Code of the People's Republic of China" - "Product Quality Law of the People's Republic of China" - "Trademark Law of the People's Republic of China" - "Advertising Law of the People's Republic of China" - "Data Security Law of the People's Republic of China" 	<ul style="list-style-type: none"> - "Bureau of Indian Standards Act, 2016" - "Legal Metrology (Packaged Commodities) Rules, 2011" - "Legal Metrology Act, 2009" - "Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007" - "Customs Act, 1962" - "Consumer Protection Act, 2019" - "Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017" - "Information Technology Act, 2000" - "Information Technology (Reasonable Security Practices and Procedures and Sensitive Personal Data or Information) Rules, 2011" - "Copyright Act, 1957" - "Trademarks Act, 1999" - "Designs Act, 2000" - "Patents Act, 1970" - "Customs Tariff Act, 1975" - "Indian Telegraph Act, 1885" - "Indian Telegraph Rules, 1951" - "Indian Wireless Telegraphy Act, 1933" - "Department of Telecommunications Notifications" - "Procedure for Mandatory Testing and Certification of Telecommunication Equipment (MTCTE), 2018" - "Bureau of Indian Standards Rules, 2018" - "Indian Contract Act, 1872" 	<ul style="list-style-type: none"> - "Law on Product and Goods Quality No. 05/2007/QH12" - "Decree No. 119/2017/ND-CP on Penalties for Administrative Violations against Regulations on Standards, Measurement and Quality of Goods" - "Decree No. 126/2021/ND-CP on amendments to certain articles of decrees on administrative penalties in industrial property; standards, measurement and quality of goods; science and technology activities, technology transfers; atomic energy" - "Decree No. 43/2017/ND-CP on Labelling of Goods" - "Law on Advertising No. 16/2012/QH13" - "Decree No. 129/2021/ND-CP Amendments to some articles of decrees providing for penalties for administrative violations against regulations on tourism; sports; copyright and related rights; cultural and advertising activities" - "Decree No. 38/2021/ND-CP on Prescribing Penalties for Administrative Violations involving Cultural and Advertising Activities" - "Decree No. 128/2022/ND-CP Amendment to Decree No. 38/2021/ND-CP dated March 29, 2021 prescribing penalties for administrative violations involving cultural and advertising activities" - "Law on Amendments to certain articles of the Law on Advertising No. 75/2025/QH15" 	<ul style="list-style-type: none"> - "Law on Intellectual Property No. 50/2005/QH11" - "Law on Amendments and Supplements to the Law on Intellectual Property No. 36/2009/QH12" - "Law on Amendments and Supplements to a Number of Articles of Law on Intellectual Property No. 42/2019/QH14" - "Law Amendments to some Articles of Law on Intellectual Property No. 131/2025/QH15" - "Decree No. 65/2023/ND-CP on Elaboration on several articles and implementation measures of the Law on Intellectual Property regarding industrial property rights, protection of industrial property rights, rights to plant varieties, and state management of intellectual property" - "Civil Code No. 91/2015/QH13" - "Law on Cyber Information Security No. 24/2018/QH14" - "Law on Cybersecurity No. 116/2025/QH15" - "Law on Competition law No. 23/2018/QH14" - "Decree No. 53/2022/ND-CP on Guiding the Implementation of the Law on Cybersecurity" - "Decree No. 13/2023/ND-CP" on Personal Data Protection" - "Law No. 60/2024/QH15 on data" 	<ul style="list-style-type: none"> - "LFPC: Federal Consumer Protection Law" - "LFPDPPP: Federal Law on the Protection of Personal Data Held by Individuals" - "LIC: Quality Infrastructure Law" - "NOM-001-SCFI-2018: Electrical Appliances – Safety Requirements and Testing Methods" - "NOM-024-SCFI-2013: Commercial Information for Packaging, Instructions, and Warranties of Electronic, Electrical, and Household Appliances" - "LFPPI: Federal Law on the Protection of Industrial Property" - "LFDA: Federal Law on Copyright"
<p>Aspect B7: Anti-corruption</p> <p>Bribery, extortion, fraud and money laundering</p>	<ul style="list-style-type: none"> - "Interim Provisions of the State Administration for Industry and Commerce on the Prohibition of Commercial Bribery" - "Regulations of the State Administration for Industry and Commerce on Prohibiting Infringement upon Trade Secrets" - "Anti-Unfair Competition Law of the People's Republic of China" - "Anti-Money Laundering Law of the People's Republic of China" - "Criminal Law of the People's Republic of China" - "Anti-Monopoly Law of the People's Republic of China" - "Provisions on Prohibiting the Abuse of Intellectual Property Rights to Exclude or Restrict Competition" 	<ul style="list-style-type: none"> - "Prevention of Corruption Act, 1988" - "Benami Transactions (Prohibition) Act, 1988" - "Prevention of Money Laundering Act, 2002" - "Indian Penal Code, 1860" 	<ul style="list-style-type: none"> - "Law on Anti-Corruption No. 36/2018/QH14" - "Law on Amending the Law on Anti-Corruption No. 132/2025/QH15" - "Decree No. 59/2019/ND-CP Elaborating on a Number of Articles and Measures for Implementation of the Law on Anti-Corruption" as amended by the "Decree No. 134/2021/ND-CP" - "Law on Anti-Money Laundering No. 14/2022/QH15" - "Decree No. 19/2023/ND-CP on Detailing Implementation of a number of Articles of the Law on Anti-Money Laundering" 	<ul style="list-style-type: none"> - "Circular No. 09/2023/TT-NHNN on Detailing Implementation of a number of Articles of the Law on Anti-Money Laundering" - "Circular No. 27/2025/TT-NHNN on guidelines for implementation of a number of articles of the Law on Anti-Money Laundering" - "Criminal Code No. 100/2015/QH13" - "Law on Amendments to the Criminal Code No. 12/2017/QH14" - "Law on Amending the Criminal Code No. 86/2025/QH15" 	<ul style="list-style-type: none"> - "LFPPI: Federal Law on the Protection of Industrial Property" - "LFDA: Federal Law on Copyright" - "LFCE: Federal Law on Economic Competition" - "LFPRIORPI: Federal Law for the Prevention and Identification of Transactions Involving Illicit Funds" - "LGRA: General Law on Administrative Responsibilities" - "CPF: Federal Penal Code" - "CPC: Penal Code of the State of Chihuahua" - "LGSNA: General Law of the National Anti-Corruption System"