



第一伸銅科技股份有限公司
FIRST COPPER TECHNOLOGY CO., LTD.



FIRST COPPER
TECHNOLOGY CO., LTD.

2024

— Corporate —
Sustainability Report

About the Report

First Copper Technology Co., Ltd. (hereinafter referred to as "FCC" or "the company") presents its operational performance to shareholders through its annual report. In accordance with the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, with reference to the Global Reporting Initiative (GRI) Standards 2021, including the Universal Standards, Sector Standards, and Specific Standards on Significant Topics, FCC voluntarily prepares and publishes a Corporate Sustainability Report for the previous fiscal year.

This report discloses non-financial information identified by the company, including economic, environmental, and social (including human rights) aspects, serving as a crucial communication channel with stakeholders. It addresses stakeholder concerns and aims to review and enhance sustainable performance.

To demonstrate our commitment as a responsible local corporate citizen and its dedication to protecting the environment, FCC continually discloses climate-related issues following the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), and work with third-party certification bodies to verify our greenhouse gas emissions for Scope 1 and Scope 2.

Collected and provided by relevant departments within the company, the data and information in this report are compiled and authored by the Sustainability ESG Promotion Team and subjected to internal administrative review procedures before final approval by the General Manager and Chairman for publication.

Period, Scope, and Boundary of the Report

This report covers the period from January 1 to December 31, 2024. The reporting boundaries and scope include FCC's main operational locations, which encompass:

Head Office : No. 170, Chung Cheng 4th Rd., Chien Chin Dist., Kaohsiung City, Taiwan, R.O.C.

Taipei Branch : 11F, 210, Nan Jing East Road, Sec. 3, Taipei, Taiwan, R.O.C

Taichung Branch : 5F-1., No. 186, Sec. 2, Dungshing Rd., Nantuen Dist., Taichung, Taiwan 408, R.O.C.

Lin Hai Factory : No. 479, Yen Hai 1st Rd., Hsiao Kang Dist., Kaohsiung City, Taiwan, R.O.C.

Reference

In addition to complying with Global Reporting Initiative(GRI), the report also follows guidelines and recommendations of Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Task Force on Climate-related Financial Disclosures (TCFD), and Sustainability Accounting Standards Board (SASB) for information disclosure.

External Verification

After performing a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (ISAE 3000) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information on this report, KPMG Taiwan issues a limited assurance statement. For the scope and conclusions of the limited assurance statement, please refer to the appendix.

Reporting Period

This is the fourth ESG report issued by the company, and it is issued annually on a regular basis.

Current report: Issued August 2025

Last report: Issued August 2024

Next report: Expected to be issued in August 2026

Contact Information

For any feedback, inquiries, or suggestions regarding this report or FCC's sustainable development efforts, feel free to contact us.

- Jia-Yu Wu/Manager | Tel : +886-7-2814161 #411 | E-mail: wendy@hegroup.com.tw
Head Office: No. 170, Chung Cheng 4th Rd., Chien Chin Dist., Kaohsiung City, Taiwan, R.O.C.
- Fei-Peng Shih/Factory Director | Tel: +886-7-8023811 #102 | E-mail: h33421@hegroup.com.tw
Lin Hai Factory: No. 479, Yen Hai 1st Rd., Hsiao Kang Dist., Kaohsiung City, Taiwan, R.O.C.
- Company Website: <http://www.fcht.com.tw>

Letter from the Chairman

In 2024, Taiwan's gross domestic product (GDP) grew 4.30 percent, marking the highest growth rate in the past three years. This momentum was largely driven by the rapid expansion of the artificial intelligence (AI) industry and the recovery of demand from the Chinese market. Trade policies by the United States government may present challenges to the 2025 economic outlook, potential tariff increases and incentives for reshoring manufacturing to the U.S. are influencing Taiwanese enterprises' investment strategies. Intensifying U.S.-China competition in technology and trade—particularly in semiconductor equipment, technology exports, and market access—has created mounting pressures, compelling companies to accelerate supply chain optimization to mitigate risks. For Taiwan, these dynamics represent both challenges and opportunities. In this context, First Copper is committed to accelerating technological upgrades, sustaining its competitive advantage, and advancing sustainable industrial development. With the rise of AI technologies driving the growth of high-tech and semiconductor industries, the company has adjusted its role within semiconductor and AI supply chains, while actively leveraging geopolitical shifts to strengthen its presence in the automotive supply chain and align with its core strategies.

Environmental protection, social responsibility, and corporate governance (ESG) have become essential pillars of global sustainable development. Enterprises must now demonstrate the ability to identify risks, seize opportunities, and adapt to transformation in order to achieve long-term resilience. Beyond external risks, corporate economic activities themselves exert environmental and social impacts. By enhancing transparency, companies can better understand how to drive sustainable operations while improving market positioning. Accordingly, First Copper has reinforced its ESG practices, further building robust technical capabilities and strengthening its supply chain advantages to enhance global competitiveness in electric vehicles, semiconductors, and critical raw materials.

As geopolitical dynamics, economic markets, and climate-related risks continue to evolve, the rise of AI and digital technologies is reshaping manufacturing supply chains and business models, heightening the importance of competitiveness and resilience. By scaling investments in AI and machine learning, First Copper is preparing for the future of smart operations and intelligent manufacturing. This will enable deeper industry transformation while managing operational risks with sustainability as a core principle. The company remains committed to its core values, fostering innovation, and balancing stakeholder interests. From an environmental perspective, this includes assessing risks and opportunities related to greenhouse gas emissions, water resources, and waste management. From a social perspective, it means prioritizing employee well-being and contributing to communities. From a governance perspective, it involves strengthening corporate governance structures to safeguard shareholder rights while ensuring profitability. Through collaboration across its supply chain, First Copper aims to drive collective growth with its partners, ensuring product and business development remain aligned with global trends. By embracing energy transition and unlocking pathways to the green economy, the company is committed to advancing both industrial and environmental sustainability, thereby reinforcing its long-term commitment to sustainable operations.



王宏仁

First Copper Technology Co. Ltd.
Chairman

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Sustainability at FCT



Items	2022	2023	2024
Operating Revenue (NT\$ billion)	28.95	26.46	31.28
EPS (NT\$)	0.55	-0.03	0.74
ROA (%)	2.82	0.16	3.38
ROE (%)	3.59	-0.18	4.03
Annual Production Output (metric tons)	10,627	7,433	9,122

🌱 Governance

- Financial Performance: In 2024, earnings per share (EPS) turned positive, while return on assets (ROA) and return on equity (ROE) both rebounded, reflecting improved overall operations and profitability.
- Production Recovery: Annual output rebounded from the low point in 2023, reaching 9,122 metric tons in 2024—an increase of more than 20% year-on-year, demonstrating enhanced production efficiency and recovering market demand.



Items	2022	2023	2024
Occupational Injury Key Indicators (I.R)	3.91	3.35	2.02
Volume of Recyclables (metric tons)	601.08	270.24	340.91
Energy Consumption per Copper Strip (GJ/metric tons)	18.52	21.67	17.96
Greenhouse Gas Emissions Intensity (metric tons CO2e/ metric tons copper strip)	2.08432	2.41313	1.94833
Process water recycling (metric tons)	887,364	809,236	783,896

Environment

- **Energy Efficiency:** Energy consumption per unit of copper sheet decreased to 17.96 GJ/ton in 2024, a 17% reduction compared to the previous year, underscoring the tangible results of energy-saving initiatives.
- **Carbon Reduction:** Greenhouse gas (GHG) emissions intensity continued to decline, reaching 1.94833 tons CO₂e per ton of copper sheet in 2024, lower than in 2023, demonstrating effective carbon management.
- **Resource Recycling:** Resource recovery reached 340.91 tons in 2024, up 26% from the previous year, highlighting significant progress in recycling efficiency.

	Items	2022	2023	2024
 Social	Labor/Management Relations (Total expenditures on Employee Welfare : NT\$ thousand)	4,191	3,700	4,455
	Employee Compensation (Average annual salaries: NT\$ thousand)	550	548	672
	Disabling Frequency Rate (Disabling injuries/ Million work hours)	17.66	18.98	15.96

Social

- **Stable Employee Compensation and Benefits:** In 2024, the average annual salary per employee reached NT\$672,000, while total employee welfare expenditures amounted to NT\$4,455,000, reflecting a stable and well-structured compensation system.
- **Improved Workplace Safety Performance:** The disabling injury frequency rate (FR) decreased from 18.07 to 14.97, showing continuous progress in occupational safety.
- **Decline in Overall Injury Index:** The total injury index improved from 3.35 to 2.02, with stricter safety management measures being implemented to further strengthen the company's workplace safety system.

* Note: Figures for occupational safety key indicators in 2022–2023 did not include working hours and incident cases from the headquarters, Taipei branch and Taichung office, and have been corrected and reflected in the 2024 report.

Stakeholder Communication

Stakeholder Engagement and Response

To better understand the perspectives of its diverse stakeholders and to address priority concerns, First Copper established an ESG Sustainability Task Force, led by the General Manager. The task force integrates cross-functional expertise from finance, shareholder services, sales, production, quality assurance, R&D, internal audit, general administration, procurement, IT, plant operations, and environmental health and safety departments. Through stakeholder surveys and statistical analysis, the company identifies and evaluates material topics raised by employees, customers, government agencies, investors, suppliers, communities, and non-governmental organizations (NGOs). These findings form the foundation for effective communication and response strategies.

First Copper is committed to systematically embedding material ESG issues into its internal management practices. Beyond transparently disclosing relevant information in its sustainability reports, the company incorporates ESG priorities into the annual work plans of respective departments. Supported by the ESG Sustainability Task Force, appropriate budgets are allocated to advance key initiatives, monitor outcomes, and ensure timely responses and effective resolutions.

The main responsibilities of each team are as follows:

Corporate Governance Team: Strengthen sustainability governance structures, integrate risk management and transparent disclosure, and enhance organizational stability and stakeholder trust.

Customer and Supply Services Team: Focus on value chain management, promote sustainable practices among suppliers, and strengthen product responsibility and customer service quality.

Sustainable Environment Team: Formulate and implement environmental sustainability strategies, advancing energy conservation, carbon reduction, and circular resource initiatives.

Employee Care Team: Create a supportive and inclusive workplace, strengthen employee development, safety, and well-being systems, and embed diversity, equity, and inclusion values.

Responsible Investment Team: Promote sustainable finance and responsible investment practices, assessing ESG impacts on investment decisions and financial performance.

ESG Sustainability Task Force - Organizational Structure

ESG Sustainability Task Force



Corporate
Governance Team

Management
Equity Dept.
Finance Dept.
Auditing Office



Customer and Supply
Services Team

Sales
IT Dept.
Procurement Dept.
QC Dept.



Sustainable
Environment Team

Lin Hai Factory
Rolling Dept.
Process Dept.
Health and Safety Office



Employee Care
Team

General Affairs Dept.
Facility
Health and Safety Office



Responsible
Investment Team

Equity Dept
IT Dept.
Finance Dept.

Stakeholder Communication

Reporting Process

Identifying stakeholders and establishing effective communication with them is a crucial foundation for a company's continuous progress and sustainable development. Through the stakeholder identification process, FCC categorizes specific stakeholders and evaluates the communication channels and issues with each group. This process involves activities such as customer visits, telephone interviews, or surveys to analyze major issues and propose management policies, which will then be incorporated into the current report.

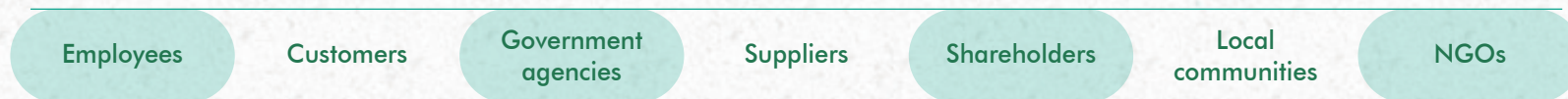


Identifying FCC stakeholders

First Copper's ESG Sustainability Task Force convened meetings to identify key stakeholders, following the AA1000 Stakeholder Engagement Standard (AA1000 SES: 2015). Using the five evaluation criteria—dependency, responsibility, tension, influence, and diverse perspectives—members of the task force engaged in brainstorming sessions based on their day-to-day interactions and records. Through this process, all directly and indirectly related individuals and organizations were identified, discussed, and consolidated into the company's stakeholder framework. The key stakeholders recognized by First Copper are: employees, customers, government agencies, suppliers, shareholders, local communities, and non-governmental organizations (NGOs).

These seven categories will serve as the foundation of the company's stakeholder engagement. By employing surveys, interviews, meetings, and public disclosures, First Copper seeks to continuously capture stakeholder concerns and expectations. The insights gathered will guide the company's sustainability strategies and action plans.

Key stakeholders identified and recognized by First Copper

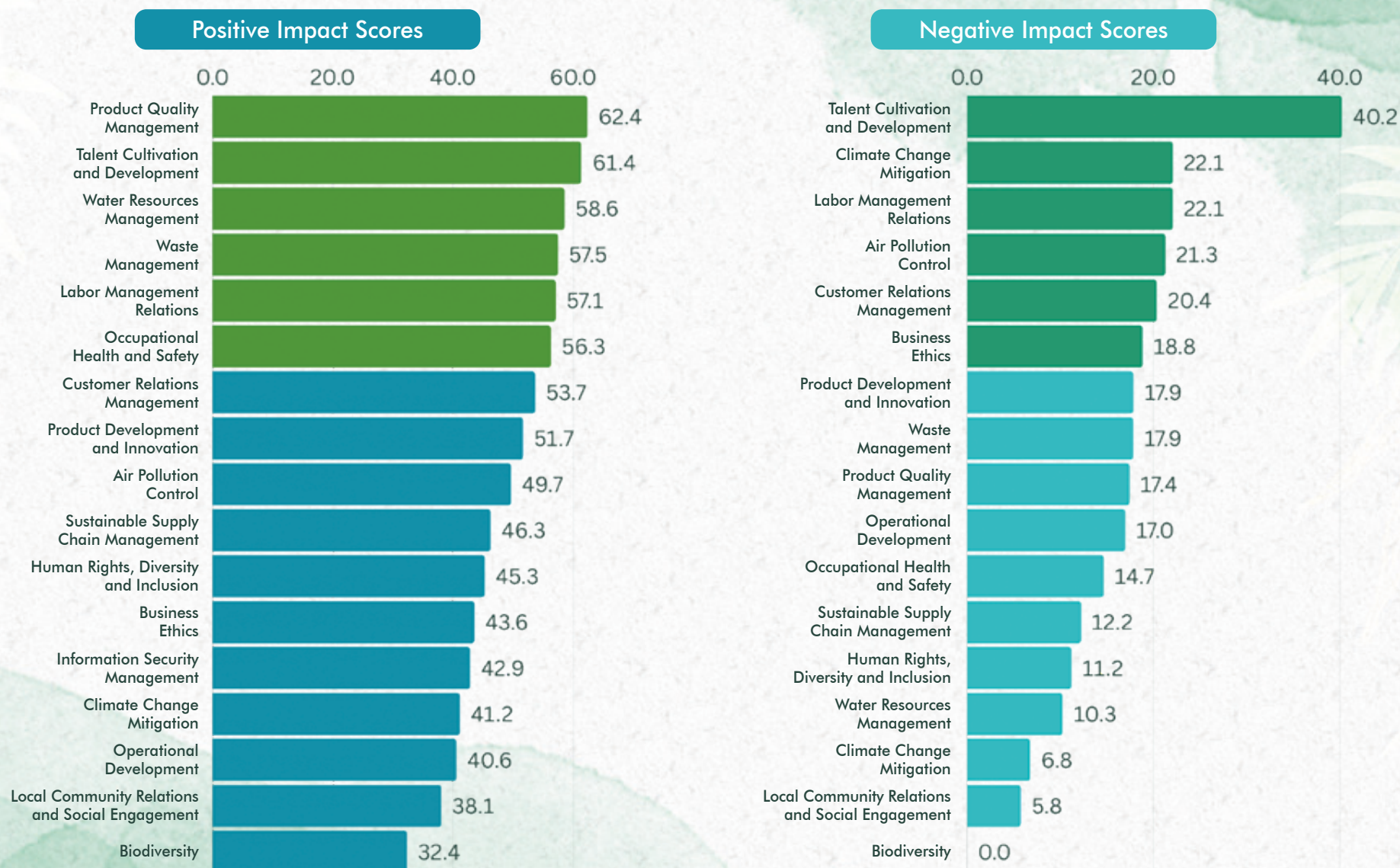


Identifying and Prioritizing Key Sustainability Issues

On October 8, 2024, the ESG Sustainability Task Force held a facilitation meeting with external ESG consultants to review stakeholder feedback and operational risks. A total of 17 sustainability topics were identified. Stakeholders were surveyed to assess the likelihood of occurrence, potential positive impacts, and degree of negative impacts associated with each topic.

Externally, questionnaires were distributed to stakeholders frequently engaged by respective departments, while internally, surveys were administered to first- and second-level managers as well as selected employees. The results were statistically analyzed, with bar charts generated to visualize findings. Based on this analysis, the top six topics were designated as First Copper's material sustainability issues, forming the basis for disclosures in this report and guiding the company's ongoing efforts in sustainable operations.

Analysis Chart of Major issues



First Copper's Communication Channels with Stakeholders

In addition to routine business interactions, First Copper continuously strengthens its communication channels with stakeholders, ensuring attentiveness to the issues of greatest concern and responding to their needs in a timely and transparent manner. The outcomes of these dialogues and initiatives are disclosed in this report, reflecting the company's commitment to accountability and responsiveness. First Copper firmly believes that establishing constructive engagement with stakeholders not only enables the company to better understand evolving social and environmental dynamics and challenges, but also creates greater shared value for both the company and society. This ongoing interaction is viewed as a critical driver of sustainable growth and innovation, ensuring that the company continues to progress while contributing positively to the broader community.

Stakeholders	Objects of Interaction	Issues of Concern	Communication Channels, Approaches and Frequency	Achievements in 2024
Employees	Permanent staff Temporary staff	Talent recruitment and retention Training and development Physical and mental health and safety Filing mechanism for labor rights complaints Compensation and welfares	Union members' assembly (Annually) Health and safety committee (Quarterly) Labor/Management Meeting (Quarterly) Welfare Committee (Quarterly)	Communication and suggestions on labor rights and working conditions, attended by facilitating management staff. Reviewing occupational safety incidents, personnel training, and tracking improvements through safety audits. Addressing issues of mutual concern between labor and management and engaging in communication and negotiation when employees provide feedback or suggestions. Advocating for increased subsidies for employee welfare, including meals and other benefits.
Customers	Customers	Product delivery and satisfaction Trust and privacy	Visits (Regularly/As needed) Meetings by request (As needed)	Responding to customers on price, quality, delivery schedule after internal production and sales reviews. Social responsibility of suppliers, cooperating in factory inspections.
Government	Related regulatory authorities Municipal government	Regulatory compliance Pollution prevention and control Code of professional ethics Carbon emissions and carbon credit management	On-site audits/visits (Conducted by Department of Labor, Department of Environmental Protection, Fire Department non-periodically) Official letters (Issued by Department of Labor, Department of Environmental Protection, Sewage Treatment Plant non-periodically)	Regular inspection of bridge cranes, inspection reports from third-party notary agencies, occupational safety, environmental protection, and fire inspections; supervision testing, issuance of inspection or audit reports, or submission of improvement tracking reports. Reminder of recent occupational safety incidents and preventive measures, recording of sewage discharge volumes. Conduct comprehensive greenhouse gas emissions inspection across the entire company, verified by external validation agencies, and develop carbon emission reduction measures.

Stakeholders	Objects of Interaction	Issues of Concern	Communication Channels, Approaches and Frequency	Achievements in 2024
Investors	Investors Shareholders Banks	Disclosure of financial information Addressing investor concerns Dividend policy Effective two-way communication Annual report preparation	General shareholders' meeting, Annual report (Annually) Investor conference, Spokesperson (Non-periodically)	Financial report updates and real-time Q&A by senior executives on company operational status and future development. Disclosure of important updates on company operations on website and through media channels.
Suppliers	Suppliers Contractors Outsourcing vendors	Supply risk management Sustainable supply chain management Supplier evaluation management Contracting and outsourcing safety	E-mail/ Phone/ Document/ Relevant meeting (Non-periodically)	Quality, price, delivery schedule, and service of raw material supply; establishing qualified suppliers; implementing supplier evaluation management procedures. Negotiate procurement contracts and addressing quality control issues through communication channels. Provide hazard notifications for contractors and outsourcing operations and auditing operational safety.
Communities	Neighborhoods around factories	Pollution Interactions with communities ESG report publication	Neighborhood activities (Reported non-periodically via chief of village) Communication with neighboring factories (Non-periodically) Phone / Invitation (By community development associations, district offices non-periodically)	Appoint personnel to inspect and measure noise and pollution control, and track improvement measures. Participate in safety and health promotion meetings organized by the coastal industrial zone. Community feedback (sponsorship for school green space cleaning and maintenance).
NGOs	Industry association, academic institutions	Reporting mechanism of environmental issues Environmental responsibility of products Energy and resource efficiency Green supply chain	Official letter (issued Non-periodically) Industry conferences (Regular or non-periodical)	Appoint company representatives to attend seminars, conferences, etc. Appoint company representatives to attend industry meetups and market information disclosures.

Identifying and Responding to Key Issues

Based on the results of surveys conducted with stakeholders and employees, followed by statistical analysis, First Copper identified the following material topics and provided corresponding explanations and responses. Amending from the 2023 Sustainability Report, which adopted a quadrant method to identify material issues, the 2024 Report utilizes a horizontal bar chart to illustrate both positive and negative impacts. The ESG Task Force then deliberated and finalized a list of ten key topics. Compared with 2023, the scope of key issues has been expanded to include: Waste Management, Water Resource Management, Labor Management Relations, Talent Cultivation and Development, Business Ethics, Customer Relationship Management, Climate Change Mitigation, and Air Pollution Control.



Scope Definition of Key Issues

As discussed by the ESG Task Force, the scope of positive and negative impacts within each key issue and its relevant external units are defined and indicated in the table below.

Key Issue	↑ Positive / ↓ Negative Impact	Impact on Value Chain					
		Employees	Customers	Communities	Investors	Government	Suppliers
Product Quality Management	↑ High product quality is a key factor in market competitiveness. It enhances customer satisfaction, reduces costs, and improves profitability. ↓ Poor product quality may lead to customer complaints and returns, resulting in revenue loss and reputational damage. In severe cases, it could cause customers to shift orders, directly affecting sales volumes.	☐	●	–	☐	–	–
Waste Management	↑ Reducing raw material costs and improving efficiency through supply chain and manufacturing process optimization enhances resource utilization. Ensuring waste complies with regulations helps mitigate operational risks. ↓ Increased operating costs and greater challenges in supplier collaboration may affect operational and production efficiency. Improper waste management practices could expose the company to negative public opinion and reputational risks.	●	●	–	○	–	●
Water Resource Management	↑ Upgrading wastewater treatment facilities improves water efficiency and reduces wastewater discharge costs. ↓ Ineffective wastewater treatment may result in poor water recycling quality, increased treatment costs, and environmental pollution.	☐	–	☐	☐	☐	–
Labor Management Relations	↑ Stable and harmonious labor relations enhance work efficiency and reduce employee turnover. ↓ Labor disputes, distrust, and conflicts may hinder the effective implementation of corporate policies.	●	–	☐	☐	☐	–
Talent Development	↑ Enhancing employees' capabilities and perspectives helps cultivate knowledge, strengthen skills, and improve their ability to address challenges. ↓ Talent loss may result in diminished market competitiveness.	●	☐	–	☐	☐	–

Key Issue	↑ Positive / ↓ Negative Impact	Impact on Value Chain					
		Employees	Customers	Communities	Investors	Government	Suppliers
Occupational Safety and Health	↑ A safe and healthy workplace enhances employee productivity and morale, reduces operational costs and legal risks, and strengthens talent attraction and retention—ultimately improving organizational stability and competitiveness. ↓ An unsafe work environment undermines production efficiency, reduces employee adaptability, and increases operational risks. Companies may need to invest heavily in safety equipment upgrades, employee training, and monitoring, which raises operating costs.	●	○	—	□	○	○
Business Ethics	↑ Adhering to principles of integrity and implementing robust internal controls strengthens stakeholder trust and reinforces corporate credibility. ↓ Without an effective ethical risk management framework, companies may face fraud, misconduct, or regulatory violations, leading to reputational damage.	□	○	—	●	—	—
Customer Relationship Management	↑ Understanding customer needs and delivering high-quality products and services enhance client yield and create win-win outcomes, improving customer satisfaction and achieving strategic targets. ↓ Failure to understand customer expectations can lead to communication barriers, loss of trust, and missed opportunities for cross-learning, ultimately impacting sales performance and growth.	—	●	—	—	—	—
Climate Change Mitigation	↑ Proactively addressing climate change by setting carbon reduction targets, conducting GHG inventories, and implementing emissions reduction measures helps mitigate global warming and supports the industry's low-carbon transition. ↓ Ineffective climate governance increases potential operating costs and environmental impacts.	●	○	—	○	—	○
Air Pollution Control	↑ Adopting clean energy and emissions reduction technologies improves energy efficiency, lowers long-term production and energy costs, and reduces environmental taxes and carbon trading expenses. This enhances financial stability, corporate reputation, and market competitiveness, while also improving employee health and productivity. ↓ The high capital investment required for emissions reduction equipment, along with increased operating and maintenance costs, may reduce short-term profitability. Furthermore, evolving government environmental policies may require ongoing adjustments, increasing management burdens.	●	●	●	○	□	●

※ Note: "●" indicates a direct impact on the key topic, with corresponding information disclosed in this report. "○" indicates an impact through business relationships on the key topic.
 "□" indicates an indirect or contributing impact on the key topic.

Key Issue	Description	Strategy	Short-term (1-3 years) Goal and Action Plan	Mid-to-long-term (5-7 years) Goal and Action Plan
Product Quality Management	First Copper implements strict process control and continuous improvements throughout its manufacturing operations. By conducting rigorous product testing, the company ensures compliance with customer requirements as well as regulations on hazardous substances, thereby preventing customer complaints and mitigating potential environmental impacts.	Stable Quality Professional Service Customer Satisfaction	▲ Achieve target yield rates for key copper alloys. ▲ Closely monitor EU directives such as REACH and RoHS, as well as emerging regulations on hazardous and high-concern substances; conduct regular or ad hoc testing through accredited third-party laboratories. ▲ Enhance and implement a comprehensive quality management system to ensure all products meet regulatory and customer requirements. ▲ Conduct regular cleaning, inspections, and timely replacement of consumables for production equipment to enhance product quality stability.	▲ Achieve overall copper alloy yield targets. ▲ Strengthen Audit and Certification Capabilities: reinforcing the company's quality management system by enhancing both internal and external audit mechanisms, as well as engaging in customer certifications, product certifications, and system verifications. Through the continuous application of the PDCA (Plan-Do-Check-Act) cycle, the company ensures ongoing improvement and strengthened quality assurance. - Support for Emerging EV Battery Materials: Establishes specific quality requirements and standards in response to the growing development of pure copper materials for electric vehicle battery packs, which enable effective monitoring and control of production quality, ensuring compliance with the stringent demands of the evolving copper materials market.
Waste Management	First Copper is committed to the responsible recycling, utilization, and disposal of waste to minimize environmental impacts and reduce operational burdens. By improving material utilization efficiency, the company is also able to lower operating costs.	Continuous monitoring and collection of data on waste generation and treatment enable the identification of reduction opportunities.	▲ Conduct assessments to reduce the two largest categories of waste generated by the factory.	▲ Evaluate overall waste streams to identify effective recycling and reduction methods.
Water Resource Management	The production process requires intensive use of water resources. In the event of water restrictions, reduced production could negatively impact economic output. Malfunction of wastewater treatment facilities may also affect the quality of discharged water. To mitigate these risks, First Copper continues to strengthen equipment management in order to minimize environmental impacts, while effectively reducing reliance on municipal water resources through the use of reclaimed industrial wastewater.	According to the regulations of the Water Pollution Control Act, regularly conduct reporting and periodic testing of wastewater.	▲ Regularly carry out wastewater reporting and periodic wastewater testing operations. ▲ In response to water shortages and drought, establish additional reclaimed water storage and treatment facilities to enhance the recycling and reuse of water resources in the factory.	▲ Regularly carry out reporting and periodic testing of wastewater. ▲ Continuously upgrade wastewater treatment equipment to improve water quality and enhance the capacity for process water recycling, thereby reducing water consumption intensity and lowering the use of tap water.
Labor Management Relations	Employees are important assets of the company; we value and listen to their voices to increase trust and cohesion. A relationship of mutual trust between labor and management is crucial for the stability of business operations and the company's social image.	The company is committed to complying with labor-related laws, upholding the principle of labor-management mutual prosperity, improving the working environment, and establishing an open, fair, and transparent labor-management relationship.	▲ Regular labor-management meetings to promote mutual cooperation.	▲ Improve labor conditions and create a friendly working environment.
Talent Cultivation and Development	The company is committed to supporting its employees' professional development to enhance overall operational efficiency and strengthen organizational resilience in response to evolving market challenges.	Advancing and training employee expertise, while fostering a culture of continuous learning and growth to build high-performance teams.	▲ Provide internal and external training programs.	▲ Invest in developing employees' career capabilities through targeted training programs designed to help them obtain professional certifications across various functional areas.

Key Issue	Description	Strategy	Short-term (1-3 years) Goal and Action Plan	Mid-to-long-term (5-7 years) Goal and Action Plan
Occupational Health and Safety	The occurrence of major workplace incidents resulting in personnel casualties and equipment damage poses significant risks to the company's operations and reputation, potentially causing substantial losses to the organization.	Provide employees with a safe and healthy work environment and continuously strive to identify and mitigate occupational health and safety risks.	▲ Conducts policy awareness and educational training programs, with each department implementing supervision and promoting disaster reduction activities to enhance immediate safety outcomes.	▲ Maintain ongoing policy awareness and educational training initiatives, ensuring departmental supervision and continued implementation of disaster reduction activities. ▲ Evaluate and plan for safety equipment upgrades, enhanced employee training programs, and comprehensive monitoring systems to establish sustainable safety management practices.
Business Ethics	Integrity and transparency serve as the foundation for enterprises to establish stakeholder trust. Business ethics also constitute necessary measures for preventing fraud, avoiding legal risks, and maintaining good business reputation. The implementation of business ethics has become an important component of corporate sustainable governance.	Adhere to laws and regulations related to corporate operations and business conduct, based on the business philosophy of integrity, transparency, and responsibility.	▲ Comply with laws and regulations related to corporate operations and business conduct, ensuring no occurrence of major illegal or non-compliant incidents. ▲ Establish or revise internal regulations related to ethical integrity.	▲ Comply with laws and regulations related to corporate operations and business conduct, ensuring no occurrence of major illegal or non-compliant incidents. ▲ Establish or revise internal regulations related to ethical integrity to meet social, economic, or relevant stakeholder requirements.
Customer Relations Management	The company aims to meet customer needs while enhancing mutual communication channels and customer satisfaction.	Proactively seek to understand customer needs and resolve customer issues, providing high-quality and high-efficiency services to achieve a mutually trusting win-win strategy.	▲ Establish effective communication channels with customers to avoid impacting customer production and operations. ▲ Improves sales network understanding and collection of customer demand databases.	▲ Conduct customer visits to understand customer needs and market information, providing feedback to the factory for quality improvement. ▲ Regularly coordinate with the factory regarding production and sales to share customer and market demands. ▲ Conducts regular customer satisfaction surveys to help identify areas for improvement and enhance customer relationships.
Climate Change Mitigation	Recognizing the significant impact of climate change risks on corporate operations, the company is committed to reducing and mitigating the substantial operational impacts and influence that climate risks may pose to business continuity.	Systematically identify climate change-related disaster risks and associated opportunity areas, implementing comprehensive response strategies to address these challenges effectively.	▲ Adopt the Task Force on Climate-related Financial Disclosures (TCFD) framework to establish a robust management structure for addressing climate risks and enhancing organizational resilience. ▲ Conduct comprehensive identification of climate change-induced disaster risks and related opportunity areas, developing and implementing targeted response strategies to address identified challenges. ▲ Install solar photovoltaic systems on self-owned facility rooftops to meet the 10% renewable energy requirement for large electricity consumers, demonstrating compliance with regulatory mandates.	▲ Advancing energy conservation and carbon reduction improvements to optimize energy utilization efficiency across operations. ▲ Expand into the green energy copper alloy market, positioning to capitalize on emerging sustainable technology opportunities. ▲ Reinforce corporate resilience and adaptive capacity against climate-related disasters to ensure operational continuity under changing environmental conditions.
Air Pollution Control	Taiwan faces increasingly severe air pollution challenges, with winter skies often shrouded in hazy smog. This environmental reality underscores the critical responsibility for enterprises to reduce air pollutant emissions and contribute to maintaining air quality standards.	Utilize clean energy sources and ensure the proper operation of air pollution control equipment to minimize air pollutant emissions and support environmental sustainability objectives.	▲ Conduct regular air pollution compliance reporting and implements scheduled air pollution monitoring operations. ▲ Establish solar power generation systems.	▲ Explore possibilities of implementing carbon reduction equipment to minimize air pollutant emissions.



01

Operations and Governance

- 1-1 Operational development
- 1-2 Financial Performance
- 1-3 Corporate Governance
- 1-4 Business Ethics
- 1-5 Operational Risk Management
- 1-6 Climate-related Risk Management
- 1-7 Supply chain Management

Ch.1

Operational Development

Industry Development and Business Strategy

With the global rise of electrification, energy efficiency, carbon reduction, and smart applications, the conductor materials industry is entering a new stage characterized by high performance, precision, and diversified applications. In 2024, the company is focused on deepening its presence in three key application markets—automotive, electronics, and power tools—while actively developing new high-margin products to meet the growing performance demands of end customers.

Amid the continued expansion of applications for red copper, high-thermal-conductivity materials, and Cu-Cr-Zr alloys, the rapid growth of AI computing power has also driven demand for thermal management materials in server cooling modules. In response, the company has strengthened the quality and capacity of its high-conductivity and high-thermal-transfer materials to enhance cooling performance for data centers and advanced electronic equipment.

At the same time, with the semiconductor industry's continued growth fueling upstream material demand, the company has intensified R&D efforts in high-strength, high-softening-resistance, and low-residual-stress materials, further enhancing its ability to support the requirements of advanced processes and increasing the technical sophistication and added value of its products. On the production side, the company continues to advance the development of secondary-processed copper stamping products, introducing new products and models to expand customization capabilities and application diversity.

From a sales perspective, the company is pursuing a market diversification strategy, aiming not only to consolidate its presence in Southeast Asia but also to actively expand into India, thereby mitigating regional concentration risks while capturing growth momentum in emerging markets.

As a result, First Copper has established a solid foundation of strong R&D capabilities, flexible production capacity allocation, and diversified market deployment, and will continue to move toward high-end applications, high value-added products, and international market expansion. This will further strengthen operational resilience and long-term sustainable competitiveness.

Ch.1



Industry Development

- ✦ Prioritize supply of semiconductor and LED materials to meet domestic customer demand.
- ✦ Expand orders for tin-plated materials used in automotive connectors and terminals, while promoting advanced alloy tin-plated materials.
- ✦ Ensure stable supply of Cu-Ni-Si series materials to meet customer requirements.
- ✦ Promote Cu-Sn-Ni alloy as a material for lithium battery packs.
- ✦ Maintain stable supply of high-conductivity and high-thermal-conductivity materials for AI and server industries.



Business Strategy

- ✦ Advance semiconductor product R&D in high strength, high softening resistance, and low residual stress to support high-end product demand.
- ✦ Enhance the quality and capacity of high-conductivity and high-thermal-transfer materials in response to increasing demands for server cooling efficiency driven by AI computing growth.
- ✦ Continue developing new products and models in secondary-processed copper stamping.
- ✦ Diversify export markets by strengthening Southeast Asia while expanding into India to reduce regional risks.

Ch.1

Introduction

Founded in 1969, FCC initially focused on copper refining and processing. In 1974, a new 16,530 sqm factory was expanded in the Lin Hai Industrial Zone, equipped with a full set of automatic copper refining and rolling equipment. In 1982, another new factory of over 66,120 sqm was expanded, introducing the latest production technologies for various copper alloy products. In 1989, the company was listed on the Taiwan Stock Exchange.

FCC's copper alloy production technology originates from Mitsubishi Shindoh Co., Ltd., Japan, supplying various high-quality Copper and Copper Alloy Strips including Brass, Copper, Red Brass, Phosphor Bronze, Nickel Silver, Lead frame Copper, Eco-friendly Tin-plated Copper, and special terminal materials, which are known for their excellent quality, stability, and variety, to domestic public and private sectors, the semiconductor industry, the electronics industry, and exports to Southeast Asia, Hong Kong, China, Northeast Asia, the United States etc.

Company Info

Head Office: No. 170, Chung Cheng 4th Rd., Chien Chin Dist., Kaohsiung City, Taiwan, R.O.C
Chairman : Wang, Hong-Ren

General Manager: Hung, Mao-Yang

Founded date: July 8th, 1969

Capital Amount: NT\$3.596 billion (Listed on TWSE on Oct 20th, 1989)

Main Products and Services:

Development and sales of copper strips, brass strips, phosphor bronze strips, high-performance copper strips and special alloys strips.

Factory and Size

Lin Hai Factory (68,765 sqm) : No. 479, Yen Hai 1st Rd., Hsiao Kang Dist., Kaohsiung City, Taiwan, R.O.C.

Hsiao Kang Factory (16,530 sqm) : No. 20, Taiji Rd, Hsiao Kang Dist., Kaohsiung City , Taiwan, R.O.C. (rented)

Website | <http://www.fcht.com.tw>



Lin Hai Factory



Head Office in Kaohsiung



Aerial view of Lin Hai Factory

Ch.1

Product Introduction and Operational Overview

Widely applied in products for electronics, semiconductors, automotive, and household appliances, copper alloy materials are massively used. The modern desire for high efficiency in various electronic products, alongside advancing technologies, has caused a significant increase in demand for copper products. To meet multifaceted demands, First Copper is committed to developing a variety of alloy copper strips in response to customer requirements for strength and conductivity.

Copper

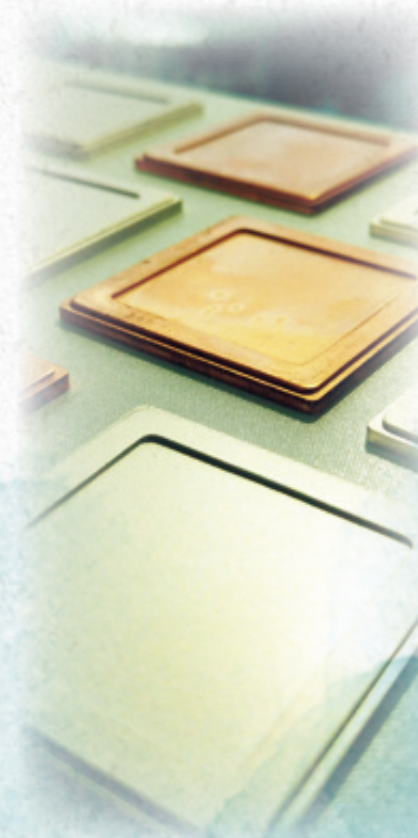
Oxygen Free Copper C1010,C1020

- ✦ Characteristics
C1010(OFE)(Oxygen Free Electronic): Excellent electrical and thermal conductivity, processability, ductility, and high purity. Free from hydrogen embrittlement during the heating process.
- C1020(OFC)(Oxygen Free Copper): Excellent electrical and thermal conductivity, processability, ductility, and high purity. Free from hydrogen embrittlement during the heating process.
- ✦ Application
Electrical materials, terminal materials, printed circuit boards, vapor chambers, automotive battery sets, etc.

Copper

Electrolytic Tough Pitch (ETP) Copper Phosphorus Deoxidized Copper C1100,C1100P,C1201,C1220,C1221

- ✦ Characteristics
C1100/C1100P: Excellent electrical and thermal conductivity, processability, ductility, corrosion resistance, and weather resistance.
- C1201/C1220/C1221: Great processability, ductility, weldability, corrosion resistance, weather resistance, and electrical and thermal conductivity.
- ✦ Application
Electrical materials, terminal materials, vapor chambers, copper tape for wire and cable shielding, air cushions, water tank covers, power transformer busbars, badges, pot art, etc.



Copper Vapor Chamber ▲

Ch.1

Brass

Brass

C2600,C2680,C2801,C2801S

✦ Characteristics

C2600: Beautiful color, good processability, ductility, suitable for stretching, easy to electroplate or paint, more suitable for use in art materials.

C2680: Beautiful color, good processability, ductility, suitable for stretching, easy to electroplate or paint, with good solderability.

C2801/C2801S: Good intermediate processability, high strength and corrosion resistance. Adding tin enhances its sound quality, making it suitable for copper cymbals.

✦ Application

Used for stretching processing, connectors, terminals, artworks, buttons, tubular locks, and consumer electronics materials.

Brass

Red Brass

C2100,C2200,C2300,C2400

✦ Characteristics

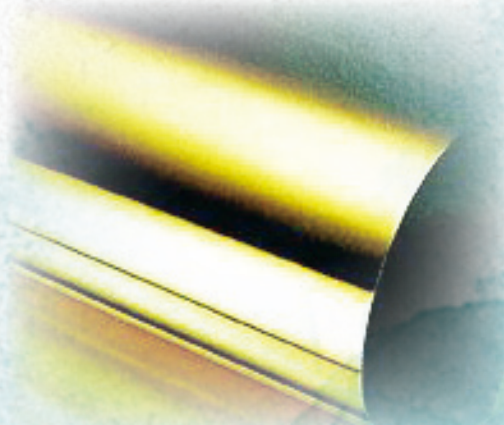
Fine luster, good processability, extensibility, corrosion resistance and weather resistance.

✦ Application

Applied in building materials, personal accessories, cosmetic accessories, tubular locks, zipper heads, etc.



Brass Artwork ▼



Mirror-finish Brass ▲

Ch.1

Phosphor Bronze

Phosphor Bronze C5050,C5191,C5210,C5240

- ✦ Characteristics
C5050: High electrical conductivity, Anti-stress corrosion, High heat resistant.
- C5191: Electrical materials, connecting terminals, etc., with high strength and hardness characteristics.
- C5210: Excellent fatigue resistance and elasticity, ideal for high performance electronic connectors.
- C5240: Fatigue-resistant with high elasticity and high strength, most suitable for high-performance telecommunications terminals and connectors.
- ✦ Application
Mobile phones, NB connectors, recording heads, terminal materials, slides, switching components, telecommunications components, etc.

Phosphor Bronze ▼

High-performance Copper

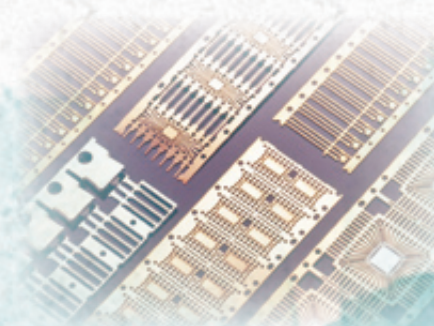
Lead frame Copper Alloy C194,C19210

- ✦ Characteristics
C194: High strength, high electrical conductivity (60% IACS or higher), fine crystal structure, strong corrosion resistance, good weldability, high softening resistance.
- C19210: High electrical conductivity (85% IACS or more), good processability, strong corrosion resistance, high softening resistance.
- ✦ Application
LED lighting and backlights, transistors, diodes, ICs, chips, lead frames, heat sinks, automotive fuses, automotive terminals.

High-performance Copper

Copper Tin Alloy C1441,C14415

- ✦ Characteristics
C1441/C14415: High conductivity (80/90% IACS), good thermal conductivity, high corrosion resistance, easy to electroplate, high softening temperature.
- ✦ Application
Lead frames, automotive water tanks, freezer fins, electrical switches, relays.



Lead frame Copper ▲

Ch.1

Special Alloys

Corson C19010,C7025,C7026,C19005

- ✦ Characteristics
Corson: A high-reliability and high-performance copper alloy, particularly notable for its application of metal aging treatment. This treatment effect is akin to re-calendering, enhancing the material's hardness and strength, while increasing its conductivity and elongation.
- ✦ Application
It can be applied to electrical connection parts in both signal and power, making it particularly suitable for use in automotive terminals, connector and IC lead frame materials and smartphones. Corson tin-plated materials are commonly used in connector applications.



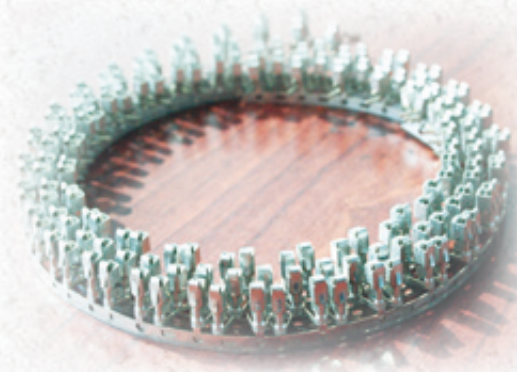
Special Alloys

Special Copper Alloy C50715, C50710

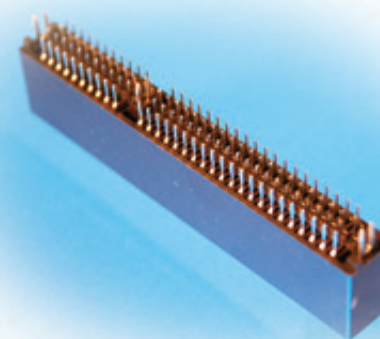
- ✦ Characteristics
High strength and good processability, high softening temperature and easy to electroplate.
- ✦ Application
Mainly used for automobile terminals, electrical terminals and connectors.

Tin Brass C4250

- ✦ Characteristics
Mechanical strength is higher than Brass C2600 and close to Phosphor Bronze C5191 with a higher conductivity than C5191. Good heat resistance.
- ✦ Application
Widely used for automobile terminals.



Special Terminal Material ▲



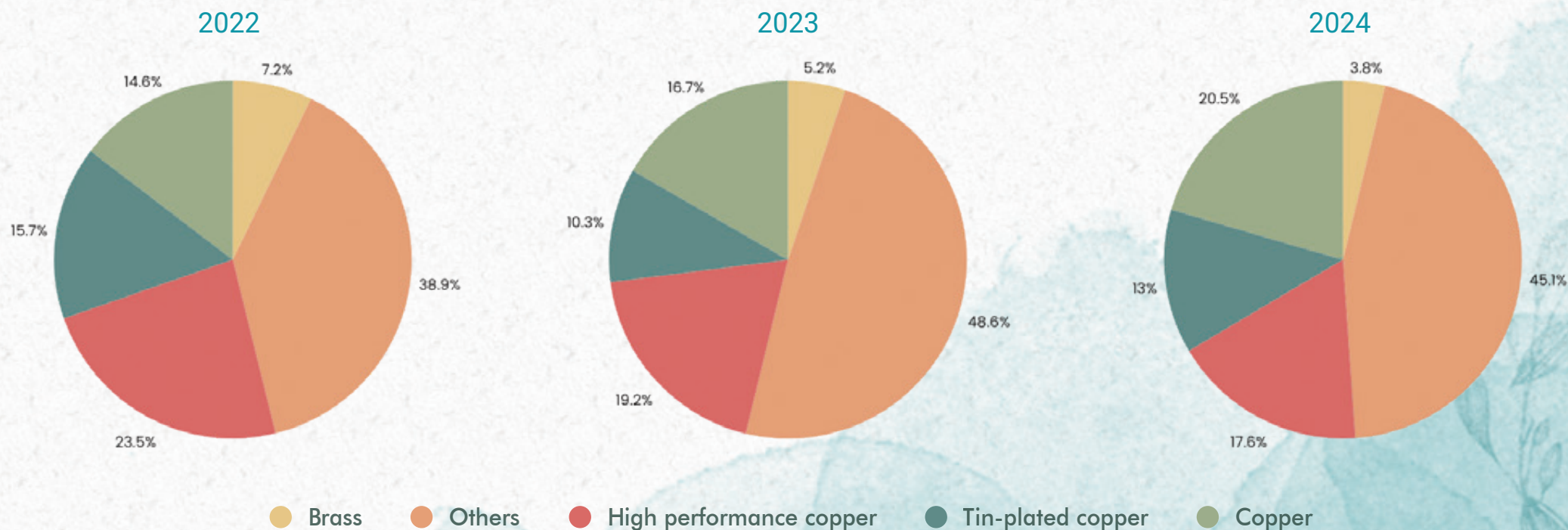
Special Terminal Material ▲

Ch.1

Sales Overview

FCC supplies various Copper Alloy Strips including Brass, Copper, Phosphor Bronze, High-performance alloys, Special alloys to customers in Taiwan, Mainland China, Southeast Asia and Japan. In Taiwan, FCC's total sales volume of all alloys holds approximately 30% of the Taiwan market. High-end products such as high-performance copper and special alloys capture over 60% of the Taiwan market. The direct sales ratio between domestic and export markets is approximately 72:28.

Sales Ratio of Alloys in 2022-2024



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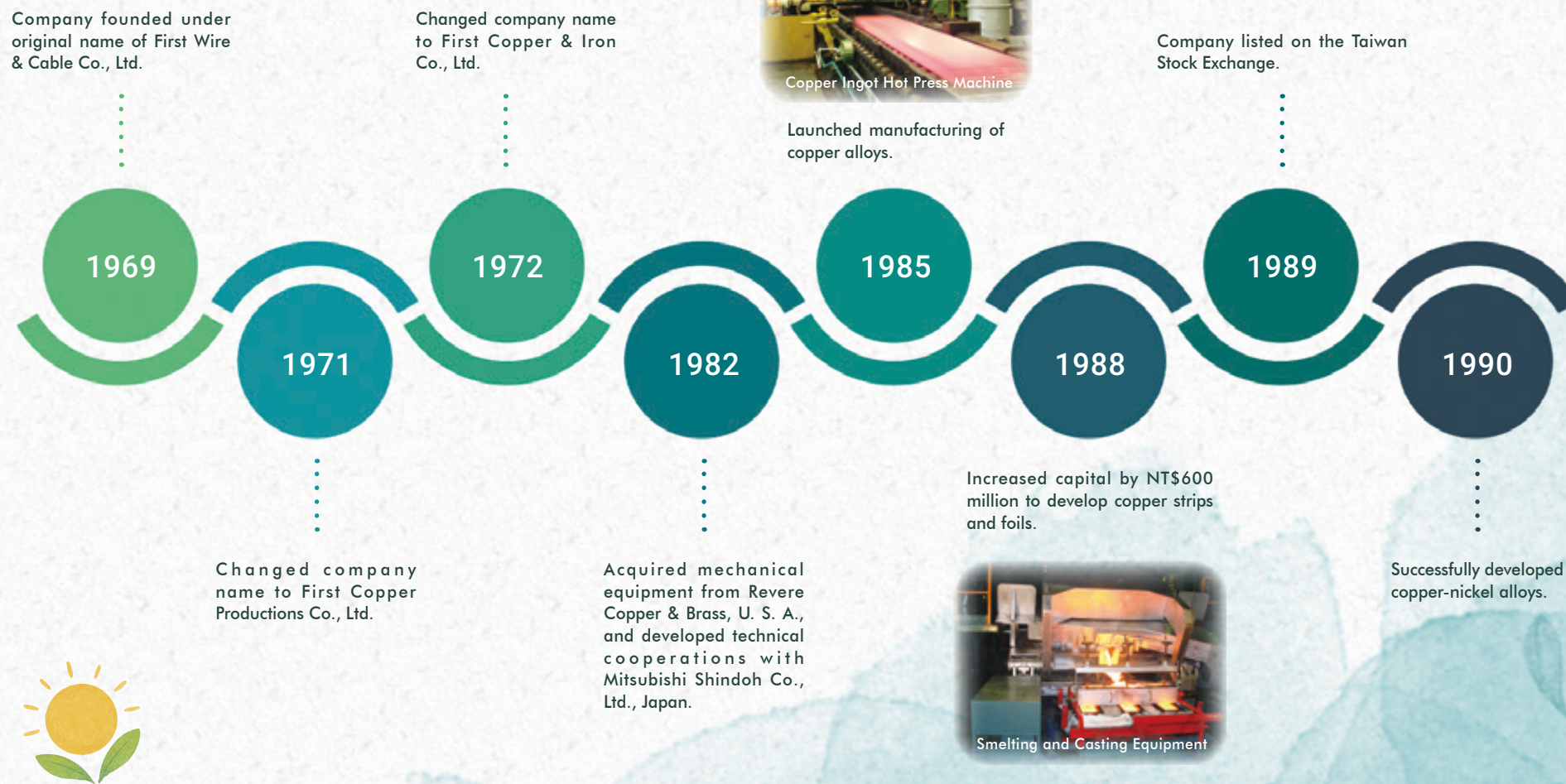
Sales Volume and Value (Thousand NT\$/metric tons)

Domestic						
Type \ Year	2022		2023		2024	
	Volume	Value	Volume	Value	Volume	Value
Brass	444	113,157	411	101,117	291	75,779
Copper	1,008	330,370	1,283	406,868	1,966	676,844
High performance copper	2,108	700,659	1,681	551,755	1,764	616,037
Tin-plated copper	519	161,091	341	103,626	660	206,992
Others	3,064	300,953	3,982	766,551	4,515	845,672
Total	7,143	1,606,230	7,698	1,929,917	9,196	2,421,324

Export						
Type \ Year	2022		2023		2024	
	Volume	Value	Volume	Value	Volume	Value
Brass	348	95,806	109	27,291	135	35,930
Copper	605	197,119	382	118,873	347	115,178
High performance copper	484	165,922	238	75,761	226	76,720
Tin-plated copper	1,213	409,923	692	221,670	811	280,480
Others	1,224	420,412	870	272,637	582	198,443
Total	3,874	1,289,182	2,291	716,232	2,101	706,751

Ch.1

Company Milestones



Ch.1

 Company Milestones

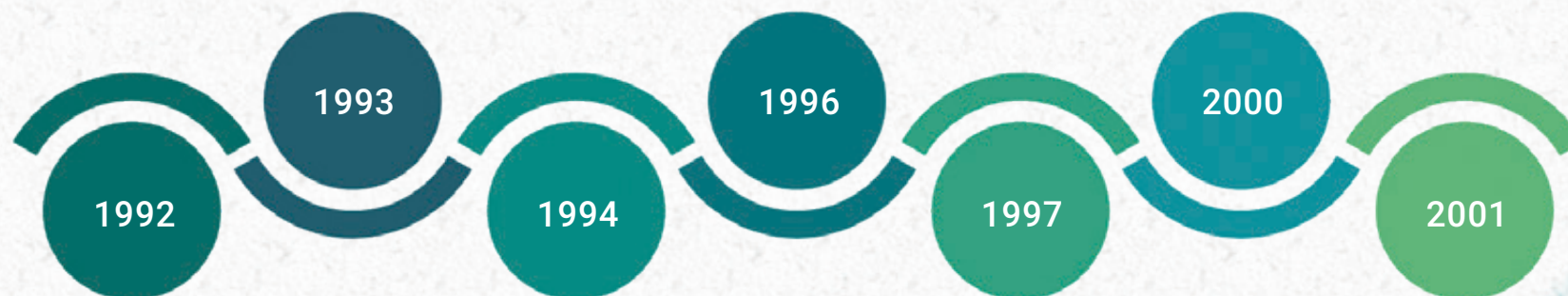

Trademark registered by
N.B.S.

Certified by the B.C.I.Q.
with ISO-9002 certification;
adopted IBM's MIS
Manufacturing Execution
System (MES).



First Copper Technology
Co., Ltd.

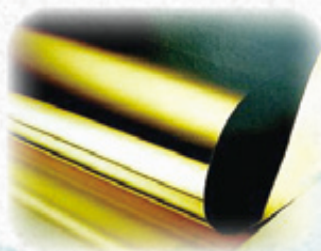
Transformed to a high-tech copper producer, supplying
materials for electronics and semi-conductor industry.
Company renamed as First Copper Technology Co., Ltd.



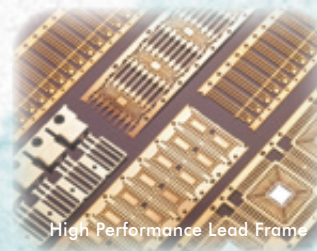
Increased capital by NT\$500
million to renew and upgrade
equipment.



Successfully developed
mirror-finish copper strips;
monthly production volume
exceeded 2,000 metric tons.



Increased capital by NT\$800 million, and
collaborated with the Industrial Technology
Research Institute (I.T.R.I.) to develop semi-
conductor lead frame materials.



High Performance Lead Frame

Increased capital by NT\$500
million to expand production
scale to 3,300-3,600 metric
tons per month.

Ch.1

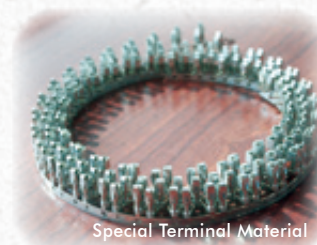
Company Milestones

Successfully developed copper-nickel alloy strips, environmentally friendly Tin-plated copper strips, and free-cutting copper alloys, supplying materials for connectors, case of quartz oscillators and keys.



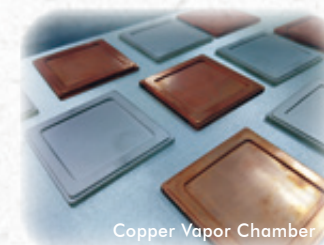
Fine Calendaring Machine

Expanded production scale of high-precision copper strips, dedicated to developing various high-end copper strips and specialized materials for automotive terminals.



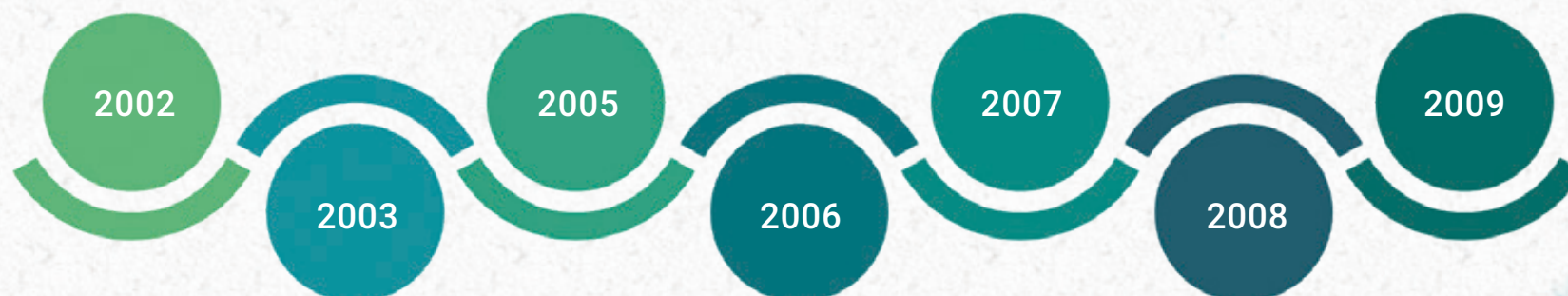
Special Terminal Material

Increased lead frame production capacity and developed high-performance alloy materials for automotive terminals. Enhancing the manufacturing capability of shaped copper materials and CPU heat spreaders, improving lead frame surface treatment technology to enter the IC semiconductor field.

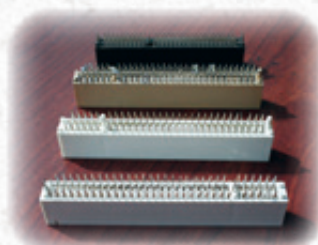


Copper Vapor Chamber

Advanced QC to microscopic management to achieve high quality product surface. Improved thick plate quality and refined thin plate surface treatment to supply heat sink and high-end lead frame materials.



Developed precipitation hardening technology and corson alloys for supplying specialized materials for semiconductor and communication terminal.



Introduced German-made slitting machines to the production line and increased lead frame production volume to 800 metric tons per month.

Focused on performance-oriented operations to implement process improvements, enhanced yield rate and productivity, adjusted monthly production capacity to 3,800 metric tons, and introduced solid solution/ metal aging technology to mass-produce special copper alloys.



Ch.1

Company Milestones



Certified with ISO/TS16949 and ISO14001.

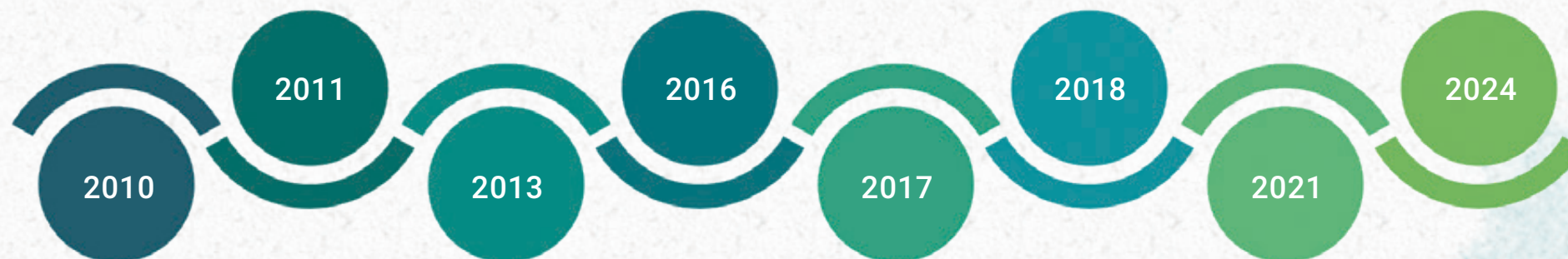


Added X-Ray thickness control and surface defect detection to the rolling and slitting process to enhance precision in rolling thickness and refine surface quality.



Completed 1st phase of upgrading the electric control systems of the continuous annealing and pickling machines.

Completed 2nd phase of upgrading the temperature control system of the continuous annealing and pickling machines. Installation of factory rooftop solar photovoltaic panels (1,235 kilowatts) convened in September 2024, expected to be completed in June 2025.



Reformed tin-plating equipment to meet the demand for automobile connectors and terminals, increased production speed and capacity.



Introduced Mitsubishi Shindoh Co., Ltd., Japan's MAX126 and C18140 production technologies to develop materials for automotive terminals and mass-produced C19010/C1901M series. Developed high-performance brass strips and phosphor bronze.

Laid out plans to upgrade the electrical control and temperature control systems to improve the continuous annealing and pickling machines.

Completed upgrading the 20-stand high rolling machine. Laid out plans for the 2nd phase of upgrading the temperature control system of the continuous annealing and pickling machines.



Ch.1

External Participation and Engagement

Taiwan Metal Industry Association

FCC values product quality and the environmental impact of the manufacturing process. In addition to holding international certifications such as ISO9001, IATF16949, and ISO14001, the company actively participates in relevant industry association activities, which enables leveraging industry cooperation and member exchanges to stay informed about trends, market information, and government labor regulations. This involvement allows for collaborating with other businesses, staying current with market and technological advancements, and enhancing the company's brand image and market presence.



Taiwan Metal Industry Association ▲

Participation in the organization provides insights into industry information and relevant regulations and accesses a platform to communicate with government and regulatory authorities.

D-U-N-S® Registered™

Dun & Bradstreet (D-U-N-S ® Registered™) provides an internationally recognized business identification. FCC is listed in the D-U-N-S global database and assigned a unique number after undergoing the D&B's investigation process and review, establishing an accessible channel with potential partners, international companies, and governments.



D-U-N-S ® Registered™ certificate ▲

Presenting the D-U-N-S® Registered™ e-certificate to customers or displaying it at trade shows helps establish trust during initial interactions with customers.

Ch.1

Operational Performance

 Operational Performance in 2024

FCC's annual operating budget and capital expenditure budget are presented for approval by the board of Directors. The Accounting Department will provide financial performance updates at each board meeting, and the General Manager will report operational business status at both board meetings and monthly management meetings, ensuring that the top management can effectively monitor and supervise the budget execution. In 2024, copper prices rebounded sharply, driven by expectations of a rate-cutting cycle initiated by the U.S. Federal Reserve (Fed), replenishment of inventories in the consumer electronics sector, and rising electricity demand fueled by AI development. In addition, the London Metal Exchange responded to new U.S. and U.K. sanctions against Russia, further pushing copper prices upward. However, given China's significant influence on global copper prices, the slowdown of its economy and weakness in the real estate sector limited the sustainability of the price rally. Following a sharp increase in the second quarter, copper prices lost momentum, and from mid-November onward, a strengthening U.S. dollar and newly elected U.S. Chairman Trump's tariff hikes on imports kept copper prices fluctuating within a narrow range. In response, the company actively managed its inventories to stabilize profitability. Although the recovery of digital equipment and semiconductor-related industries was delayed in 2024, strong demand from electric vehicles (EVs), connectors, and heat spreader markets—particularly for thick copper plates—along with increasing demand for consumer electronics, created growth opportunities. In line with these market shifts, First Copper adjusted its industry chain positioning, promoting copper alloys for automotive components, environmentally friendly re-melted tin-plated terminal and connector materials, and advancing process R&D for ultra-thick copper heat dissipation materials. The company also focused on improving product quality and production yields to reduce costs, thereby supporting both revenue growth and profitability. In 2024, First Copper reported capital of NT\$3.596 billion and revenue of NT\$3.128 billion, representing an increase of NT\$482 million or 18.22% compared with 2023. Government subsidies received during the year amounted to NT\$615 thousand.

(Detailed financial information can be found in our financial report disclosed on www.fcht.com.tw)

FCC's Operational Performance in 2024 (in thousand NTD)

2024

Operating Revenue	3,365,769
Economic Value Distributed Generated (A)	3,365,769
Operating Costs	2,877,232
Employee Salaries and Benefits	196,068
Payments to Providers of capital	207,607
Payments to Government	11,241
Community Investment	60
Economic Value Distributed (B)	3,292,208
Economic Value Retained (A-B)	73,561

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Corporate Governance

Corporate Governance

Upholding the principles of integrity and sustainable development, FCC fulfills its social responsibilities in accordance with company law, securities regulations, and other pertinent legislation. Committed to establishing an effective corporate governance structure and improve operational efficiency, 'The FCC Corporate Governance Practice Principles' has been established to focus on goals such as safeguarding shareholder rights, reinforcing board functions, optimizing audit committee roles, respecting stakeholder interests, and enhancing information transparency. The Remuneration Committee was established in 2011, followed by the introduction of independent Directors and the formation of an audit committee in 2018, replacing the role of supervisors to strengthen the board's independence and management.

Board of Directors

The Board of Directors, as the company's highest governing body, is entrusted with overseeing corporate management and operational performance, including responsibilities of appointing executives, monitoring the execution of objectives, setting operational and sustainability policies, reviewing sustainability issues (including environmental, human rights and economic impacts), and approving proposals. The board comprises of four non-independent Directors and three independent Directors, and board members were selected for their expertise in business management, accounting, financial analysis, or relevant professional experience.



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 Board of Directors (serving until June 19, 2027)

Title	Name	Gender	Experience
Chairman	Wang, Hong-Ren	Male	Chairman, Hua Eng Wire & Cable Co., Ltd. Chairman, First Copper Technology Co., Ltd. Chairman, Hua Ho Engineering Co., Ltd. Chairman, Taiwan Times Co., Ltd.
Director	Liu, Chung-Jen	Male	Chairman, Hua Eng Wire & Cable Co., Ltd. Chairman, First Copper Technology Co., Ltd. Chairman, Hua Ho Engineering Co., Ltd. Chairman, Taiwan Times Co., Ltd.
Director	Wang, Feng-Shu	Female	Director, Hua Eng Wire & Cable Co., Ltd. Director, First Copper Technology Co., Ltd. Director, Hua Horng Investment Co., Ltd. Supervisor of Taiwan Times Co., Ltd.
Director	Wang, Ming-Jen	Male	Director, Hua Eng Wire & Cable Co., Ltd. Director, First Copper Technology Co., Ltd. Director/ Chairman, Taiwan Times Co., Ltd.
Independent Director	Hu, Lee-Ren	Male	Independent Director / Member of the Remuneration Committee and Audit Committee, First Copper Technology Co., Ltd. Chairman/ Chairman, Gains Investment Corp. Assistant Vice Chairman of Financial Division, China Steel Corp. Director, CDIB & Partners Investment Holding Corporation. Director, Bionime Corporation.

Title	Name	Gender	Experience
Independent Director	Cheng, Tiao-Hsiang	Male	Chairman, Bankers Association of Tainan. Manager, Bank of Taiwan Tainan Branch. Chairman, Bankers Association of Kaohsiung. Manager, Bank of Taiwan Fengshan Branch. Manager, Bank of Taiwan Gangshan Branch. Manager, Bank of Taiwan Liujading Branch. Independent Director / Member of the Remuneration Committee and Audit Committee, First Copper Technology Co., Ltd. Independent Director / Member of the Remuneration Committee and Audit Committee, NeoCore Technology Co., Ltd.
Independent Director	Huang, Jen-Tsung	Male	Adjunct Associate Professor, Department of Financial Management, National Sun Yat-sen University. Independent Director / Member of the Remuneration Committee and Audit Committee, First Copper Technology Co., Ltd. Independent Director / Member of the Remuneration Committee, Ample Electronic Technology Independent Director / Member of the Remuneration Committee and Audit Committee, MAYO Human Capital Inc. Supervisor, Ruipeng Technology Co., Ltd.

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Shareholders'
MeetingBoard of
Directors

- Audit Committee
- Remuneration Committee

Chairman

- Audit Office

General Manager

- Sustainable Development ESG Promotion Team
- Lin Hai Factory
- Business Department Management Department

Functional Committees/ Departments	Functions and Responsibilities
Audit Committee	Assist the Board of Directors in executing its supervisory and regulatory compliance duties, ensuring the quality and integrity of the company's accounting, auditing, and financial reporting processes.
Remuneration Committee	Assist the Board of Directors in implementing and evaluating the company's overall compensation and welfare policies, including remuneration for directors and managers.
Audit Office	Ensure the company complies with operational regulations and monitors the ethical conduct of personnel. Conduct audits on departments according to the annual audit plan approved by the board of Directors, reporting the audit results and improvement plans to enhance audit effectiveness.
Sustainable Development ESG Promotion Team	Led by the General Manager, this team is responsible for deciding on ESG sustainable development initiatives, including corporate governance, business integrity, environmental protection, risk management, key stakeholder issues, and social responsibility. Additionally, the team supervises the execution of ESG strategies, such as management policies, KPI indicators, and other ESG-related improvement proposals.
Management Department	Responsible for accounting, cost, stock affairs, finance, general affairs, procurement, reinvestment, computerized operations, and other matters.
Business Department	Responsible for the company's operation, delivery, and trade, as well as business matters in Taipei and Taichung.
Lin Hai Factory	Responsible for the company's operational plan, manufacturing, inspection, quality assurance, production technology, product and material development.

Ch.1

Operation of the Board of Directors

The Board of Directors meets at least once in a quarter. Each Director possesses the necessary professional knowledge, skills, and leadership abilities to perform their duties. In accordance with legal regulations, the company's articles of association, and shareholder resolutions, they provide operational guidelines, financial planning, and expert advice for business development. If a board member has a conflict of interest regarding a matter under discussion, either personally or as a representative of a corporation, they must abstain from the discussion and voting to avoid harming the company's interests. This rule also applies to the Director's spouse, relative within the second degree of kinship, or a company with controlling interest or subordinate relationship with the Director. No conflicts of interest avoidance were required in 2024.

Date	Meeting	Resolutions
March 4, 2024	2024 1st Board of Directors Meeting	1. Approved the issuance of the Statement on Internal Control System for FY2023. 2. Approved the evaluation of the independence and competency of the certified public accountants engaged for financial report auditing.
June 20, 2024	2024 3rd Board of Directors Meeting	1. Approved the election of the Chairperson of the Board. 2. Approved the appointment of members to the Compensation Committee.
August 5, 2024	2024 4th Board of Directors Meeting	1. Approved the preparation of the 2023 Sustainability Report. 2. Approved the establishment of the Regulations Governing Financial and Business Transactions among Related Parties. 3. Approved the revision of the Corporate Governance Best Practice Principles. 4. Approved the revision of the Standard Operating Procedures for Handling Directors' Requests. 5. Approved the revision of the Internal Control System. 6. Approved the revision of the Internal Control System for Stock Affairs. 7. Approved the review of remuneration packages for Directors. 8. Approved the review of policies, systems, standards, structures, and performance evaluation methods for managerial compensation.
November 4, 2024	2024 5th Board of Directors Meeting	1. Approved the revision of the General Principles for Pre-Approval of Non-Assurance Services. 2. Approved the revision of the Internal Control System. 3. Approved the 2025 Business Audit Plan. 4. Approved the employee salary adjustment plan.

* Note: The resolutions listed above pertain to disclosures related to ESG issues.

Complete details can be found at: <https://www.fcht.com.tw/index.php?option=module&lang=cht&task=pageinfo&id=172&index=2>

Ch.1

In 2024, approximately 16 ESG-related topics were reported to the Board of Directors. These included, for example, business performance reports, financial status reports, internal audit reports, information security management, board performance evaluations, implementation of integrity management, and intellectual property management plans and their execution. In addition, the respective functional units communicated the following key matters with the Board: business plans, audit plans, internal control systems, annual financial statements (including earnings distribution), quarterly financial reports, the election of directors and independent directors, the appointment of members to the Remuneration Committee, managerial promotions and remuneration, allocation of employee and director compensation, evaluations of the independence and competency of external auditors, as well as revisions to corporate governance-related policies and regulations.

Extended Training for the Board of Directors

To enhance and elevate Directors' knowledge in legal, economic, environmental, and sustainable development areas, FCC arranges for Directors to take ESG-related sustainability courses, which includes but not limited to finance, business, legal affairs, accounting, risk management, sustainability, internal control systems, and financial reporting responsibilities. For details regarding further study for the board of Directors in 2024, please refer to the 2024 Annual Report under the section "Recent Director Education Initiatives".

Training Course	Organized by	Participants	Training time (hours)
2024 Cathay Sustainable Finance and ClimateChange Summit	Taiwan Stock Exchange Corporation	4	6
2024 KPMG Leadership Academy	Taiwan Investor Relations Institute	3	3
Net Zero Emission Info Session	Taiwan Corporate Governance Association	2	3
ESG Practices Info Session	Securities and Futures Institute	1	3

Ch.1

The Audit Committee

The Audit Committee meets at least once each quarter. Details regarding meeting occurrences and member attendance rates can be found in the FCC's annual reports for each respective year. To enhance corporate governance and strengthen the board's functions, the Audit Committee was established in 2018 in accordance with the Securities and Exchange Act and the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies. The committee's organizational regulations were subsequently defined.

Comprising three independent directors, with at least one possessing expertise in accounting or finance, the Audit Committee assists the board in overseeing responsibilities for ensuring the fair presentation of the company's financial statements, the selection/dismissal and independence assessment of certified financial auditors, effective implementation of internal controls, compliance with relevant laws and regulations, and management of existing or potential risks. The committee also engages in discussions with the company's auditors and reviews their independence. In 2024, the Audit Committee convened four times with an attendance rate of 91.67%.



The Remuneration Committee

The Fifth Remuneration Committee comprises three independent directors, who regularly review the company's policies, systems, standards, and structures for the evaluation of performance and compensation of directors and managers. In 2024, the Compensation Committee held three meetings with an attendance rate of 88.89%.

As a critical element in corporate governance, the Compensation Committee was established in 2011 to assist the board of directors in evaluating the company's overall compensation and welfares policies. It oversees the compensation of directors and executives, ensuring the integrity of the company's compensation system, and establishing organizational regulations to ensure compliance with these objectives.

Ch.1

Performance Evaluation of Board, Directors and Functional Committees

To enhance corporate governance and improve the effectiveness of the board of directors, the company has formulated the Board Performance Evaluation Guidelines in accordance with Article 37 of the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies. The performance evaluation of the board of directors, individual directors and functional committees has been carried out annually since 2020.

Evaluation criteria for the Board of Directors encompass five main aspects	1) participation in company operations, 2) enhancement of decision-making quality, 3) board composition and structure, 4) director selection and continuing education, and 5) internal controls.
Evaluation criteria for each Board Member encompass six main aspects	1) understanding of company goals and missions, 2) awareness of director responsibilities, 3) participation in company operations, 4) management of internal relationships and communication, 5) professional competence and continuing education, and 6) internal controls.
Evaluation criteria for functional committees encompass five main aspects	1) participation in company operations, 2) understanding of committee responsibilities, 3) enhancement of decision-making quality for committees, 4) composition and selection of committee members, and 5) internal controls.

With consideration to the independence of the Board of Directors, the performance evaluation involves self-assessment questionnaires by directors, then collected by the company's administrative body, which analyzes the evaluation results based on assessment indicators and scoring criteria, then presents the results in the first-quarter board meeting of the following year, serving as a basis for review and improvement. Details regarding the 2024 performance evaluation, please refer to the 2024 Annual Report under the section Evaluation Report on the Board, Members and Functional Committees.

Ch.1

Business Ethics

Business Integrity

FCC's core value is integrity, committing us to conduct business in accordance with Company Law, Securities and Exchange Act, Commercial Accounting Act, Political Contributions Act, Anti-Corruption Act, Government Procurement Act, Public Official Conflicts of Interest Avoidance Act, relevant regulations for TWSE/GTSM listed companies, and other applicable commercial laws.

Policies and Procedures

Developing a management philosophy of integrity, transparency, and accountability, based on ethical conduct, and establishing robust corporate governance and risk management mechanisms to foster a sustainable operating environment is the foundation of our integrity policy. It includes clear and comprehensive guidelines on ethical business practices and preventive measures against unethical behavior (hereinafter referred to as preventive measures), including operational procedures, codes of conduct, and training programs.

FCC's preventive measures policy should at least cover the following unethical behavior

1. Bribery and corruption.

2. Illegal political contributions.

3. Improper charitable donations or sponsorships.

4. Offering or accepting undue gifts, services, or other improper benefits.

5. Violation of trade secrets, trademarks, patents, copyrights, and other intellectual property rights.

6. Unfair competition practices.

7. Actions in research, procurement, manufacturing, provision, or sale of products and services that directly or indirectly harm the interests, health, and safety of consumers or other stakeholders.

Ch.1

Operational Risk Management

Risk Management

To implement a robust self-supervision mechanism and promptly respond to environmental changes, we continuously adjust the design and execution of our internal control systems. We enhance the quality and efficiency of our internal audit department in accordance with the guidelines outlined in the Regulations Governing the Establishment of Internal Control Systems by Public Companies to ensure ongoing effectiveness. Monthly risk management meetings are convened by production, operations, procurement, and accounting departments to control risks regarding metal raw material procurement and sales, as well as to assess risk categories, potential risks, managing strategies and practices.

Based on the risk assessment results, the Audit department will draw up an annual audit plan then present to the board of directors. Upon the approval of the board, the audit affairs will be reported to Audit Committee, with the audit manager attending board meetings to present findings. In addition to annual audit plan, examining and reviewing deficiencies in internal control systems, audits will be conducted as needed or directed by the board. Audit reports are reviewed and verified by independent directors. The Audit Department prepares tracking reports on identified deficiencies and improvements for management's review of internal control system enhancements.

All internal units and subsidiaries shall conduct self-assessments at least once annually. Results are reported to the General Manager and Chairman to assess the implementation of self-supervision, prioritizing improvements based on the significance and urgency of the impact. Significant operational policies, investment projects, asset acquisitions or disposals, and bank financing are evaluated and analyzed by relevant departments and approved by the board of directors. The audit unit devises and executes annual audit plans based on risk assessment results to enforce oversight and manage various risk factors effectively. As per shareholder meeting resolutions, the company adheres to risk management principles of "no lending funds to others" and "no endorsing or guaranteeing for others."

Ch.1

Internal Control

To enhance corporate governance, FCY established the internal control system in accordance with the Regulations Governing the Establishment of Internal Control Systems by Public Companies, ensuring that below goals are achieved,

- ▲ Operational effectiveness and efficiency: profitability, performance, and the safeguarding of assets.
- ▲ Reliability, timeliness, transparency, and compliance of reporting: Internal/external and financial/non-financial reporting. External financial statements in accordance with principles such as the Regulations Governing the Preparation of Financial Reports by Securities Issuers, generally accepted accounting principles, and appropriate approvals are obtained for transactions.
- ▲ Compliance with relevant laws and regulations.

Code of Conduct

To enhance employee management and efficiency, the company has established "Work Rules" to regulate behavior. These rules are provided upon hiring and served as guidelines for training and management. Disciplinary measures are in place for employees who exploit their positions for illegal gains, accept gifts or services, receive kickbacks, embezzle funds, or engage in other unethical activities.

In 2022, to foster a culture of integrity and strengthen risk control management, the company adopted clear principles such as the "Integrity Management Code," "Code of Ethical Conduct," and "Procedures for Ethical Management and Guidelines for Conduct." These principles are explicitly stated in regulations and external documents, demonstrating the commitment of the board and management to actively implement integrity policies. These principles are rigorously enforced in internal management and business activities, and widely promoted to instill an ethical and transparent corporate culture. Relevant code of conducts has been continuously promoted, especially the prohibition of bribery. Anti-bribery policies are communicated to suppliers and partners, who are required to sign an integrity commitment to prevent procurement malpractices. The company maintains accessible grievance channels through a dedicated section on the website titled "Stakeholder Communication and Contact Information.", providing approach for stakeholders to submit suggestions or complaints, with designated personnel handling correspondence and calls. The company ensures opencommunication between management and employees through direct dialogues in labor-management meetings.

To prevent insider trading and improper information leakage, and to ensure the consistency and accuracy of public disclosures, the company mandates annual external training for directors, managers, and relevant personnel. Employees are educated on regulations and prohibited from disclosing significant information to unauthorized individuals or seeking out non-public company information unrelated to their duties.

Ch.1

 Risk Management and Prevention

Risk category	Potential risks	Strategies and actions in 2024	Achievements	Dept. responsible
Finance	Interest rates	To mitigate interest rate risk, properly arrange the duration of liabilities and the structure of fixed or floating interest rates. Utilize best financing tools based on weekly, monthly, and annual budget needs to reduce funding costs. Actively maintain good relationships with correspondent banks to secure the best in-terest rates.	The financial performance is briefed by the accounting department at each board meeting. The general manager reports on operational status during both board meetings and monthly management meetings, ensuring top governance levels monitor and supervise budget achievement progress.	Finance
	Exchange rates	Monitor exchange rate trends daily, gather market information, and adjust export financing schedules accordingly. Mitigate exchange rate risk by balancing foreign currency assets and liabilities through natural hedging and financing methods like foreign currency accounts receivable financing.		
Supply chain and raw material	Discontinuation of equipment components and raw materials	Proactively respond to market intelligence and development trends with technical and production units. Continuously develop alternative materials to avoid supply disruptions and reduce dependency on a single supplier. Prioritize local procurement to flexibly meet production demands.	The procurement unit continues to provide alternative raw material information for evaluation by the requisitioning unit and collaborates with the technical unit on production line equipment upgrades. Supplier KPIs consistently meet company requirements, maintaining the domestic priority procurement strategy.	Procurement
Market	Supply-demand imbalances	Base production plans on order forecasts, simulating various production and sales scenarios for dynamic coordination.	In 2024, ongoing geopolitical tensions—including the unresolved Russia-Ukraine war, the U.S.-China trade conflict, and other regional disputes—led to unstable supply chains across industries. As a result, many companies sought to reduce inventory levels and limit stockpiling in order to avoid excessive holding costs caused by oversupply. During this period, while copper prices remained elevated, First Copper proactively coordinated with customers to extend delivery schedules and secure pre-orders for 3 to 5 months, mitigating the risk of declining order volumes. Through effective production and sales coordination, the company maintained stable operations and successfully reduced the downside risks associated with a sluggish market. At the same time, the company carefully monitored the needs of leading customers, ensuring continuity of supply and quality. Although signs of market recovery appeared in 2024, the persistence of the Russia-Ukraine war and U.S.-China trade tensions caused customers to remain conservative in their ordering patterns. In line with this trend, First Copper continued to fulfill early-stage recovery orders through the first to third quarters, with order volumes beginning to normalize in the fourth quarter (Q4).	Business
	Sudden changes	Stay informed about industry, market, and customer developments to guide sales strategies.		
	Price	Set reasonable sales prices based on cost analysis and industry benchmarks.		
	Qualification	Obtain third-party inspection reports for products with hazardous substances as required by customers, regularly have samples inspected by third-party testing organizations.		

Ch.1

 Risk Management and Prevention

Risk category	Potential risks	Strategies and actions in 2024	Achievements	Dept. responsible
Climate change	Carbon emission control	Continue energy-saving and carbon reduction initiatives. Expand solar power generation to reduce reliance on external energy sources. Identify climate change-related risks and opportunities through cross-departmental reviews.	Replaced one 200HP air compressor in December 2024, saving approximately 306,630.1 KWH/year. Installation of rooftop solar power panels in Lin Hai factory with a capacity of 1,235 kW, approximately 10% of the factory's contracted electricity capacity. Estimated cost: NT\$390 million. Held a meeting on March 31, 2023, to review climate change-related risks and opportunities and outlined Task Force on Climate-related Financial Disclosures (TCFD) response measures and actions.	Lin Hai factory
Environmental Health and Safety	Environmental health and safety management	Increase the number of employees with fixed crane operation certifications to re-duce accident rates. Strengthen occupational safety and health management by implementing ISO 45001.	42 foreign workers completed education and training on fixed crane operation by 2024. 10 foreign workers obtained technical certificates for fixed crane operation by the end of 2024. Disabling Injury Frequency Rate (F.R.) increased to 14.97 in 2024, down 3.1 from 2023. Health safety training and awareness programs are receiving positive results, and will continue to be conducted to reduce injury rates.	Lin Hai factory
Management	Personnel Labor Management Relations	Enhance personnel training to cultivate leaders and prevent skill gaps, ensuring smooth company operations. Promote equal pay, transparent promotions, and interdepartmental exchanges to im-prove corporate identity and reduce turnover rates.	Employee benefit costs increased by NT\$224,000 compared to 2023, representing a 9.2% rise.	General affairs
Information Security	Safety concerns on information system	Continuously update cybersecurity equipment to protect, manage, and monitor systems and network behavior. Establish data backup and redundancy mechanisms. Regularly conduct disaster recovery simulations. Promote the importance of cybersecurity, intellectual property, and personal data protection.	Enhanced MIS system with updated password protection measures to maintain system stability and strengthen information security.	MIS
Factory management	Waste disposal	Manage factory waste by finding qualified disposal vendors, signing contracts, and completing waste removal operations.	In 2023, contracts were signed with 8 qualified waste disposal companies to effectively handle and dispose of the company's generated waste.	Lin Hai factory
	Dated equipment	Improve and update peripheral facilities, electronic control systems, hydraulic units, and cooling and lubrication systems for rolling equipment. Plan to repair and replace the deformed and high-risk heating furnace structure of the AP Line.	Dated equipment's electrical control systems are gradually being replaced to enhance production efficiency, product quality, and operational safety. The AP LINE furnace body is scheduled for electrical control system upgrades in 2024 to reduce maintenance frequency.	
	Workforce shortage	Address the shortage of succession person-nel by planning multi-skill training programs and implementing a foreign worker supplementation plan.	In 2024, 82 training sessions were arranged for on-the-job staff to enhance their multi-skilled capabilities. To address workforce shortages and time-consuming training, experienced and technically capable foreign mid-level workers were recruited.	
	Process improvement	Expand the thick copper plate supply market, ensuring all plant equipment is optimized for the best production design, yield, and higher profit margins.	In response to quality requirements for thick plate products, improvement plans for the rough rolling production process and equipment additions are underway to enhance product yield.	

Ch.1

Climate-related Risk Management (TCFD)

Climate-related Risk Management

Referencing the Task Force on Climate-related Financial Disclosures (TCFD) guidelines issued by the Financial Stability Board (FSB) in 2017, FCC has established a climate risk management framework based on four core elements—Governance, Strategy, Risk Management, and Metrics and Targets, and the framework is presented in this sustainability report to provide stakeholders with a clear understanding of how FCC addresses climate-related risks.

Climate-related Risk and Opportunity Scenario Analysis

Climate-related risks and opportunities	Scenario	Description
Physical risks	SSP5-8.5 Worst scenario of global warming in the IPCC 6th Scientific Evaluation Report	In a high-carbon pathway where global warming exceeds 4°C, the frequency and intensity of extreme weather events are expected to rise significantly, posing substantial operational risks. Potential impacts on the company include more severe typhoons and changes in storm patterns, short but intense rainfalls leading to flooding, rising average temperatures increasing the number of consecutive dry days, resulting in drought conditions, which could disrupt operations and supply stability.
Transition risks and opportunities	SSP1-2.6 Low-Emission Scenario, 2050 Net Zero Pathways and Strategies, Intended Nationally Determined Contribution (INDC), Climate Change Reponse Act	In a proactive decarbonization pathway where global warming is limited to below 2°C, accelerated policy measures, low-carbon technological innovation, and consumer behavior shifts will be critical. Key implications include: Installation of renewable energy generation facilities to reduce reliance on external electricity supply. National targets: a 23–25% reduction in emissions by 2030 compared with the baseline year (2005), and achieving net zero emissions by 2050. Introduction of carbon pricing mechanisms, including carbon fees and border carbon taxes. Water scarcity may result in additional water usage charges. Market trends and customer demand will increasingly require energy-efficient, low-carbon, and environmentally friendly products, driving R&D into copper alloys for green energy applications.

Ch.1

 Climate-Related Risk and Opportunities

Category		Risks	Potential financial impact	Opportunities	Potential financial impact	Preventive measures and plan
Transitional risks	Policies and regulations	Carbon border taxes and carbon fees	Operational cost hike (Short-term)	- Adopt low-carbon energy and enhance energy substitution / diversification - Install green energy equipment - Implement high-efficiency production processes to reduce resource consumption	Reduced operating cost Added asset value Increased operating revenue	- Participate in forums to stay updated on domestic and international trends and developments (such as climate regulations, carbon neutrality, and carbon trading mechanisms) - Continuously conduct greenhouse gas inventories following ISO 14064-1 standards
		Terms for high electricity users	Operational cost hike (Short-term)			- Implement ongoing energy-saving and carbon reduction initiatives to improve energy efficiency - Evaluate the installation of solar photovoltaic systems on rooftops to meet the 10% renewable energy demand for high electricity users
		Water usage fees imposed	Operational cost hike (Mid-term)			Enhance water management to improve water use efficiency per unit
	Market	Changes in market trends and end-user demand	Changes in income composition and sources (Long-term)	Enter the green energy copper alloy market	Increased operating revenue Increased RD cost	- Strengthen competitiveness in the green energy copper alloy market and seize opportunities from electric vehicles - Continuously develop products to meet the demands of electric vehicles and charging stations
Physical risk	Immediacy	Increased severity of extreme weather events such as typhoons, floods, and droughts	Increased capital expenditures Decreased operating income (due to production interruptions) (Short-term)	Strengthen resilience and adaptation to climate disasters.	Increased capital expenditure Enhancing climate resilience to reduce potential business losses from operational disruptions	- Set up an emergency response organization for immediate response to reduce disaster losses - Convene pre-typhoon meetings before the rainy season and typhoon season - Conduct regular inspections of rain drains and drainage pumps - Install emergency power generation systems and water storage systems for contingencies - Regularly clean and maintain drainage ditches - In the event of water shortage or droughts, install more water reuse storage and processing systems, and enhance the reuse of water resources in factories

* Note: 1: The "Regulations for the Management of Setting up Renewable Energy Power Generation Equipment of Power Users above a Certain Contract Capacity" in effect since January 1, 2021 and commonly known as the terms for high electricity users, mandates that users with contracted capacities exceeding 5,000 kW must install renewable energy facilities equivalent to 10% of their contracted capacity within 5 years.
2: Short-term 2026, Mid-term 2027-2030, Long-term 2031-2050.

Ch.1

Objectives for Climate Change Risk Management



Governance

The Sustainability ESG Promotion Team is responsible for the discussion on and management of climate-related risks and opportunities.



Strategy

Identify climate-related risks and opportunities, and evaluate their potential impact on FCC's business, strategy, and financial performance.



Risk management

Through the TCFD-recommended framework, identify climate-related risks and opportunities, and develop strategic plans accordingly.



Metrics and objectives

Short-term objective: Using 2022 as the baseline year, in five years: 1) Reduce water consumption by 3%. 2) Decrease greenhouse gas emissions by 3%.
Long-term objective: Align with government policies to achieve an annual energy-saving rate of 1%.

Ch.1

Supply Chain Management

FCC's External Procurement

FCC's external procurement focuses on using local suppliers in Taiwan whenever possible for major metals such as copper and zinc and equipment that are not locally produced. This approach aims to enhance supply chain flexibility, shorten delivery times, reduce unnecessary transportation in the supply chain, support domestic industries, and minimize environmental impact from material transportation. In 2024, domestic procurement excluding raw metals and equipment amounted to NT\$226.563 million, accounting for 72.26% of total procurement. Foreign procurement excluding raw metals and equipment amounted to NT\$44.159 million, accounting for 1.68% of total procurement. Compared to 2023, there are no significant changes regarding procurement figures in this report.



Procurement figures in 2022-2024 (thousand \$NTD)

2022		2023		2024	
Domestic	Foreign	Domestic	Foreign	Domestic	Foreign
229,035	64,922	146,186	38,410	226,563	44,159

Procurement Policy

Committed to green procurement, FCC's procurement department aligns with various internal requisition needs to adhere to these green and energy saving policies when procuring and contracting projects. For example, in 2023, the amount spent on recyclable packaging materials was NT\$3.758 million, accounting for 27.38% of the total annual expenditure on packaging materials. Energy-saving projects totaled NT\$7.996 million, representing 10.5% of the total annual expenditure on contracted projects. Compared to the previous two years, expenditures on eco-friendly projects have been consistently increasing.

Green procurement expenditure in 2022-2024 (thousand \$NTD)

2022		2023		2024	
Recyclable packaging material	Energy-saving projects	Recyclable packaging material	Energy-saving projects	Recyclable packaging material	Energy-saving projects
3,505	4,523	2,621	6,134	3,578	7,996

Ch.1

Driven by responsibility of protecting Earth and its environment

The company promotes environmentally friendly procurement policies and places strong emphasis on mitigating the environmental hazards of harmful substances. All plant-generated waste is consistently handled by licensed contractors in compliance with legal requirements. Through strict control over the treatment of environmentally hazardous waste, the company seeks to safeguard the environment and prevent pollution.

Supplier Assessment and Selection

FCC has established a "Supplier Management and Control Procedure" to select suppliers and ensure that raw material quality meets standards. We implement supplier screening and management practices and maintain a "Qualified Supplier List." Suppliers undergo periodic written evaluations or site visits to monitor their performance, ensuring the quality and stability of raw material supply to meet FCC's production needs and operational requirements.

Suppliers in 2024

Category	Ratio
Electromechanical materials	4.1%
Packaging materials	0.4%
Other raw materials	0.8%
Administrative materials	0.01%
Raw materials	46.24%
Projects and maintenance	48.45%

Supplier's Integrity Commitment

To Ensure business integrity, new suppliers are required to sign an "Integrity Commitment" agreement before engaging with FCC. This document strictly outlines all transactions involving FCC and its affiliates, including: 1. Suppliers shall not request, promise, or deliver any bribes or improper benefits to employees, related parties, or designated persons of FCC. 2. Suppliers commit not to induce or entice employees of FCC to leave their positions or breach their duties for their own or others' interests.

For further information on the Integrity Commitment, please refer to <http://www.fcht.com.tw/userfiles/Investors/F2022incorruptible.pdf>



Ch.1

Supplier's Corporate Social Responsibility(CSR) and Continuous Improvement

To fulfill our global citizenship responsibility and address the serious challenges posed by climate change, FCC not only complies with government regulations but also continues to invest in eco-friendly, energy saving and carbon reduction equipment to mitigate our environmental impact during the manufacturing process.

Going forward, our supplier management strategy will take a proactive stance, integrating environmental, social, and economic considerations, aiming to identify and mitigate supply chain risks while leveraging our influence to foster sustainability and drive positive industry-wide change.

01 Environment

1. Localized procurement to reduce pollution and conserve resources
2. Priority use of recyclable materials
3. Compliance with environmental regulations on wastewater, waste, and noise
4. Prohibition of hazardous substances



02 Human Rights

1. Prohibition of child workers
2. Observant to freedom of association or labor negotiations
3. Prohibition of involuntary labor
4. Compliance with same-sex marriage plan
5. Prohibition of any harassment, violence, or intimidation



03 Ethical Standards

1. Prohibition of bribery
2. Prohibition of purchasing conflict minerals



04 Labor Safety

1. Compliance with occupational health and safety regulations
2. Providing a friendly and healthy workplace for employees



Ch.1

The Corporate Social Responsibility Commitment Statement

The procurement unit actively promotes supplier compliance by requiring partners to sign the Corporate Social Responsibility Commitment statement. Since 2021, a total of 146 suppliers have signed the commitment, with a 100% signing rate among new suppliers in 2024. Suppliers are required to commit to fulfilling corporate social responsibility by adhering to the following principles in their operations and manufacturing processes: Compliance with labor health and safety standards. Upholding ethics and integrity. Environmental protection. Prohibition of the use of minerals and related products sourced from conflict regions such as the Democratic Republic of Congo. Continuous improvement of CSR practices. In addition, suppliers must confirm their compliance with relevant domestic and international CSR regulations and standards to ensure safe working environments, respect and dignity for employees, and corporate responsibility for environmental protection and ethical business conduct. Through these measures, First Copper and its suppliers jointly uphold their CSR commitments across the supply chain.

Suppliers who have signed the "Corporate Social Responsibility Commitment" statement

Year	2022	2023	2024
Signed (volume)	30	23	51
Signed (%)	100%	100%	100%



For further information on the CSR Commitment Statement, visit

<http://www.fcht.com.tw/userfiles/Investors/F2022responsibility.pdf>



02

Product and Services



2-1 Product and Services

Introduction

2-2 Quality Management
and Customer Service

2-3 R&D and Innovation

2-4 Achievements

Ch.2

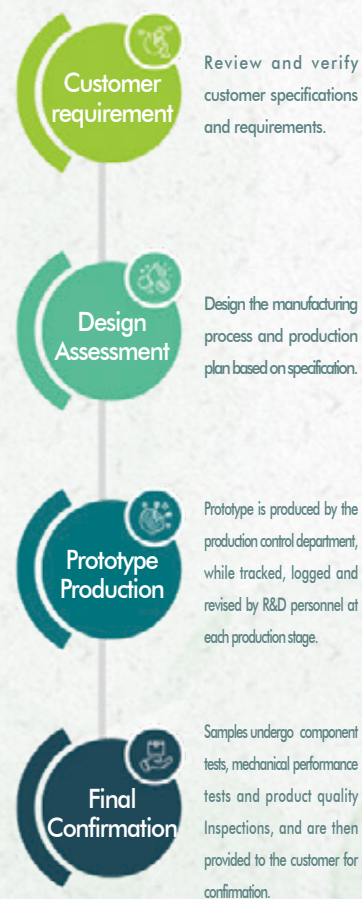
Our Products and Services

About Our Products and Services

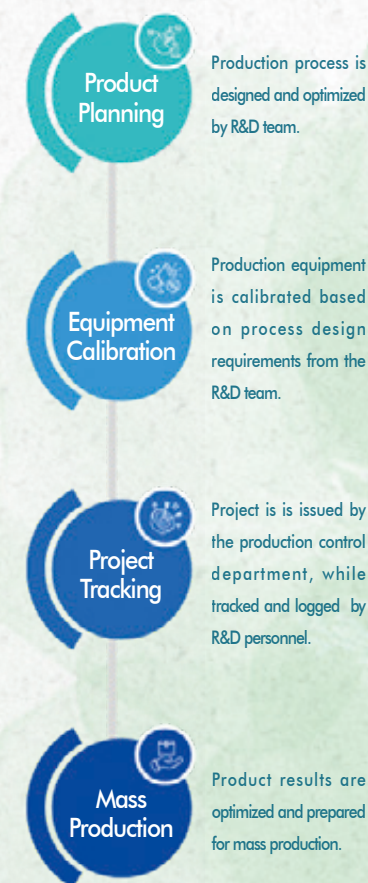
Committed to upholding the spirit of sustainable service with high quality and low cost, FCC manufactures in-house from smelting to slitting. Smelting equipment are divided into two main categories: Vertical Semi-Continuous Casting (VCC) and Horizontal Continuous Casting (HCC). Our smelting technology continuously improves through testing and research, aiming to produce high-quality copper ingots and coils.

FCC's copper strip products feature high-precision thickness control and flatness. We have introduced high-tension leveling equipment from Germany, operating with 4-stand and high-precision 20-stand rolling mills, meeting thickness requirements from 4.0mm to 0.07mm. Bell-type annealing furnaces (BF furnaces) are used for heat treatment, with protective gases to prevent copper strips from oxidation, maintaining their bright properties. Bearing advantages of temperature and speed, Open Continuous Annealing and Pickling machines (AP Line) are used to achieve uniform crystallization refinement (Grain size: below 10 μ m). Surface treatment technology collaborate with brush suppliers to produce copper materials with fine and uniform textures. FCC is dedicated to innovating new products with the nature of manufacturing, primarily categorized into R&D Technology and Production Technology.

R&D Technology



Production Technology

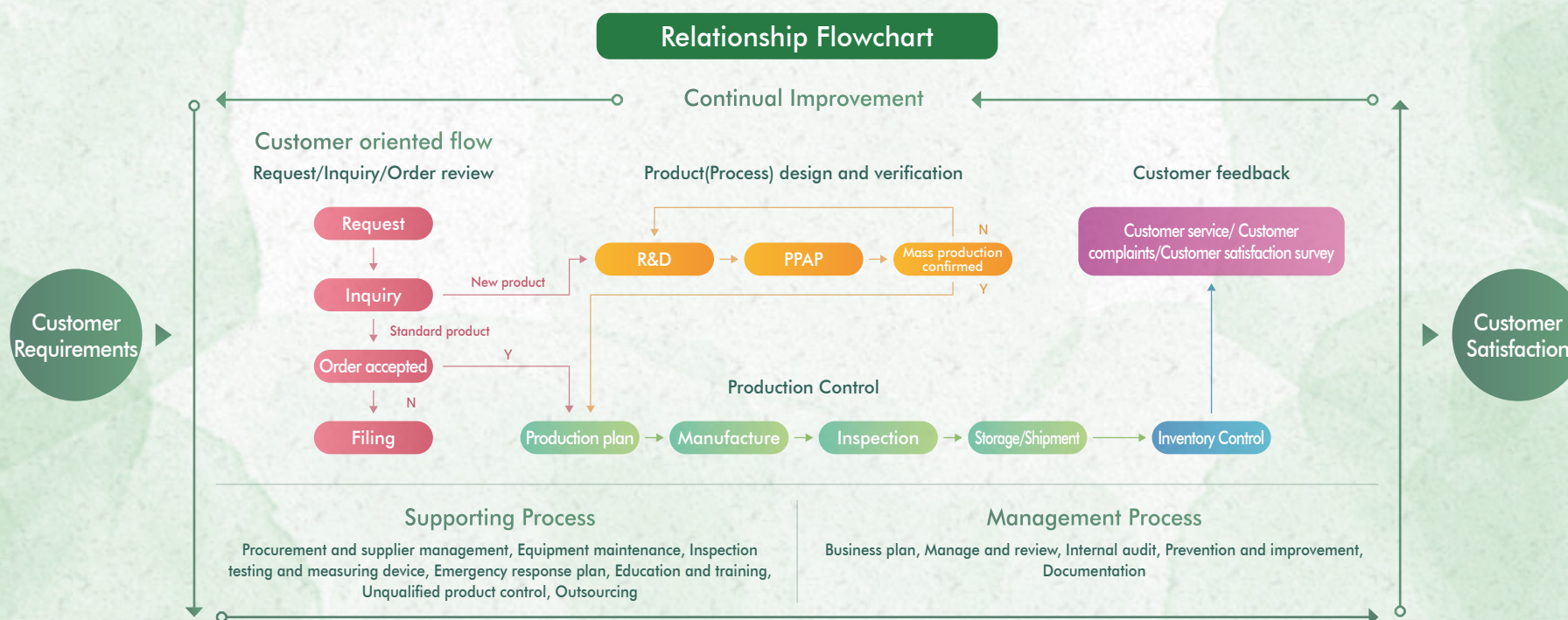


Ch.2

Quality Management and Customer Service

Quality Management Strategy

To pursue product stability and sustainable operation, FCC maintains a rigorous approach in all stages from R&D to manufacturing and quality management, adhering to the principles: 'Stable Quality, Professional Service, and Customer Satisfaction.' In addition to the ISO9001 certification, FCC actively joined the automotive supply chain, and obtained ISO/TS 16949 certification in 2011. To meet the new IATF 16949:2016 standards, we enhanced management in 'Product Safety,' 'Corporate Social Responsibility,' 'Risk Analysis,' and 'Process Management Responsibilities' while enhancing supplier management, obtaining the IATF 16949:2016 certification in 2018. Our quality management system adopts a process-oriented structure, including customer-oriented, management, and support processes, combined with the PDCA cycle and statistical analysis for continuous improvement, ultimately achieving customer satisfaction.



Ch.2

PDCA Cycle of Quality Control System



Customer Service and Privacy Protection

FCC communicates with customers through various channels, including email, phone, fax, and messaging apps. Additionally, we regularly visit customers to communicate face-to-face, listening to their feedback on product and understanding their current and future needs. Maintaining stable product quality and building strong partnerships with customers is one of our key efforts towards sustainable operations. We will continue to enhance the quality of value-added products and provide professional services to meet customer needs. When handling customer specifications or confidential information, we enforce strict internal protocols to ensure confidentiality and protect customer privacy, guaranteeing that information is never disclosed to unauthorized third parties.

Ch.2

Customer Satisfaction Survey

To understand customer satisfaction with FCC products and to guide future product improvements, ensuring we better meet customer needs, an annual customer satisfaction survey is conducted through email, telephone interviews, or on-site visits to clients. In 2024, we surveyed 14 customers, representing approximately 68% of total sales for the year. The survey evaluated satisfaction levels in product quality, delivery times, service, and coordination.

The survey results were similar to that of 2023 across all areas, reflecting a constant customer satisfaction rate.

Customer Satisfaction Survey Results



Customer Affirmation

FCC supplies products to domestic public and private sectors and exports to Southeast Asia, Hong Kong, mainland China, Northeast Asia, and other regions, spanning various industries such as electrical appliances, semiconductor, household products, electronics, and automotive industries. Our quality and service have earned recognition from customers, fostering partnerships for mutual growth.



Excellence awards and medals received from customers. ▲

Ch.2

Quality Control and Product Safety

FCC's quality control for products spans from process design to shipping. It begins with reviewing customer specifications, followed by incoming material inspection, in-process checks, and final product inspection. Each stage of the process ensures rigorous quality control over product quality aspects.



FCC conducts product inspections using precision testing equipment, including chemical composition analysis tools such as SPARK-OES (Optical Emission Spectrometer) and ICP-OES (Inductively Coupled Plasma-Optical Emission Spectrometer); mechanical performance testing tools such as tensile testing machines, Vickers hardness testers, conductivity meters, surface roughness testers, and X-ray coating thickness measurement devices. In addition, inspection tools and facilities for thickness, width, and various dimensional aspects ensure meticulous product inspection.

Ch.2

Product Quality Control and Safety

To ensure the accuracy of inspection equipment and maintain stable testing performance, FCC's testing equipment is regularly calibrated by professional technicians and is also periodically sent to a Taiwan Accreditation Foundation(TAF) calibration laboratory for calibration.

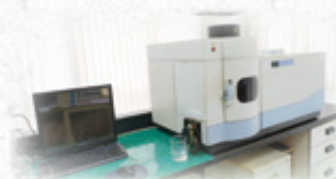
Given that FCC produces basic copper materials for industrial, electronic, and automotive products, without specific product safety regulations that would pose customer safety concerns, there haven't been any customer complaints related to product safety or penalties.

Our products comply with the EU RoHS and REACH standards. We regularly commission SGS testing to verify compliance, and all tested items consistently meet 100% of RoHS requirements. Copper alloy products also confirm compliance with REACH standards regarding high concern substance content, and there were no complaints related to violations of RoHS or REACH regulations in 2024.

To ensure smooth and efficient operation and product quality, FCC has established equipment maintenance control procedures. These procedures are tailored to the maintenance requirements of each equipment, including daily inspections, monthly, quarterly, annually cleaning and maintenance and ordinary management of breakdown repairs.



◀ Tensile Testing Machines



ICP- Optical Emission Spectrometer ▲

◀ SPARK-Optical Emission Spectrometer



Equipment Failure Repair ▲

Cleaning and Maintenance ▲

Ch.2

Product Labeling

FCC ensures all products are clearly labeled as per company or customer specifications. This includes material specs, copper coil numbers, incoming serials, weight, customer codes, and product certifications like CNS marks. RoHS labeling is added as requested by customers on outer packaging.

Products bearing the CNS mark are labeled with the mark and the certification number according to regulatory requirements. We strictly adhere to labeling regulations and have not encountered warnings or penalties due to non-compliant labeling practices in 2024.

In acts of marketing, FCC accurately describe product features and certifications in catalogs, maintaining integrity in customer interactions, avoiding exaggerated claims or improper labeling that could result in warnings or penalties, which were not encountered in 2024.

 第一伸銅科技股份有限公司 FIRST COPPER TECHNOLOGY CO., LTD. 品質管理系統	
ISO-9001 IATF-16949	
ALLOY. 品名：	SER.NO. 序號：
SPEC. 規格：	
CLIENT. 客戶：	NET.WT. 淨重：
COIL.NO. 編號：	MFG.NO. 製號：
公司(07)2814161(10線)	工廠(07)8023811(6線)

Product label. ▲



Ch.2

R&D and Innovation

R&D Focus and Progress

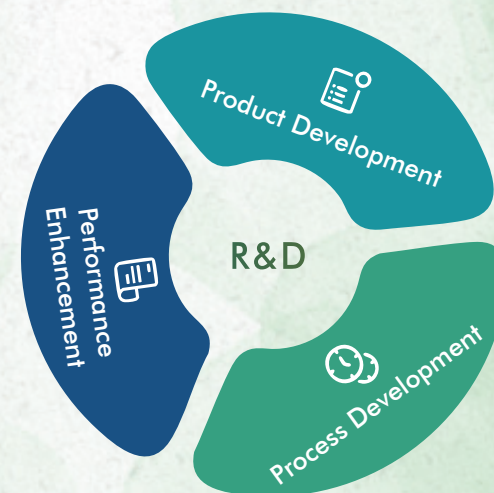
FCC has developed over 70 different alloy types, catering to market and customer demands by researching and developing customized products. The company focuses on new product development, performance enhancement, and process improvement testing. In recent years, there has been a proactive approach to equipment upgrades. In 2018, the first phase of electronic control system updates was implemented for the Continuous Annealing and Pickling machines. By July 2021, the transformation of the 20-stand high precision rolling mill was completed. In 2024, the second phase of furnace temperature control system updates for the Annealing and Acid Rinse machines and updates to the slitting equipment's electronic control system have been completed. These initiatives aim to stabilize production processes, enhance product quality, and support the company's sustainable development goals.

3 Primary Focuses

- ✦ **Product Development:** Grasp market dynamics to develop new products of high value and quality and provide customers with applicable materials.
- ✦ **Process Development:** Optimize production conditions, conduct process research and testing to reduce production costs and increase operational efficiency.
- ✦ **Performance Enhancement:** Study appropriate conditions and conduct trials based on customer requirements to meet their needs.

R&D progress in 2024

- ✦ Gradual expansion of copper alloys for automotive parts and eco-friendly reflow tin-plated materials for terminals and connectors.
- ✦ Research on copper vapor chamber with low internal stress, high flatness, and no hair line surface.
- ✦ Research and development of ultra-thick plate copper vapor chamber.
- ✦ Research and development of low internal stress etching materials for high-performance copper alloys.
- ✦ Development and cast-testing of low-oxygen copper C1030. Incremental promotion of the C2100/C2600 stamping alloys.
- ✦ Development and promotion of new copper alloy materials for lithium battery packs.
- ✦ Research on improving performance of high-performance copper with high strength and softening resistance.
- ✦ Development of new high-conductivity, high-strength alloys.



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Innovative Products

 Products In Time with the World

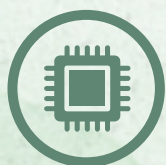

Renewable energy: Due to global concerns regarding the Accord de Paris (Paris Agreement) and sustainability issues such as climate change, the world has placed significant emphasis on the green energy industry. Copper has become an essential material in efficient renewable energy technologies such as solar and wind power, playing an indispensable role in energy transmission.

Representative Materials: Copper, high-performance copper



Electric Vehicles (EVs): In response to international environmental and carbon emission policies, promoting EV development plays a significant role. Consequently, FCC continues to develop products to meet the substantial increase in copper demand for EVs and charging stations.

Representative Materials: High-performance copper, special alloy copper, tin-plated copper



Semiconductors: With the demand for high-tech slim designs, lead frame processes are evolving towards etching to enhance production efficiency and precision. FCC develops process technologies to provide high-quality, low-stress copper strips for customer's processing needs.

Representative Materials: High-performance copper



Heat Sink: With rapid advancements in AI and the high transmission demands of 5G, the heat dissipation requirements for high-power and energy-consuming chips have increased, and copper is the essential material for such requirements. FCC develops and produces copper strips with over 100% IACS electrical conductivity, suitable for server chips, 5G base stations, and various heat dissipation needs.

Representative Materials: Copper



Ch.2

Automotive Materials

With its excellent conductivity and reliability, copper has become a crucial component in vehicle manufacturing. Our products are widely used in automotive materials, including terminal materials, automotive fuses, busbars, automotive substrates, and relays, etc.

Terminals

C5191/C5210	High strength and hardness, excellent fatigue resistance, and good elasticity. Suitable for high-performance electronic connectors and automotive terminals.
C50715/C50710	High strength, good processability, high temperature softening resistance, and easy to electroplate. Suitable for automotive terminals and plug-in components.
C2100/C2200/C2300	Fine luster, good processability, drawability, and corrosion resistance. Predominantly used in drawing applications, such as automotive lamp caps.
C2600/C2680	Good processability, ductility, drawability, easy to electroplate or paint, good weldability.
C19010/C7025/C7026	High strength, high temperature softening resistance, corrosion resistance, and high conductivity. Suitable for high-strength conductive materials.
C1814	High strength, high conductivity, heat resistance, and good stress corrosion and stress relaxation resistance. Suitable for automotive terminals and electronic components.

Busbars and Automotive Substrates

C194	High strength, high conductivity, high temperature softening resistance, and good stress corrosion and stress relaxation resistance.
C151	High thermal conductivity, high electrical conductivity, and high temperature softening resistance, ideal for heat dissipation applications.
C1814	High strength, high conductivity, high temperature softening resistance, and good stress corrosion and stress relaxation resistance. Suitable for automotive terminals and electronic components.

Automotive Fuses

C1020	Extremely high thermal and electrical conductivity, excellent processability, ductility, corrosion resistance, and weather resistance. No hydrogen embrittlement at high temperatures.
C1100	High thermal and electrical conductivity, used in applications requiring efficient heat and electrical transfer, such as terminals and water heater covers.
C151	High thermal conductivity, high electrical conductivity, and high temperature softening resistance, ideal for heat dissipation applications.
C1814	High strength, high conductivity, high temperature softening resistance, and good stress corrosion and stress relaxation resistance. Suitable for automotive terminals and electronic components.

Relays

C19210	High electrical conductivity, good processability, easy to electroplate, and high temperature softening resistance.
C1441	High electrical conductivity and good heat resistance and thermal conductivity, widely used in automotive radiators and heat dissipation fins.
C151	High thermal conductivity, high electrical conductivity, and high temperature softening resistance, ideal for heat dissipation applications.
C4250	Offers good wear and fracture resistance as well as elasticity, suitable for manufacturing elastic parts such as switches, relays, and contact components.

Eco-friendly Tin-plated Product

In response to the rapidly changing and diverse market, FCC has not only focused on strengthening the development of copper processing, developing high-strength, high-conductivity alloys and advanced surface treatment technologies but has also gradually introduced secondary processing techniques to supply a wider range of products to meet market demands. In 2001, we collaborated with Mitsubishi Shindoh Co., Ltd., Japan to introduce eco-friendly electroplating equipment for producing tin-plated copper strips.

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Eco-friendly Tin-plated Product

Characteristics: Uniform and well-bonded tin layer, excellent heat peel resistance, glossy surface to prevent from tin whisker and burrs (Higebari) during perforating

Applications: Automotive terminals, 3C electronic connectors

Trends: In view of the requirements of the 2004 International Environmental Protection Convention, cadmium-lead electroplating products have been classified as non-green products. Following the 2006 European WEEE regulations, which suggest the promotion of Reflow tin-plated copper products, another non-tariff trade barriers is expected to emerge internationally. To meet these environmental demands, FCC successfully developed Reflow tin-plated copper strips, becoming the first Taiwanese company to develop eco-friendly tin-plated copper strips.



Reflow tin. ▲

Achievements

ISO 9001: 2015



▲ ISO9001certificate

ISO 9001:2015 Quality Management System is established by the International Organization for Standardization (ISO). This standard is based on several quality management principles, including a focus on customer needs, the involvement of top management, process approaches, and continual improvement. The implementation and certification of the ISO 9001:2015 standard aim to consistently meet customer needs and legal requirements, thereby gaining customer trust in the quality of products and services. It helps address operational risks and opportunities, supports continuous improvement, and establishes a foundation for sustainable Development.

IATF 16949:2016, developed by the International Automotive Task Force (IATF) based on the ISO 9001:2015 framework, is a quality management system standard tailored for the automotive industry. It focuses on the quality requirements of automotive parts manufacturers and related service providers, with core principles emphasizing process management and customer orientation, while promoting the goal of achieving “zero defects” in automotive manufacturing processes. The introduction of this quality management standard into the automotive supply chain not only ensures compliance with ISO 9001:2015 requirements but also incorporates additional management practices, methods, and tools specific to automotive applications. These requirements strengthen process development, performance monitoring, and quality assurance across the entire lifecycle—from product development and manufacturing to post-delivery service. Certification to IATF 16949:2016 further enhances customer confidence in First Copper’s quality management system.

IATF 16949: 2016



▲ IATF16949 certificate

Ch.2

Achievements

The CNS Mark, issued by the Bureau of Standards, Metrology and Inspection (BSMI) under the Ministry of Economic Affairs, certifies that products comply with national quality standards and that manufacturers' quality management systems align with international requirements. As a government-supervised certification, it provides assurance that products are of consistent quality and can be trusted by customers.

Obtaining the CNS Mark demonstrates full compliance with national quality standards. Beyond enhancing product reputation and adding brand value, it also increases visibility through government-led promotion and information platforms. The CNS Mark serves as a trusted symbol, enabling customers to confidently select products with verified quality.

CNS Mark



▲ CNS Mark



CNS Mark certificate ▲

ISO 14001 : 2015



▲ ISO14001 certificate

ISO 14001:2015, established by the International Organization for Standardization (ISO), provides a systematic framework for implementing practical measures and driving continuous improvement. It aims to reduce environmental impacts, safeguard the global environment, and balance ecological protection with socio-economic development, thereby fostering both corporate and environmental sustainability.

Through the implementation and certification of ISO 14001:2015, companies can systematically manage resources across the product lifecycle, reduce costs, and minimize waste. This includes promoting waste reduction, recycling, and reuse initiatives to achieve both environmental protection and cost efficiency. In addition, by ensuring compliance with domestic and international environmental regulations and taking preventive actions, companies can reduce pollution and mitigate the risk of regulatory violations.

Environmental Protection



3-1 Green Production and
Environmental Protection

3-2 Energy Saving and
Carbon Reduction

3-3 Pollution Prevention

3-4 Waste Management

3-5 Regulatory Compliance

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Cleaner Production and Environmental Protection

The Earth's natural resources are limited. To conserve the earth's natural resources, it is crucial to prevent pollution, reduce waste, seek alternative energy sources, and encourage recycling. These efforts aim to foster environmental conservation and striving for sustainable development.



Environmental Protection Strategy

Environmental Strategy: Regulatory compliance, improvement, pollution prevention

FCC integrates environmental protection into every aspect of our product lifecycle, focusing on reducing the impact on land, air, water, and ecosystems. To ensure sustainability, we are committed to comply with all environmental and regulatory requirements and strive to improve environmental practices and reduce pollution. Our commitments include:

- ✦ Compliance with government environmental and regulatory requirements
- ✦ Enhance resource efficiency through energy saving, waste reduction, water conservation, and recycling.
- ✦ Waste reduction, recycling, and pollution prevention.
- ✦ Promote environmental awareness internally and foster communication with external stakeholders to address environmental issues effectively.



Usage of Resources

Our main materials for producing copper alloy strips and plates include electrolytic copper plates, zinc, tin, and recycled copper.

Primary materials such as copper strip protective paper, PE film, packaging tapes, and pallets. Electrolytic copper plates are sourced from Japan, China, Korea, Chile, Peru, copper strip protective paper, PE film from Japan and Taiwan.

We recycle materials such as pallets and metal straps internally, along with recycling copper strip protective paper and PE film through certified vendors. Our waste management practices adhere to environmental regulations and ISO 14001 standards.

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Raw Materials Usage

Usage of Primary Raw Material and Others

Item (in metric tons)	2022		2023		2024	
	Quantity	Ratio	Quantity	Ratio (Note 1)	Quantity	Ratio
Electrolytic copper plates	4,387.756	25.32%	3,632.655	25.71%	3,704.757	25.91%
Zinc	880.154	5.08%	824.742	5.84%	765.992	5.36%
Tin	24.337	0.14%	18.450	0.13%	16.351	0.11%
Recycled copper	12,150.361	70.10%	9,748.611	68.99%	9,693.404	67.79%
Copper strip protective paper	153.970	0.89%	98.009	0.69%	104.525	0.73%
Copper strip protective PE film	35.759	0.21%	24.933	0.18%	30.276	0.21%
Casting quantity	17,332.013		14,129.981		14,299.048	

※ Note 1: The usage ratio in 2023 was miscalculated and has been modified in the 2024 Sustainability Report.

Energy Saving and Carbon Reduction

In response to climate change, FCC is committed to sustainable development, FCC is dedicated to focusing on process improvements aimed at reducing the frequency of copper rolling and pickling to lower energy resource consumption and improve energy resource efficiency. Additionally, we are installing solar power generation and replacing old facilities to achieve our goals of energy conservation and carbon reduction.

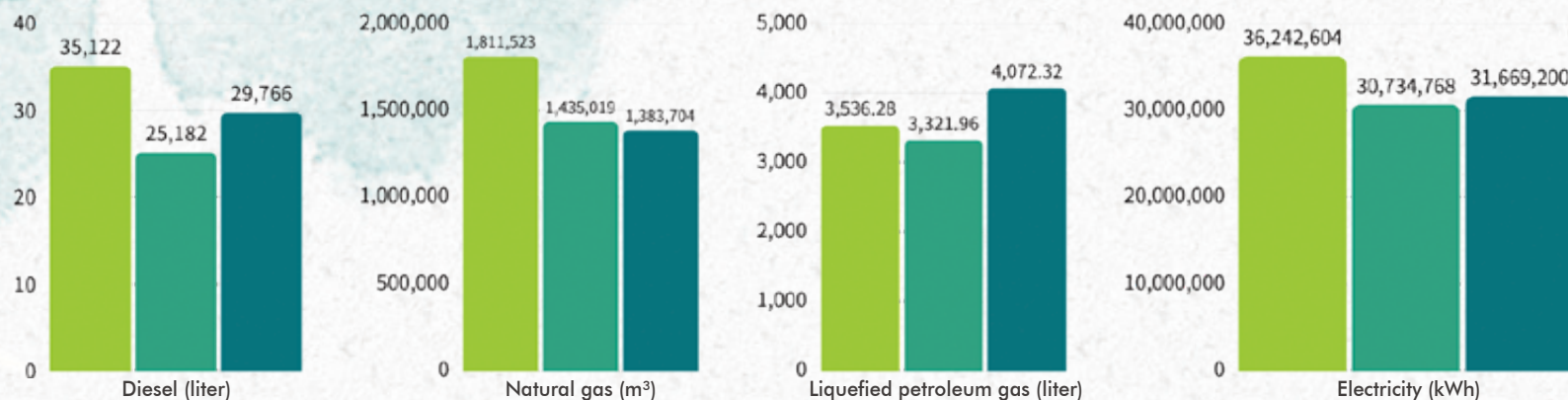
Internal Energy Resources Consumption

Energy consumed in production operations include electricity, natural gas, liquefied petroleum gas, diesel, etc. Natural gas accounts for most direct energy usage, while purchased electricity predominates as the main indirect energy source. In 2024, the percentages of total heat values for direct and indirect energy use were 31.49% and 68.51%, respectively. FCC's energy intensity in 2024 was (total heat value 166,452.01 GJ/ annual production output 9,269.727 metric tons).

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Energy Resources Consumption

● 2022 ● 2023 ● 2024

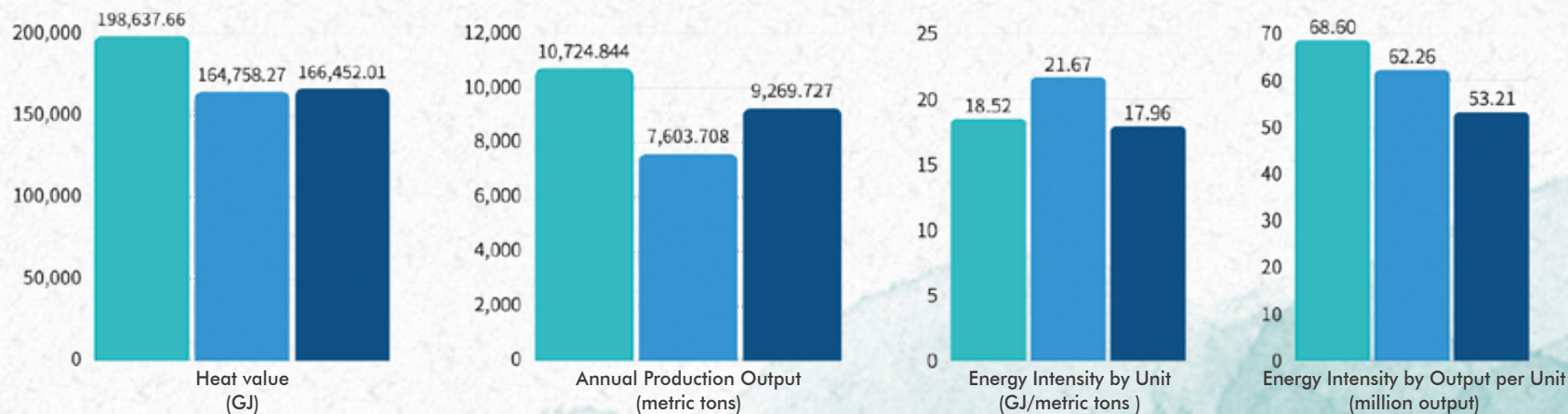


※ Note: 1. Direct energy includes diesel, natural gas, liquefied petroleum gas while indirect energy includes electricity.
2. The data is compiled from Taiwan Power Company's electricity consumption records and the procurement records of diesel, liquefied petroleum gas, and natural gas.

3. The conversion factors for various energy heat values are based on the Energy Common Units Conversion Table by the Energy Administration, Ministry of Economic Affairs.
4. 1 liter Diesel = 8,400 kcal; 1 kg liquefied petroleum gas = 1.786 liters, 1 liter = 6,635 kcal; 1 cubic meter Natural gas = 9,000 kcal; 1 kWh Electricity = 860 kcal, 1 kcal = 4.187 kilojoules (KJ).

Energy Intensity (in GJ/metric tons)

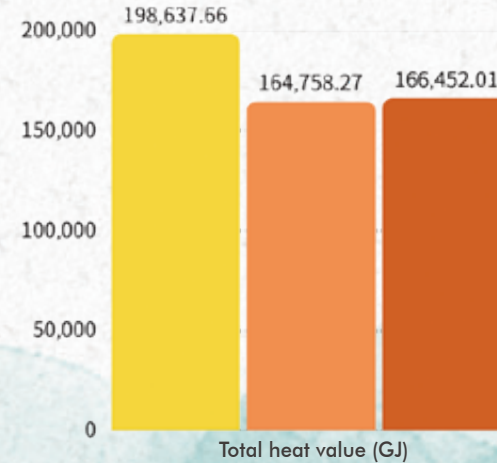
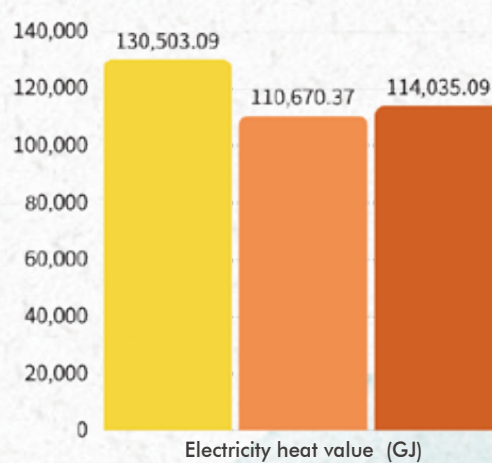
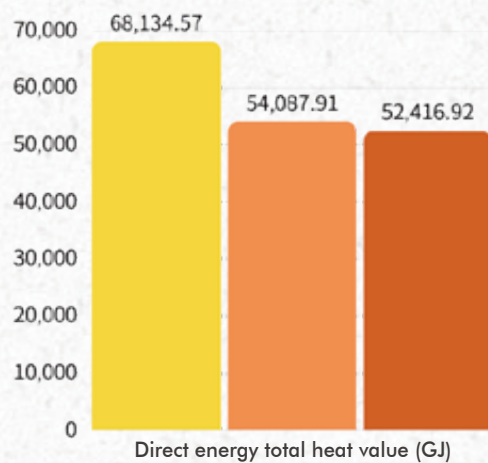
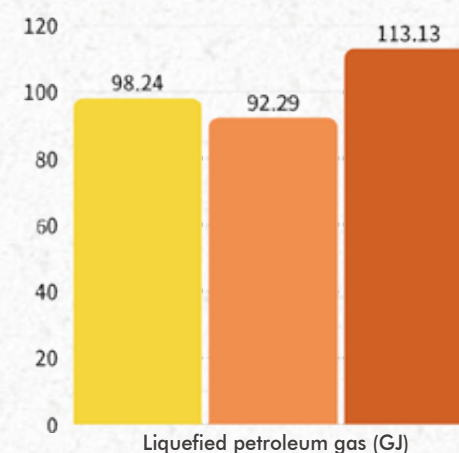
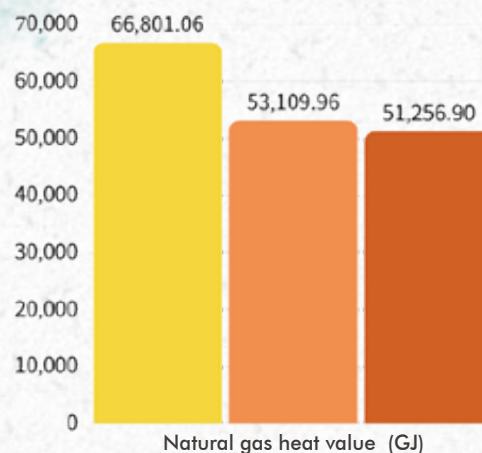
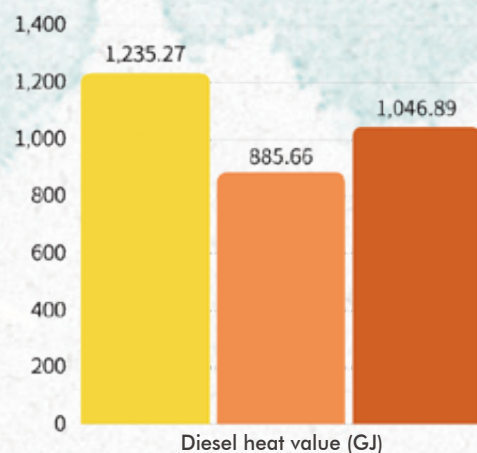
● 2022 ● 2023 ● 2024



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Total Heat Value of Energy Resources Consumption (in GJ)

● 2022 ● 2023 ● 2024



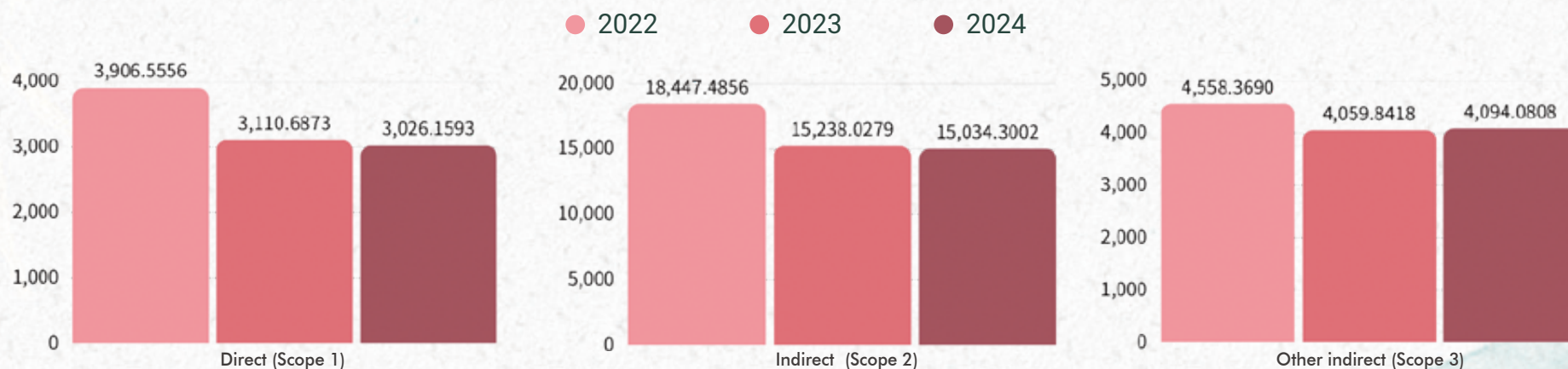
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Greenhouse Gas and Carbon Inventory

As the global shift towards a low-carbon economy progresses, corporations are increasingly pivotal in managing environmental risks. To implemented rigorous carbon management practices, an ISO14064-1 greenhouse gas inventory system of FCC was established in 2022, making sure that the emissions data from all units are regularly collected, completed with internal and external verification, ensuring precise tracking of annual greenhouse gas emissions and supports continuous improvements in energy efficiency.

The greenhouse gas inventory report of 2024 underwent external verification by KPMG from April 8-9, 2025. The emission intensity was 1.94833 (18060.4595 metric tons CO₂e/Annual production output 9,269.727 metric tons).

Internal Greenhouse Gas Emission (in metric tons CO₂e/year)



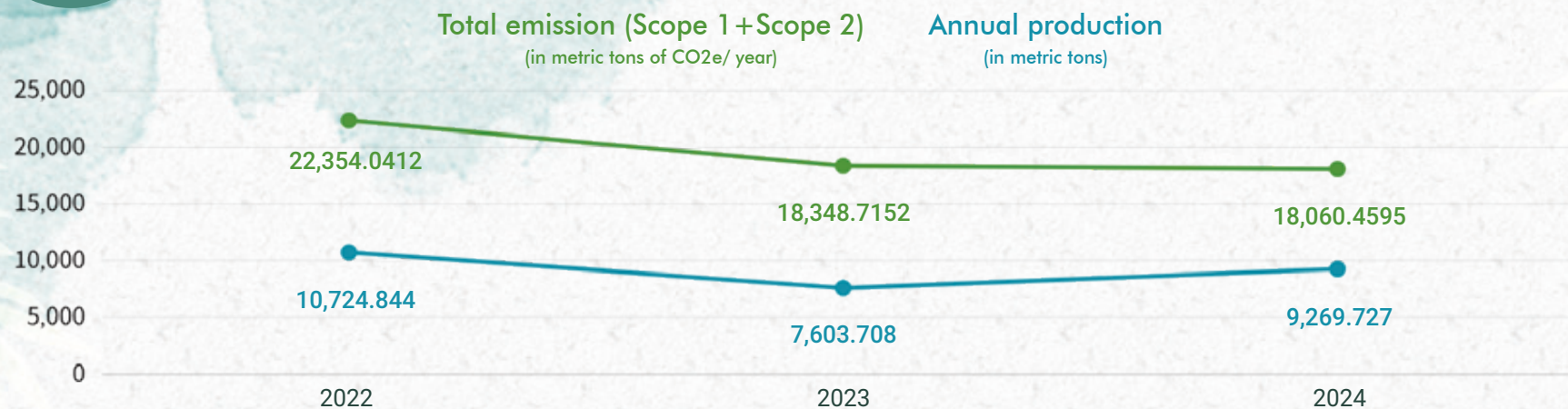
* Note: 1. Since 2022, First Copper's greenhouse gas (GHG) inventory has covered emissions from Head Office, Taipei Branch, Taichung Office, and Linhai Plant.
2. Data verification was conducted by KPMG Taiwan.

* Note: 1. Since 2022, First Copper's GHG inventory has covered emissions from Head Office, Taipei Branch, Taichung Office, and Linhai Plant.
2. The calculation of GHG emissions for FY2024 was based on the 2024 electricity emission factor.
3. Data verification was conducted by KPMG Taiwan.

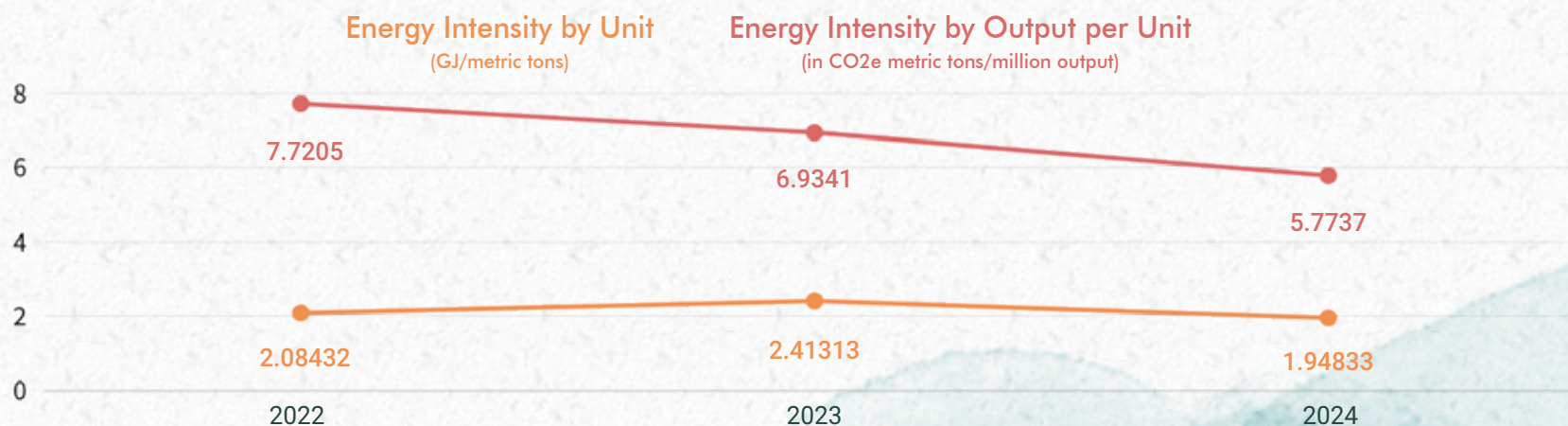
* Note: 1. Since 2022, First Copper's GHG inventory has covered emissions from Head Office, Taipei Branch, Taichung Office, and Linhai Plant.
2. The internal inventory and verification was conducted in compliance to categories regulated by ISO 4064-1: 2018.
Scope 3 emissions include: Category 3: Employee commuting.
3. Category 4: Purchased goods such as natural gas, electricity, and tap water. Emissions from the disposal of solid and liquid waste, including general industrial waste treatment and industrial waste transportation.

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Greenhouse Gas Emissions



Greenhouse Gas Emission Intensity



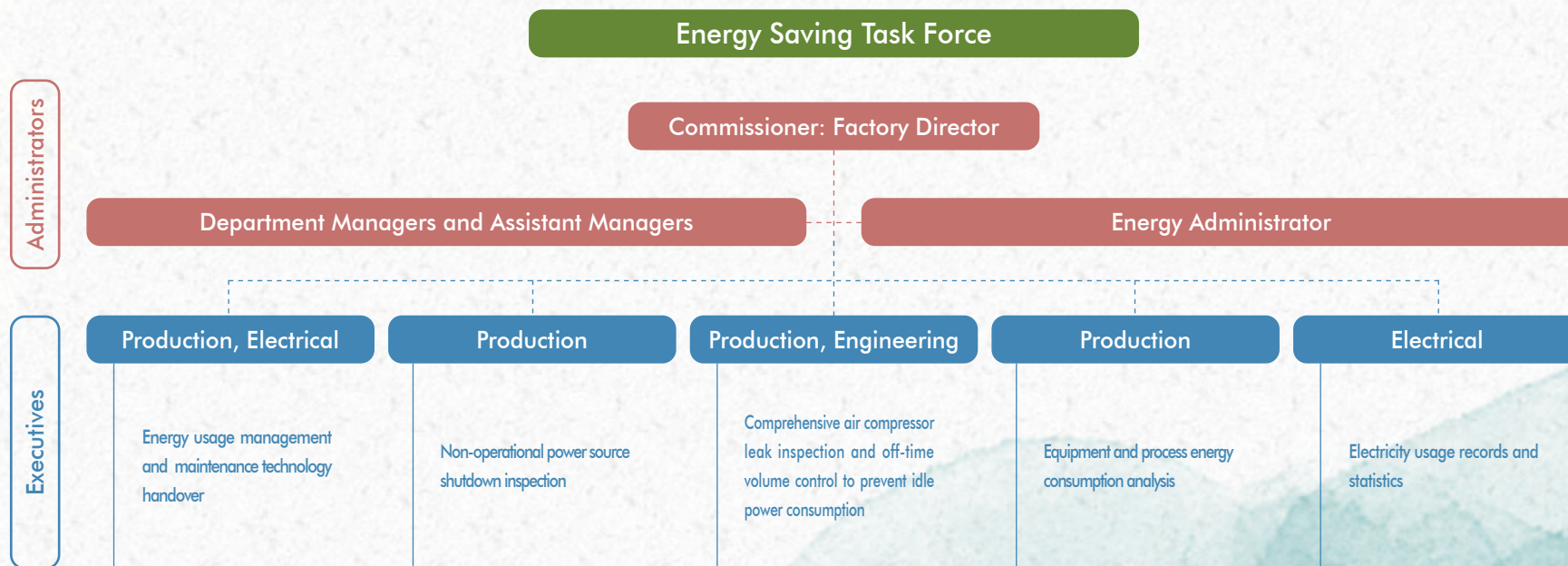
* Note: 1. Since 2022, First Copper's greenhouse gas (GHG) inventory has covered emissions from Head Office, Taipei Branch, Taichung Office, and Linhai Plant.

2. Energy Intensity = Greenhouse Gas Total Emission (in metric tons CO₂e)/ Annual Output (in metric tons) Energy Intensity by Output per Unit = Greenhouse Gas Total Emission (in metric tons CO₂e)/ Annual Output (in million \$NTD)

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Energy Saving and Carbon Reduction

To enhance environmental sustainability and reduce greenhouse gas emissions effectively, FCC's Lin Hai factory has set up an Energy Saving Task Force, convened by the factory director, led by managers, assistant managers from departments and energy administrator, with assistance from team leaders of departments such as Production, Engineering, Electrical, Facilities, Safety, and Quality Assurance. The team convenes regular quarterly meetings to review progress, assess energy consumption, and identify areas for improvement and set up annual energy-saving objectives and goals for the following year are set at the end of each year. Monthly reviews ensure that these goals are met through engineering controls and administrative management principles. Strategies include reducing electricity consumption, minimizing waste, improving energy efficiency, and implementing recycling practices to reduce overall energy consumption. Additionally, the introduction of solar power generation supplements energy supply, reducing reliance on fossil fuels.



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Energy Saving and Carbon Reduction

On-going energy-saving and carbon reduction initiatives are currently underway. At the Lin Hai factory, Mercury lamps have been replaced with LED lights throughout in 2022, while dated air compressors were replaced in 2021-2024, and rooftop solar panels will be installed in 2024-2025. Mechanical equipment such as pumps, motors, air compressors, transformers, etc., are planned to be converted to variable-frequency control or upgraded to high-efficiency equipment.

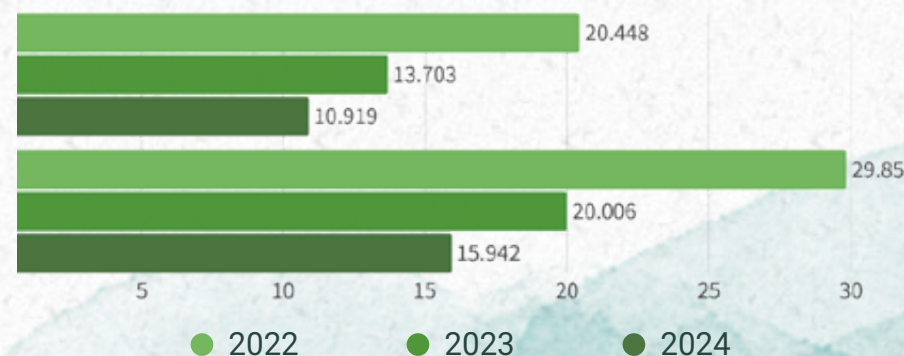
Year/Item	Energy Saving Initiatives	Actions	Before	After
2023	Replaced: chiller, air compressor. Repairs and maintenance: Chilled water tank, air compressor system.	Replacement of one 50RT chiller: Replacement of one 200HP high-efficiency air compressor. Cleaning of heat dissipation materials and filters. Maintenance of the air compressor system.	Old chiller: 37.5RT, efficiency 0.91 kW/RT. Old air compressor: 150HP, efficiency 6.3 kW/CMM. Cooling water system reduction before maintenance: 10A. Air compressor system reduction before maintenance: 3A.	New chiller: 50RT, efficiency 0.79 kW/RT. New air compressor: 200HP, efficiency 4.76 kW/CMM. Cooling water system current reduction: 1.63A. Air compressor system current reduction: 4.7625A.
2024	Rooftop solar panels installed at Lin Hai factory.	Install rooftop solar panels at the factory with the copper strips.	Installed capacity: 735 kW. Estimated annual generation: 804,325–858,480 kWh.	Rooftop solar panel: completed at capacity: 735 kW.
2025	Install rooftop solar panels at Lin Hai factory. Replace consumables in air compressor system.	Install rooftop solar panels at the packaging factory. Air compressors used by entire factory.	Planned capacity: 500 kW. Estimated annual generation: 547,500–584,000 kWh. Air compressor system current reduction: 2A after replacement of consumables.	Solar project scheduled for 2025 operation, expected to reduce electricity consumption by 1.78%.

* Note: Data source: Ministry of Economic Affairs (MOEA), Energy Administration – “Energy Saving Targets and Implementation Plans” (2023–2025), as reported in the “Energy Network Reporting System for Productive Industries.”

Since January 2022, the company has implemented an in-plant recycling initiative for copper sheet protective film. During the copper slitting process, the protective film is collected and reused by the packaging unit or utilized by the processing unit in the production of back-pressure materials. This initiative contributes to the reduction of carbon emissions.

Quantity of Copper Sheet Protective Film Recycled
(metric tons)

Carbon Emissions Reduced
(metric tons CO₂e)



* Note: The calculation is based on the emission factor for Daolin paper (1.46E+0 kg CO₂e/kg) as announced in 2018 on the Product Carbon Footprint Information Platform.

Ch.3

Solar Energy

In accordance with government green energy policies, FCC plans to install solar panels on the rooftop of Lin Hai factory. The planned installed capacity is 1,235 KW, approximately 10% of the factory's contracted electricity capacity. Future adjustments to the plan will depend on operational conditions. The investment amounted to approximately NT \$394.2 million.

On December 20, 2024, the rooftop solar panel installation at the plant was completed, with an installed capacity of 735 kW. The system is scheduled to be connected to the plant's power grid in March 2025. The rooftop solar panel installation at the Packaging Plant is scheduled for completion in April 2025, with an installed capacity of 500 kW, and is expected to be connected to the plant's power grid in May 2025.



Ch.3

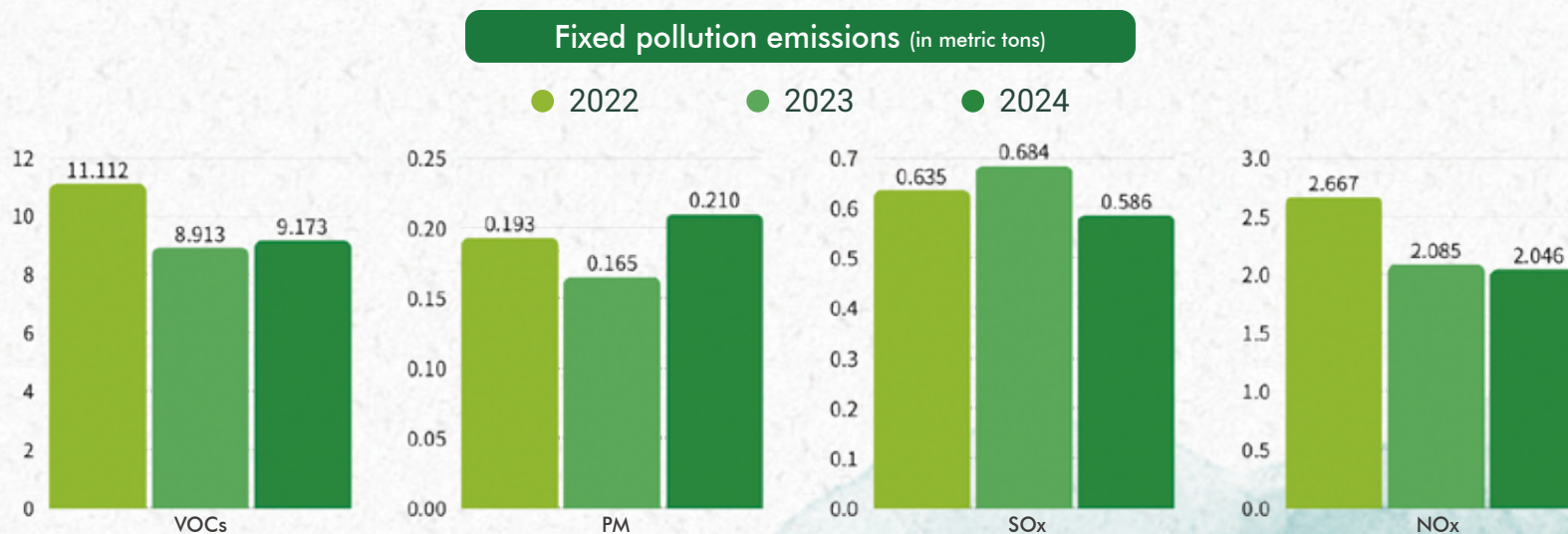
Pollution Prevention

🌿 Pollution Prevention

As a specialized manufacturer of copper alloy strips and plates, FCC has aimed for sustainable development since its establishment. In response to global warming and environmental changes, we strive for harmonious and sustainable growth, effectively managing and controlling hazardous substances in our processes to prevent environmental pollution. No toxic chemicals were used in the Lin Hai factory, ensuring employees safety and health.

🌿 Air Pollution Management and Emissions

The emissions of various air pollutants for 2024 are detailed in the table below. Fixed pollution sources are equipped with pollution control devices, targeting pollutants such as volatile organic compounds (VOCs), particulate matter (PM), sulfur oxides (SO_x), and nitrogen oxides (NO_x). The pollution control devices include baghouse dust collectors, scrubbers, and various filters. We comply with the Air Pollution Control Act, conducting regular testing and reporting of fixed source emissions. All processes and facilities have obtained the necessary operating permits, and emissions are properly treated before release. The detected values of air pollutants are below the regulatory limits, and no additional control equipment is currently required.



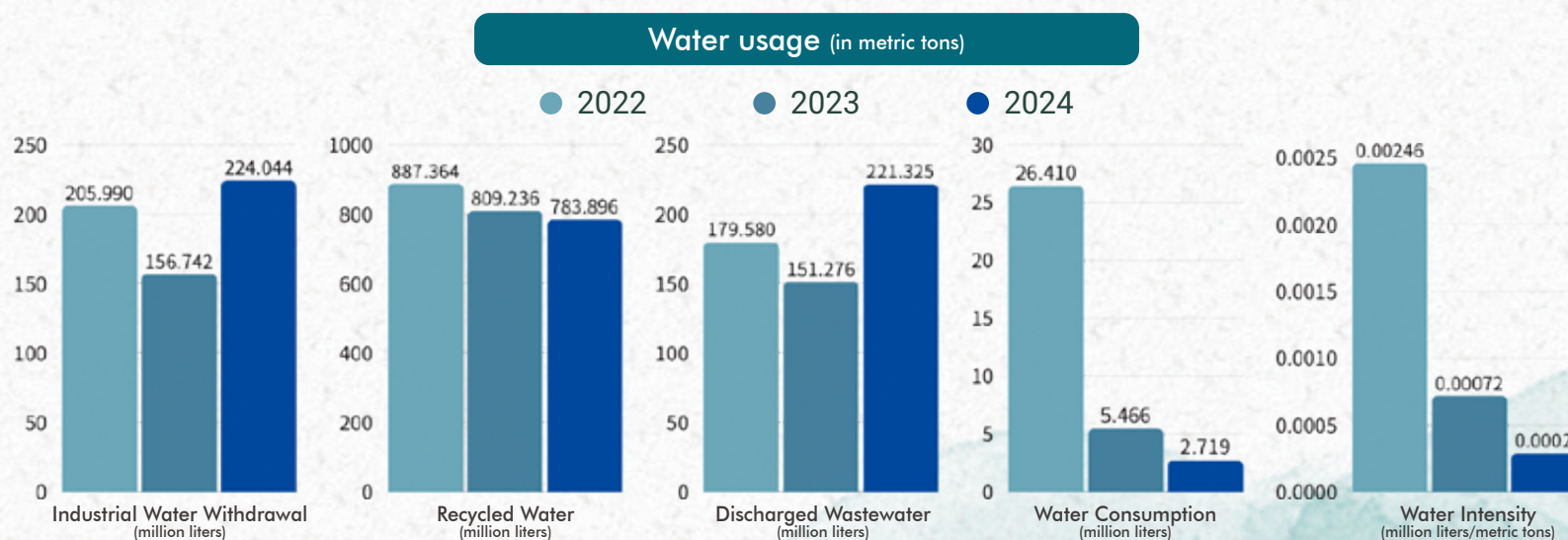
※ Note: 1. All data are rounded up to three decimal places. 2. Data source: Stationary Pollution Sources of Information Disclosure Management Platform.
3. The data on the Stationary Pollution Sources of Information Disclosure Management Platform by the Ministry of Environment is in the "Report Completed" status.

Ch.3

Water and Wastewater Management

The Lin Hai factory sources its water from municipal supplies and adheres to all regulatory requirements for water pollution control, including semi-annual inspections and regular wastewater testing. The factory operates two wastewater treatment facilities to handle both industrial and domestic wastewater. Daily wastewater treatments are recorded as per regulations, and emergency responses are executed as per authorized documents to prevent contamination of external water bodies. Treated industrial wastewater is mostly recycled through softening processes for reuse in production and partly discharged into dedicated sewers for treatment at the Kaohsiung Lin-hai Industrial Park's wastewater facility, meeting all regulatory standards.

In 2024, one instance of copper content in wastewater discharge exceeded regulatory limits, totaling approximately 1.5284 kilograms, while in another instance the hydrogen-ion concentration of discharged wastewater amounted to 9.43, exceeding the regulatory limit of 9.0. Corrective actions were promptly implemented, and all remaining discharges met compliance standards. The factory has enhanced its water recycling capabilities in recent years, increasing reuse frequency in production processes. Ongoing efforts focus on water conservation and reducing municipal water consumption.

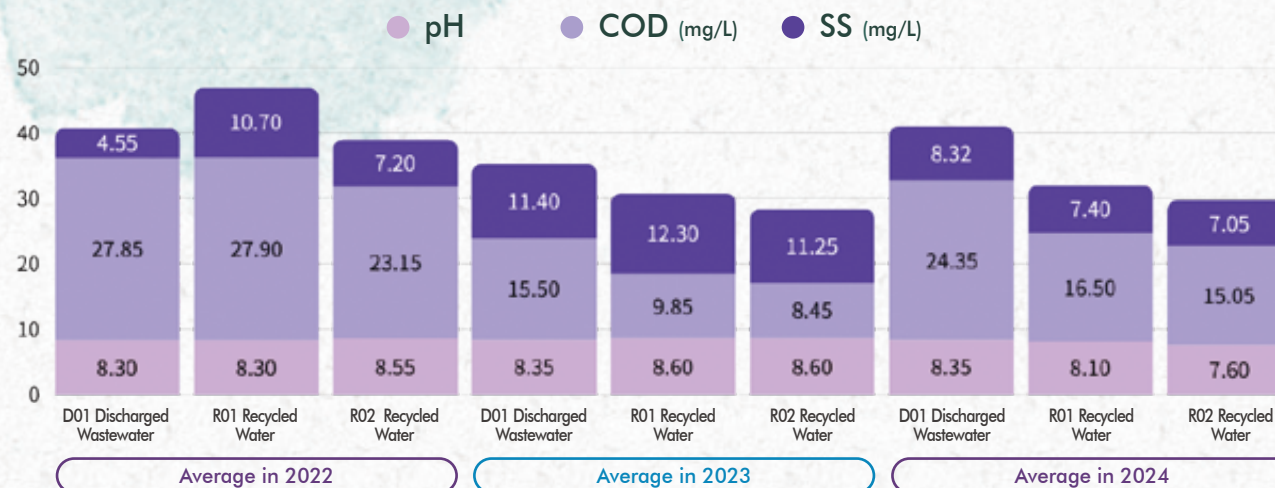


* Note: 1. 1 million liters = 1 thousand cubic meters. Water consumption intensity (million liters/metric tons) = Water consumption (million liters) / Annual production output (metric tons).

2. Industrial Water Withdrawal in 2022-2023 is equivalent to Municipal Water; Industrial Water Withdrawal in 2024 is 201.322 (Municipal Water) + 22.722 (Rainwater) = 224.044 million liters.

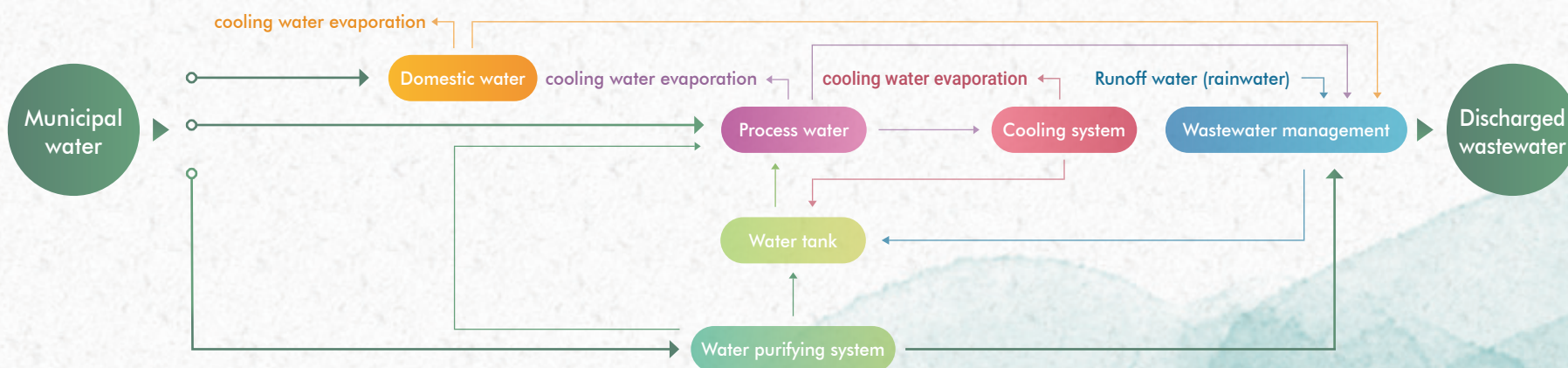
Ch.3

Discharged Wastewater Quality Inspection



* Note: Discharged wastewater limit, pH=5~9 (no unit), COD=480, SS=240 mg/L

Water Cycle



Ch.3

Waste Management

Industrial Waste Management

To effectively manage waste storage, FCC categorizes and stores waste at appropriate locations in the factory according to the Waste Disposal Act. Reusable waste is processed using existing in-house equipment and suitable technology to convert it into usable raw materials. Non-reusable waste is handled by certified waste disposal agencies approved by environmental authorities, with options for external recycling or processing. We carefully select waste disposal and recycling contractors to ensure all waste is legally and properly managed. Hazardous waste is exclusively handled by qualified domestic disposal companies to ensure legal compliance.

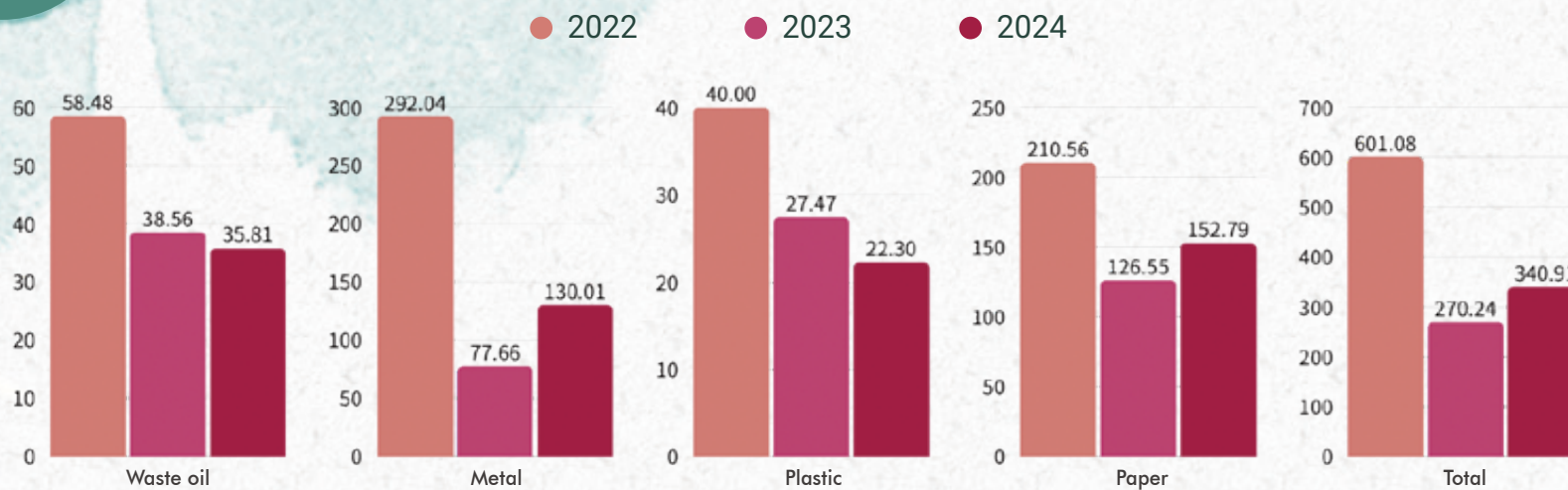
Waste Treatment and Recycling

Promoting waste classification and resource recycling serves as a yearly objective, encouraging all departments to segregate waste properly, reducing environmental pollution and enhancing resource reuse. Factory waste is categorized as general industrial waste or hazardous industrial waste, and stored according to the Waste Disposal Act before being processed by certified agencies. Waste is reported online using triplicate forms (except for certain R-code wastes exempted by authorities). Upon completion, waste management agencies submit a report online to confirm that waste has been handled accordingly.

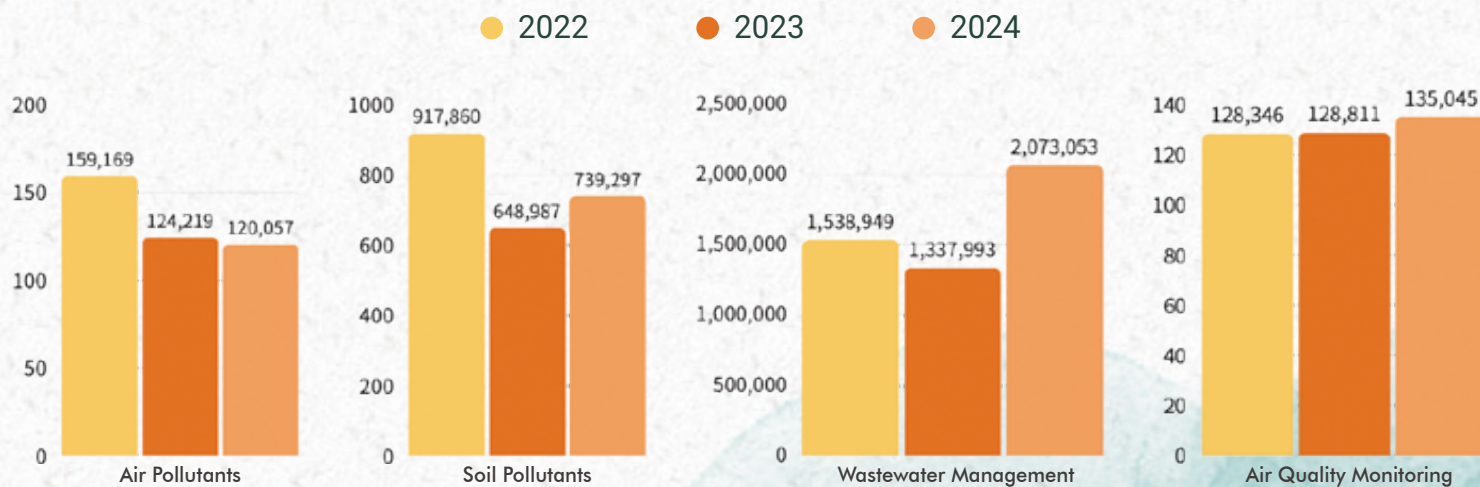
FCC is committed to environmentally friendly waste management policies. We prioritize mitigating the impact of hazardous substances and ensure all waste is handled by certified companies, strictly controlling the disposal of harmful waste to protect environment from pollution.

Ch.3

Recycled Resources (in metric tons)



Expenditure on Environmental Protection (in NT\$)



Ch.3

Waste Disposal Volume

In 2022, we enhanced pallet recycling to reduce the output of waste wooden pallets and extended the operation time of the frame-type sludge dewatering machine to lower the moisture content and weight of wastewater sludge. Procurement of a new frame-type sludge dewatering machine has been planned in 2024 to replace the belt-type sludge dewatering machine , further reducing wastewater sludge production.

Industrial Waste Disposal Volume (Unit: metric ton)

Waste Category	Waste Type	Final Treatment	2022	2023	2024
General Industrial Waste	Waste Wood Pallets	Incineration	42.660	58.970	55.350
	Household Waste	Incineration	92.010	84.960	81.770
	Waste Oil Mixture	Recycled	129.800	131.210	266.624
	Waste Lubricating Oil	Recycled	59.320	38.560	35.780
	Waste Refractories	Recycled	11.600	51.130	34.380
Total Volume			335.390	364.830	473.904
Hazardous Industrial Waste	Wastewater Sludge	Recycled	685.868	396.680	388.048
	Copper Containing Waste	Landfill	89.372	56.920	46.490
	Asbesto Tiles	Landfill	16.040	0.000	0.000
	Baghouse or Precipitor Ash	Recycled	5.055	4.580	5.730
Total Volume			796.335	458.180	440.268
Total Waste			1,131.725	823.010	914.172
Waste per metric tons of Copper Strips			0.106	0.108	0.099

Ch.3

Regulatory Compliance

To ensure timely and accurate verification, acquisition, identification, registration, and communication of relevant legal and regulatory requirements, FCC has established a comprehensive system for collecting and managing documents related to environmental, labor safety, and other requirements. This system covers various environmental considerations, including air pollution control, water pollution control, waste disposal, toxic chemical management, noise control, labor safety and health management, and fire safety regulations. Non-compliance Issues and Improvement Measures in 2024:

	Violation and description	Improvement Measures	Fine
Case 1	An employee operating an overhead crane failed to check cargo for potential hazards, resulting in cargo dropping and the employee's left foot was injured.	1. Reinforce safety protocols for crane operations. 2. Immediate measures: • Reinforce safety protocol for moving copper rolls with crane (cannot be moved with rack). • Should the above situation occur, do not support with bare hands to avoid being injured.	100,000 \$NTD



Healthy and Friendly Workspace



- 4-1 FCC Employees
- 4-2 Talent Cultivation
- 4-3 Happy Workplace
- 4-4 Occupational Health
and Safety

Ch.4

Healthy and Happy Workplace

Maintaining harmonious labor relations is a fundamental and crucial issue when it comes to corporation development. At FCC, employees are regarded as the company's most valuable asset. We strive to create a pleasant and harmonious work environment to boost employee productivity and competitiveness, forming the foundation of our sustainable development. The average age of our employees is 46.45 years, whose loyalty and dedication are vital in promoting a win-win workplace.

FCC Employees (Talent Structure)

As of 2024, FCC employed a total of 230 individuals, all in full-time positions to ensure job security. Salaries are determined based on the "Labor Standards Act" and are aligned with meritocracy principles. We uphold equality in recruitment, irrespective of race, gender, age, religion, nationality, or political stance, and conduct recruitment through open and fair selection processes. Promotions, transfers, and talent development measures are based on individual capabilities and performance evaluations. The average employee tenure is 14.8 years, with an employee turnover rate of 14.3%. Due to the high temperature working environment and physically demanding nature of the job, which requires physical labor and shift work, recruiting new employees can be challenging. We address this by improving company benefits, enhancing the work environment, and encouraging current employees to refer new hires, which helps increase recruitment and retention rates. Our workforce is predominantly male, with 3.8% of our supervisors being female. FCC supports and ensures employment opportunities for those with disabilities. As of 2024, three individuals with disabilities have been employed, exceeding the legal requirement. Additionally, 47 foreign workers have been employed.

2024 Employee Composition (Employment Contract and Type / Gender / Age)

Employment Contract and Type		Gender	Age	Head count	%
Employment Contract	Temporary	Male	Under 30	4	1.74
			30~50	59	25.65
			Over 50	98	42.61
		Female	Under 30	2	0.87
			30~50	10	4.35
			Over 50	10	4.35
	Full-time (Foreign workers)	Male	Under 30	24	10.43
			30~50	23	10
		Full-time (Retired)		Over 65	7
Employment Type	Permanent	Male	Under 30	28	12.17
			30~50	82	35.65
			Over 50	98	42.61
		Female	Under 30	2	0.87
			30~50	10	4.35
			Over 50	10	4.35
	Total Headcount				230

2024 Employee Turnover

Category	Gender	Age	Head count	%
New Employees	Male	Under 30	11	4.78
		30~50	21	9.13
		Over 50	9	3.91
	Female	Under 30	0	0
		30~50	1	0.43
		Over 50	0	0
Departed Employees	Male	Under 30	5	2.17
		30~50	21	9.13
		Over 50	6	2.61
	Female	Under 30	1	0.43
		30~50	0	0
		Over 50	0	0

※ Note: Employees who joined company within one year are considered new employees. New employee ratio = Number of new employees / Number of employees at year-end. Departed employee ratio = Number of departed employees / Number of employees at year-end. Due to the physically demanding nature of our work environment, recruiting new employees is challenging, and some current employees find it difficult to adapt to our workplace culture. As a result, the number of departed employees is higher than the number of new hires. To address this, we have improved company benefits and the work environment to retain existing employees and attract new ones.

Employee Diversity

Expected head count of indigenous staff	2
Actual head count of indigenous staff	0
Foreign workers	47

※ Note: Foreign workers include 45 Indonesians and 2 Thai.

Gender Ratio in Management

Title	Gender	Head count	%
Section (Deputy) Chief	Male	13	50
	Female	0	0
(Assistant) Manager	Male	8	30.77
	Female	1	3.85
(Assistant) Factory Director	Male	1	3.85
	Female	0	0
(Vice) Chairman and higher	Male	3	11.53
	Female	0	0
Total		26	100

※ Due to the nature of FCC operations which are primarily production-based, the number of male supervisors exceeds that of female supervisors.

Employee with disabilities

Expected head count	2
Actual head count	3

Ch.4

Talent Cultivation | Training and Development

Talent is the foundation of corporate sustainability, and company growth is inseparable from the training and development of its employees. Establishing employee development programs and learning channels to provide space for self-development and growth is a key driver for continuously advancing at FCC. Embracing a philosophy of all-inclusive participation, FCC promotes talent cultivation and training resource allocation for all genders and ages. Annual education and training are planned based on strategic needs and business policies, encouraging our employees to absorb new knowledge and expertise externally, as well as to learn from experienced professionals internally. This approach enhances learning effectiveness and integrates learned skills directly into the work, thereby improving work quality and efficiency.

The training and development system at FCC is divided into 'new employee training' and 'on-the-job training':

New employee training

Focuses on company history, HR regulations, introduction to work environment, occupational safety, labor health and safety, quality and environmental policies, and practical on-site training. Pre-employment training helps new employees quickly adapt to company environments, management regulations, including understanding human rights standards. Operational procedures are guided by senior employees to ensure new employees familiarize with co-workers, working environment and enhance their professional skills.

In 2024, 32 new employees received training in work regulations and workplace safety and health codes with 100% coverage rate, so as to have a better understanding of our management systems and job functions, enhancing their sense of belonging and work efficiency.



New hire Training ▲

Ch.4

Talent Cultivation | Training and Development

On-the-job Training

Training content is differentiated based on job functions into external and internal training. External training includes participation in educational programs hosted by external organizations, relevant certification courses, seminars, observations, or overseas visits. Internal training refers to educational programs organized within the company, taught by either external or internal instructors.



On-the-Job Training ▲

1. External Training

Total external training time in 2024 amounted to 510 hours, detailed as below:

Course Description	Number of Courses	Head count	Total hours
Health and Safety Management	14	21	392
Emergency and First Aid Training	3	4	35
Radiation Protection Training	6	17	30
Health and Safety Training of Lifting Equipment Operation	6	16	53
Total	29	58	510

2. Internal Training

Based on job requirements, competency development needs, and performance results, a suitable training plan is reviewed before the start of each year. Budgets are allocated according to the plan to arrange employee development courses. Internal training is conducted according to the annual plan, with internal instructors generally or external instructors as needed. In 2024, there were a total of 53 internal training sessions with a 100% execution rate, meeting KPI targets. Details are as follows:

Course Description	Number of Courses	Head count	Total hours
Production Process Operations	7	52	7
Quality Inspection and Control	10	39	11
Production Equipment Maintenance	3	21	3
Environmental and Occupational Safety	13	222	17
Emergency First Aid Training	1	13	1
Fire Safety Training	2	12	8
New Employee Training	14	32	56
Quality Management	3	9	5
Total	53	400	108

Ch.4

Talent Cultivation | Training and Development

In addition to the training programs, FCC provides diverse learning opportunities, including job coaching, where supervisors demonstrate and explain essential job skills, and job rotation evaluation, providing opportunities to gain experience in different areas. This multifunctional training equips employees with a broad set of skills and knowledge, fostering a mutually beneficial environment for both the company and its employees.

Talent Cultivation | Performance Appraisal

FCC has established an Employee Performance Evaluation Management Procedure to fairly and reasonably assess the performance and contributions of employees and supervisors at all levels over a given period. Initial evaluations are conducted by direct supervisors and then reviewed by higher-level supervisors to ensure accuracy and avoid bias. The company's year-end bonuses are linked to individual annual performance evaluations. Performance results influence the adjustment of year-end bonuses, salaries, and promotions. Promotion criteria include tenure, education, performance evaluations, and professional skills. Eligible employees can be nominated for promotion by their unit supervisors. Promotions are finalized upon approval by the factory's personnel evaluation committee and the company's review process.

Evaluation Targets	Applicable to	Evaluation Criteria	Review Cycle
Senior-level personnel	Assistant managers and above	Planning ability, Management ability, Interpersonal skills, Leadership ability, Responsibility and loyalty	Annually
	Section and team leaders	Execution and control, Teamwork, Taking initiative, Competence enhancing, Loyalty	Monthly
Indirect support personnel	Senior staffs, staffs, guards, and temporary or contract personnel in supporting position	Workload, Work efficiency, Work attitude, Cooperation, Environmental awareness	Monthly
Direct production personnel	On-site production staff and contract personnel	Work skills, Work performance, Work attitude, Teamwork, Cooperation	Monthly
Sales personnel	Non-supervisory sales staff and contract personnel	Sales performance, Work efficiency, Cooperation, Work quality, Work attitude	Quarterly

In 2024, following the performance evaluation criteria, seven employees were promoted, including one manager, one section head, two team leads, two engineer and one assistant engineer, recognizing their exemplary performance and serving as a model for other employees striving for career advancement.

Happy Workplace | Labor Relations Management | Harmonious Labor Relations

Harmonious labor relations make for the cornerstone of growing businesses, and FCC has established various personnel management regulations in accordance with labor laws and implements humane management practices. During employee training sessions, information about employee rights and regulations is disseminated. Additionally, a grievance hotline and mailbox are provided to facilitate communication on labor issues. FCC proactively implements various employee welfare measures and respects the voice of labor unions. Regular labor-management meetings are held to coordinate labor relations, promote cooperation and a grievance system is in place to integrate differing opinions through open communication channels and to reduce and resolve potential labor disputes.

FCC held regular labor-management meetings in 2024, focusing on strengthening recruitment and retaining talent. Discussions on the key topic had led to recruiting through job banks and employee referrals. The Compensation Committee discussed and approved salary increases for 2024, recognizing employees' hard work and contributions to retain talent. On July 19, 2024, the FCC Union held a general assembly of union representatives. Discussions with management focused on adjusting employee cash supplements, aiming to build a harmonious working environment based on solid labor relations.

Happy Workplace | Salary, Welfare, and Care

FCC's compensation package includes a base salary and various allowances, determined by position, individual qualifications, professional skills, and job performance. Salaries are adjusted with position changes and do not differ with gender. The company offers a competitive remuneration system with salaries above the national starting salaries to attract and retain outstanding talent, as well as to reward grassroots employees. Salary adjustments have been made for three consecutive years.

FCC emphasizes gender equality, eliminating workplace gender discrimination and adhering to the "Gender Equality in Employment Act" to ensure equal pay for equal work and create a friendly and equal working environment. Equal starting salaries are made for both genders, ensuring no significant difference in average salaries between men and women. Salary differences across positions result from tenure and performance variations.

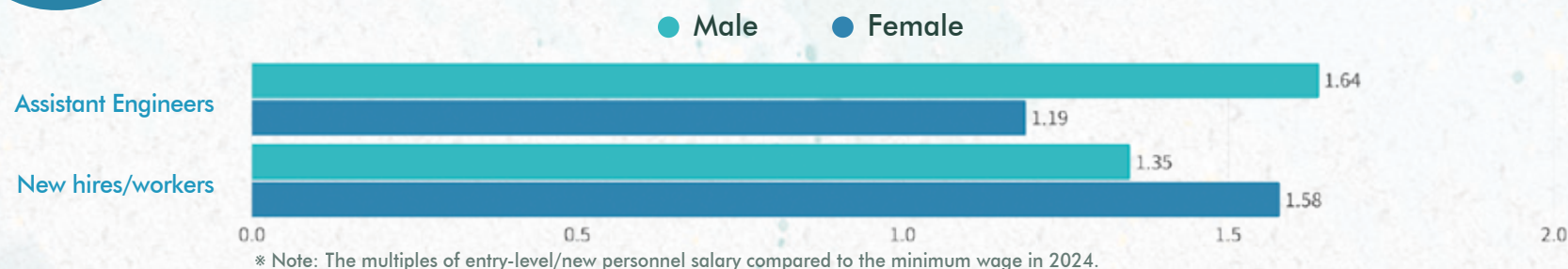
FCC values employee feedback and conducts satisfaction surveys annually, focusing on the employee satisfaction with the company environment, professional standards, company policies, goals, training, and welfare systems. Survey result averages are above 96%. For employees with lower satisfaction scores, individual interviews and communications are conducted to understand and address their concerns.

Happy Workplace | Pay Ratio Disclosure

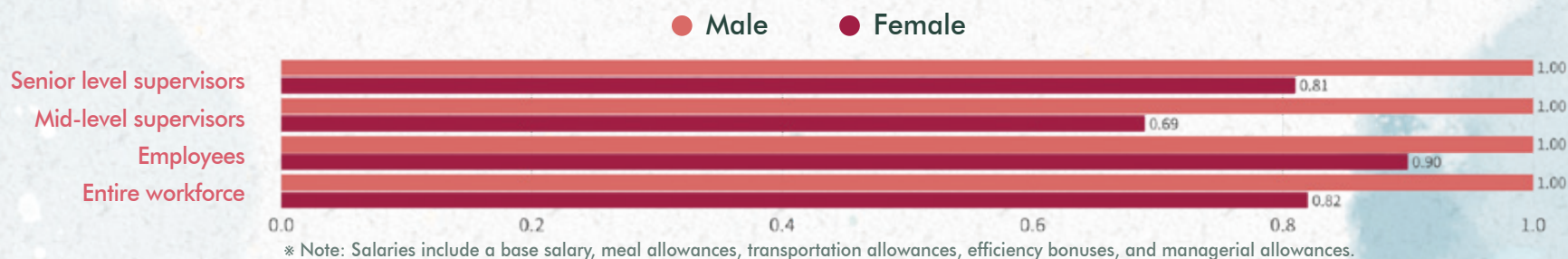
In 2024, the ratio of the annual total compensation of FCC's highest-paid individual to the median annual total compensation of all employees (excluding the highest-paid individual) was 3.16. The ratio of the percentage increase in annual total compensation for FCC's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) was 2.24.

Ch.4

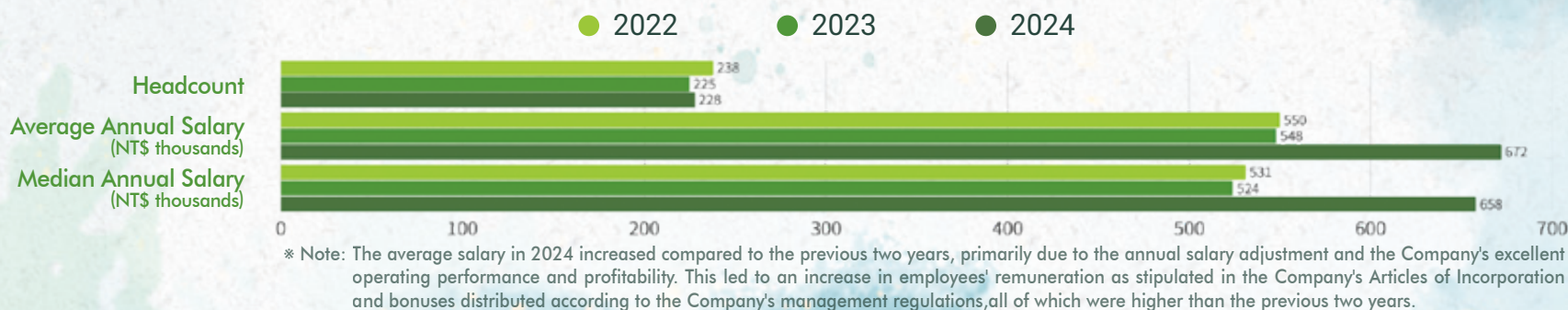
Entry-level personnel salaries were higher than the minimum wage in 2024



The Gender Pay Ratio / Comparison among different levels of management and staff



Salary information for full-time employees not holding managerial positions



Ch.4

Happy Workplace | Employee Welfare

To ensure comprehensive welfare policies for employees, Hua Eng and First Copper jointly established the Hua Eng United Employee Welfare Committee. The committee is responsible for reviewing, promoting, and supervising employee welfare programs; planning, managing, and utilizing the employee welfare fund; auditing the allocation of welfare expenditures; reporting on financial status; and overseeing other welfare-related matters. The committee is composed of 11 representatives: one appointed by management as an ex officio member, two elected by Hua Eng employees, five elected by the Hua Eng labor union, and three elected by the First Copper labor union. The members then elect one among themselves to serve as Chairperson. Except for the ex officio member, all terms last two years, with eligibility for re-election. The committee convenes once every three months. In addition to standard welfare measures, the company regularly organizes a variety of recreational and cultural activities to promote healthy lifestyles, reduce work-related stress, and encourage camaraderie and cooperation among employees across different facilities. These initiatives not only strengthen employee well-being and physical health but also foster a stronger sense of unity and belonging within the company.

FCC provides several benefits to our employees:

Safety and Health Care

- ✦ Regular health check-ups for Employees
- ✦ Doctor consultation services
- ✦ Health promotion seminars
- ✦ On-site medical station
- ✦ Uniforms and safety shoes

Work and Holiday Bonuses

- ✦ Employee compensation
- ✦ Special contribution bonuses
- ✦ Year-end bonuses
- ✦ Labor Day gifts
- ✦ Mid-Autumn Festival bonus
- ✦ Employee birthday bonus

Recreation

- ✦ Employee cafeteria and meal programs
- ✦ Employee travel subsidies
- ✦ Employee recreational activity subsidies
- ✦ Year-end celebration events

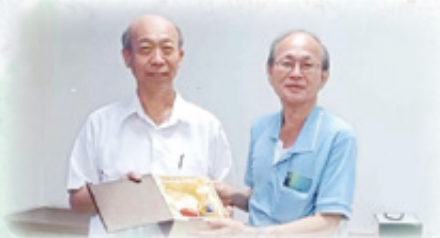
Family Care

- ✦ Wedding gifts, congratulatory banners, and flower arrangements for employees' children
- ✦ Condolence money, mourning banners and flower arrangements for employees, their spouses or children
- ✦ Scholarships for employees and their children
- ✦ Childbirth bonus for employees and their spouses
- ✦ Parental leave
- ✦ Breastfeeding rooms
- ✦ Partnership agreements with nearby kindergartens for childcare services

Security and Assurance

- ✦ Labor insurance
- ✦ National health insurance
- ✦ Group accident insurance for employees
- ✦ Severance pays for retired employees
- ✦ Retirement plaques for long-serving employees

Ch.4



Expenditures on Employee Welfare (in NTD)

Item / Year	2022	2023	2024
Meal subsidy	2,237,408	2,165,072	2,877,504
Average daily head count in employee cafeteria	188	163	156
Birthday and retirement bonuses	671,640	381,444	550,460
Marriage, funeral, and childbirth subsidies	214,000	150,000	55,000
Travel subsidies	450,000	422,500	388,400
Children's scholarships	126,500	109,500	94,500
Event subsidies	492,000	472,000	489,369
Total	4,191,548	3,700,516	4,455,233

* Note: Special Bonus for Mid-Autumn Festival was distributed in 2024 after discussion with the Employee Welfare Committee.

Ch.4

Happy Workplace | Retirement Pension Contribution and Allocation

To secure employees' livelihood while working for the company and after retirement, FCC has established employee retirement procedures in accordance with the Labor Standards Act and the Labor Pension Act, which includes providing stable retirement pension contributions and payments. Under the Labor Standards Act, labor pension reserve funds (referred to as the old mechanism) are contributed monthly at 6% of the total employee salary, deposited into the designated account at the Bank of Taiwan supervised by the Labor Pension Fund Supervisory Committee. Annually, the estimated retirement benefits required for eligible employees are supplemented to make up the difference in the reserve fund, ensuring employees receive their entitled retirement benefits upon retirement. Under the Labor Pension Act, retirement pensions (referred to as the new mechanism) are contributed monthly at 6% of the insured salary to the individual retirement pension account at the Bureau of Labor Insurance. In 2024, one employee retired under the old mechanism and five under the new mechanism. In accordance with labor regulations, the company provides retirement pensions to retired employees based on their entitlements.

Happy Workplace | Healthcare

FCC employs hires a part-time on-site occupational medicine physician and a full-time nurse in accordance with Article 3 of the Labor Health Protection Regulations to manage on-site health services, ensuring a friendly and healthy workplace environment for all employees. Their main responsibilities include:

- ✦ Implementation of health education, promotion, and sanitation guidance for employees.
- ✦ Prevention and treatment of work-related injuries and illnesses, health counseling, and emergency care.
- ✦ Advising employers on suitable job assignments for employees.
- ✦ Analysis, evaluation, management, and storage of employees' physical and health examination records, and health management.
- ✦ Research reports on occupational health, and preservation of injury and disease records.
- ✦ Assisting employers and occupational safety and health personnel in preventing work-related diseases and improving the work environment.

Ch.4

Due to the busy work schedules of employees, which may lead to irregular routines, imbalanced nutrition and insufficient physical training, First Copper proactively offers the following care programs to our employees:

- ✦ Colon cancer screening.
- ✦ Health promotion through regular blood pressure measurements at fixed times daily to facilitate early detection and treatment.
- ✦ Healthy diet initiatives: Apart from the employee cafeteria providing lunch and dinner, cold drinks are intermittently provided during summer.



Employees requiring physical health care will receive specialized consultations and advice from the occupational physician regarding dietary improvements and overall health improvement.

Happy Workplace | Human Rights Protection

FCC strictly complies with human rights-related regulations, striving to protect employees' basic human rights and ensuring their legal rights and interests. We support the Universal Declaration of Human Rights and the International Labor Organization Conventions, advocating for fair treatment and respect for every employee. We commit to:

Human Rights Protection

- ✦ Support and respect the protection of human rights, ensuring our business partners and suppliers also adhere to the same human rights standards.

Respect for Freedom of Association

- ✦ Respect employees' rights to form unions and participate in collective bargaining according to laws and customs.

Prohibition of Child Labor and Forced Labor

- ✦ Ensure that neither we nor our business partners and suppliers employ child labor or use coercion, threats, or any illegal methods to force labor or administer corporal punishment.

Elimination of Discrimination and Ensuring Equal Employment Opportunities

- ✦ Embrace the diversity of all employees and prohibit discrimination against anyone because of their characteristics, including race, class, language, ideology, religion, political affiliation, origin, birthplace, gender, sexual orientation, age, marital status, appearance, physical and mental disability, or past union membership.

Ch.4

Establishing a Safe and Healthy Work Environment

- ✦ Comply with occupational safety and health policies, promptly correct or report any potential threats, and promote environmentally friendly technologies. Prohibit any behavior that is rude, hostile, violent, intimidating, threatening, or harassing, and oppose corruption, including extortion and bribery.

Confidentiality of Personal Information

- ✦ Protect the personal information of employees, board members, customers, job applicants, and partners; acquire and use personal information only for legitimate business purposes.

Preventing Harassment

- ✦ Promote the Gender Equality in Employment Act, creating a harassment-free work environment; no tolerance on sexual harassment, including unwelcome sexual advances, requests for sexual favors, or other unwelcome verbal or physical conduct of a sexual nature.



To implement gender equality in the workplace, FCC has established the Measures for the Preventing, Correcting Workplace Sexual Harassment, Related Complaint Procedures and Disciplinary Policy, and regularly conducts related awareness activities. Work-life balance is one of FCC's core values. In creating a female-Happy Workplace, employees are entitled to PMS leave, maternity leave, prenatal checkup leave and paternity leave. For employees dealing with personal matters, in addition to personal and sick leave, and family care leave under the Labor Standards Act, they can also apply for unpaid leave in cases of childcare, military service, serious illness, or injury, with the option to apply for reinstatement after the leave period to balance personal and family needs.

To protect the rights and interests of all employees, FCC ensures compliance with government regulations and provides prior notice within the stipulated time frame in the event of significant operational changes that may affect labor rights. According to occupational health management results based on employee health checkup reports, 145 employees were individually interviewed and counseled, and 35 employees subsequently sought out professional medical consultation to ensure proper treatment.

Ch.4

FCC's Four Major Labor Health Protection Plans were carried out as detailed below:

- 1 **Ergonomic Hazard Prevention Plan:** Based on the analyzing data from employee-completed musculoskeletal symptom surveys, this plan involves on-site visits by physical therapist and occupational medicine physician, focusing on ergonomic hazards in various departments, providing appropriate improvement suggestions and conducting regular follow-ups.
- 2 **Abnormal Workload-triggered Illnesses Prevention Plan:** Based on the abnormal workload-triggered illnesses risk identification and assessment form, categorize employees into low, medium, and high-risk levels. Further assessment on every indicator determines if an interview is necessary or merely recommended. On-site healthcare personnel then arrange interviews and provide health guidance and communicate the interview results to the employees' supervisors to assist in adjusting work assignments appropriately. In 2024, after conducting the prevention screening of abnormal workload-triggered illnesses, one employee out of 41 interviewed was identified as in high-risk health condition and required work adjustments.
- 3 **Workplace Violence Prevention Program:** To protect employees from unlawful harm while performing their duties, potential risks are identified through workplace hazard assessments and risk evaluation forms. Measures include providing a secure and safe working environment, appropriately adjusting manpower allocation, conducting preventive training courses, and posting clear channels for reporting and appeals. Dedicated email addresses (f1130@hegroup.com.tw, f1110@hegroup.com.tw) are publicly displayed in the workplace to facilitate reporting and ensure transparency. In 2024, the company revised its Workplace Violence Prevention Program. Under the revised framework, the Occupational Safety and Health Office / Plant Affairs Department receives reports and complaints, which are then investigated by the Prevention and Response Task Force. The task force conducts incident investigations, provides necessary protective measures, and delivers training programs to employees. These efforts aim to safeguard employees from both physical and psychological harm in the workplace.
- 4 **Maternity Health Protection Plan:** The plan involves educating and informing about maternity health hazards. Pregnant employees complete a workplace hazard assessment form to evaluate the impact of their work on maternal health, providing excellent maternity protection measures for female employees and creating a supportive environment for maternity protection. In 2024, one employee participated in maternity health protection plan interviews.



Ch.4

Occupational Health and Safety(OHS) | Managing Safety and Health

OHS Management Policy: 'Respect life, safety first'

Due to the high complexity of equipment at Lin Hai factory and numerous potential dangers in the work environment, FCC's equipment operators and maintenance personnel are all under various dangerous conditions. Under such circumstances, industrial safety, health, and operational maintenance are equally crucial to ensure the safety of all colleagues. Based on this philosophy, we are dedicated to promoting safety and health practices to ensure a good working environment for all employees. Our goal is to integrate safety and production management, reducing production process accidents and ultimately achieving zero incidents.

We are committed to:

- ✦ Promoting safety and health responsibilities for everyone, establishing a framework and achieving safety and health management goals and performance through continuous improvement.
- ✦ Educating employees on proper safety principles and promoting physical health care, enhancing the safety and health awareness and responsibility of all employees to fully implement safety and health duties.
- ✦ Adopting proper management measures to control risks associated with confined spaces, falls, cranes, forklifts, vehicles, chemical hazards, and injuries or electric shocks from non-isolated power sources.
- ✦ Respecting life, valuing safety of all personnel and preventing injuries and health-affected issues. The safety and health of contractors are as important as those of our employees.
- ✦ Adhering to relevant safety and health regulations and stipulating the safety and health requirements with contractors.
- ✦ Establishing effective communication channels with contractors and regulatory authorities to ensure they understand FCC's safety and health practices.
- ✦ Conducting regular reviews of safety and health management to ensure the appropriateness and effective implementation of this policy.

Ch.4

OHS and Accident Prevention | Management and Execution

In 2020, FCC implemented the ISO 45001 Occupational Health and Safety Management System. Through utilizing the PDCA (plan-do-check-act) cycle, the company enforces comprehensive health and safety management to create a healthy working environment. Safety production management is carried out in an institutionalized, documented, and systematic manner, actively conducting education and training, regulatory audits, hazard identification, and risk assessments. High-risk items are included in emergency response plans or designated as special control standards. Depending on the factory's technical capabilities, costs, and impact levels, OHS consideration is established as management plans and prioritized improvement goals, which are followed and reviewed by the safety and health unit semi-annually. The plans and goals will be discussed at the quarterly safety, health, and environmental meetings to ensure the completion of improvement projects on schedule. This continuous cycle of hazard identification and risk assessment is integrated into the annual operations, thereby establishing a more comprehensive safety and health management system.

OHS and Accident Prevention | Labor Safety and Health Committee

FCC has established an Occupational Safety and Health Committee, which functions to deliberate, coordinate, and recommend matters related to labor safety and health. The organizational structure includes:

- ✦ **Chairperson:** Director of the Lin Hai Factory
- ✦ **Four members:** Assistant Factory Director and managers/ assistant managers from Processing, Facility, and Technology departments.
- ✦ **Four labor Representatives:** The Chairman of the Corporate Union and representatives elected by the union
- ✦ **Occupational Safety Personnel:** Head of the Safety and Health Office
- ✦ **Medical Personnel:** Medical staff from the Facility Department



Ch.4

The meetings of the Occupational Safety and Health Committee primarily focus on reviewing the items stipulated by occupational safety and health regulations. Committee members discuss proposals based on the implementation of occupational safety and health, reviewing workplace injury incidents that happened on a 3-month basis and track annual employee health checkup results. They propose review and improvement measures to other units to reduce accidents and enhance employee safety. The committee also promotes relevant safety and health regulations to improve safety and health awareness and ensure workers comply with safety and health regulations and the proper use of protective equipment in the work environment. Safety and health personnel conduct ad-hoc audits to make sure the implementation status.

Resolutions

- ✦ Have new team leader/section chiefs trained for class-3 manager of Occupational Health and Safety Affairs.
- ✦ Have foreign workers trained for overhead crane operation certification.
- ✦ Installation of warning lights or alarm systems to enhance the safety of night shift personnel.
- ✦ Review of earplug distribution to ensure proper usage by employees exposed to high-noise environments.

Implementation Status

- ✦ A total of 10 employees completed safety training in 2024.
- ✦ On July 16, 2024, the third group of 12 foreign workers completed training; by the end of 2024, 10 foreign workers had obtained overhead crane operation licenses.
- ✦ Night shift security protocol: On-duty personnel are required to regularly report to the security office at designated times. If no report is received, security staff will immediately call or conduct an on-site inspection.
- ✦ Earplug distribution: Decided by the Factory Director, the Occupational Safety and Health Office is responsible for distributing earplugs on-site. Employees must sign upon receipt, ensuring mandatory issuance. Department supervisors are required to enforce proper use.
- ✦ Employees under Noise Level 2 management and those operating machines exceeding permissible noise levels are required to collect and wear earplugs, with signed records maintained for compliance.



Foreign Workers During Overhead Crane Operation Training ▲

Occupational Hazard Prevention | Workplace Maintenance

For the safety of the work environment and the health of the employees, smoking is strictly prohibited inside the factory. The air conditioning systems and cooling towers in the office are regularly maintained to ensure the health of office staff. The office lighting system is regularly maintained and measured, ensuring an illumination level above 300 lumens to facilitate office work.

Occupational Hazard Prevention | Employee Health Checkups

According to labor health protection regulations and the actual conditions in the factory, regular health check-ups are conducted for both general and special operations employees, with continuous tracking and management by medical personnel. In November 2024, general labor health check-ups were conducted, along with special health check-ups for employees working under conditions involving high temperatures, noise, ionizing radiation, and nickel. Medical personnel performed statistical analysis on the health check-up results and reports, then interviewed employees with abnormal results and provided health consultations. In 2024, the company's contract occupational physician had six on-site service visits. Dedicated medical personnel provided 115 health consultation services, enhancing the prevention of occupational disease and the promotion of health among employees.



Health Consultations with On-site Service Physician ▲



Regular Health Check-ups ▲

Ch.4

OHS and Accident Prevention | Key Work Environment Maintenance

For chemical substances used in production activities, safety reference sheets are provided for on-site workers, ensuring they understand how to prevent harm. The usage and discharge amounts of regulated chemicals are recorded and inspected, with control of operating areas. In areas where dust is generated during the smelting process, dust collection equipment is installed. In areas where noise exceeds the permissible standards, warning signs are posted, and earplugs are provided to staff for protection. The safety and health unit also conducts ad-hoc inspections to ensure compliance and the use of earplugs, thereby protecting the health of on-site workers.

Work Environment Measurement Items and Results

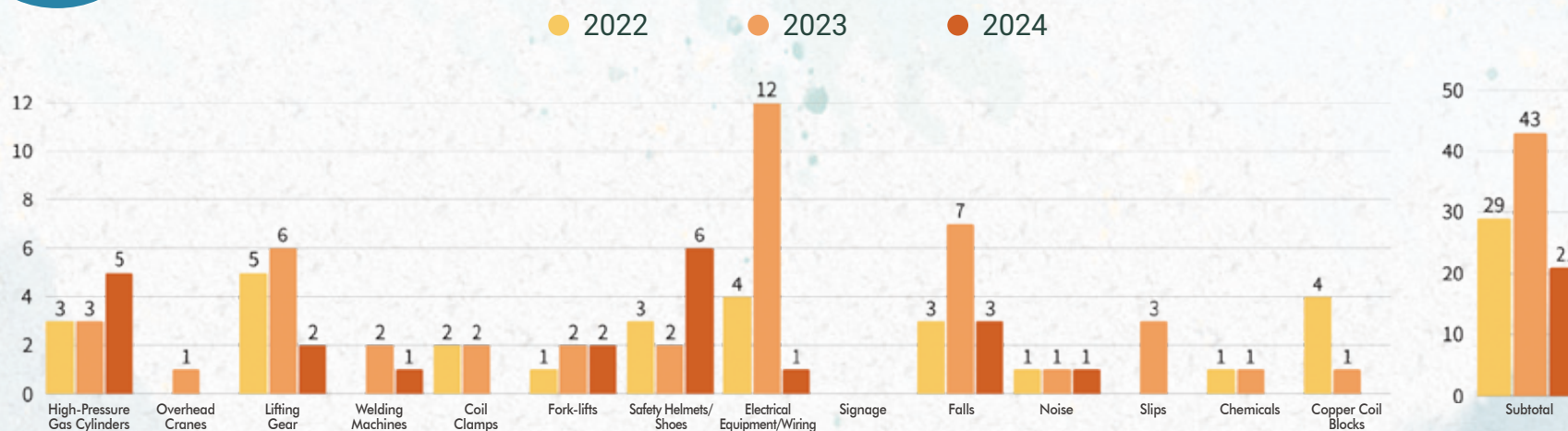
Measurement Item	Noise	Sulfuric Acid	Nickel (Metal and Insoluble Compounds)	CO2 Concentration	Wet Bulb Globe Temperature (WBGT)
Permissible Exposure Limit	85 dB	1 mg/m ³	1 mg/m ³	5000 ppm	Moderate Work Standard: 28°C
2024.02.01	<85 dB (9 people) >85 dB (4 people)	0.004	<0.003	550~993	25.2~27.2
2024.05.23	---	---	---	---	28.5~29.7
2024.08.14	<85 dB (13 people) >85 dB (3 people)	<0.003	<0.007	481~811	28.5~29.7
2024.11.21	---	---	---	---	25.0~27.5

OHS and Accident Prevention | Ensuring Employee Safety

To ensure the safety and health of employees and to prevent accidents, the factory has a dedicated safety and health management unit. In addition to reviewing matters related to the work environment, safety, and health during the quarterly Safety and Health Committee meetings, they also conduct ad-hoc on-site safety inspections. They identify and report safety concerns with equipment, near accidents and abnormal items that could harm employees, issuing deficiency improvement notices. Supervisors are required to propose corrective measures, and the issue is closed only after follow-up verification is completed.

Ch.4

On-Site Safety Deficiency Inspection Stats



※ Note: The number of deficiencies has gradually decreased each year after conducting safety inspections and requesting improvements. Given that non-compliance issues are still occasionally found, the Safety and Health Office will continue to enforce improvements to ensure that the work environment meets safety and health regulations and requirements.

OHS and Accident Prevention | Reducing Occupational Hazards

Statistics show that the most common injuries among employees in the factory are cuts, abrasions, and crush injuries. Cuts mainly occur during copper strip rolling and slitting operations, while abrasions and crush injuries are caused by copper strips, machinery or objects hitting or crushing employees. The primary cause is the failure to fully implement standard operating procedures and work processes. To prevent such accidents from reoccurring, in addition to requiring regular inspections by on-site engineers and unit supervisors, regular safety education and training will be conducted to ensure that employees remember the precautions and how to protect themselves and enhances their awareness of hazards. To further improve the work environment and safety, FCC has established a dedicated Environmental, Safety, and Health unit. In addition to reviewing work environment, safety, and health-related matters at the quarterly Safety, Health, and Environmental Protection meetings, they also organize safety and health training and disaster drills.

Ch.4

In 2024, the Safety and Health Office conducted 19 sessions of safety and health training, new employees training, first aid training, and fire safety training.

Training Date	Training Theme	Description
8/7~9, 8/14~16	Safety and Health Training	1. General Hazard Awareness Training; 2. Occupational Accident Case Analysis; 3. Introduction to RoHS Regulations; 4. Internal RoHS Standard Limits; 5. Handling Methods for Non-compliant RoHS Items; 6. Explanation of Special Customer Requirements for Hazardous Substances; 7. CPR and AED Usage Training
1/3, 1/12, 2/22, 3/4, 3/28, 4/1, 4/11, 6/17, 7/3	New Employees Training	1. Work rules; 2. Safety and health regulations; 3. Environmental policies
3/20	First Aid Training	1. CPR and AED usage training; 2. First aid medication usage training; 3. Personal health management
9/9	Emergency Response to a Sulphuric Acid Leakage Drilling	1. Emergency response to a sulphuric acid leakage 2. Protection for wear; 3. Safety evaluation 4. Handling and labeling sulphuric acid leakage 5. Onsite response
3/27, 9/11	Fire Safety Training	1. Fire safety awareness; 2. Operation of fire safety equipment



Fire Water System Operation Drill ▲



Emergency Response Drill ▲



Fire Extinguisher Instruction ▲

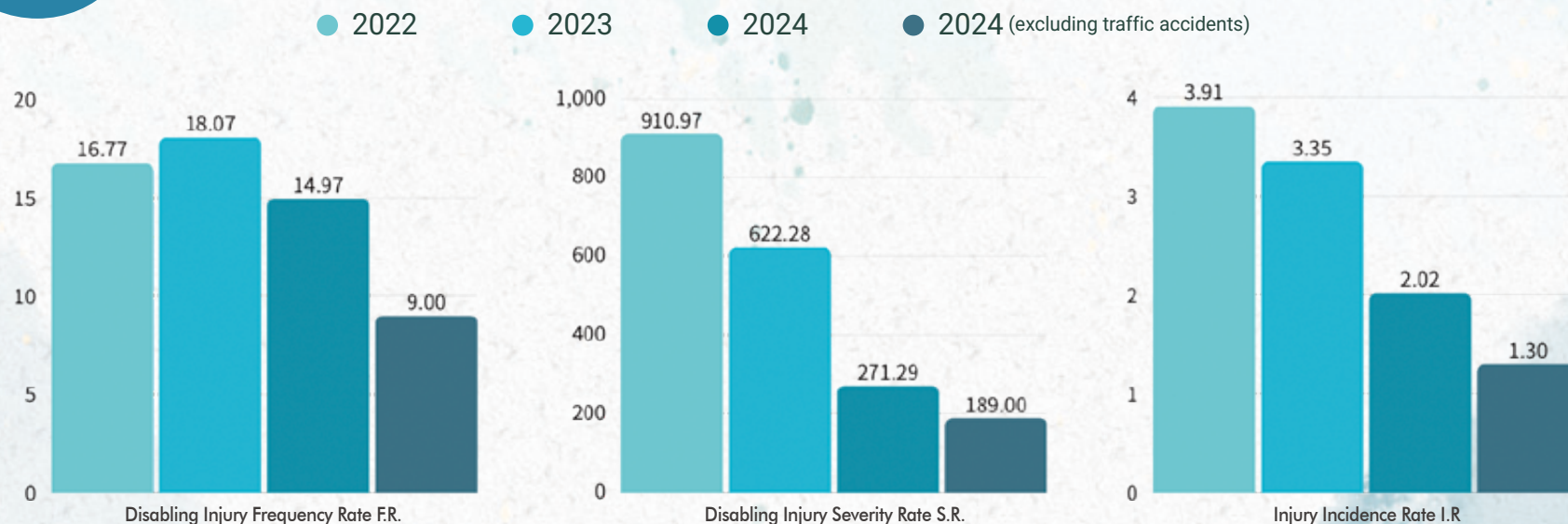


Post-Fire Drill Evaluation ▲



Ch.4

Occupational Accident Key Indicators



* Note: Correction: The data for 2022–2023 did not include the working hours and occupational injury cases from the Head Office, Taipei Branch, and Taichung Sales Office. This has been corrected in the 2024 Sustainability Report.

OHS and Accident Prevention | Occupational Accident Prevention and Improvement

To achieve occupational accident prevention and improvement, the Lin Hai factory implemented several safety and health improvement measures in 2024, aiming to prevent workplace accidents among employees. The main improvement initiatives are as follows:

(1) Training Course for Category C Occupational Safety and Health (OSH) Management Supervisors: To strengthen management-level safety awareness and competencies, the company arranged for a total of 10 supervisors, including section chiefs, team leaders, and engineers, to complete training as Category C Occupational Safety and Health (OSH) Management Supervisors.

(2) Training for Foreign Workers – Overhead Crane License: A total of 12 Indonesian foreign workers were enrolled in overhead crane license training and completed the program on July 16, 2024. By the end of 2024, six foreign workers successfully obtained their crane operation licenses.

Ch.4

FCC Chairman inspecting on site

The Chairman and senior executives of FCC place great emphasis on the prevention and improvement of occupational safety and health. In addition to requiring all units to enhance facility safety measures and raise employee safety awareness, they personally conduct inspections at manufacturing sites to verify the status of safety improvements, making sure the compliance with safety and health regulations.



FCC Chairman inspecting on site. ▲

Managing Contractor Safety

Besides our commitment to corporate sustainability, we extend our requirements to contractors within the factory. We rigorously control the inspection of personnel, vehicles, and construction tools upon contractor entry, ensuring that engaged contractors' qualifications are verified by supervisory personnel before implementation. Safety personnel will inform contractors of safety and environmental requirements and potential risks at the pre-construction safety meetings and conduct ad-hoc inspections during construction. In addition to coordinating construction electricity, supervisors will keep monitoring the construction progress. Environmental arrangements must be made in advance, with on-site personnel separated and safety signs posted to protect everyone and the environment. To ensure contractor operations are conducted in accordance with FCC's safety and health policy, the company has established the Contractor Safety and Health Management Procedures, which is implemented when construction contractors enter the site. Our company's supervisory personnel will oversee and manage the contractors according to these regulations to ensure safety of the construction.

05

Social Care and Giving Back



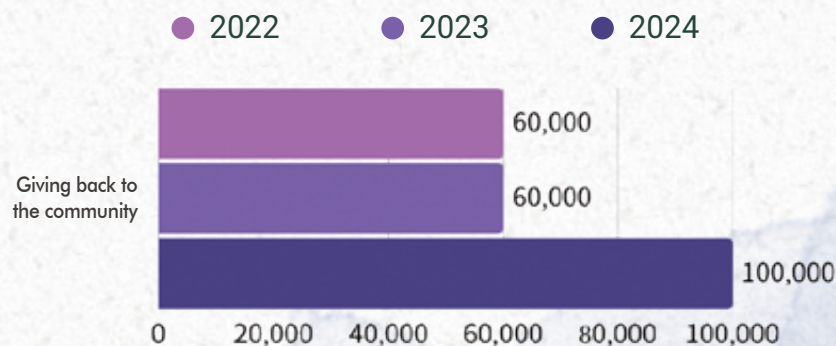
5-1 Social Care and Giving
Back

Ch.5

✿ Social Care and Giving Back

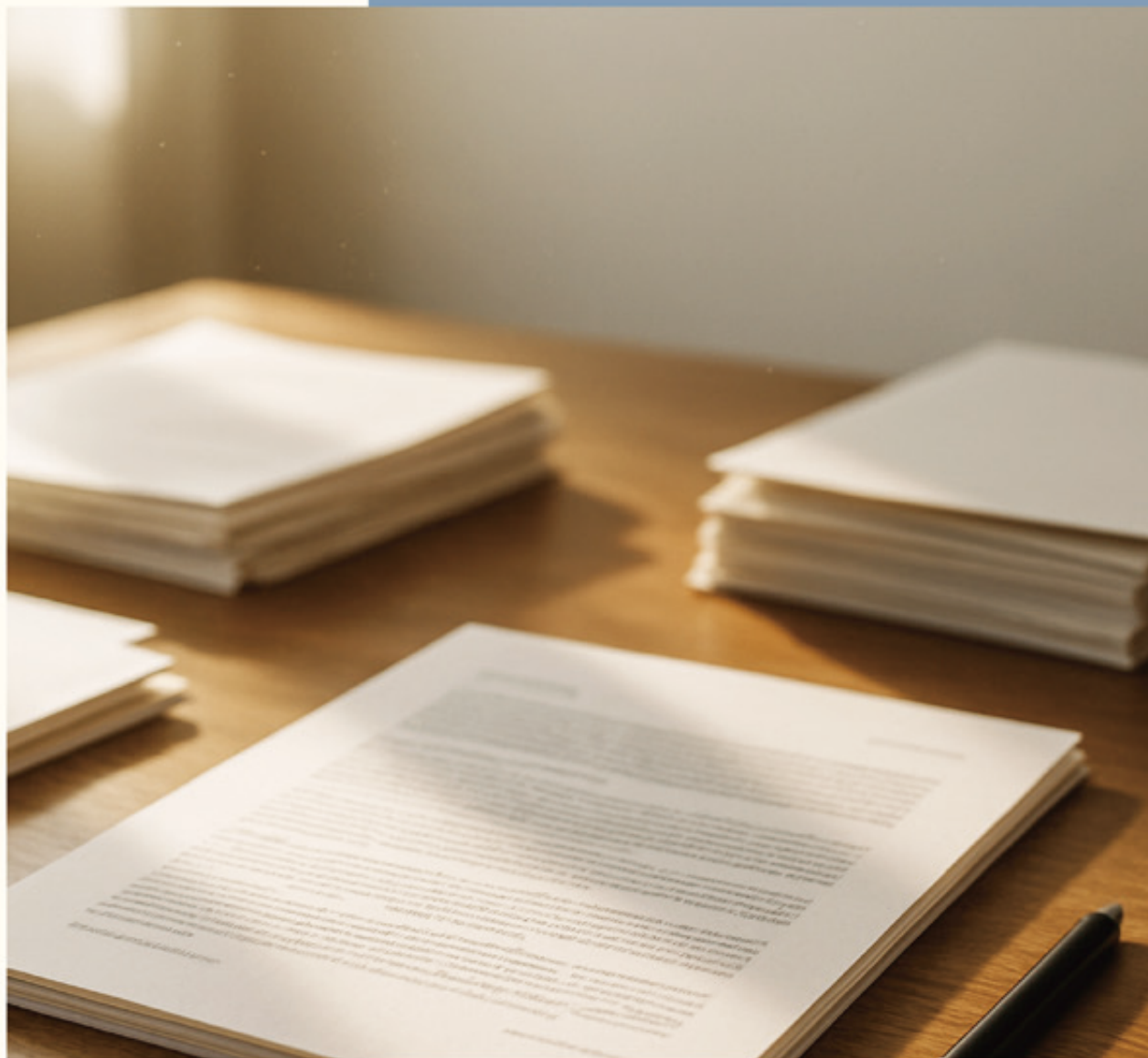
Guided by the philosophy of “Taking from society, giving back to society”, FCC is committed not only to sustainable operations and employee well-being but also to actively supporting and participating in community service and local philanthropic initiatives. The company continuously improves in-plant equipment to minimize impacts on neighboring communities. Measures include the installation of low-noise cooling towers and enhancements to dust collection and soundproofing systems, effectively reducing noise disturbances for local residents. In addition, First Copper regularly expresses appreciation to local firefighters and police officers for their dedicated service. In 2024, the company sponsored and participated in community initiatives such as schoolyard green space maintenance and holding blood drives, among other charity events. Efforts to foster strong neighborhood relations also included regular environmental noise monitoring, with all results meeting regulatory standards, thereby ensuring the quality of life for surrounding communities.

Sponsorship for community activities (in NTD)



06

Appendix



- GRI Index
- SASB Index
- Sustainability Disclosure Indicators - Steel Industry (Appendix 1-6)
- Climate-Related Information of TWSE/TPEX Listed Company (Appendix 2)
- Greenhouse Gas Inventory and Verification Status
- KPMG's Limited Assurance Statement

GRI Content Index

 This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards, referencing the GRI Standards Content Index.

Applicable Standards: GRI 1: Foundation 2021

Applicable GRI Sector Standards: None

GRI Standards	GRI Code	Disclosure Topic	Chapter	Page No.	Remarks
The Organization and Its Reporting Practices	2-1	Organizational details	Introduction	21	
	2-2	Entities included in the organization's sustainability reporting	Introduction	21	
	2-3	Reporting period, frequency and contact	About the Report	1	
	2-4	Restatements of information	-	-	No information has been restated. In case of any errors, they will be noted in the relevant sections.
	2-5	External assurance	About the Report	1	
Activities and workers	2-6	Activities, value chain and other business relationships	Our Products and Services	54-65	
	2-7	Employees	FCC Employees	84-85	
	2-8	Workers who are not employees	Supply Chain Management	49-52	
Governance	2-9	Governance structure and composition	Corporate Governance	34-35	
	2-10	Nomination and selection of the highest governance body	Corporate Governance	34-35	
	2-11	Chair of the highest governance body	Letter from the Chairman	2	
	2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance	35	
	2-13	Delegation of responsibility for managing impacts	Corporate Governance	35	
	2-14	Role of the highest governance body in sustainability reporting	Corporate Governance	36	
	2-15	Conflicts of interest	Business Ethics	41	
	2-16	Communication of critical concerns	Stakeholder Communication	6-17	
	2-17	Collective knowledge of the highest governance body	Corporate Governance	35	
	2-18	Evaluation of the performance of the highest governance body	Corporate Governance	40	
	2-19	Remuneration policies	Corporate Governance	39	
	2-20	Process to determine remuneration	Corporate Governance	39	
	2-21	Annual total compensation ration	Happy Workplace	90	
	2-22	Statement on corporate sustainability strategy	Letter from the Chairman	2	
	2-23	Policy commitments	Business Ethics	41	
	2-24	Embedding policy commitments	Business Ethics	41	
Strategy, Policies and Practices	2-25	Processes to remediate negative impacts	Operational Risk Management	42-45	
	2-26	Mechanisms for seeking advice and raising concerns	Operational Risk Management	42-45	
	2-27	Compliance with laws and regulations	Regulatory Compliance	82	
	2-28	Membership associations	External Participation and Engagement	32	
	2-29	Approach to stakeholder engagement	Stakeholder Communication	6-17	
Stakeholder Engagement	2-30	Collective bargaining agreements	-	-	No collective bargaining agreements were made in 2024

GRI Standards		GRI Code	Disclosure Topic	Chapter	Page No.	Remarks
Material Topics	GRI 3: Material Topics 2021	3-1	Process to determine material topics	Stakeholder Communication	6-17	
		3-2	List of material topics	Stakeholder Communication	6-17	
		3-3	Management of material topics	Stakeholder Communication	6-17	
Economic Performance	GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Financial Performance	33	
		201-2	Financial implications and other risks and opportunities due to climate change	Climate-related Risk Management (TCFD)	46-48	
		201-3	Defined benefit plan obligations and other retirement plans	FCC Employees	92-96	
		201-4	Financial assistance received from government	Financial Performance	33	
	GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Happy Workplace	91	
		202-2	Proportion of senior management hired from the local community	FCC Employees	85	
	GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Supply Chain Management	49	
	GRI 205: Anti-corruption 2016	205-1	Locations that have conducted corruption risk assessments	Operational Risk Management	42-43	
		205-2	Communication and training about anti-corruption policies	Business Ethics	41	Operating Procedures, Codes of Conduct, and Guidelines
		205-3	Confirmed corruption activities and actions taken	Business Ethics	41	No corruption incidents during the 2024 reporting period
	GRI 207: Tax 2019	207-1	Approach to tax	-	-	Not applicable to FCC (domestic company)
		207-2	Tax governance, control, and risk management	-	-	Not applicable to FCC (domestic company)
Environmental Topics	GRI 301: Materials 2016	301-1	Materials used by weight or volume	Cleaner Production and Environmental Protection	68	
		301-2	Recycled input materials used	Cleaner Production and Environmental Protection	67	
		301-3	Reclaimed products and their packaging materials	Cleaner Production and Environmental Protection	67、68、74	
	GRI 302: Energy 2016	302-1	Energy consumption within the organization	Energy Saving and Carbon Reduction	69、70	
		302-3	Energy intensity	Energy Saving and Carbon Reduction	69	
		302-4	Reduction of energy consumption	Energy Saving and Carbon Reduction	73-75	
	GRI 303: Water and effluents 2018	303-3	Water withdrawal	Pollution Prevention	77	
		303-4	Water discharged	Pollution Prevention	77	
		303-5	Water consumption	Pollution Prevention	77	
	GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Energy Saving and Carbon Reduction	71	
		305-2	Energy indirect (Scope 2) GHG emissions	Energy Saving and Carbon Reduction	71	
		305-4	GHG emissions intensity	Energy Saving and Carbon Reduction	72	
		305-5	Reduction of GHG emissions	Energy Saving and Carbon Reduction	73-75	
		305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Pollution Prevention	76	
	GRI 306: Waste 2020	306-3	Waste generation	Waste Management	79-81	
		306-4	Waste diverted from disposal	Waste Management	81、82	
		306-5	Waste directed to disposal	Waste Management	81	
	GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Supply Chain Management	49-52	
		308-2	Negative environmental impacts in the supply chain and actions taken	Supply Chain Management	49-52	

GRI Standards		GRI Code	Disclosure Topic	Chapter	Page No.	Remarks
Social Topics	GRI 401: Employment 2016	401-1	New employee hires and employee turnover	FCC Employees	85	
		401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Happy Workplace	92-93	
		401-3	Parental leave	Happy Workplace	96	
	GRI 4023: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Occupational Health and Safety	98、99	
		403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety	99、101-105	
		403-3	Occupational health services	Occupational Health and Safety	101	
		403-4	Participation, consultation, and communication on occupational health and safety	Occupational Health and Safety	90、100	
		403-5	Occupational health and safety training	Occupational Health and Safety	86、87、104	
		403-6	Promoting worker health	Happy Workplace	94-97	
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety	99-105	
		403-8	Workers covered by an occupational health and safety management system	Occupational Health and Safety	98-100	
		403-9	Work-related injuries	Occupational Health and Safety	105	
		403-10	Work-related ill health	Occupational Health and Safety	105	
	GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Talent Cultivation	87	
		404-2	Programs for upgrading employee skills and transition assistance programs	Talent Cultivation	86-88	
		404-3	Percentage of employees receiving regular performance and career development reviews	Talent Cultivation	88-89	
	GRI 405: Employee Diversity and Equal Opportunities 2016	405-1	Diversity of governance bodies and employees	FCC Employees	84-85	
		405-2	Ratio of basic salary and remuneration of women to men	Happy Workplace	91	
	GRI 406: Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Happy Workplace	89-90	
	GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	R&D and Innovation	61-64	
		416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-	-	No report on such incidents in 2024
	GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	Quality Management and Customer Service	60	
		417-2	Incidents of non-compliance concerning product and service information and labeling	-	-	No report on such incidents in 2024
		417-3	Incidents of non-compliance concerning marketing communications	-	-	No report on such incidents in 2024
	GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-	-	No report on such incidents in 2024
	-	-	Social activities, social relation and community engagement	Social Care and Giving Back	108	



SASB Index

Topics	SASB Code	Metric	Page No.
Greenhouse Gas Emissions	EM-MM-110a.1	Gross global Scope 1 emissions, percentage covered under emissions limiting regulations	71 No emissions limiting regulation at this time
	EM-MM-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emission reduction targets, and an analysis of performance against those targets	72-75
Air Quality	EM-MM-120a.1	Emissions of the following air pollutants(metric tons): (1) CO (2) NOx (excluding N ₂ O) (3) SOx (4) Suspended Particulates (PM10) (5) mercury (Hg) (6) lead (Pb) (7) volatile organic compounds (VOCs)	(1) 38.558 metric tons (self-measured) (2) 2.046 metric tons (3) 0.586 metric tons (4) 0.210 metric tons, This is the data for Total Suspended Particulates (TSP); there is no data for PM10. (7) 9.173 metric tons Other items are not required by regulations for testing and reporting; therefore, there is no relevant data. For more information, please refer to page 76.
Energy	EM-MM-130a.1	(1) Total energy consumption (2) percentage grid electricity (3) percentage renewable	(1) 166,542.01 GJ (2) 68.51 (3) 0%
Water Resources	EM-MM-140a.1	(1) Total water withdrawal (thousand cubic meters) (2) Total water consumption (thousand cubic meters) (3) Proportion of water withdrawal and proportion of water consumption from high (40–80%) or very high (>80%) baseline water-stressed areas relative to total water withdrawn (%), and total water consumption (%)	(1) 224.04 thousand cubic meters, (2) 2.719 thousand cubic meters, (3) According to the "Aqueduct Water Risk Atlas" by the World Resources Institute, Kaohsiung is classified as Low to Medium (1-2), so there is no water withdrawal from high or very high baseline water-stressed areas. For more information, please refer to page 77.
	EM-MM-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	For more information, please refer to page 77.
Waste and Hazardous Material	EM-MM-150a.1	Total weight of mineral processing waste, percentage recycled	Not applicable. FCC uses electrolytic copper plates, zinc and tin ingots for melting and casting processes, without direct extraction from ores.
	EM-MM-150a.2	Total weight of mineral processing waste, percentage recycled	Not applicable. FCC uses electrolytic copper plates, zinc and tin ingots for melting and casting processes, without direct extraction from ores.
	EM-MM-150a.3	Number of tailings impoundments, broken down by MSHA hazard potential	Not applicable. FCC uses electrolytic copper plates, zinc and tin ingots for melting and casting processes, without direct extraction from ores.

Topics	SASB Code	Metric	Page No.
Waste and Hazardous Material	EM-MM-150a.4	Total weight of non-mineral processing waste produced	914.172 metric tons. For more information, please refer to page 81.
	EM-MM-150a.5	Total weight of tailings (waste) produced	Not applicable. FCC uses electrolytic copper plates, zinc and tin ingots for melting and casting processes, without direct extraction from ores.
	EM-MM-150a.6	Total weight of tailings produced	Not applicable. FCC uses electrolytic copper plates, zinc and tin ingots for melting and casting processes, without direct extraction from ores.
	EM-MM-150a.7	Total weight of hazardous waste	440.568 metric tons. For more information, please refer to page 81.
	EM-MM-150a.8	Total weight of hazardous waste recycled	393.778 metric tons. For more information, please refer to page 81.
	EM-MM-150a.9	Number of significant incidents associated with hazardous materials and waste management	0 times
	EM-MM-150a.10	Description of waste and hazardous materials management and process in operating and non-operating locations	79
Impact on Biodiversity	EM-MM-160a.1	Description of environmental management policies and practices for active sites	67-82
	EM-MM-160a.2	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation	Not applicable.
	EM-MM-160a.3	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Not applicable.
Human Rights and Community Relations	EM-MM-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	Not applicable.
	EM-MM-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Not applicable.
	EM-MM-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Prohibit engagement of conflict minerals from regions such as the Republic of Congo.
	EM-MM-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	6-17
	EM-MM-210b.2	(1) Number and (2) duration of non-technical delays	6-17

Topics	SASB Code	Metric	Page No.
Labor Practices	EM-MM-310a.1	Percentage of active workforce employed under collective agreements	84-85
	EM-MM-310a.2	(1) Number and (2) duration of strikes and lockouts	No strikes and lockouts happened in 2024.
Workforce Health & Safety	EM-MM-320a.1	(1) All-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) direct employees and (b) contract employees	(1) No mining activities, not applicable (2) No mining activities, not applicable (3) No mining activities, not applicable (4) Refer to page 84-88 and 94-106.
Business Ethics	EM-MM-510a.1	Description of the management system for prevention of corruption and bribery throughout the value chain	34-52
	EM-MM-510a.2	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	FCC products are made in Taiwan, and ranked 25 in the 2024 Corruption Perception Index

Sustainability Disclosure Indicators - Steel Industry (Appendix 1-6)

No.	Indicator	Indicator Type	Annual Disclosure	Unit	Remarks
1	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy/total energy), and total self-generated and self-use energy	Quantitative	166,452.0097 GJ, 68.5093%, 0%, 0%	Gigajoules (GJ), Percentage (%)	
2	Total fuel consumption, percentage of coal, percentage of natural gas, and percentage of renewable fuels	Quantitative	52,416.9210 GJ, 0%, 97.79%, 0%	Gigajoules (GJ), Percentage (%)	
3	Total water withdrawn and total water consumption	Quantitative	224.0440 m ³ , 2.1790 m ³	Thousand cubic meters (m ³)	
4	Total waste generated, percentage of hazardous waste and percentage recycled	Quantitative	914.1720 (t), 48.1603%, 0%	Metric tons (t), Percentage (%)	
5	Number of employees in and rate of occupational accidents	Quantitative	8 people, 3.33%	Count, Percentage (%)	
6	Production by product category	Quantitative	Copper Plates: 3174.2584 (t), Red Brass Plates: 290.1718 (t), Brass Plates: 631.9271 (t), Phosphor Bronze Plates: 93.4010 (t), High-performance Copper Plates: 2542.7172 (t), Tin Brass Plates: 1519.9426 (t), Cupronickel Plates: 21.0382 (t), Titanium Copper Alloy Plates: 503.2080 (t), Tin Copper Alloy Plates: 503.2080 (t), Copper Alloy Plates: 31.6712 (t), Zinc Copper Alloy Plates: 18.5700 (t), Bronzeware: 442.815 (t)	Metric tons (t)	

Climate-related Information of TWSE/TPEX Listed Companies (Appendix 2)

Implementation of Climate-related Information

Item	Best Practice Examples for Implementation																				
Describe the board’s and management’s oversight and governance of climate-related risks and opportunities.	Recognizing the growing impact of climate change on business operations, FCC has identified climate change as a material issue and a key enterprise risk. The Sustainability Development ESG Task Force, chaired by the C.E.O., serves as the highest-level body responsible for climate governance. Since 2023, the Task Force has reviewed the Company’s climate strategies and targets, managed climate-related risks and opportunities, monitored implementation progress, and reported to the Board of Directors.																				
Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	FCC closely monitors global climate trends and regulatory developments, integrating climate considerations into its sustainability strategy. We continually analyze risks and opportunities, define clear targets, and implement carbon reduction measures. A summary of identified risks and opportunities is presented below: (1) 4 Key Risks: <table><tr><th>Period</th><th>Risks</th><th>Impact</th><th>Response and Actions</th></tr><tr><td>Mid to Long term</td><td>1. Carbon Border Adjustment and Carbon Fee Implementation 2. Renewable Energy Requirement for High Electricity Users</td><td>Increase in operating costs.</td><td>1. Participation in forums to stay informed on domestic and global climate developments (e.g., Climate Change Response Act, carbon neutrality, and carbon trading mechanisms). 2. Continue GHG inventory in line with ISO 14064-1 standards. 3. Implement ongoing energy conservation and carbon reduction measures to enhance efficiency. 4. Install rooftop solar PV systems to fulfill the 10% renewable energy requirement for high electricity users.</td></tr><tr><td>Short to Mid term</td><td>Increasing severity of extreme weather (typhoons, floods, droughts, etc.)</td><td>Higher capital expenditure and potential revenue loss due to production disruption.</td><td>1. Establish emergency response teams to reduce disaster losses. 2. Convene typhoon preparedness meetings prior to the rainy and typhoon seasons. 3. Conduct regular inspections of drainage systems and pumping equipment. 4. Install backup generators and water storage systems. 5. Perform routine dredging of drainage channels.</td></tr><tr><td>Short to Mid term</td><td>Rising Water Costs and Resource Constraints</td><td>Increase in operating costs.</td><td>1. Continuously monitor water usage data and promptly address anomalies. 2. Inspect and replace leaking or aging water pipes and ensure proper functioning of water circulation systems, while promoting water conservation and resource efficiency.</td></tr><tr><td>Mid to Long term</td><td>Shifting Market Trends and Customer Demands</td><td>New revenue opportunities Increase in development costs</td><td>1. Enhance competitiveness in green energy copper alloy markets and improve product quality. 2. Develop materials to meet the rising demand for EVs, charging stations, and other low-carbon applications.</td></tr></table>	Period	Risks	Impact	Response and Actions	Mid to Long term	1. Carbon Border Adjustment and Carbon Fee Implementation 2. Renewable Energy Requirement for High Electricity Users	Increase in operating costs.	1. Participation in forums to stay informed on domestic and global climate developments (e.g., Climate Change Response Act, carbon neutrality, and carbon trading mechanisms). 2. Continue GHG inventory in line with ISO 14064-1 standards. 3. Implement ongoing energy conservation and carbon reduction measures to enhance efficiency. 4. Install rooftop solar PV systems to fulfill the 10% renewable energy requirement for high electricity users.	Short to Mid term	Increasing severity of extreme weather (typhoons, floods, droughts, etc.)	Higher capital expenditure and potential revenue loss due to production disruption.	1. Establish emergency response teams to reduce disaster losses. 2. Convene typhoon preparedness meetings prior to the rainy and typhoon seasons. 3. Conduct regular inspections of drainage systems and pumping equipment. 4. Install backup generators and water storage systems. 5. Perform routine dredging of drainage channels.	Short to Mid term	Rising Water Costs and Resource Constraints	Increase in operating costs.	1. Continuously monitor water usage data and promptly address anomalies. 2. Inspect and replace leaking or aging water pipes and ensure proper functioning of water circulation systems, while promoting water conservation and resource efficiency.	Mid to Long term	Shifting Market Trends and Customer Demands	New revenue opportunities Increase in development costs	1. Enhance competitiveness in green energy copper alloy markets and improve product quality. 2. Develop materials to meet the rising demand for EVs, charging stations, and other low-carbon applications.
Period	Risks	Impact	Response and Actions																		
Mid to Long term	1. Carbon Border Adjustment and Carbon Fee Implementation 2. Renewable Energy Requirement for High Electricity Users	Increase in operating costs.	1. Participation in forums to stay informed on domestic and global climate developments (e.g., Climate Change Response Act, carbon neutrality, and carbon trading mechanisms). 2. Continue GHG inventory in line with ISO 14064-1 standards. 3. Implement ongoing energy conservation and carbon reduction measures to enhance efficiency. 4. Install rooftop solar PV systems to fulfill the 10% renewable energy requirement for high electricity users.																		
Short to Mid term	Increasing severity of extreme weather (typhoons, floods, droughts, etc.)	Higher capital expenditure and potential revenue loss due to production disruption.	1. Establish emergency response teams to reduce disaster losses. 2. Convene typhoon preparedness meetings prior to the rainy and typhoon seasons. 3. Conduct regular inspections of drainage systems and pumping equipment. 4. Install backup generators and water storage systems. 5. Perform routine dredging of drainage channels.																		
Short to Mid term	Rising Water Costs and Resource Constraints	Increase in operating costs.	1. Continuously monitor water usage data and promptly address anomalies. 2. Inspect and replace leaking or aging water pipes and ensure proper functioning of water circulation systems, while promoting water conservation and resource efficiency.																		
Mid to Long term	Shifting Market Trends and Customer Demands	New revenue opportunities Increase in development costs	1. Enhance competitiveness in green energy copper alloy markets and improve product quality. 2. Develop materials to meet the rising demand for EVs, charging stations, and other low-carbon applications.																		

Item	Best Practice Examples for Implementation																				
Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	(2) 4 Key Opportunities: <table><tr><th>Period</th><th>Risks</th><th>Impact</th><th>Response and Actions</th></tr><tr><td>Mid to Long term</td><td>Adoption of Low-Carbon and Diversified Energy Sources</td><td>Reduced operating costs Asset value enhancement Revenue growth</td><td>1. Implement continuous energy-saving and carbon-reduction programs. 2. Deploy rooftop solar PV systems to meet 10% of energy demand for high electricity users.</td></tr><tr><td>Short to Mid term</td><td>Enhanced Water Management and Efficiency</td><td>Reduced operating costs Improved resource efficiency</td><td>1. Monitor water usage statistics and rectify anomalies in real time. 2. Inspect and replace outdated or leaking pipelines, ensuring optimal water recycling system performance.</td></tr><tr><td>Mid to Long term</td><td>Expansion into the Market of Copper Alloy for Green Energy</td><td>Revenue growth Increased R&D investment</td><td>1. Strengthen competitiveness in copper alloys for green applications. 2. Develop products tailored for EVs, charging infrastructure, and renewable energy systems.</td></tr><tr><td>Mid to Long term</td><td>Strengthening Climate Resilience and Adaptation Capacity</td><td>Higher capital expenditures Reduced risk of operational disruptions and financial loss</td><td>1. Establish emergency response teams to minimize disaster losses. 2. Convene seasonal typhoon preparedness meetings. 3. Conduct regular inspection of drainage and pumping facilities. 4. Install backup power generation and water storage systems. 5. Carry out routine drainage channel maintenance and cleaning.</td></tr></table>	Period	Risks	Impact	Response and Actions	Mid to Long term	Adoption of Low-Carbon and Diversified Energy Sources	Reduced operating costs Asset value enhancement Revenue growth	1. Implement continuous energy-saving and carbon-reduction programs. 2. Deploy rooftop solar PV systems to meet 10% of energy demand for high electricity users.	Short to Mid term	Enhanced Water Management and Efficiency	Reduced operating costs Improved resource efficiency	1. Monitor water usage statistics and rectify anomalies in real time. 2. Inspect and replace outdated or leaking pipelines, ensuring optimal water recycling system performance.	Mid to Long term	Expansion into the Market of Copper Alloy for Green Energy	Revenue growth Increased R&D investment	1. Strengthen competitiveness in copper alloys for green applications. 2. Develop products tailored for EVs, charging infrastructure, and renewable energy systems.	Mid to Long term	Strengthening Climate Resilience and Adaptation Capacity	Higher capital expenditures Reduced risk of operational disruptions and financial loss	1. Establish emergency response teams to minimize disaster losses. 2. Convene seasonal typhoon preparedness meetings. 3. Conduct regular inspection of drainage and pumping facilities. 4. Install backup power generation and water storage systems. 5. Carry out routine drainage channel maintenance and cleaning.
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Describe the financial impact of extreme weather events and transformative actions.	(1) With respect to extreme climate events (such as operational disruptions or flooding that may result in financial losses) and transition actions (including compliance costs arising from carbon reduction policies and regulations, expenditures related to green and low-carbon industry transformation, and reputational risks associated with pollution-intensive sectors), the corresponding financial impacts are detailed in Item 2 above. (2) FCC will continue to utilize the ESG Sustainability Task Force to mitigate the adverse impacts of climate-related risks on business operations. Looking ahead, we will, based on scenario analysis results, recalibrate its risk-bearing capacity and asset risk pricing, and assess the potential business, strategic, and financial implications for First Copper. (3) By effectively managing risks associated with extreme weather events and the transition toward a low-carbon economy, FCC incorporates climate-related risks into its operational decision-making, ensuring risks are identified and addressed. At the same time, we recognize the global challenges of climate change and resource depletion, and are fully committed to energy conservation and carbon reduction through both mitigation and adaptation measures.																				
Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	FCC recognizes climate change as a strategic business risk and has integrated it into its enterprise risk management framework, which covers operational, legal and compliance, and environmental (including climate) risks across ESG dimensions (Environmental, Social, Governance).																				

Item	Best Practice Examples for Implementation										
Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	FCC has established a four-step climate risk management process: <table> <tr> <th>Management Process</th><th>Content</th></tr> <tr> <td>Identification</td><td>(1) Annual identification of climate risks and opportunities in line with ESG planning. (2) Cross-departmental collaboration under the ESG Task Force. (3) Reference to domestic and international climate risk reports.</td></tr> <tr> <td>Assessment</td><td>(1) Evaluate impacts based on business characteristics (finance, supply chain, operations, market, environment, EHS, IT security). (2) Assess impact pathways, time horizons, geographic exposure, and financial implications.</td></tr> <tr> <td>Treatment</td><td>(1) Prioritize risks by significance and urgency. (2) Formulate control strategies and mitigation actions.</td></tr> <tr> <td>Monitoring</td><td>The audit unit develops audit plans based on risk assessments, and implements monitoring mechanisms to ensure effectiveness of climate risk management.</td></tr> </table>	Management Process	Content	Identification	(1) Annual identification of climate risks and opportunities in line with ESG planning. (2) Cross-departmental collaboration under the ESG Task Force. (3) Reference to domestic and international climate risk reports.	Assessment	(1) Evaluate impacts based on business characteristics (finance, supply chain, operations, market, environment, EHS, IT security). (2) Assess impact pathways, time horizons, geographic exposure, and financial implications.	Treatment	(1) Prioritize risks by significance and urgency. (2) Formulate control strategies and mitigation actions.	Monitoring	The audit unit develops audit plans based on risk assessments, and implements monitoring mechanisms to ensure effectiveness of climate risk management.
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Monitoring	The audit unit develops audit plans based on risk assessments, and implements monitoring mechanisms to ensure effectiveness of climate risk management.										
If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	(1) In consideration of the potential impacts of climate change risks on its operations, FCC has adopted the framework of the Task Force on Climate-related Financial Disclosures (TCFD). Through this framework, FCC systematically identifies, assesses, and discloses climate-related risks and opportunities, and has established a comprehensive management structure based on the four pillars of "Governance," "Strategy," "Risk Management," and "Metrics and Targets." This structure enables us to identify both physical risks and transition opportunities associated with climate change, implement corresponding response strategies, and mitigate the potential operational and financial impacts arising from climate-related risks. (2) At present, FCC has not applied scenario analysis to evaluate climate-related financial impacts under different timeframes and conditions.										
If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	Aligned with its low-carbon operational management indicators and long-term goals, FCC is committed to achieving a 3% reduction in greenhouse gas (GHG) emissions by 2027 and net-zero carbon emissions by 2050, through measures addressing both Scope 1 and Scope 2 emissions, as well as increasing the proportion of renewable energy use. The progress achieved is as follows: GHG Emissions (Scope 1 and Scope 2): In 2024, total GHG emissions amounted to approximately 18,060.46 metric tons of CO₂e per year, representing a 16.38% reduction compared to 2022, thereby advancing steadily toward the 2050 net-zero target. Renewable Energy Deployment: FCC has planned the installation of a 1,235 kW solar photovoltaic system, with an expected annual generation capacity of 929,400 kWh for on-site consumption. In addition, on December 25, 2024, FCC replaced one air compressor (AR2), further supporting government policies on green energy and carbon reduction.										
If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Not applicable.										

Item	Best Practice Examples for Implementation
If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	(1) The interim target is to achieve a 3% reduction in carbon emissions by 2027, with continued efforts toward the 2050 net-zero goal. Implementation activities include the phased installation of solar photovoltaic systems, replacement of air compressors, and ongoing process energy-efficiency improvements. (2) The implementation activities carried out in 2024 are detailed in Section 6.(2) above.
Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (fill out separately in points 1-1 and 1-2 below).	Detailed below.

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

Greenhouse gas inventory information

Period	Amount Generated (in metric tons)	Emission Volume of Greenhouse Gases (tons CO ₂ e / annually)			Intensity (tons CO ₂ e / tons)
		Scope 1	Scope 2	Total emissions	
2023	7,603.708	3,110.6873	15,238.0279	18,348.7152	2.41313
2024	9,269.727	3,026.1593	15,034.3002	18,060.4595	1.94833

* Note1: Direct emissions (Scope 1, emissions directly from sources owned or controlled by the company), energy indirect emissions (Scope 2, greenhouse gas emissions indirectly generated from purchased electricity, heat, or steam), and other indirect emissions (Scope 3, emissions resulting from company activities not included in energy indirect emissions, but from sources owned or controlled by other entities).

* Note2: The scope of coverage for direct emissions and energy indirect emissions shall follow the schedule prescribed under Article 10, Paragraph 2 of these Standards. Disclosure of other indirect emissions may be made voluntarily.

* Note3: Greenhouse gas inventory standards: Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 issued by the International Organization for Standardization (ISO).

* Note4: Greenhouse gas emissions intensity may be calculated per unit of product/service or revenue; however, at minimum, the data calculated based on revenue (NT\$ million) shall be disclosed.

Greenhouse Gas Assurance Information

Period	Amount Generated (in metric tons)	Emission Volume of Greenhouse Gases (tons CO ₂ e/annually)			Intensity (tons CO ₂ e/tons)	Assurance Institute	Description	Feedback/ Outcome
		Scope 1	Scope 2	Total emissions				
2023	7,603.708	3,110.6873	15,238.0279	18,348.7152	2.41313	KPMG	ISAE 3410 / Limited Assurance	None.
2024	9,269.727	3,026.1593	15,034.3002	18,060.4595	1.94833	KPMG	ISAE 3410 / Limited Assurance	None.

* Note1: In accordance with the timeline prescribed under Article 10, Paragraph 2 of these Standards, if the company has not obtained a complete assurance opinion on its greenhouse gas (GHG) inventory by the date of publication of the annual report, it shall state: "The complete assurance information will be disclosed in the sustainability report." If the company does not prepare a sustainability report, it shall state: "The complete assurance information will be disclosed on the Market Observation Post System (MOPS)," and shall disclose the complete assurance information in the annual report of the following year.

* Note2: The assurance provider shall comply with the relevant requirements for sustainability report assurance providers as stipulated by the Taiwan Stock Exchange Corporation (TWSE) and the Taipei Exchange (TPEX).

* Note3: Best practices for disclosure can be found on the Taiwan Stock Exchange Corporate Governance Center website: <https://cgc.twse.com.tw/>

Greenhouse gas Reduction Targets, Strategies, and Action Plan

Reduction Target: Using 2022 as the baseline year, FCC aims to reduce greenhouse gas emissions by 3% within five years (by 2027).

Reduction Strategy: Develop and install renewable energy equipment to reduce reliance on external energy sources.

Action Plan: In 2024, FCC has installed rooftop solar power generation systems at the Lin Hai Factory. Installation of rooftop solar panels is expected to be completed and integrated into the plant's electricity system by 2025, with a total installed capacity of approximately 1,235 kW, accounting for 10% of the Lin Hai Factory's contracted electricity capacity.

* Note1: Implementation shall follow the timeline prescribed under Article 10, Paragraph 2 of these Standards.

* Note2: The baseline year shall be the year in which the greenhouse gas inventory is completed within the consolidated financial reporting boundary. For example, pursuant to Article 10, Paragraph 2 of these Standards, companies with paid-in capital exceeding NT\$10 billion must complete the inventory of the 2024 consolidated financial report by 2025, and thus the baseline year shall be 2024. If the company has completed the inventory of its consolidated financial report earlier, the earlier year may be used as the baseline year. Data for the baseline year may be calculated using a single year or an average of multiple years.

* Note3: Disclosure content may refer to the best practice reference examples provided on the Taiwan Stock Exchange Corporate Governance Center website.

Limited Assurance by CPA Firm (2024 ESG Limited Assurance Report)



安侯建業聯合會計師事務所
KPMG

高雄市中區金區801301中正路211號12樓之6
12th Fl., No. 211, Chung Cheng 4th Road,
Kaohsiung, 801301, Taiwan (R.O.C.)

電話 Tel +886 7 213 0888
傳真 Fax +886 7 271 3721
網址 Web kpmg.com/tw

會計師有限確信報告

第一伸銅科技股份有限公司 公鑒：

本會計師接受第一伸銅科技股份有限公司（以下簡稱「第一伸銅公司」）之委託，對第一伸銅公司民國一一三年度（2024年度）永續報告書（以下簡稱「報告書」）中所揭露之特定環境指標（以下簡稱「確信標的資訊」）執行有限確信程序並出具報告。

確信標的資訊與適用基準

第一伸銅公司依據永續會計準則理事會（Sustainability Accounting Standards Board, 「SASB」）發布之金屬與採礦（Metals & Mining）行業指引所揭露之確信標的資訊及其適用基準詳列於附件一。

管理層之責任

第一伸銅公司應設定其永續績效和報導目標，包括辨識利害關係人及重大性議題，並依前述適用基準編製及允當表達民國一一三年度（2024年度）報告書內所涵蓋之確信標的資訊，且負責建立及維持與報告書編製有關之必要內部控制，以確保報告書所報導之確信標的資訊未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師係依據財團法人中華民國會計研究發展基金會所發布之確信準則3000號「非屬歷史性財務資訊查核或核閱之確信案件」規劃並執行工作，以對第二段所述之確信標的資訊是否存有重大不實表達出具有限確信報告。另，本會計師執行有限確信時，對與有限確信相關之內部控制取得必要之瞭解，以設計當時情況下適當之有限確信程序，惟其目的並非對第一伸銅公司民國一一三年度（2024年度）永續報告書之相關內部控制設計或執行之有效性提供任何確信。

獨立性及品質管理規範

本會計師及所隸屬會計師事務所已遵循會計師職業道德規範中有關獨立性及其他道德規範之規定。該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。此外，本會計師所隸屬會計師事務所遵循品質管理準則，維持完備之品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令相關之書面政策及程序。

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KPMG is Taiwan partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG network, a Swiss entity company limited by guarantee.



所執行程序之彙總說明

本會計師係針對第二段所述之確信標的資訊執行有限確信工作，主要執行之確信程序包括：

- 取得第一伸銅公司民國一一三年度（2024年度）報告書，並閱讀其內容；
- 訪談第一伸銅公司管理層及相關員工，以瞭解用以蒐集及產出確信標的資訊之相關作業流程與資訊系統；
- 基於對上述事項所取得之瞭解，就報告書揭露之特定資訊執行分析性程序，或於必要時檢視核對相關文件，以獲取足夠及適切之有限確信證據。

上述確信程序係基於本會計師之專業判斷，包括辨識確信標的資訊可能存有重大錯誤或不實表達之範圍並評估其潛在風險，設計足夠且適切之確信程序暨評估確信標的資訊之表達。本會計師相信此項確信工作可對本確信報告之結論提供合理之依據。惟本會計師對於有限確信案件風險之瞭解及考量低於對合理確信案件者，所執行程序之性質及時間與適用於合理確信案件者不同，其範圍亦較小，因此有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。

先天限制

第一伸銅公司民國一一三年度（2024年度）報告書內容涵蓋非財務資訊，對於該等資訊之揭露內容可能涉及第一伸銅公司管理層之重大判斷、假設與解釋，故不同利害關係人可能對於該等資訊有不同之解釋。

結論

依據所執行之程序及所獲取之證據，本會計師並未發現第二段所述確信標的資訊有未依適用之適用基準編製而須作重大修正之情事。

其他事項

本確信報告出具後，第一伸銅公司對任何確信標的資訊或適用基準之變更，本會計師將不負責就該等資訊重新執行確信工作之責任。

安侯建業聯合會計師事務所

會計師：陳永祥



事務所地址：高雄市中區金區中五路211號12樓之6

民國一一四年八月四日

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附件一：確信標的資訊彙總表

編號	報告書對應章節	確信標的資訊	適用基準												
1	附錄 (SASB 索引表) -溫室氣體排放	➢ 範疇 1 之全球總排放量，其中排放類別法規所涵蓋之百分比。 請參考77頁，目前並無排放之法規限制。 (P.77頁資訊)(全國噸2總排放量) <table border="1"> <thead> <tr> <th>年度</th><th>範疇1</th><th>範疇2</th><th>總排放量</th></tr> </thead> <tbody> <tr> <td>112年</td><td>3,338,6873</td><td>11,238,0279</td><td>18,348,7152</td></tr> <tr> <td>113年</td><td>3,328,1190</td><td>11,034,3002</td><td>18,080,4195</td></tr> </tbody> </table>	年度	範疇1	範疇2	總排放量	112年	3,338,6873	11,238,0279	18,348,7152	113年	3,328,1190	11,034,3002	18,080,4195	EM-MM-110a.1 Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations
年度	範疇1	範疇2	總排放量												
112年	3,338,6873	11,238,0279	18,348,7152												
113年	3,328,1190	11,034,3002	18,080,4195												
2	附錄 (SASB 索引表) -空氣品質	➢ 揭露以下空氣污染物的排放量(公噸): - CO (38,558公噸(自行檢測)) - NOx (不包括 NO₂): 2,046公噸 - SOx: 0.586公噸 - 懸浮微粒(PM10): 0.210公噸，此為總懸浮微粒(TSP)的數據，與 PM10 檢測的數據。 - 揮發性有機化合物(VOCs): 9.173公噸 - 其他項目非屬法規要求檢測及申報項目，故無相關數據。	EM-MM-120a.1 Air emissions of the following pollutants: (1) CO, (2) NOx (excluding NO ₂), (3) SOx, (4) particulate matter (PM10), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs)												
3	附錄 (SASB 索引表) -能源管理	(1) 總能源消耗: 166,452.01 GJ (2) 電網電量百分比: 68.51% (3) 可再生能源百分比: 0%	EM-MM-130a.1 (1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable												
4	附錄 (SASB 索引表) -水資源管理	➢ 總取水量: 224,044 千立方呎 ➢ 總耗水量: 2,719 千立方呎 ➢ 經世界資源研究所的「度體水風險地圖」，顯示高雄為 Low to Medium (1-2), 並無在高或極高基礎水壓力地區取水。	EM-MM-140a.1 (1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress												

~ 2 ~



編號	報告書 對應章節	確信標的資訊	適用基準												
5	附錄 (SASB 索引表) -水資源管理	➢ 違反廢水排放的法規及數量：請參考77頁 (P.77頁資訊) 2024年有1次廢水排放水質中之 「銅」含量大於納管標準，合計約1,528.4公 升，另有1次廢水排放水質中之氯離子濃度 指數(pH值)為9.43大於納管標準9.0，已立即 進行改善，經排放廢污水水質皆符合法規之 納管標準。	EM-MM-140a.2 Number of incidents of non- compliance associated with water quality permits, standards and regulations												
6	附錄 (SASB 索引表) -廢棄物和危險 材料管理	➢ 產生的非礦物廢棄物的總重量(公噸) 914,172公噸，索引表83頁。 (P.81頁資訊) <table><tr><th>廢棄物類別</th><th>2023年</th><th>2024年</th></tr><tr><td>一般事業廢棄物 總量</td><td>364,830</td><td>473,904</td></tr><tr><td>有害事業廢棄物 總量</td><td>458,180</td><td>440,268</td></tr><tr><td>廢棄物總量</td><td>823,010</td><td>914,172</td></tr></table>	廢棄物類別	2023年	2024年	一般事業廢棄物 總量	364,830	473,904	有害事業廢棄物 總量	458,180	440,268	廢棄物總量	823,010	914,172	EM-MM-150a.4 Total weight of non-mineral waste generated
廢棄物類別	2023年	2024年													
一般事業廢棄物 總量	364,830	473,904													
有害事業廢棄物 總量	458,180	440,268													
廢棄物總量	823,010	914,172													
7	附錄 (SASB 索引表) -勞動實踐	➢ 罷工和停工的次數和持續時間： 2024年報告期間無發生罷工和停工事件。	EM-MM-310a.2 (1) Number and (2) duration of strikes and lockouts												

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Limited Assurance by CPA Firm (2023 ESG Limited Assurance Report)



安侯建業聯合會計師事務所
KPMG

高雄市中區金區801201中正路211號12樓之6
12th Fl., No. 211, Chung Cheng 6th Road,
Kaohsiung, 801201, Taiwan (R.O.C.)

電話 Tel +886 7 213 0888
傳真 Fax +886 7 221 3721
網址 Web kpmg.com.tw

會計師有限確信報告

第一伸銅科技股份有限公司 公鑒：

本會計師接受第一伸銅科技股份有限公司（以下簡稱「第一伸銅公司」）之委託，對第一伸銅公司民國一一二年度（2023年度）永續報告書（以下簡稱「報告書」）中所揭露之特定環境指標（以下簡稱「確信標的資訊」）執行有限確信程序並出具報告。

確信標的資訊與適用基準

第一伸銅公司依據永續會計準則理事會（Sustainability Accounting Standards Board, 「SASB」）發布之金屬與採礦（Metals & Mining）行業指引所揭露之確信標的資訊及其適用基準詳列於附件一。

管理階層之責任

第一伸銅公司應設定其永續績效和報導目標，包括辨識利害關係人及重大性議題，並依前述適用基準編製及允當表達民國一一二年度（2023年度）報告書內所涵蓋之確信標的資訊，且負責建立及維持與報告書編製有關之必要內部控制，以確保報告書所報導之確信標的資訊未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師係依據財團法人中華民國會計研究發展基金會所發布之確信準則3609號「非屬歷史性財務資訊查核或核閱之確信案件」規劃並執行工作，以對第二段所述之確信標的資訊是否存有重大不實表達出具有限確信報告。另，本會計師執行有限確信時，對與有限確信相關之內部控制取得必要之瞭解，以設計當時情況下適當之有限確信程序，惟其目的並非對第一伸銅公司民國一一二年度（2023年度）永續報告書之相關內部控制設計或執行之有效性提供任何確信。

獨立性及品質管理規範

本會計師及所隸屬會計師事務所已遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。此外，本會計師所隸屬會計師事務所還遵循品質管理準則，維持完善之品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令相關之書面政策及程序。

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所執行程序之彙總說明

本會計師係針對第二段所述之確信標的資訊執行有限確信工作，主要執行之確信程序包括：

- 取得第一伸銅公司民國一一二年度（2023年度）報告書，並閱讀其內容；
- 訪談第一伸銅公司管理階層及相關員工，以瞭解用以蒐集及產出確信標的資訊之相關作業流程與資訊系統；
- 基於對上述事項所取得之瞭解，就報告書揭露之特定資訊執行分析性程序，或於必要時檢視個別相關文件，以獲取足夠及適切之有限確信證據。

上述確信程序係基於本會計師之專業判斷，包括辨識確信標的資訊可能存有重大錯誤或不實表達之範圍並評估其潛在風險，設計足夠且適切之確信程序暨評估確信標的資訊之表達。本會計師相信此項確信工作可對本確信報告之結論提供合理之依據。惟本會計師對於有限確信案件風險之瞭解及考量低於對合理確信案件者，所執行程序之性質及時間與適用於合理確信案件者不同，其範圍亦較小，因此有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。

先天限制

第一伸銅公司民國一一二年度（2023年度）報告書內容涵蓋財務資訊，對於該等資訊之揭露內容可能涉及第一伸銅公司管理階層之重大判斷、假設與解釋，故不同利害關係人可能對於該等資訊有不同之解讀。

結論

依據所執行之程序及所獲取之證據，本會計師並未發現第二段所述確信標的資訊有未依適用之適用基準編製而須作重大修正之情事。

其他事項

本確信報告出具後，第一伸銅公司對任何確信標的資訊或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

安侯建業聯合會計師事務所

會計師：陳永祥



事務所地址：高雄市中區金區中正路211號12樓之6

民國一一三年八月五日

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附件一：確信標的資訊彙總表

編號	報告書 對應章節	確信標的資訊	適用基準
1	附錄 (SASB 索引表) - 空氣品質	- 披露以下空氣污染物的排放量(公噸): - SOx (不包括 NOx): 2,685 公噸 - SOx: 0.684 公噸 - 懸浮微粒(PM10): 0.165 公噸,此為總懸浮微粒(TSP)的數據。無 PM10檢測的數據。 - 揮發性有機化合物(VOCs): 5.913 公噸 - 其他項目若屬法規要求檢測及申報項目,披露相關數據。	EM-MM-120a.1 Air emissions of the following pollutants: (1) CO, (2) NOx (excluding NO ₂), (3) SOx, (4) particulate matter (PM10), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs)
2	附錄 (SASB 索引表) - 能源管理	(1) 總能源消耗: 364,758.27 GJ (2) 電網電量百分比: 67.17 % (3) 可再生能源百分比: 6 %	EM-MM-130a.1 (1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable
3	附錄 (SASB 索引表) - 水資源管理	- 總取水量: 156,742 千立方呎 - 總耗水量: 3,466 千立方呎 - 經世界資源研究所的「液體水風險地圖」,顯示高雄為 Low to Medium (1-2),故並無高或極高區域水壓力地區概述。	EM-MM-140a.1 (1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress
4	附錄 (SASB 索引表) - 水資源管理	違反廢水排放的法規及數量: 隨參者69 頁 (P.69頁資訊)2023年有2次廢水排放水量中「新」含量大於監管標準合計的1.12公升,已立即進行改善,無違反廢污水水質管理合規之監管標準。	EM-MM-140a.2 Number of incidents of non-compliance associated with water quality permits, standards and regulations
5	附錄 (SASB 索引表) - 勞動實踐	罷工和停工的次數和持續時間; 2023年報告期間無發生罷工和停工事件。	EM-MM-310a.2 (1) Number and (2) duration of strikes and lockouts



第一伸銅科技股份有限公司
FIRST COPPER TECHNOLOGY CO., LTD.

07-2814161 | fs100@hegroup.com.tw

No. 170, Zhongzheng 4th Rd., Qianjin Dist., Kaohsiung City 801, Taiwan (R.O.C.)