

English Translation of a Report Originally Issued in Chinese

**Assurance Report of Independent Auditors**

**To Far Eastern New Century Corporation**

We have been engaged by Far Eastern New Century Corporation (“FENC”) to perform a limited assurance engagement on FENC’s Framework for Sustainability Bond (“the Framework”) to issue the Sustainability Bond (“the Bond”) in 2020.

Regarding the Framework and the applicable criteria, please refer to appendix A.

**Management’s Responsibility**

The management of FENC is responsible for the preparation of the Framework in accordance with the appropriate criteria, including referencing to Green Bond Principles (2018), Social Bond Principles (2020) and Sustainability Bond Guidelines (2018), and responsible for the design, execution and maintenance of internal controls in regard with the project assessment and selection in order to support the collection and presentation of the Framework.

**Independent Auditor’s Responsibility**

Our responsibility is to plan and perform limited assurance procedures in accordance with International Standard on Assurance Engagements 3000: Assurance Engagements Other than Audits or Reviews of Historical Financial Information (‘ISAE 3000’) issued by the Auditing and Assurance Standards Board.

**Our Procedures**

The procedures performed in limited assurance engagement vary in nature and timing, and are less in extent than for a reasonable assurance engagement so that the level of assurance is substantially lower than reasonable assurance engagement. While we considered the effectiveness of FENC’s internal controls when determining the nature and extent of procedures, our assurance procedures were not designed to provide assurance on internal controls.

To conclude for limited assurance, our procedures included:

- Reviewing policies and procedures established by FENC related to the issuance of the Bond, including the investment plan of the green and social projects, the process of project screening and assessment, the reporting of the investment plan and the use of proceeds;
- Interviewing with FENC’s management and personnel to understand the policies and procedures of the Bond issuance;
- Reviewing the eligibility of all the selected projects for inclusion in the Bond which is in accordance with the Green Bond Principles (2018), Social Bond Principles (2020), and Sustainability Bond Guidelines (2018); and
- Obtaining and checking the relevant supporting documents for our conclusion.

### **Limitations**

Non-financial information contained within the Framework are subject to measurement uncertainties. The selection of different measurement techniques can result in materially different measurement. Also assurance engagements are based on selective testing of information being examined, and it is not possible to detect all of the existing material misstatements whether resulting from fraud or error.

### **Quality and Independence**

We are in conformity with International Ethics Standards Board for Accountants “Code of Ethics for Professional Accountants” to establish and maintain a sound system of quality control, including code of professional ethics, professional standards and those written policies and procedures in applicable regulations. We are also in conformity with related independence and other ethics requirements in Taiwan’s Norm of Professional Ethics, which basic principles are integrity, objectivity, professional competence and due care and professional behavior.

## **Conclusion**

Based on our procedures and the obtained evidence, nothing has come to our attention that causes us to believe that the Framework, in all material aspects, does not meet the applicable criteria.

Ernst & Young  
November 16, 2020  
Taipei, Taiwan, Republic of China

Notice to Readers

*The reader is advised that the assurance report has been prepared originally in Chinese. In the event of a conflict between the assurance report and the original Chinese version or difference in interpretation between the two versions, the Chinese language assurance report shall prevail.*

## **Far Eastern New Century Corporation (FENC) Framework for Sustainability Bond**

### **1. Corporate Social Responsibility of FENC**

Far Eastern New Century Corporation (“FENC”, “we”, “us”, “our”) has won international recognitions for its circular economy model. Through research, development and innovation, we infuse new life into waste PET bottles, hence reducing GHG emissions and waste in the environment; protecting land and marine habitats. In 2019, FENC’s performance in recycling and remanufacturing PET bottles has not only been witnessed by the Sustainable Products Division from Directorate-General for the Environment of the European Commission and International Resource Panel at the United Nations Environmental Programme”, but also been selected as one of the case studies for the side events during COP 25, which have enhanced Taiwan’s international reputation.

To foster growth into the next stage, FENC formulate the development strategies that allow us to respond to rapid changes with agility and identified the 6 influential trends: “ Industry 4.0 , digital revolution, energy, environmental sustainability, transparency and traceability, protectionism” to follow with a keen focus on transition. Furthermore, FENC is devoted to link the said 6 influential trends into United Nation’s Sustainable Development Goal (SDGs), by connecting the group’s core business to echo these SDGs like: SDG1 (No Poverty), SDG3 (Good Health and Well-being), SDG4 (Quality Education), SDG6 (Clean Water and Sanitation), SDG7 (Affordable and Clean Energy), SDG8 (Decent Work and Economic Growth), SDG9 (Industry, Innovation and Infrastructure), SDG10 (Reduced Inequalities), SDG11 (Sustainable Cities and Communities), SDG12 (Responsible Consumption and Production), and SDG13 (Climate Action) etc. Through the issuance of Sustainable Bond, FENC has been expanding the business scope within the society and environment for creating a new era of sustainability.

### **2. Use of Proceeds**

FENC has established the Framework for Sustainability Bonds in alignment with Green Bond Principles (GBP), Social Bond Principles (SBP), Sustainability Bond Guidelines (SBG), administered by the International Capital Market Association (ICMA), and Taipei Exchange Operation Directions for Sustainability Bonds (the “Operation Directions”), administered by the TPEX. The Framework is composed of the four core components: Use of proceeds, Process for evaluation and selection, Management of proceeds, and Reporting. When issuing Sustainability Bonds, we will follow the scope of application, related operations, and management procedures mentioned in this Framework, and make the assessment to confirm if the proceeds allocation and the intended benefits from the Eligible Projects meet the requirement in this Framework.

We intend to allocate an amount equal to the net proceeds from the sale of the Sustainability Bonds issuance to finance or refinance, in whole or in part, one or more new or existing green and social Eligible Projects.









**2.1 Green Eligible Projects:**





We expect that each of our Eligible Projects will meet one or more of the following criteria when issuing Sustainability Bonds:

Green eligible project category	Example projects	Eligibility Criteria
Development of renewable energy and energy technology	To install solar energy-based renewable energy installations and equipment, including but not limited to the purchase of solar power plants and construction expenditures	In response to the government's green energy development goals, it actively evaluates the possibility of self-built solar power generation in various domestic bases, and at the same time evaluates the feasibility of the construction of renewable energy equipment in foreign factories. The proceeds are expected to be invested in related equipment purchases and engineering expenditures or repayment of related financing.

<p>Improvement of energy efficiency and energy conservation</p>	<p>To Improve or replace the product manufacturing process related equipment and green building construction, including but not limited to equipment purchase payment and green building construction material purchase and engineering expenditure</p>	<p>It is expected that more efficient production can be achieved through the update of process-related equipment, and the green building possibilities of various new projects are also actively evaluated. Projects will be selected for efficiency improvement of energy consumption sources with intensive greenhouse gas emissions. For green building projects, projects that have obtained the internationally recognized green building mark will be selected, and the mark cannot be the lowest level of the certification standard. The funds are expected to be invested in the purchase of related process-related equipment, green building materials and construction project expenditures.</p>
<p>Waste recycling or reuse</p>	<p>To recycle PET bottles/chips, including but not limited to the purchase of PET bottle bales and bottle chips, and reproduce them into r-PET chips for reuse</p>	<p>We purchased a large amount of recycled materials such as PET bottle bales/sheets, which significantly reduced the carbon emissions of packaging materials and textile materials compared to traditional petrochemical packaging materials. Funds are expected to be invested in the purchase of PET bottle bales/chips and renewable raw materials and the expenditure of the traceability certification system.</p>
<p>Water resource conservation, purification, or reclamation, recycling, and reuse</p>	<p>To Purchase and install the water resources recovery and recycling equipment, including but not limited to the construction of water resources system in T-Park (Banqiao)</p>	<p>Evaluate the possibility of installation of water resources recycling systems for new projects and old buildings or factories. The proceeds will be invested in related equipment purchases and construction project expenditures.</p>

The intended benefits of green investment projects are illustrated as follows:

Green eligible project category	Eligibility criteria and example projects	Intended environmental benefit	Sustainable development goal (SDGs)
Development of renewable energy and energy technology	To install renewable energy equipment and equipment based on solar energy	By installing renewable energy devices and equipment to supply some of our operating power, reduce greenhouse gas emissions and cope with risks related to climate change. It is estimated that every kilowatt of solar power plant construction can bring about 0.509 kilograms of carbon reduction benefits.	SDG 7  SDGs 13 
Improvement of energy efficiency and energy conservation	To improve or replace product manufacturing process and purchase of related equipment, green building construction	<p>By taking the annual data of the previous year as the benchmark value, the goal of energy saving and the reduction of carbon emissions per unit of product can be achieved through equipment improvement or replacement. The actual energy saving and carbon reduction benefits will be subject to the standard process and equipment at the time of bond issuance.</p> <p>To construct green buildings that comply with my country's EEWH standard or the international green building certification standard LEED to achieve the goal of improving energy efficiency. The target green building will be no less than EEWH gold or LEED gold certification.</p>	SDG 7  SDG 11  SDG 13 
Waste recycling or reuse	To recycle PET bottles/sheets and make them into environmentally friendly packaging materials and textile materials	It is expected to recycle PET bottles/chips to reduce the pollution caused by waste burial or incineration, and to make materials that can replace traditional petrochemical materials and achieve the effect of reducing carbon emissions. The ester pellets made from PET bottle bricks per kilogram need to be 63% or more lower than the life cycle (LCA) carbon emissions (GWP100a) of traditional petrochemical raw materials.	SDG 9  SDG 12  SDG 13 

			<p>SDG 14</p>  <p>SDG 15</p>  <p>SDG 17</p> 
Water resource conservation, purification, or reclamation, recycling, and reuse	To purchase and install the water recovery and recycling equipment	By installing rainwater and reclaimed water recovery and recycling systems in buildings and public facilities for landscape irrigation and reducing process water. The actual benefits of the recovery and recycling system are based on the size of the target installable system at the time of bond issuance.	<p>SDG 6</p> 





**2.2 Social Eligible Projects:**




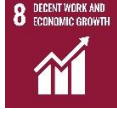



We expect that each of our Eligible Projects will meet one or more of the following criteria when issuing Sustainability Bond

Social eligible project category	Example projects	Eligibility Criteria
Affordable basic infrastructure	To Construct the underground drainage pipes and sewage pipes, traffic roads and public recreational parks, including but not limited to the construction of parks and roads in and near T-Park (Banqiao)	In large-scale park construction cases, the construction and related maintenance of underground drainage pipes and sewage pipes, traffic roads, and public recreational parks are fully arranged. It can enhance local neighbors with more comprehensive infrastructure. The proceeds are expected to be invested in the related construction expenses and annual maintenance expenditure.
Access to essential services	To provide school opportunities and provide medical services, including but not limited to the establishment of barrier-free spaces in schools and hospitals and inclusive services for disadvantaged groups	Yuan Ze University and Far Eastern Memorial Hospital, both of which belong to Far Eastern Group, have assisted the disadvantaged groups to obtain equal education and medical services in the long term. The proceeds will be invested in infrastructure (such as barrier-free spaces) to serve disadvantaged groups and expenditures on education or medical subsidies and loans.
Employment generation, and programs designed to prevent and/or alleviate unemployment stemming from socioeconomic crises	To provide regular employment opportunities for disadvantaged groups and organize irregular activities to help alleviate economic pressure, including but not limited to the employment of labor employees in the T-Park (Banqiao)	The large-scale parks of Far Eastern Group provide certain jobs in the parks for disadvantaged groups to ensure employment opportunities, and funds will be invested in the salary expenditures for such employment opportunities.

Socioeconomic advancement and empowerment	To hold charity sales and various public welfare activities from time to time to help alleviate the economic pressure of disadvantaged groups and help the public to establish a sustainable concept, including but not limited to the guidance of the sustainable concept of the student population and the expenses for holding the bazaar and related venue construction and maintenance expenses	Provide space for disadvantaged groups to hold public welfare activities and markets in large parks. The proceeds will be invested in the space construction and maintenance expenditures.
---	--	--

The intended benefits of social investment projects are illustrated as follows:

Social eligible project category	Eligibility criteria and example projects	Intended social benefit	Sustainable development goal (SDGs)
Affordable basic infrastructure	To Construct the underground drainage pipes and sewage pipes, traffic roads and public leisure parks	Hope that through the establishment of drainage and sewage pipes and traffic roads around our buildings, it will assist the surrounding residents to achieve the purpose of flood prevention and traffic improvement. Also, through the establishment of public recreational parks, it will provide the surrounding residents with games places for the elderly and young.	<p>SDG 6</p>  <p>SDG 11</p> 

<p>Access to essential services</p>	<p>To provide school opportunities and provide medical services</p>	<p>Establish , maintain, and update the hardware and software equipment of schools and hospitals, continue to provide services to the general public, and additionally assist the disadvantaged groups to obtain the same quality of service.</p>	<p>SDG 3    SDG 4  </p>
<p>Employment generation, and programs designed to prevent and/or alleviate unemployment stemming from socioeconomic crises</p>	<p>To provide regular employment opportunities for disadvantaged groups</p>	<p>Provide disadvantaged groups with certain positions in FENC and assist environmental protection business suppliers to hire disadvantaged groups to create relevant jobs.</p>	<p>SDG 1    SDG 8  </p>
<p>Socioeconomic advancement and empowerment</p>	<p>To hold charity sales and various public welfare activities from time to time to help alleviate the economic pressure of disadvantaged groups and help the public to establish and advocate the concept of sustainability</p>	<p>Provide venues to hold public welfare fairs in T- Park (Banqiao) from time to time, invite disadvantaged groups to participate in the booths and donate all our market proceeds to disadvantaged groups to alleviate their economic pressure.  Provide T-Park (Banqiao) for students to register and visit, and provide professional interpretation services in the disaster prevention center and green building model room to establish the concept of disaster prevention and sustainability for the student population.</p>	<p>SDG 1    SDG 4    SDG 10  </p>

### **3. Process for Project Evaluation and Selection :**

The eligible projects are evaluated and selected in compliance of FENC's direction of the long-term development strategy of the business units and our corporate social responsibility report, aligned with the green bond principles, social bond principles, and sustainability bond guidelines administered by ICMA. These green and social eligible projects are conducted in accordance with our internal process and management procedures. We also established the Sustainability Committee, who is responsible for identifying, evaluating and selecting based on the eligibility criteria in this Framework to ensure alignment with this Framework for Sustainable Bonds. Eligible Projects will be reviewed periodically.

### **4. Management of Proceeds :**

An amount equivalent to the net proceeds from the Sustainability Bonds issuances will be allocated in accordance to our internal process and management procedures to the Eligible Projects as mentioned above. The sole bank account is opened and managed to track the allocation of proceeds to the Eligible Projects. Pending proceeds from the Sustainability Bonds issuances may be temporarily invested or otherwise maintained in cash, cash equivalents, short-term investments or any other short-term money market operations that do not involve any equity. The use of proceeds will be reported to the authority concerned annually in compliance to relevant regulations.

### **5. Reporting :**

During the life of the Sustainability Bonds or the period of allocation of the proceeds raised by the bonds, we will commission an independent review and disclose with the intention of confirming that the proceeds have been allocated in accordance with the Uses of Proceeds specified in this Framework document, including the list of the environmental and social benefit investment plans, the allocation among the eligible project categories, the intended benefits of environmental and social eligible projects , the allocation

between financing and refinancing ratio, and the use of pending proceeds. The independent review shall be conducted by a qualified certification body.

FENC will strive to report on the environmental and social impacts of Eligible Projects financed by the issuance of sustainability bonds based on the Framework when feasible and subject to data availability:

Eligible Project Category	KPI
Development of renewable energy and energy technology	<ol style="list-style-type: none"> <li>1. Number of renewable energy equipment installation buildings or plant areas</li> <li>2. Total installed capacity of renewable energy equipment (MW)</li> <li>3. Estimated annual total power generation of renewable energy equipment (MWh)</li> <li>4. Estimated annual total carbon reduction of renewable energy projects (tons CO2e)</li> </ol>
Improvement of energy efficiency and energy conservation	<ol style="list-style-type: none"> <li>1. Update the number of devices (#)</li> <li>2. Estimated total energy saving with base year (MWh)</li> <li>3. Estimation of total carbon reduction in the base year (tons CO2e)</li> <li>4. Certified by Green Building</li> </ol>
Waste recycling or reuse	<ol style="list-style-type: none"> <li>1. Total weight of recycled materials (kg)</li> <li>2. Estimated carbon reduction compared with traditional petrochemical raw materials (kg CO2e)</li> </ol>
Water resource conservation, purification, or reclamation, recycling, and reuse	<ol style="list-style-type: none"> <li>1. Annual total amount of recovered water resources (tons)</li> </ol>
Affordable basic infrastructure	<ol style="list-style-type: none"> <li>1. Estimated number of beneficiaries (#)</li> <li>2. Construction road length (KM)</li> </ol>
Access to essential services	<ol style="list-style-type: none"> <li>1. Number of schools or hospitals (#)</li> <li>2. Total value of services provided to disadvantaged groups (NTD)</li> </ol>
Employment generation, and programs designed to prevent and/or alleviate unemployment stemming from socioeconomic crises	<ol style="list-style-type: none"> <li>1. Number of employees employed by disadvantaged groups (#)</li> <li>2. Total salary provided each year (New Taiwan Dollar)</li> </ol>

Socioeconomic advancement and empowerment	<ol style="list-style-type: none"> <li>1. Estimated number of beneficiaries (#)</li> <li>2. The total number of public welfare activities held each year (#)</li> <li>3. Estimated number of beneficiaries of public welfare activities (#)</li> </ol>
---	--

This Framework may be amended or/and updated periodically to reflect changes in market standards or practices.

This Framework for Sustainability Bond will be reviewed by qualified certification body.

**Issuer: Far Eastern New Century Corporation**  
**Chairman: Douglas Hsu**  
**Date: November 16, 2020**

## 可持續發展債券投資計畫書 會計師獨立確信報告

遠東新世紀股份有限公司 公鑒

本事務所接受遠東新世紀股份有限公司（以下簡稱遠東新）之委任，針對遠東新世紀股份有限公司無擔保普通公司債之可持續發展債券投資計畫書進行有限確信並出具報告。

有關遠東新世紀無擔保普通公司債發行過程所涉及之可持續發展債券投資計畫書及其適用基準，詳附件一。

### 管理階層責任

遠東新管理階層應依據適當之基準編製可持續發展債券投資計畫書，包括參考《財團法人中華民國證券櫃檯買賣中心可持續發展債券作業要點》（以下簡稱《可持續發展債券作業要點》）與國際資本市場協會（International Capital Market Association, ICMA）公布的綠色債券原則（Green Bond Principles, GBP 2018）（以下簡稱《綠色債券原則（GBP 2018）》）、社會債券原則（Social Bond Principles, SBP 2020）（以下簡稱《社會債券原則（SBP 2020）》）及可持續發展債券指引（Sustainability Bond Guidelines, SBG 2018）（以下簡稱《可持續發展債券指引（SBG 2018）》），並應設計、執行及維護與投資計畫評估與挑選相關之內部控制，以蒐集並揭露可持續發展債券投資計畫書內容。

### 本事務所責任

本事務所係依照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公報第一號「非屬歷史性財務資訊查核或核閱之確信案件」之要求規劃並執行有限確信工作。

## 確信工作

有限確信案件中執行程序之性質及時間與適用於合理確信案件不同，其範圍亦較小，所取得之確信程度明顯低於合理確信案件。為取得有限確信，本事務所於決定確信程序之性質及範圍時曾考量遠東新內部控制之有效性，但目的並非對遠東新內部控制之有效性表示意見。

為作成有限確信之結論，本事務所已執行下列工作：

- 複核無擔保普通公司債券發行制定的政策和流程的相關資料，包括可持續發展投資計畫之綠色及社會效益投資計畫、投資計畫篩選與評估流程、資金運用計畫、發行後資金運用報告之相關事項。
- 訪談相關部門的負責人員，瞭解其所負責無擔保普通公司債券發行相關流程的關鍵事項；
- 複核選定專案的相關資料，確認無擔保普通公司債券選定專案是否符合可持續發展債券投資計畫書、《可持續發展債券作業要點》、《綠色債券原則（GBP 2018）》、《社會債券原則（SBP 2020）》及《可持續發展債券指引（SBG 2018）》的規定；以及
- 獲取和複核有關的證據，以支持評估結論。

## 先天限制

因可持續發展債券投資計畫書中所包含之非財務資訊受到衡量不確定性之影響，選擇不同的衡量方式，可能導致績效衡量上之重大差異，且由於確信工作係採抽樣方式進行，且任何內部控制均受有先天限制，故未必能查出所有業已存在之重大不實表達，無論是導因於舞弊或錯誤。

## 品質管制與獨立性

本事務所遵循審計準則公報第四十六號會計師事務所之品質管制之規範，建立並維護完備之品質管制制度，包含遵循職業道德規範、專業準則及所適用法令相關之書面政策及程序。本所亦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、專業能力及盡專業上應有之注意、保密及專業態度。



## 結論

依據本事務所執行之程序及所獲取之證據，未發現遠東新之可持續發展債券投資計畫書有未依照適用基準編製而須作重大修正之情事。

安永聯合會計師事務所

會計師： 曾子哲



民國一〇九年十一月十六日

## 遠東新世紀股份有限公司 可持續發展債券投資計畫書

### 壹、遠東新世紀企業社會責任

遠東新世紀的循環經濟商業模式備受國際肯定，透過研發、創新，賦予廢棄寶特瓶新生命，降低溫室氣體排放量，減少環境廢棄物，保護陸地與海洋生態。2019年不但受到歐盟執委會環境總署永續產品處及聯合國環境總署國際資源小組等國際組織肯定，更獲選為 COP 25 周邊會議台灣案例之一，為台灣提升國際形象。

遠東新世紀以六個關鍵趨勢為目標：「工業 4.0、數位革命、能源、環境永續、透明及可追溯、保護主義」六大趨勢擬定發展策略，順應時代趨勢，積極轉型並為社會創造價值。遠東新世紀進一步將六大關鍵趨勢連結聯合國「永續發展目標 (Sustainable Development Goals, SDGs)」，結合集團各項業務，致力於以具體行動呼應 SDG1(終結貧窮)、SDG2(消除飢餓)、SDG3(健康與福祉)、SDG4(教育品質)、SDG6(淨水與衛生)、SDG7(人人可負擔能源的永續能源)、SDG8(就業與經濟成長)、SDG9(工業、創新與基礎設施)、SDG10(減少不平等)、SDG11(永續城市)、SDG12(責任消費與生產)、與 SDG13(氣候行動)等永續發展目標。期望藉由本次可持續發展債券之發行，擴大行動目標與範圍，與社會及自然環境共創永續新世紀。

### 貳、投資計畫書大綱

本公司可持續發展債券投資計畫書(以下簡稱「本投資計畫」)係依據國際資本市場協會(International Capital Market Association, ICMA)之綠色債券原則(Green Bond Principles, GBP)、社會債券原則(Social Bond Principles, SBP)、可持續發展債券指引(Sustainability Bond Guidelines, SBG)標準評估，並遵循財團法人中華民國證券櫃檯買賣中心(以下簡稱「櫃買中心」)「可持續發展債券作業要點」(以下簡稱「作業要點」)之規範，據以訂定本投資計畫書。本投資計畫包含四大核心內容：綠色及社會效益投資計畫(Use of proceeds)、投資計畫篩選與評估流程(Process for evaluation and selection)、資金運用計畫(Management of proceeds)、發行後資金運用報告之相關事項(Reporting)。本公司發行本債券將遵循本投資計畫所訂之適用範圍及相關作業、管理方式等，並評估本債券發行募得之資金用途是否符合本投資計畫及作業要點規定具實質改善環境效益及社會效益之項目。



一、綠色及社會效益投資計畫：

各項投資項目說明如下表：

投資計畫類別	投資項目	說明
再生能源及能源科技發展	設置以太陽能為主之再生能源裝置設備，包括但不限於太陽能電站之設備購買與工程款支出	呼應政府綠能發展目標，積極評估國內各據點自建太陽能發電之可能性，且同時評估國外各廠之再生能源設備建設之可行性。資金預計將投入相關設備購買及工程支出或償還相關融資。
能源使用效率提昇及能源節約	改善或替換產品製程相關設備、綠建築建造，包括但不限於設備購買款項及綠建築建造之材料購買與工程款支出	期望藉由製程相關設備之更新，達成更有效率的生產，同時也積極評估各項新建案之綠建築可能性。資金預計將投入相關製程相關設備購買以及綠建築材料與建設工程支出。
廢棄物回收處理或再利用	回收寶特瓶/片，包括但不限於寶特瓶磚與瓶片購入	本公司大量添購寶特瓶磚/片，大幅降低相較傳統石化製成之包材及紡織材料碳排放量。資金預計將投入於寶特瓶磚/片及再生原料購買與溯源認證系統之支出。
水資源節約、潔淨或回收循環再利用	水資源回收及循環再利用設備購買及裝設，包括但不限於板橋遠東通訊園區之水資源系統建設	評估各新建案與舊有大樓或廠房之水資源回收利用系統裝設之可能性。資金將投入於相關設備購買及建設工程支出。
可負擔的基礎生活設施	建造地下排水管道及排汙管道、交通道路以及公共休憩園地，包括但不限於板橋遠東通訊園區內部及鄰近地區公園與道路之建設	大型園區建設案件中皆完整安排地下排水管道及排汙管道、交通道路以及公共休憩園地之建設與相關維護，其能協助當地鄰近居民享有完善基礎建設，資金預計將投入相關建設費用支出與年度維護費用。


基本服務需求	提供就學機會、提供醫療服務，包括但不限於學校與醫院之無障礙空間建立與弱勢族群普惠服務	本集團之元智大學與亞東醫院長期協助弱勢族群獲得平等之教育與醫療服務。資金將投入於服務弱勢族群之基礎建設(如無障礙空間)工程支出與教育或醫療之補助與貸款支出。
創造就業及可以減輕或避免因社會經濟危機所導致失業的計畫	提供弱勢族群固定就業機會及舉辦不固定活動協助減輕經濟壓力，包括但不限於板橋遠東通訊園區之勞務員工雇用	本集團大型園區於園區內提供固定工作予弱勢族群保障就業機會，資金將投入於此類就業機會之薪資支出。
社會經濟發展和權利保障。	不定期舉辦義賣及各項公益活動，協助減輕弱勢團體經濟壓力與協助民眾建立永續觀念，包括但不限於學生族群永續觀念指導及義賣市集舉辦之支出與相關場地建設維護支出	於大型園區內提供弱勢團體舉辦公益活動與市集之空間，資金將投入於所提供之空間建設與維護支出。

各項綠色投資項目預期產生之效益說明如下表:

綠色投資計畫類別	投資項目內容	預期產生之環境效益	對應 SDGs
再生能源及能源科技發展	設置以太陽能為主之再生能源裝置設備	藉由設置再生能源裝置設備供應部份公司營運用電，降低溫室氣體排放及應對氣候變遷相關風險。預計每 kw 太陽能電站建置可帶來 0.509 公斤的減碳效益。	SDG 7  SDGs 13 




<p>能源使用效率 提昇及能源節 約</p>	<p>改善或替換產 品製程及相關 設備之添購、綠 建築建造</p>	<p>以更換前一年度之年度數據為基準值，透過設備改善或替換達成能源節約之目標及降低每單位產品之碳排放量。實際能源節約與減碳效益將依發債時之標的流程與設備為準。</p> <p>建造符合我國 EEWB 標準或國際綠建築認證標準 LEED 之綠建築以達到能源使用效率提升之目的。標的綠建築將不低於 EEWB 黃金級或 LEED 金級認證。</p>	<p>SDG 7 </p> <p>SDG 11 </p> <p>SDG 13 </p>
<p>廢棄物回收處 理或再利用</p>	<p>回收寶特瓶/ 片，再製成環保 包裝材及紡織 材料</p>	<p>預期回收寶特瓶/片，降低廢棄物掩埋或焚燒所產生之汙染，且製成材料可取代傳統石化材料，達到減輕碳排放量效果。每公斤寶特瓶磚製成之酯粒需較傳統石化原料之生命週期(LCA)碳排放(GWP100a)低63%或以上。</p>	<p>SDG 9 </p> <p>SDG 12 </p> <p>SDG 13 </p> <p>SDG 14 </p> <p>SDG 15 </p> <p>SDG 17 </p>



水資源節約、潔淨或回收循環再利用	水資源回收及循環再利用設備購買及裝設	藉由在建築及公有設施中裝設雨水及中水回收與循環再利用系統進行景觀植栽灌溉與減少製程用水。回收與循環再利用系統之實際效益依發債時之標的可裝設系統之尺寸為準。	<p>SDG 6</p> 
------------------	--------------------	---	--

各項社會投資項目預期產生之效益說明如下表:

社會效益投資計畫類別	投資項目內容	預期產生之社會效益	對應 SDGs
可負擔的基礎生活設施	建造地下排水管道及排汗管道、交通道路以及公共休憩園地	期望藉由建立本公司建築周遭之排水排汗管道及交通道路，協助周遭居民達到淹水防治及交通改善之目的，也藉由公共休憩園區的建立，提供周遭老幼居民遊戲場所。	<p>SDG 6</p>  <p>SDG 11</p> 
基本服務需求	提供就學機會及提供醫療服務	建立及維護更新學校與醫院之軟硬體設備，持續提供一般民眾服務以及額外協助弱勢族群取得同等之服務品質。	<p>SDG 3</p>  <p>SDG 4</p> 
創造就業及可以減輕或避免因社會經濟危機所導致失業的計畫	提供弱勢族群固定就業機會	提供弱勢族群於本公司固定職位及協助環保事業供應商雇用弱勢族群以創造相關就業。	<p>SDG 1</p>  <p>SDG 8</p> 

<p>社會經濟發展 和權利保障</p>	<p>不定期舉辦義賣及各項公益活動，協助減輕弱勢團體經濟壓力與協助民眾建立永續觀念</p>	<p>提供場地於板橋遠東通訊園區不定期舉辦公益市集，邀請弱勢團體參加攤位及將本公司市集所得全數捐贈與弱勢團體以減緩其經濟壓力。提供板橋遠東通訊園區予學生族群登記參觀，並於防災中心及綠建築模型室提供專業解說服務，建立學生族群防災與永續觀念。</p>	<p>SDG 1  SDG 4  SDG 10 </p>
-------------------------	---	---	---

## 二、計畫之篩選與評估流程：

本公司涵蓋之各事業群遵循既定之營運方針及企業社會責任報告書中之長期經營方向發展，參照 ICMA 綠色債券原則、社會債券原則、可持續發展債券指引等，依公司內部流程及管理辦法推動與執行綠色產品與社會責任效益之相關專案活動。本公司亦成立企業永續委員會<sup>1</sup>，建立企業社會責任政策，依此政策挑選符合之專案，對各專案活動所設定達成的環境效益與社會責任效益分別設定明確的環境永續性目標與指標及進行追蹤。

## 三、資金運用計畫：

本債券募得之資金，將依本公司內部流程及管理辦法之規定，運用至符合上述效益之專案活動，開立資金專戶追蹤募集資金到帳、撥付及回收並確實管理。所募尚未動用之資金，將運用於具高度流動性之投資，如定存或短期票券等不涉及任何股權之短期貨幣市場工作操作。於債券募得之資金運用計畫完成前，依規定每年向主管機關申報資金用途及運用情形。

## 四、發行後資金運用報告之相關事項：

本公司將於可持續發展債券存續期間或所募資金運用期間，遵循作業要點公告資金運用情形，包含綠色投資計畫及社會效益投資計畫類別比重、融資與再融資比率及閒置資金使用狀況，由認證機構出具對資金運用情形是否符合可持續發展債券投資計畫書，並揭露該機構所出具之評估意見或認證報告。

<sup>1</sup> 本公司企業永續委員會於民國 109 年 11 月 12 日成立，於此之前之計畫挑選由各權責單位依照本公司營運方針挑選具外部效益及稽核性之投資項目

本公司預計將於資金運用報告中揭露下列指標：

類別	衡量指標
再生能源及能源科技發展	<ol style="list-style-type: none"> <li>1. 再生能源設備裝置建築或廠區數</li> <li>2. 再生能源設備總裝置容量(MW)</li> <li>3. 再生能源設備年度總發電量估計(MWh)</li> <li>4. 再生能源專案年度總減碳量估計(tons CO2e)</li> </ol>
能源使用效率提昇及能源節約	<ol style="list-style-type: none"> <li>1. 更新設備數量(#)</li> <li>2. 與基準年度總節能量估計(MWh)</li> <li>3. 與基準年度總減碳量估計(tons CO2e)</li> <li>4. 綠建築取得之認證</li> </ol>
廢棄物回收處理或再利用	<ol style="list-style-type: none"> <li>1. 回收材料總重量 (kg)</li> <li>2. 與傳統石化原料相比之減碳量估計(kg CO2e)</li> </ol>
水資源節約、潔淨或回收循環再利用	<ol style="list-style-type: none"> <li>1. 回收水資源年度總量(tons)</li> </ol>
可負擔的基礎生活設施	<ol style="list-style-type: none"> <li>1. 受惠居民人數估計(#)</li> <li>2. 建造道路長度(KM)</li> </ol>
基本服務需求	<ol style="list-style-type: none"> <li>1. 學校或醫院數目(#)</li> <li>2. 提供弱勢族群服務之價值總額(新台幣)</li> </ol>
創造就業及可以減輕或避免因社會經濟危機所導致失業的計畫	<ol style="list-style-type: none"> <li>1. 弱勢族群雇用人數(#)</li> <li>2. 每年提供之薪資總額(新台幣)</li> </ol>
社會經濟發展和權利保障。	<ol style="list-style-type: none"> <li>1. 受惠人數估計(#)</li> <li>2. 每年舉辦之公益活動總數(#)</li> <li>3. 公益活動受惠人數估計 (#)</li> </ol>

註：依本公司預計投資方案暫定，後續依實際執行狀況調整並定期修訂。

本公司所訂定之可持續發展債券投資計畫書，聘請第三方認證機構針對本公司可持續發展債券投資計畫書出具評估意見或報告。

發行人：遠東新世紀股份有限公司

負責人：徐旭東

中 華 民 國 1 0 9 年 1 1 月 1 6 日