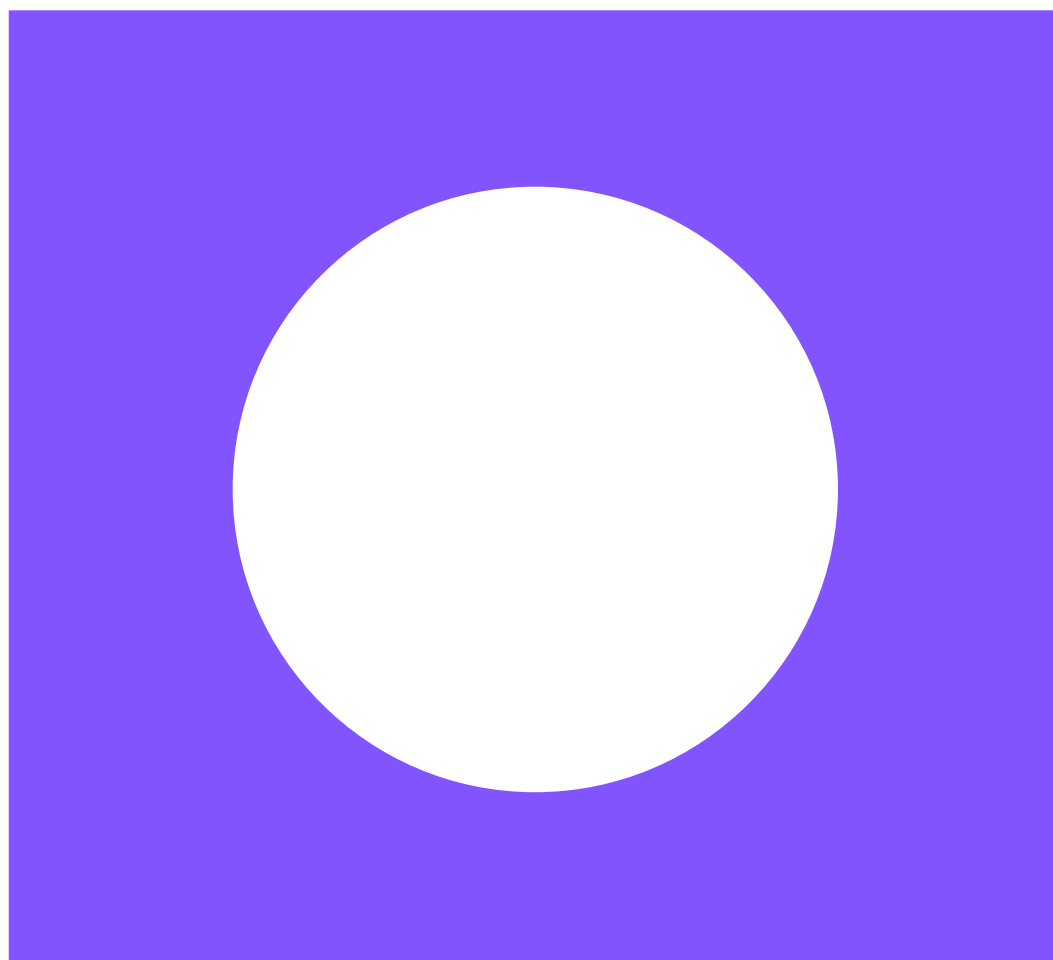




Formosa 4 Offshore Wind Farm in Taiwan

Final Human Rights Impact Assessment

September 2025

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Final Human Rights Impact Assessment

September 2025

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Executive summary

Formosa 4 Wind Power Co., Ltd. (herein referred to as “Project Company” or “Formosa 4”) is proposing to develop an offshore windfarm (OWF) in Taiwan (herein referred to as the “Project”). The Project’s offshore windfarm area will be approximately 58km² in size and located 20km offshore from Tongxiao Township (通霄鎮), Miaoli County, on the western coast of Taiwan. It is planned to consist of 35 wind turbine generators (WTGs), each of 14.142MW capacity. The total installed capacity will be 495MW.

As part of the Project’s project financing approach, the Project may be required to demonstrate adherence to the Equator Principles (EP) and International Finance Corporation (IFC). Therefore, Mott MacDonald have been commissioned by Formosa 4 to undertake a human rights impact assessment (HRIA), alongside other environmental and social (E&S) services.

Primary baseline surveys have been conducted between March and April 2025 to gather socioeconomic data and firsthand feedback from potential affected households and persons. Data collected to date, including self-assessment questionnaires (SAQs), key informant interviews (KIIs) (ie 10 sessions), focus group discussions (FGDs) (ie seven FGDs) and socio-economic household surveys (ie 200 responses) of Project Affected Households (PAHs), has been incorporated into this HRIA to assess impacts and provide recommendations on mitigation measures programmes, stakeholder engagement, roles and responsibilities, evaluation and monitoring.

The aim of this report (ie ‘Final HRIA (Draft 2)’) is to identify and evaluate the potential human rights impacts of the Project, while supporting the enhancement of social management and mitigation measures. It aims to provide actionable measures to safeguard and ensure meaningful engagement with affected communities and workers. As part of this assessment, the priority ranking summary highlights key human rights considerations for the project company, offering insights to proactively strengthen responsible practices and ensure positive outcomes. The summary of the post-mitigated priority is provided in the table below.

Impact	Description	Post-mitigation priority level
Construction phase		
Livelihood (economic displacement)	Potential infringement on the right to an adequate standard of living and associated rights (livelihood)	Focus
Community health and safety	Potential impact on the rights to health or life	Focus
Labour rights	Potential labour rights infringements	Normal
Livelihood (rights to adequate standard of living)	Potential infringement on the right to an adequate standard of living and associated rights (health)	Normal
Supply chain	Potential human rights impact in the supply chain affecting workers and communities	Normal
Access to remedy/grievance mechanism	Potential impact on the right to access to remedy	Low
Participation	Potential infringement on the right to freedom of opinion information and expression for women and vulnerable groups	Low
Security	Potential infringements on several human rights through security provided on behalf of the Project	Low
Privacy	Potential infringements to the right to privacy through data breaches or leaking of data	Low
Operation phase		

Impact	Description	Post-mitigation priority level
Community health and safety	Potential impact on the right to health or life (accidents, spills)	Focus
Labour rights	Potential labour rights infringements could occur in the operation phase, particularly for lower paid and subcontracted workers	Low
Security	Potential infringements on several human rights through security provided on behalf of the Project	Low
Community-related funds	Potential for discrimination of community related funds distribution	Low

1 Introduction

1.1 Overview

Formosa 4 International Investment Co., Ltd. and its subsidiary Formosa 4 Wind Power Co., Ltd. (herein referred to as “Project Company” or “Formosa 4”) is proposing to develop an offshore windfarm (OWF) in Taiwan (herein referred to as the “Project”). The Project is located approximately 20km offshore from the coast of Miaoli County, Taiwan.

The Project participated in the Energy Administration¹, Ministry of Economic Affairs (EA, MoEA)’s Third Round of Offshore Wind Project Development (herein referred to as “Round 3.1”) and has been awarded a grid allocation for the Project of up to 495MW with the grid connection latest by end of 2027. MOEA announced the availability of one year extension to the grid connection deadline for R3.1 project to apply in the form of an official letter to Taiwan Offshore Wind Industry Association in April 2024. The Project expects to be granted the extension as per application to MOEA.

As part of the Project’s financing approach, the Project may be required to demonstrate adherence to the Equator Principles (EP). Therefore, Mott MacDonald have been commissioned by Formosa 4 to undertake a Human Rights Impact Assessment (HRIA), alongside other environmental and social (E&S) services.

1.2 Aims and objectives

This report (ie ‘Final HRIA (Draft 2)’) includes an assessment based on primary data, including self-assessment questionnaires (SAQs), focus group discussions (FGDs), key informant interviews (KIIs) (ie 10 sessions) conducted in March and April 2025 and 200 socio-economic household survey results from Project Affected Households (PAHs).

The objective of this HRIA is to identify and evaluate the potential human rights impacts of the Project, while supporting the enhancement of social management and mitigation measures. It aims to provide actionable measures to safeguard and ensure meaningful engagement with affected communities and workers. Those whose human rights may be at risk include:

- Project and supply chain workers;
- Local onshore communities who may be impacted by construction and transport activities;
- Other sea users whose offshore activities and livelihood may be disrupted.

Marginalised and vulnerable workers and communities often fall through conventional safety nets. This HRIA seeks to help the Project prevent such occurrences, instead striving to achieve socially inclusive outcomes by identifying and mitigating impacts through a human rights lens.

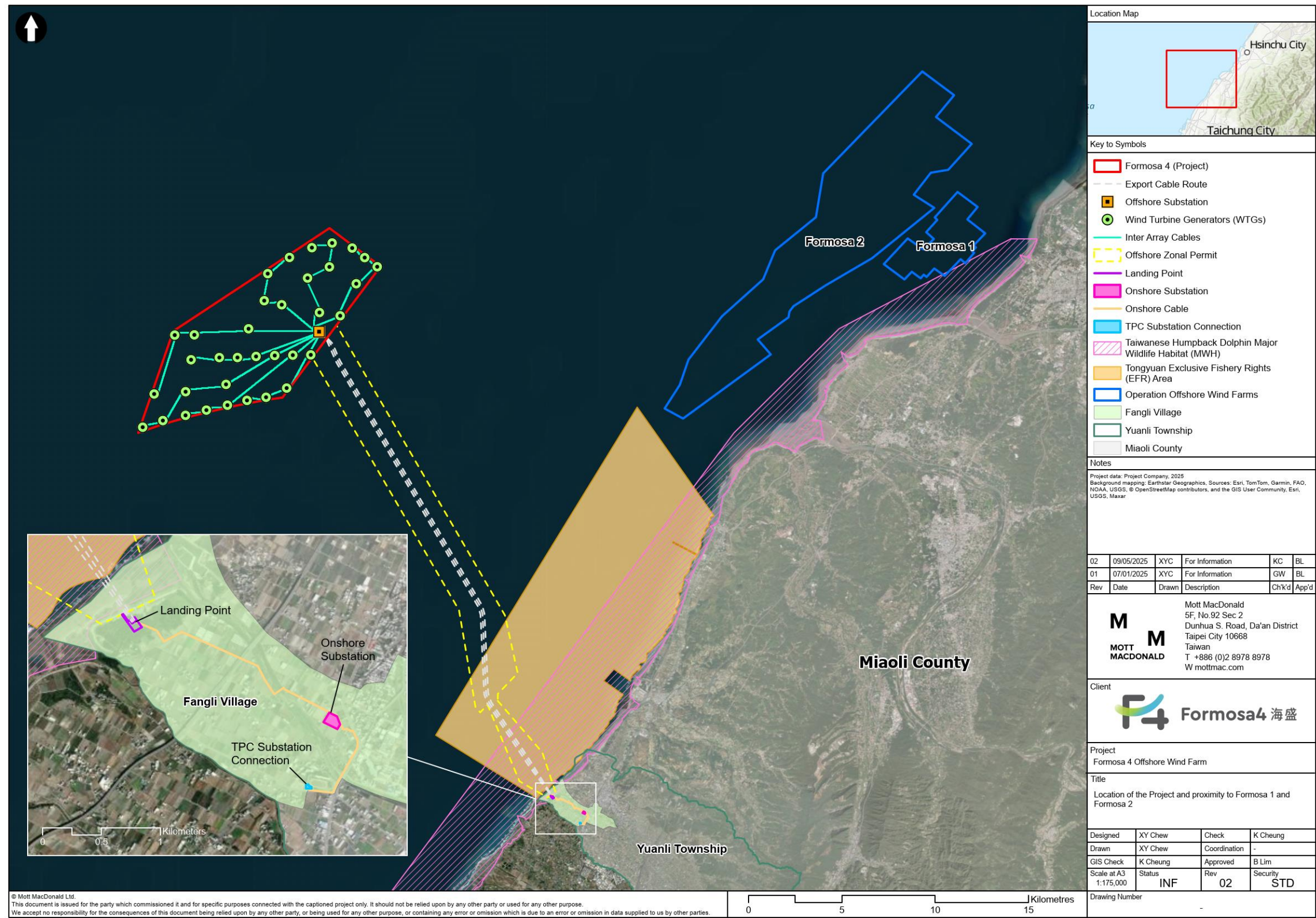
The focus will be on the project’s most significant human rights risks and impacts, specifically, those issues that stand out due to their potential for severe negative consequences arising from the Project Company’s activities or business relationships. The emphasis will be on the impacts to rights-holders rather than the business or the Project itself. Efforts will concentrate on understanding the risks and impacts faced by the most vulnerable individuals, such as unskilled daily-wage labourers, who often lack employment contracts and are unaware of their human and labour rights.

¹ Formerly known as Bureau of Energy (能源署); renamed the Energy Administration on 26 September 2023.

1.3 Project background and location

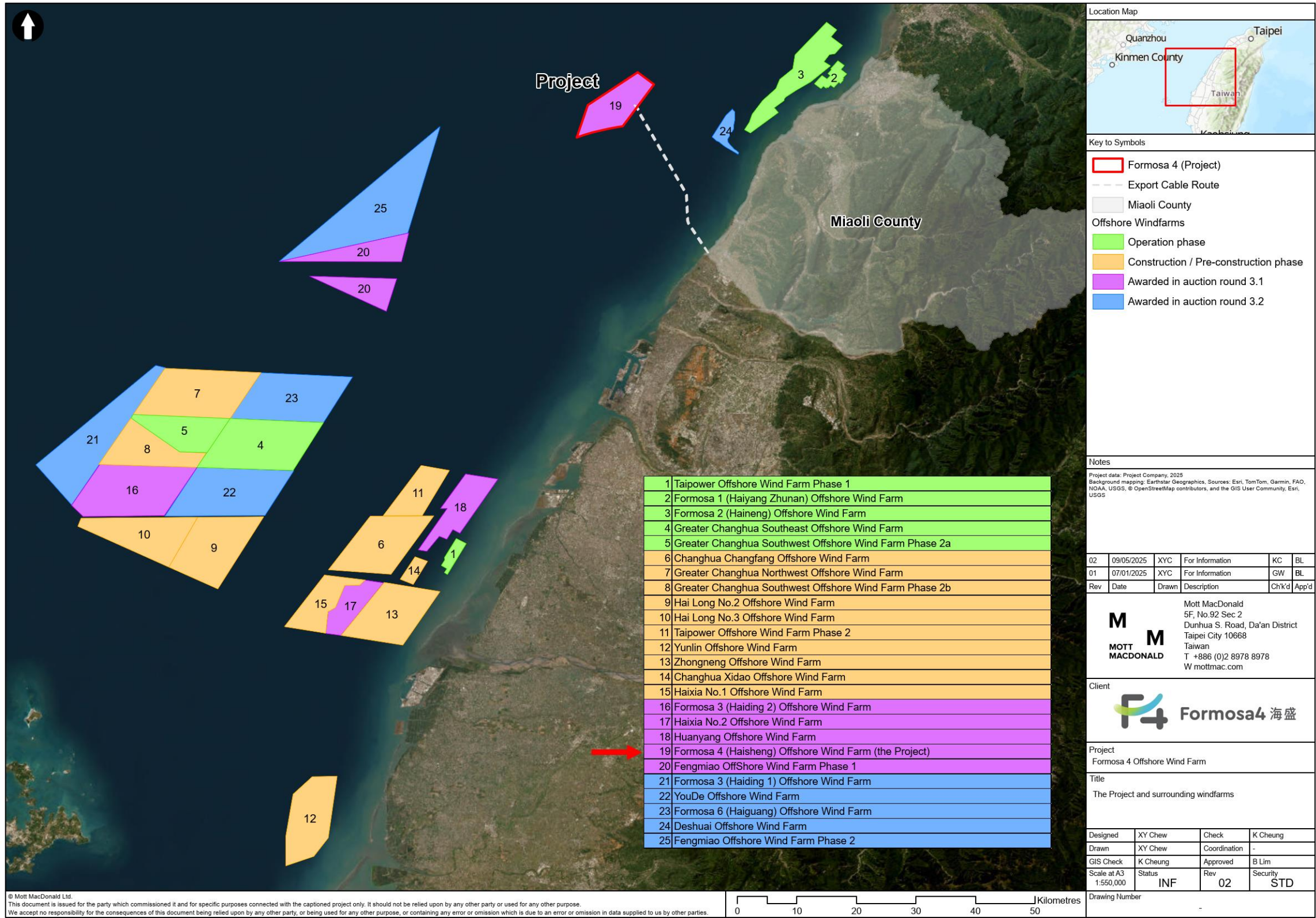
The Project's offshore windfarm area will be approximately 58km² in size and located 18km offshore from Tongxiao Township (通霄鎮), Miaoli County, on the western coast of Taiwan (see Figure 1.1). The Project is located further offshore of the neighbouring Formosa 1 and Formosa 2 windfarms. The Project's location is illustrated in Figure 1.1 and Figure 1.2.

Figure 1.1: Project area and possible social sensitive receptors



Source: Project Company and Mott MacDonald, 2025

Figure 1.2: The Project and surrounding windfarms



Source: Project Company and Mott MacDonald, 2025

The Project had successfully obtained regulatory approval for its final environmental impact statement (EIS, 環境影響說明書) and environmental deviation report (EDR) from Ministry of Environment (MoEnv) on 11 August 2023 and 22 July 2024, respectively.

The Project received approval from MoEA on 30 December 2022 for up to 495MW of installed capacity. It is planned to consist of 35 wind turbine generators (WTGs), each of 14.142MW capacity. The total installed capacity will be 495MW. The WTGs will be located at water depths approximately 56m to 72m below mean sea water level (MSWL). The Project has two export cable strings and one planned landing point at Fangli village, which is to connect to Project dedicated onshore substation (OnSS) then to Taiwan Power Company (TPC) OnSS. The operation period is planned for 20 years, based on the asset life.

1.4 Project components

The details of the Project is presented in Table 1.1 below.

Table 1.1: Summary of the Project's components and schedule

Aspect	Project
Project components	
Windfarm capacity	495MW
Windfarm area	58km ²
Number of WTGs (and capacity)	35 WTGs (14.142MW each)
Offshore substation (OSS)	One (1) planned OSS
Onshore substation (OnSS)	One (1) planned OnSS in Fangli village
Transmission	66kV / 161kV / 230kV
Inter-array cables (IAC)	Eight (8) 66kV IAC strings
Export cables	Two (2) 230kV export cable strings with approximate length of 27km to the landing point, sharing the same cable alignment route. Cable landing point is located at Fangli village, Yuanli Township.
Transmission line (onshore)	One (1) 161kV transmission cable with approximate length of 4km from OnSS to grid connection point
Grid connection point	Fangli (TPC), located in Yuanli Township, Miaoli County
Construction commencement	Onshore: Q2 2025 (targeted) Offshore: Q2 2026 (targeted)
Construction completion	Onshore: Q4 2027 (targeted) Offshore: Q4 2028 (targeted)
Commercial operation date (COD)	Targeting Q2 2029

Source: Project Company and Mott MacDonald, 2025

1.5 Parent company policies and procedures

Project Company's parent is Synergy Renewable Energy (SRE), which have an existing set of policies covering various aspects as relating to human resources and human rights.

SRE's policies and procedures, where mentioned within this report, are considered under the context whereby SRE policies/procedures:

- Are expected to be the source material/reference for development of materially equivalent project-specific versions; or
- Could be directly adopted by the Project Company.

- Due to the above, the SRE policies/procedures as commented within the current assessment are therefore considered as being applicable to the Project.

1.6 Implementation schedule

The key milestones for the Project's implementation, with current assumptions, are summarised in Table 1.2 below. The offshore construction is expected to commence in Q2 2026, with the Commercial Operation Date (COD) by Q2 2029.

Table 1.2: Project implementation schedule

Project milestone	2025				2026				2027				2028			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Onshore construction																
Offshore construction																
COD	Targeting Q2 2029															

Source: Project Company and Mott MacDonald, 2025

1.7 Summary of land acquisition and access to marine areas

The Project is expected to have one (1) onshore substation. Formosa 4 International Investment Co., Ltd. obtained ownership of the Plot in Xihai Section, Yuanli Township (苑裡鎮 西海段) (which is privately owned) in August 2023 for the construction of the onshore substation. Regarding application for agricultural land use (ie to convert the land plot designated purpose) to Miaoli County Government (MCG), the Project obtained approval on 23 August 2024 in accordance with the Enforcement Rules of Urban Planning Act and relevant regulations.

Majority portions of the onshore cables are expected to obtain the right of way from MCG and Freeway Bureau, Ministry of Transportation and Communications (MoTC). A few plots which the cable routes intersect are managed by the National Property Administration (NPA), Ministry of Finance, and onshore cables in the landfall area are located in the forestry areas administered by the Forestry and Nature Conservation Agency (FCA), Ministry of Agriculture. The Project has been progressing with lease applications to the NPA and FCA. The right of way applications are expected to receive approval from MCG and Freeway Bureau before construction commences. No physical or economic displacement is expected for the onshore works.

Within the Project's signed FCCA (dated 28 March 2025), the Project requests TFA to advise all local fisher folk (whether members or not) to avoid activities and navigation that may obstruct or hinder project work, which include working vessel routes and actual activities within the project's area. This is applicable from pre-construction surveying, construction and operation phase, and up to decommissioning phase, and is currently planned to be in effect for 30 years in total. Access restrictions of offshore and onshore components for the construction and operation and maintenance (O&M) phase are summarised in Table 1.3 below.

Table 1.3: Summary of land acquisition and access to marine areas

Location	Component	Description/access restriction
Onshore components	Onshore cables	The leased area is to be state-owned land (ie largely within road alignment) and land owned by the Project Company.
	Onshore substation	The total site area is private-owned land, previously agricultural lands but confirmed to not have previous livelihood activities.
Offshore components	Offshore cables during construction phase	- With two (2) 230kV export cable strings with approximate length of 27km to the landing point, and assuming both strings will have typical construction exclusion zone widths of around 500m, there will be temporary access restriction on the offshore cable area. It is to note that the restriction of area will occur in only in segments (ie the working area required for each segments). - Based on the FCCA, fisher folk are requested to not hinder any construction work. However, vessels are not physically restricted from fishing or crossing the windfarm area. No fishing methods are specifically restricted within the offshore project area.
	Offshore cables during O&M phase	Fisher folk are requested to not hinder any operation phase project work (eg maintenance). No fishing methods are specifically restricted within the offshore cable area.
	Wind farm area during construction phase, including WTGs and offshore substation	- The windfarm area is 58km² - Fisher folk are requested to not hinder any construction project work. No fishing methods are specifically restricted within the offshore cable area.

Location	Component	Description/access restriction
		Warning lights will be installed at the perimeter of the wind farm to alert surrounding fishing vessels.
	Wind farm area during O&M phase, including WTGs and offshore substation	Fisher folk are requested to not hinder any operation phase project work (eg maintenance). No fishing methods are specifically restricted within the offshore project area.

Source: Project Company and FCCA, dated 28 March 2025

1.8 Project alternative analysis

Alternatives for this Project were proposed and reviewed in the EIA. Alternatives included the termination of the Project, site alternatives and technology alternatives.

The Project is designed to align with Taiwan's energy policy in accelerating Taiwan's growth of offshore wind farms, promoting diverse energy sources, self-sufficiency, and environmental conservation. Therefore, this Project is in a positive position to support Taiwan's goals and renewable energy development in the Asia-Pacific region. In conjunction, there are no site alternatives available for this Project.

In terms of technology alternatives, this Project allows for the installation of a wind turbine using a jacket foundation structure. But will also consider future piling methods that enter the market. The Project also considers the smallest installation capacity unit for wind turbines (9.5 MW to 20 MW) with the maximum number of devices needed within their EIA assessments. The Project will also consider the most applicable turbine model and capacity in the future market.

1.9 Document structure

The HRIA that follows is structured as follows:

- **Section 1** (this section) outlines the aims and objectives of the HRIA and presents the Project background and key features
- **Section 2** introduces the relevant human rights requirements considered within this Project
- **Section 3** presents on the methodology used to undertake the information gathering and review, as well as the assessment for this HRIA
- **Section 4** outlines a summary of the consultation activities undertaken to date and the associated participation outcomes
- **Section 5** presents the human rights baseline as associated with this Project
- **Section 6** covers the assessment of human right impacts of the Project
- **Section 7** lists the mitigation and benefit enhancements which the Project aims to undertake in order to address the human rights impacts
- **Section 8** summarises the monitoring and reporting requirements to be implemented by the Project in relation to human rights issues

2 Human rights requirements

2.1 Overview

The purpose of this section is to set out the human rights requirements explain the standards this HRIA is measuring the Project against.

In general, international human rights treaties do not impose direct legal obligations on business enterprises. It is the duty of States to translate their international human rights law obligations into domestic law and to enforce those laws. States include various protections against human rights abuse by business in their laws and constitutions, including labour laws, non-discrimination laws, health and safety laws, environmental laws and similar².

However, national laws may not address all internationally recognised human rights. They may be weak, they may not apply to all people, and they may not be enforced by governments and the courts. The United Nations Guiding Principles on Business and Human Rights (UNGPs) make clear that where national laws fall below the standard of internationally recognised human rights, companies should respect the higher standard; and where national laws conflict with those standards, companies should seek ways to still honour the principles of those standards within the bounds of national law.

Internationally recognised human rights are, therefore, relevant for business beyond mere compliance with the law. The actions of business enterprises can affect people's enjoyment of their human rights either positively or negatively. Enterprises can infringe human rights where they are not paying sufficient attention to this risk.

The international human rights standards that the Project must comply with are discussed in the next section. Taiwan operates under civil law, with the Labour Standards Act (LSA) being the primary legislation governing employment terms and conditions. The LSA, which covers nearly all occupations and industries (with a few exclusions), applies to the vast majority of workers. Occupations not covered by the LSA, such as civil servants and medical staff working for state run agencies, are governed by other statutes. Relevant Taiwanese human rights laws and ratifications of international human rights treaties are outlined in Appendix A.

2.2 International Standards

2.2.1 Equator Principles IV

EP IV specifies that human rights should be assessed by the Project as part of the environmental impact assessment or other documentation and should refer to the UNGPs, particularly paragraphs 17-21. These are outlined in more detail in section 2.2.2 below.

2.2.2 United Nations Guiding Principles on Business and Human Rights

The UNGPs require project companies to respect human rights through a process of human rights due diligence, which identifies, prevents, mitigates and accounts for how they address human rights impacts with which they are involved. Human rights impact assessment is a key component of human rights due diligence.

² The UN Guiding Principles on Business and Human Rights: <https://www.ungpreporting.org/resources/the-ungps/>, accessed 31 December 2024

The UNGPs state that when a business is assessing its human rights impacts it should³:

- Draw on internal and/or independent human rights expertise
- Undertake meaningful consultation with potentially affected rights-holders and other relevant parties
- Be gender-sensitive and pay particular attention to any human rights impacts on individuals from groups that may be at heightened risk of vulnerability or marginalisation
- Assess impacts from the perspective of risk to people rather than risk to business
- Repeat its risk and impact identification and assessment at regular intervals (ie before entering into a new activity, prior to significant decisions about changes in activities, and periodically throughout the project-cycle)

In June 2008, the Special Representative introduced the “Protect, Respect and Remedy” Framework to the Human Rights Council, addressing the lack of progress in the business and human rights area. This framework comprises three pillars: the state duty to protect against human rights abuses by businesses, corporate responsibility to respect human rights, and access to effective remedy for victims. It was unanimously welcomed by the Human Rights Council, which extended the Special Representative’s mandate to promote and operationalise it until 2011.

According to the UNGPs, the minimum reference point for ‘internationally recognised human rights’ is made up of the International Bill of Human Rights and the ten core conventions of the International Labour Organisation (ILO) (those relating to freedom of association and the right to collective bargaining; the elimination of compulsory labour; the abolition of child labour; and the elimination of discrimination in respect of employment and occupation). In addition, the UNGPs state that depending on circumstances, the Project company may need to consider further standards. For example, the Project company should respect the human rights of individuals belonging to specific groups or populations that require particular attention, where they may have adverse human rights impacts on them. Several UN core human rights treaties have elaborated further on the rights of indigenous peoples, women, national or ethnic, religious and linguistic minorities, children, persons with disabilities, and migrant workers and their families. These treaties are discussed further below in section 2.2.5.

The Project Company will respect internationally recognised human rights under all circumstances, including where State laws to protect human rights are absent, weak or unenforced. The remainder of this section discusses the meaning of human rights in the international context and the international requirements placed on the Project regarding human rights and this HRIA.

2.2.3 International Bill of Human Rights

The International Bill of Human Rights, which underscores all 30+ human rights and fundamental freedoms, is comprised of several international covenants and declarations. The term ‘human rights’ refers to all of the rights listed in this Bill and some are more applicable to the Project than others. The ‘International Bill of Human Rights’ is the informal name given to the UN main provisions on human rights and is comprised of the following:

- Universal Declaration of Human Rights (UDHR)
- International Covenant on Economic, Social and Cultural Rights (ICESR)
- International Covenant on Civil and Political Rights (ICCPR)
- Optional Protocol to the International Covenant on Civil and Political Rights

³ As highlighted in HRIA guidance and toolbox, Danish Institute for Human Rights, 2020

- Second Optional Protocol to the International Covenant on Civil and Political Rights (focussed on the abolition of the death penalty)

The UDHR contains 30 articles setting forth the human rights and fundamental freedoms to which all people are entitled without discrimination, all over the world. The first article sets out the declaration's philosophy, as follows:

'All human beings are born free and equal in dignity and rights. They are endowed with reason and conscience and should act towards one another in a spirit of brotherhood.'

The second article sets out the principle of equality and non-discrimination as regards the enjoyment of human rights. Article three is a pre-requisite for enjoyment of other rights; it proclaims the right to life, liberty and security and introduces articles four to 21 which set out other civil and political rights such as freedom from slavery and the right to own property. Article 22 introduces articles 23 to 27 which identify economic, social and cultural rights such as the right to work, rest and leisure. The final articles, 28-30, recognise that everyone is entitled to social and international order in which their other human rights may be realised.

The ICESCR and ICCPR provide for many of the same human rights as the UDHR, with a few key additions, including regarding the rights of minorities.

2.2.4 Five core labour standards and other key conventions of the ILO

The ILO has 10 core labour conventions which cover five core principles (the right to collective bargaining (ILO conventions 87 and 98), elimination of forced or compulsory labour (ILO conventions 29 and 105), elimination of child labour (ILO conventions 138 and 182), non-discrimination and respect in employment (ILO conventions 100 and 111)) and safety and health at work (ILO conventions 155 and 187). These conventions are referenced as minimum requirements in IFC PS2 and because they relate to five specific principles, they are sometimes referred to as the five core labour standards, or fundamental principles. The conventions comprising the five core labour standards are:

- ILO Convention 87 on Freedom of Association and Protection of the Right to Organise
- ILO Convention 98 on the Right to Organise and Collective Bargaining
- ILO Convention 29 on Forced Labour
- ILO Convention 105 on the Abolition of Forced Labour
- ILO Convention 138 on Minimum Age (of Employment)
- ILO Convention 182 on the Worst Forms of Child Labour
- ILO Convention 100 on Equal Remuneration
- ILO Convention 111 on Discrimination (Employment and Occupation)
- ILO Convention 155 on Occupational Safety and Health Convention
- ILO Convention 187 on Promotional Framework for Occupational Safety and Health

The ILO Declaration on Fundamental Principles and Rights at Work, adopted in 1998 and amended in 2022, makes it clear that these rights are universal, and that they apply to all people in all States - regardless of the level of economic development and regardless of whether or not the States have ratified the applicable conventions. It particularly mentions groups with special needs, including the unemployed and migrant workers.

2.2.5 Other core UN human rights treaties

In addition to the International Bill of Human Rights, there are a further set of human rights treaties which may be of relevance according to the UNGPs. For example, in certain circumstances where project companies are identified to have human rights impacts on

individuals belonging to specific groups or populations, the Project company should respect the human rights of those individuals and groups. UN instruments have elaborated further on the rights of indigenous peoples, women, national or ethnic, religious and linguistic minorities, children, persons with disabilities, and migrant workers and their families. The specific conventions are:

- Convention on Indigenous and Tribal Peoples
- Convention on the Elimination of All Forms of Discrimination against Women
- International Convention on the Elimination of All Forms of Racial Discrimination
- Convention on the Rights of the Child
- Convention on the Rights of Persons with Disabilities
- International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families

The most relevant of these for the Project are the convention on the elimination of discrimination against women and the convention for the protection of migrant workers.

3 Methodology

3.1 Overview

This section details the methodology used for this HRIA, including outlining the data gathering methods, spatial and temporal scope and process for assigning severity to potential and actual human rights impacts.

According to the Guide to Human Rights Impact Assessment and Management⁴, the scope of a human rights risks and impact assessment should consider, at a minimum:

- The key human rights risks associated with the country of operation
- The human rights risks of key business relationships, including associated facilities and third-party organisations
- The human rights risks and impacts relating to the business activity itself
- The range of stakeholders (potential and actual) who are directly or indirectly affected by the business activity
- The nature and level of the risks and impacts at different key stages of the project's lifecycle

The approach described below has been developed to meet the scope outlined above.

3.2 Data gathering methods

3.2.1 Primary data

The Project's primary data collection has been undertaken by our locally based sub-consultant between March and April 2025, who collected primary data associated to the Project and its affected communities. Primary gathering will take the form of:

- Key informant interviews (KIIs)
- Focus group discussions (FGDs)
- Household surveys
- Self-assessment questionnaires (SAQs)

Through these activities, characteristics of communities (including strengths and vulnerabilities), potential and realised impacts from the Project, and potential management strategies were collected and uncovered.

The data gathering methods are bespoke for the Project status and consider the need to engage directly with rights-holders and duty-bearers⁵ through Key Informant Interview (KIIs) and Focus Group Discussions (FGDs) as endorsed by the Danish Institute for Human Rights' Human Rights Impact Assessment Guidance and Toolbox (2016). Primary data collection is as informed by the related social receptors surrounding the Project area, as presented in Section 3 above.

Key informant interviews (KIIs)

⁴ Guide to Human Rights Impact Assessment and Management, World Bank Group. - United States of America., 2023

⁵ Duty-bearers are those actors who have a particular obligation or responsibility to respect, promote and realise human rights and to abstain from human rights violations.

KIIs are used to obtain important, qualitative information from key stakeholders or key opinion leaders of the Project. Key informants provide detailed or nuance insights to the affected communities under assessment. They also serve as a guiding voice towards other key informants in the community, or in gathering participants for FGDs.

10 KIIs were conducted by the Project between March and April 2025. The KIIs conducted consists of:

- Community representatives as associated with townships or villages (ie in particular, those associated with key fishing ports)
- Representatives associated with Tongyuan Fisheries Association (TFA, 通苑區漁會)
- Government officials from relevant functions, such as fishery agency, county's agricultural department and council member
- Other communities' representatives such as women's group, non-governmental organisation (NGO), and other local institutions (ie school, religion and healthcare)

Where the initially targeted candidate is not available or declined, an alternate relevant representative or representative from nearby villages is sought instead.

The KII list presented are based on initial and preliminary screening of the project area and its associated activities. This list was subjected to change as scoping and assessment further progressed when 'groundwork' commenced. Where there are deviations from the initially presented list, explanation for the change is provided under the 'Rationale' column.

Although there are five (5) fishing ports in the area of influence (Aol, see Section 3.3), key fishing ports with higher fishing activity were identified to determine priority community representatives to interview. As such, all fishing ports are still considered under the Aol, and key fishing ports are only highlighted to streamline and maximise KII efforts.

Key fishing ports are identified based on the maximum number of observed and recorded vessels utilising the ports and number of trips made annually. These values are found based on records over the recent five (5) years up to 2024. This information is collected and obtained from our subconsultant. Proximity to the Project's cable route and landing point is also considered. The key fishing ports associated with TFA include:

- Tongxiao fishing port
- Yuangang fishing port
- Yuanli fishing port

These KIIs are identified as potentially affected groups, representatives and/or stakeholders with subject matter expertise. The survey campaign is conducted in March to April 2025, taking into consideration the availability of participants, and is divided into two stages. The first stage involves conducting interviews or courtesy calls with township/village heads, government officials and the fisheries associations. Once the first stage is completed, the remaining interviews (eg women groups representative, other community stakeholders), as well as the household surveys and FGDs, can be conducted in the second stage.

Nanlong fisher folk and the Nanlong Fishermen Association (NFA) have been scoped out as key stakeholders. This is based on KIIs conducted with the community representatives and representatives of fisher folk, which confirmed that users of the Tongyuan exclusive fishing rights (EFR) area are all local residents and coastal fisher folk under the TFA's jurisdiction (ie Tongxiao Township and Yuanli Township). Hence, Nanlong fisher folk are not expected to operate within the TFA EFR area, which is where the Project's offshore components are located

and where project impact is most likely foreseen. As such, the NFA exclusive EFR area and its corresponding coastal townships (ie Zhunan Township and Houlong Township) are also scoped out of the Project's Aol as of current screening.

Aquaculture farmers (海面養殖漁戶) are also scoped out as key stakeholders. This is because based on the Fisheries Agency Statistical Annual Report for 2023⁶, Miaoli County does not have any registered (offshore) aquaculture farmers, and no quantity of (offshore) aquaculture production. Thus, they are not an existing affected group within Miaoli County. Although there are inland culture farms (內陸養殖) found on the coast near Tongxiao fishing port and Yuanggang fishing port, inland culture farmers are scoped out as stakeholders for the following reasons:

1. Inland culture farms in Miaoli County are not in proximity to the Project footprint
2. Based on household surveys conducted in March 2025, it is further confirmed that no culture farmers are presented in Yuanli Township, where the Project's landing point and onshore footprint are located
3. Inland culture farms in Miaoli County utilise freshwater ponds, and considering the distance from the Project footprint, these farms are not expected to be impacted by offshore works

Where any scoped out stakeholders are encountered during further site surveys and stakeholder engagements conducted by the Project Company, these assumptions will be revisited.

Focus group discussions (FGDs)

FGDs are used to obtain specific information from a group of participants, particularly those identified as main PAPs, and those required by IFC PS5 (eg women's groups and vulnerable groups). For the Project, seven relevant FGDs were conducted in March to April 2025:

- Tongxiao Fishing Port vessel owners conducting pole and lines boote fishing (一支釣漁業)
- Tongxiao Fishing Port vessel owners conducting gill net fishing (流刺網漁業)
- Yuangang Fishing Port vessel owners conducting pole and lines boote fishing
- Yuanli Fishing Port vessel owners conducting gill net fishing
- Local crew members
- Women of impacted coastal townships (eg Tongxiao Township and Yuanli Township)

Initially, FGD of migrant crew members were proposed. However, through KIIs and other FGDs, it was understood that there were little to no migrant crew members in the local fishing community. Hence, no FGD was conducted for migrant workers.

Household surveys

The final data collection method will be the dissemination of household survey questionnaires to affected fisher households. According to the Fisheries Agency Statistical Annual Report for 2023⁷, Miaoli County has 1,914 fisher households, all of which are coastal fisher households.

⁶ Fisheries Agency, Ministry of Agriculture (30 August 2024). 2023 Fisheries Statistics Annual Report. 民國 112 年(2023) 漁業統計年報(農業部漁業署). Accessed 25 March 2025.

⁷ Fisheries Agency, Ministry of Agriculture (30 August 2024). 2023 Fisheries Statistics Annual Report. 民國 112 年(2023) 漁業統計年報(農業部漁業署). Accessed 3 December 2024.

No other fishing households (including coastal, far sea, inland or marine culture) or oyster farming households⁸ are present in Miaoli County as based on Fishery Agency's registry.

It was initially proposed that a total of 100⁹ household surveys will be conducted on fisher households based in the affected townships of Tongyuan EFR area in Miaoli County. These include Tongxiao Township (通霄鎮) and Yuanli Township (苑裡鎮). Townships of the Tongyuan EFR area are identified as the main affected fisher households due to the Project's cable route passing through the Tongyuan EFR area.

The distribution of the household surveys was initially to utilise the Probability Proportional to Size (PPS) sampling method, where with the support of TFA and KII findings, the proportion of fisher folk households would be surveyed based on (1) whether they are registered within the TFA, then (2) the township they reside in. However, due to practicality and timeline to conduct the surveys, a snowballing method was adopted instead. TFA representatives and some fisher folk supported in handing out the surveys to other fisher folk they knew or were available. The surveys were handed out at Yuanli fishing port and Yuangang fishing port of Yuanli Township, as well as Tongxiao fishing port of Tongxiao Township. The surveys were handed out at fishing port(s) and fishing gear shops of The Tongxiao Township and Yuanli Township.

To reduce biases through this methodology, and to increase number of valid samples, a larger sample size of 200 households was undertaken in March 2025. Comparing against the Cochran's formula, 200 surveys adequately cover and represents the surveyed population based on a 90% confidence level and 10% margin error.

The household surveys cover the following topics:

- Household demographics
- Household livelihood activities, income and expenditure
- Household fishing activities
- Perceptions on Project's potential impact to their livelihoods
- Preferences for livelihood restoration programmes

Self-assessment questionnaires (SAQs)

A series of SAQs was implemented to evaluate potential and actual human rights issues associated with the Project.

A full HRIA's data collection activities would typically include SAQs to key representatives from the Project's contractors and suppliers, as well as worker's surveys to be completed by Project workers. Project workers, who are rights-holders¹⁰ of the Project, refer to those employed by contractors or the Project working on-site for onshore or offshore works (ie not internal corporate/project staff of the Project Company). Recognising that the Project is in its development stages at the time of the HRIA report development, it is expected that Project suppliers and contractors, and thus project workers, may not be appointed or on-boarded. Therefore, the data gathering activities targeting these groups are not included within this methodology yet.

⁸ Fisheries Agency, Ministry of Agriculture. Aquaculture fishery stock quantity platform. [農業部漁業署-養殖漁業放養量查詢平臺](#). Accessed 3 December 2024.

⁹ A sample size calculation using Cochran's formula, based on the 1,914 fisher households in Miaoli County, with a 90% confidence level and a 10% margin of error, indicates that 66 households need to be surveyed. Therefore, conducting 100 household surveys is more than sufficient to meet this requirement.

¹⁰ Rights-holders are those individuals or social groups that have particular entitlements in relation to duty bearers.

Considering that the Project is still in its development phase, there are currently no appointed or onboarded project workers. Therefore, for the current HRIA, our focus prioritised internal key duty-bearers who can complete the self-assessment questionnaires. The workers surveys will be conducted at a later stage of the Project, it is noted that most contractors are procured however work is not set out until Q2 2025.

3.2.2 Secondary data

A review of documents, including those from the Project Company and publicly available Sources, has been carried out to help understand contextual and Project-specific human rights issues. The main documents and resources reviewed are listed below.

- US Department of State Report on Taiwan, 2022
- National Statistics, Republic of China (Taiwan)¹¹
- Statistical Yearbook of Interior, Ministry of Interior (Taiwan)¹²
- Organisation for Economic Co-operation and Development (OECD) Social Institutions and Gender Index (SIGI) index for Taiwan
- Taiwan 2023 Human Rights Report, American Institute in Taiwan
- 'Human rights at sea baseline study - On the awareness and application of human rights in Taiwan's fishing industry', Human Rights at Sea, 2019
- CIA World Factbook – Taiwan, dated 7 August 2024
- Council of Indigenous Peoples, Taiwan¹³
- International Work Group for Indigenous Affairs (IWGIA) for Taiwan, 2022
- Guidance Note on Implementation of Human Rights Assessments under the Equator Principles, September 2020
- F4 Environmental and Social Management Policy (2024)
- F4 Emergency Response Plan (2024)
- F4 Health and Safety Plan (2024)
- F4 Contractor Selection, Evaluation and Management Procedure (2024)
- SRE Human Rights Policy (2024)
- SRE Diversity, Equity and Inclusion Procedure (2024)
- SRE DE&I Concern Log (2024)
- SRE Confidential Data Management Instruction
- SRE Seconding Human Resources for Project Companies Management Instruction
- SRE Prevention, Correction, Complaint and Punishment of SH Instruction
- Stakeholder Engagement Plan
- Respective contractor's code of conduct
- F4 Code of Conduct for Business Partners
- F4 Contractor Document Management Procedure
- F4 Project Control and Administration Requirements
- SRE Good Business Conduct Policy
- F4 Emergency Response Plan

¹¹ [National Statistics, Republic of China \(Taiwan\)](#)

¹² [Ministry of Interior, Statistical yearbook of Interior \(moi.gov.tw\)](#)

¹³ [Council of Indigenous Peoples, The website of Council of Indigenous Peoples \(cip.gov.tw\)](#)

3.3 Temporal and spatial scope of assessment

The HRIA considers potential and actual human rights impacts in the construction and installation phase (including compensation and livelihood restoration planning), as well as in the operations phase of the Project. The human rights area of influence (AoI) of the Project includes:

- Physical components – onshore and offshore areas and Project components (see section 1.4)
 - Onshore components include onshore cable alignments, and an onshore substation situated in Yuanli Township. The onshore components are generally expected to cause limited human right impact, whereby:
 - Land acquisition – Cable laying is primarily within roads or road alignment or state-owned land, while the substation is constructed on land owned by the Project Company (see Section 1.7)
 - Land use/livelihood – although the onshore substation's previous land use is agricultural land, based on information provided, it is understood the local communities did not previously utilise these onshore land areas for livelihood, thus no livelihood impacts are expected.
 - Community health and safety – The works associated with these onshore elements are considered typical construction activities for (relatively) minor construction works. These would/could be well-managed with typical construction site management measures. The location of the leased lands and road alignments are not in close proximity to populous local community/residential areas in general.
 - Offshore components include offshore cables alignment, offshore substations, and wind farm area. For offshore components, additional exclusion zones are also considered part of the AoI.
- Affected fisher folks' communities, includes villages/townships where affected fisher folks, their workers and households conduct fishing activity, as well as specific fishing ports with associated fish sector value chain workers. As such, these areas include:
 - Fisher folks located in general Miaoli County, primarily consisting of fisher folks who are members of Tongyuan Fishermen Association (TFA, 通苑漁會), which covers the southern coastal townships of Miaoli County, including Yuanli Township (苑裡里) and Tongxiao Township (通霄里). The coastal townships under TFA jurisdiction are closest to the Project's landing point. The Project Company has determined, in consultation with officials and the local fisher folk association with regard to where impacts are anticipated to occur. Therefore, these townships are considered to have most of the affected fisher folk.
 - Fisher folks, workers and their associated household members (who participate/support in fishery business/activities), whose fishing operations are based out of the following coastal townships' fishing ports:
 - Yuanli Township, which include Yuanli fishing port (苑裡漁港) and Yuangang fishing port (苑港漁港)
 - Tongxiao Township, which include Tongxiao fishing port (通霄漁港), Xinpu fishing port (新埔漁港) and Baishatun fishing port (白沙屯漁港)
 - Besides holding the fishing port (ie home ports of fishing vessels), Yuanli Township is also where the physical 'onshore footprint' (ie landing point, onshore substation, and onshore cables) are located.
- Supply chain/supplier companies, including their workforces and communities in which they operate.

3.4 Assigning severity

In accordance with the UNGPs, Principle 14, human rights impacts have been assessed according to their severity which is determined by considering the scale, scope and irremediability of the impact.

Identifying severity helps to define the priority in which human rights impacts and risks should be addressed. The key difference between severity and significance – the concept used in social impact assessment – is that severity does not consider probability, rather it focuses on the potential severity of the consequences of the impact on human rights. This HRIA addresses all human rights impacts, both actual¹⁴ and potential¹⁵, with considerations of inherent impacts and risks associated with the offshore windfarm industry. Where available and applicable, project-specific situation and measures are assessed to inform on post-mitigation priority levels. Actual impacts must be remedied as a matter of urgency and potential impacts must be mitigated.

According to the UNGPs:

- All human rights impacts need to be addressed
- Where it is not possible to address all impacts simultaneously, the impacts should be addressed in order of their severity
- Severity is determined by the scope (number of people affected), scale (seriousness of the impact) and irremediability (any limits to restore the individual impacted to at least the same as, or equivalent to, her or his situation before the adverse impact occurred)
- While it is not necessary for an impact to have more than one of these characteristics to be considered 'severe', it is often the case that the greater the scale or the scope of an impact, the less it is 'remediable'.

Table 3.1 shows the parameters used for evaluating the severity of human rights impacts in this HRIA.

Table 3.1 Parameters for evaluating actual and potential impact severity

Parameter	Description	Score
Severity		
Scale	Life- or long-term health threatening	A
	Non-life or health threatening, but tangible infringement of access to basic life necessities or freedoms including education, livelihood, etc.	B
	All other impacts	C
Scope	Estimated approximately >50% of identifiable group (most)	A
	Estimated approximately 11-50% of identifiable group (less than half)	B
	Estimated approximately <10% of identifiable group (a few)	C
Irremediability	High – complex technical requirements, little acceptance of remediation by the identified group, low capacity of implementation partner, no viable replacement for loss caused by impacts	A
	Moderate – simpler technical requirements, acceptance by the identified group of remediation, implementation partner can deliver remediation with some capacity development	B
	Low – simple technical requirement, acceptance by the identified group, implementation partner has capacity to deliver remediation measures	C

¹⁴ "Actual" impacts, as referenced in the UNGPs, are those impacts that have already occurred. These can relate to impacts that occur as a result of a Project or, as will be most applicable to the current phase of the Project, impacts that are pre-existing as a result of the current human rights climate in the area of impact.

¹⁵ "Potential" impacts are those that have some likelihood of occurring in the future.

Parameter	Description	Score
Vulnerability of Affected People		
	Very limited capacity to absorb change	High
	Limited capacity to absorb change	Medium
	Some capacity to absorb change	Low

Source: Danish Institute of Human Rights and Community Insights Group, based on UN Guiding Principles

Impacts will be scored between A-C for scale, scope and irremediability as identified in above. An impact that scores mostly A for scale, scope and irremediability which affects individuals or groups with a high level of vulnerability will be given an overall severity assessment score of 5, for 'high severity', as shown in Table 3.2 below. Impacts scoring mostly C for scale, scope and irremediability affecting individuals or groups which are not vulnerable will receive a severity score of 1, for 'not severe'. Professional judgement is also used when considering and determining overall assessment ratings.

Table 3.2 Overall impact severity classification criteria

		Scale, scope and irremediability		
		Mostly A	Mostly B	Mostly C
Vulnerability	High	5 (priority)	4 (priority)	3
	Medium	4 (priority)	3	2
	Low	3	2	1 (least severe)

Source: Mott MacDonald, 2025

3.5 Likelihood

Before assigning priority, the likelihood factor will be considered. In line with the Equator Principles¹⁶, likelihood is understood as a combination of several elements. These include inherent risks associated with the overall business model or specific high-risk operational contexts that remain difficult to mitigate, even for experienced companies. It also takes into account evidence of similar risks previously faced by the client that were not properly mitigated, resulting in adverse impacts.

Additionally, according to the Danish Institute for Human Rights¹⁷, severity focuses solely on the human rights consequences of an impact and does not account for probability. However, this does not render probability irrelevant. Probability is a consideration during the initial scoping of issues and becomes particularly relevant after severity has been assessed, helping to establish the prioritisation of mitigation measures.

This assessment categorises likelihood based on the levels outlined in Table 3.3 below.

Table 3.3: Degree of likelihood

Degree of likelihood	Assigned numeric rating	Definition
Unlikely	1	No documented indication of issues related to a particular human right in the country or industry
Uncertain	2	The risk is a logical possibility. Risk has arisen at a comparable operation in the country or a comparable region.

¹⁶ Guidance Note on Implementation of Human Rights Assessment under the Equator Principles

¹⁷ The Danish Institute for Human Rights Phase 3: Analysing Impacts. Human Rights Impact Assessment Guidance and Toolbox

Degree of likelihood	Assigned numeric rating	Definition
Likely	3	- Additionally, conditions exist to make the risk possible in the location of the proposed operation, and/or - Incentives exist within the community to conceal the risk and/or benefit from it
Highly likely	4	- Additionally, credible reports exist that the identified risk is already a reality, and/or - The company does not have mechanisms in place to identify and/or prevent the risk, and/or - Direct observation reveals that policies and procedures are not being followed.
Certain	5	- Assessors witness the human rights impact directly - Credible and substantiated evidence produced by legitimate researchers documents the human rights impacts.

Source: NomoGaia - Human Rights Risk Assessment: A Practitioners Guide

3.6 Assigning priority

Where it is challenging to address all identified human rights impacts at once, the most severe and imminent impacts must be prioritised and addressed first. Based on the Guide to Human Rights Impact Assessment and Management, the definition of “priority” refers to those that are both likely and severe, which offers a comprehensive and practical tool for companies to assess and manage the human rights risks and impacts of their business activities. Therefore, we have assigned the priority rankings as **focus**, **normal**, and **low** to emphasise level of priority and resource allocation in managing human rights issues.

Table 3.4: Priority rating matrix

Likelihood → Severity ↓	Unlikely (1)	Uncertain (2)	Likely (3)	Highly likely (4)	Certain (5)
5	Focus	Focus	Focus	Focus	Focus
4	Normal	Normal	Normal	Focus	Focus
3	Low	Normal	Normal	Normal	Focus
2	Low	Low	Normal	Normal	Normal
1	Low	Low	Low	Low	Normal

3.7 Uncertainties and limitations

There were limitations that apply to the implementation of the proposed baseline data collection methodology in relation to the availability of primary and secondary data.

Primary data currently referenced within the report include partial key informant interviews (KIs) and focus group discussions (FGDs) conducted in March to April 2025, as well as 200 socio-economic household survey results of Project Affected Households (PAHs). These engagements provided additional insights to the assessment of the report. However, given the robustness of the 200 household surveys to represent a sample size of PAHs, the changes to the assessments and thus restoration programmes was limited.

Primary data, including stakeholder engagement activities or interviews and surveys with local community leaders, provide insight to their representing communities but can at most represent

inferences of the wider affected communities or areas. Most participants selected for the Project primary data collection, including key informant interviews (KIIs), focus group discussions (FGDs) and household surveys were undertaken based on convenience sampling, where participation is based on those who were available and willing to participate. Most household survey participants were also introduced or selected through the TFA and fisher folk who knew one another. Further details on the selection of each methodology are outlined in Section 3.2

For the purpose of this HRIA, the human rights impact assessment has sought to quantify potential human rights risks and impacts across the Project's lifecycle, as can be predicted at this point in time and with the information available. Notwithstanding this, it is expected that this information and risk may shift and change as the Project progresses, and accordingly, the assessment and corresponding livelihood programmes and measures would be revisited on a regular, on-going basis as part of an ongoing monitoring and reporting (as outlined in Section 8).

4 Consultation and participation outcomes

4.1 Overview

According to UNGP 18 the process of identifying human rights impacts should involve meaningful consultation with potentially affected groups and other relevant stakeholders. Businesses and projects should consult with potentially affected stakeholders by consulting them directly, considering language and other potential barriers to effective engagement in a bid to understand their concerns. Where such consultation is impossible, businesses should consider reasonable alternatives, such as consulting credible, independent expert resources, including human rights defenders and others from civil society.

The development of the HRIA should focus on participation of rights-holders, duty-bearers and other human rights stakeholders¹⁸, to ensure meaningful participation in the impact assessment process. The human-rights based approach emphasises ensuring engagement occurs at times suitable to each stakeholder group, ensuring the level of information shared enables meaningfully informed participation, and empowerment and capacity building of individuals to participate in the impact assessment process.

4.2 Identification of rights-holders, duty-bearers and other relevant parties

The key stakeholders identified are the main rights-holders likely to be impacted including fisher folks, women in affected communities who will be asked to comment from their own and their children's perspectives and Project workers. Duty-bearers are also considered among the key stakeholders and will be consulted for the final HRIA through self-assessment questionnaires which include persons in key roles with interactions with human rights for the Project Company. Recognising that the Project will likely just be beginning its construction stage at the time of the final HRIA report development, it is expected that project workers may not be appointed or on-boarded to directly be consulted or surveyed for this HRIA. Supply chain workers and communities affected by supply chain impacts are also important stakeholders, but they will not be directly consulted or surveyed for the HRIA. Impacts on them will be considered through questionnaires from duty-bearers and through the analysis of secondary data.

Section 3.2.1 shows the key stakeholders identified for the HRIA process to be approached as respondents using various survey methods to conduct the assessment. It should be noted that the surveys for the Project's construction workers will be conducted at a later stage of the Project, when they are officially onboarded.

Indigenous Peoples are not identified as stakeholders and are scoped out of this HRIA because, according to the Environmental Impact Assessment document, there is no overlap with any Indigenous communities or lands, as most reside in plains and mountains. As outlined in the Livelihood Restoration Plan (LRP). In the household surveys conducted, no Indigenous peoples were found. Through KIIs, it was also confirmed that there were only a few indigenous peoples in the community, but none participate in the fishing community and do not have cultural ties to the project areas.

¹⁸ "Other" is considered as indirect right holders of other relevant parties, where those stakeholders may be indirectly affected by the project's activities and/or may provide valuable information related to human rights and the potential impacts of the Project.

Other potential vulnerable groups identified during the stakeholder engagement activities for the HRIA include:

- Women of fisher folk households
- Elderly
- Non-vessel owners
- Non-TFA member

Further discussion around these groups is presented in the baseline Section 5 below.

4.3 Consultation carried out for the project prior to the HRIA

The Project engages stakeholders through different programs and events. A number of stakeholder engagement activities are presented in Table 4.1, whereby public consultation meetings and public hearings were conducted for its permit requirement purposes during the Project development stage and before entering the construction stage.

Topics discussed generally included the Project plan, potential impacts, mitigation measures and associated fishery issues. During the consultations, the participants generally commented on their primary concerns related to environmental impacts including potential impacts from offshore works during the construction phase, as well as economic implications for the local fisher folks.

Table 4.1: Public consultation meetings undertaken for the Project's permit requirements

Activities	Date
Online publication of Project information on EIA website for 20 days	22 September 2020
EIA Public Hearing at Xinpu community centre	6 November 2020
Public opinion surveys to community for EIA	5 to 20 March 2022
Online publication of Project information on EIA website for 20 days	16 March 2022
EIA Public Hearing at Lixian Pingan community centre	26 April 2022
Online publication of Project information on EIA website for 20 days	12 May 2023
F4 Sea Cable Survey Phase 1 Public Hearing	135 June 2023
Public opinion surveys to community for EDA	17 to 18 June 2023
F4 Sea Cable Landing Area Coordination Meeting Explanation	25 August 2023
Public opinion surveys to community for EDA	16 to 17 September 2023
First Public Hearing for Local Government Consent Letter of Establishment Permit	24 April 2024
Second Public Hearing for Local Government Consent Letter of Establishment Permit	14 June 2024
F4 Sea Cable Survey Phase 2 Public Hearing	26 July 2024

Source: Project Company, 2025

Between 2020 and 2025, the Project conducted extensive stakeholder engagement activities to ensure transparent communication and meaningful participation from affected communities. These engagements included multiple rounds of public hearings, information disclosure, surveys, and negotiations with various stakeholder groups. For example, the Project conducted over 300 visits and opinion-gathering sessions and held more than 200 meetings with township leaders in potentially affected areas to collect opinions and report project progress.

4.4 Primary consultation data inputs

The Project engages stakeholders through different programmes and events. A number of stakeholder engagement activities, public consultation meetings, and public hearings were conducted as part of the national EIA to communicate with local communities during the Project development stage and before entering the construction stage. Topics discussed generally included the Project plan, potential impacts, and mitigation measures. During the consultations, the participants generally commented on their primary concerns related to environmental impacts including potential impacts from offshore works during the construction phase, as well as economic implications for the local fisher folk.

This HRIA takes into account stakeholder engagement conducted for the Project's EIA development up until the end of March 2025. The Project will continue to conduct stakeholder engagement related to impacts on livelihoods, transitional support, and livelihood restoration. The Project Company has developed a stakeholder engagement plan¹⁹ (SEP) to describe the Project Company's strategy in engaging relevant parties that might affect the project or be affected by the project, which can be found in Section 7 of the SEP. This includes stakeholder groups that may be affected by or have an interest in the project (e.g., fisher folk, NGOs, and KIIs).

4.4.1 Self-assessment questionnaires for duty-bearers

A series of self-assessment questionnaires (SAQ) were conducted for the Project's HRIA to investigate potential and actual human rights issues. Key duty-bearers were targeted for response and each questionnaire was designed specifically by topic to be addressed by the duty-bearers.

4.4.2 Key informant interviews (KIIs) of other relevant stakeholders

KIIs were conducted with relevant parties of the Project. Key information was disclosed to KII participants via a short Project information leaflet in advance of KIIs so that participants could take part based on accurate and up to date knowledge of the Project.

The objective of the KIIs were to collect the information from the selected stakeholders listed below. KIIs captured insights into any updates from the baseline socio-economic survey results from the Project. A set of interview guidelines were prepared by the Project Company to ensure that all relevant information needed was discussed during the KIIs. Table 4.2 below summaries the KIIs conducted for the Project, and present key messages.

Table 4.2: Summary of KIIs of other relevant stakeholders

Stakeholder category	Key Messages
Community representatives	Offshore wind farm development is seen as beneficial to local communities. The fisheries sector is vital to the local economy, and there is a recognised need for enhanced elderly care support. While there is support for national policies, there are also requests for radiation testing near cable stations and regular public reporting of radiation levels.
Representative of fisher folk groups	Facilities and support for local activities and public welfare initiatives are deemed necessary. Additionally, wind farm development has impacted

¹⁹ Formosa 4 Offshore Wind Farm Stakeholder Engagement Plan dated 4 February 2025

Stakeholder category	Key Messages
	some fishermen, with unstable catches causing significant fluctuations in fishery income
Government officials	Offshore wind farms can create jobs and revitalise fishing villages and local communities
Other(s)	Women in supporting fishing roles face similar challenges to fishermen, leading to reduced family income and livelihood difficulties and this income has left families with limited resources. Communication mechanisms have been established to resolve disputes between fishermen and developers, gather feedback, and represent the interests of fishermen. Marketing has become more significant than fishing itself, with the Fisheries Association playing a crucial role.

4.4.3 Focus group discussions with rights-holders

FGDs are used to obtain relevant information from a group of participants, particularly those identified as main PAPs, and those required by IFC PS5 (eg women's groups and vulnerable groups). For the Project, seven relevant FGDs are conducted in March to April 2025. Table 4.3 below summaries the FGDs conducted for the Project, and present key messages.

Table 4.3: Summary of FGDs of other relevant stakeholders

Stakeholder category	Key Messages
Vessel Owners	- Mainly relies on the TFA to handle fishing related matters, such as grievance mechanism and subsidies. - Current challenges in the fishing community include shrinking fishing grounds, increased operational difficulty and declining fish catches.
Crew members	- Hope for alternative grievance mechanism instead of the TFA, such as contact number or email. They suggest involving experienced fishermen as regional representatives to ensure fair participation. - Off-season work opportunities like guard vessel or MMO would support their livelihoods.
Women's group	- Some respondents stated that job opportunities such as recreational fishing or vocational training could benefit local youth. - Most respondents were retired and relied on pensions, with fishing or processing as a minor side job. Some respondents noticed a decline in fish catches, though it did not significantly affect their income.

Source: Mott MacDonald, 2025

4.4.4 Household surveys

The project conducted 200 household surveys among fisher folk households in Tongxiao Township and Yuanli Township in March 2025, which are the main townships identified as affected by the project's footprint. These 200 baseline surveys were conducted as a representative sample of fisher folk households registered under Miaoli County. The household surveys capture information relating to demographics, livelihood activities, income, fishing activities, project impact perceptions, and livelihood restoration preferences.

The distribution of the household surveys was initially to utilise the Probability Proportional to Size (PPS) sampling method, where with the support of TFA and KII findings, the proportion of fisher folk households would be surveyed based on (1) whether they are registered within the TFA, then (2) the township they reside in. However, due to practicality and timeline to conduct the surveys, a snowballing method was adopted instead. TFA representatives and some fisher folk supported in handing out the surveys to other fisher folk they knew or were available. The surveys were handed out at Yuanli fishing port and Yuangang fishing port of Yuanli Township, as well as Tongxiao fishing port of Tongxiao Township. The surveys were handed out at fishing port(s) and fishing gear shops of The Tongxiao Township and Yuanli Township.

To reduce biases through this methodology, and to increase number of valid samples, a larger sample size of 200 households was undertaken in March 2025. Comparing against the Cochran's formula, 200 surveys adequately cover and represents the surveyed population based on a 90% confidence level and 10% margin error.

5 Human rights baseline

5.1 Overview

This section includes the primary data collection (i.e. KIIs, FGDs, SAQs, and household surveys) collected for this Project as well as secondary data available online.

5.2 Population

Miaoli County is located in the northwest region of Taiwan. As of November 2024, Miaoli County's has a population of 533,063 people, with more males than females (273,953 males and 259,110 females). The population density is approximately 293 persons/km²²⁰.

Yuanli Township is the township where the Project's offshore cables connect onshore. Both Yuanli Township and Tongxiao Township are under the TFA jurisdiction, and the fisher folk with registered vessels under the TFA are those that the Project is compensating. As of November 2024, the populations of Yuanli Township and Tongxiao Township are 43,453 and 30,879, respectively. In both townships, the number of male residents are higher than female residents (Yuanli Township is 22,642 males to 20,811 females; Tongxiao Township is 16,378 males to 14,501 females)²¹.

Based on the household survey result, respondents reported varying lengths of residence in the area. The results show that most respondents are fisher folk who have lived in the local area for a considerable period.

As of November 2024, Miaoli County has 12,128 indigenous residents. 4,878 are plains indigenous people (平地原住民) and 7,250 are mountain indigenous peoples (山地原住民). In Yuanli Township, there are 201 indigenous residents, 97 are from the plains and 104 are mountain. In Tongxiao Township, there are 208 indigenous residents, 119 are from the plains and 89 are mountain²². Based on the Project's EIA, no indigenous communities or lands are present in the Project area. Based on the household survey results, no households identified as Indigenous Peoples. Through KIIs, it was also confirmed that there were only a few Indigenous Peoples in the community, but none participate in the fishing community and do not have cultural ties to the project areas.

5.3 Economy

5.3.1 Miaoli County Fishery Output Summary

In 2020²³, the total average annual household revenue of agriculture, forestry, fishery and animal husbandry in Taiwan was 536.3 million NTD. Of which, the fishery industry contributes the highest proportion of revenue, accounting for 43%, with an average household output value

²⁰ Ministry of the Interior, R.O.C. (Taiwan). Bulletin of Interior Statistics. [內政部全球資訊網-中文網-列管統計項目](#). Accessed 'Land area, village, number of households and current population' on 26 December 2024.

²¹ Miaoli County Government Household Registration Service. Miaoli County township households and population. [苗栗縣戶政服務網 - 人口數統計](#). Accessed on 27 December 2024.

²² Miaoli County Government Household Registration Service. Miaoli County indigenous peoples population. [苗栗縣戶政服務網 - 原住民人口統計表](#). Accessed on 27 December 2024.

²³ National Statistics, R.O.C. (Taiwan) (June 2023). 2020 Census Report on Agriculture, Forestry, Fisheries and Animal Husbandry. [109 年農林漁牧業普查綜合報告.pdf](#). Accessed page 17 on 26 December 2024. The next census will be conducted in 2025.

of 229.5 million NTD. Miaoli County contributes an average household fishery service output of 25.2 million NTD (11% of the total fishery industry output value)²⁴.

5.3.2 Fisher Folk Employment Structure

In the households²⁴ survey, a majority of respondents (ie more than two-thirds) reported primary engagement in actual fishing works (eg catching, organising fishing gear and operation arrangements, etc). To supplement their income, a portion of these individuals (ie approximate a third) also engaged in commercial-related work, or held part-time jobs or other occupations. Among those, not engaged in actual fishing activities, most were primarily worked in commercial-related jobs, with a few reporting roles such as labourers, farmers, retired individuals, and unemployed individuals.

According to the Fishery Annual Report (FAR) 2023, all Miaoli fisher folk (ie 9,574 people) are employed or engaged under coastal fisheries activities (ie full time and part time). None fall under far sea fishing, offshore fishing, inland fishing, marine culture or inland culture. In the household surveys conducted, all the fisher folk are engaged under coastal fisheries activities. A few households noted their maximum distance from shore to conduct fishing activities was extending farther offshore, indicating some offshore fishing activities are conducted. The Project has confirmed that the project cable laying area is not in proximity to any oyster farm areas and plans to use export cable corridors to reach their landing point.

5.3.3 Fishery Production

The latest fisheries production for Miaoli County in comparison to national levels is presented in Table 5.1 below, presented in terms of the fishing production (ie tonnes caught) and fishing value (ie value of fish catch in NTD) (shown as Table 5.1). Coastal fishing (沿岸漁業) in Miaoli County produced the most fishing quantity and value, accounting for 908 metric tonnes (MT) of the total fishing production (ie 952 metric tonnes), with a fishing value of 117,942,000 NTD. Offshore fishing (近海漁業) accounted for more quantity, but less value as compared to inland culture (內陸養殖). In comparison to the national level, far sea fishing (遠洋漁業) accounted for the most fishing quantity and value in 2023. Coastal fishing of Miaoli County accounts for 95% of its overall fisheries production, and approximately 3% to the national coastal fishing production. Coastal fishing is the fourth-most production for Taiwan.

Table 5.1: Miaoli County fisheries production in comparison to national levels in 2023

Type of fishery	Miaoli County		Taiwan total	
	Quantity (metric tonnes)	Value (thousand NTD)	Quantity (metric tonnes)	Value (thousand NTD)
Far sea fishing	-	-	435,258	34,167,000
Offshore fishing	30	4,344	158,516	13,452,382
Coastal fishing	908	117,942	33,479	4,931,367
Inland fishing fisheries	-	-	170	25,912
Aquaculture	-	-	23,544	6,496,603
Inland culture	14	34,279	243,897	31,451,279
Total	952	156,565	894,863	90,524,543

²⁴ National Statistics, R.O.C. (Taiwan) (June 2023). 2020 Census Report on Agriculture, Forestry, Fisheries and Animal Husbandry – Miaoli County. 05 苗栗縣.pdf. Accessed 26 December 2024. The next census will be conducted in 2025.

Source: Fishery Annual Report of 2023²⁵

5.3.4 Fishery Activities

KII results highlights the significant role of fisheries in the livelihoods of local households in the area. Fisherfolk engage in both direct fishing operations and supplementary activities to sustain their income. Catches are predominantly sold, while a portion is retained for household consumption or given as gifts. Some households further diversify their income through homemade canned goods and processed products. Additionally, part-time jobs and small-scale farming provide alternative sources of livelihood.

Fishing operations rely on local fish species and migratory fish, with yields varying seasonally. The primary fishing methods include both group based and individual techniques. Some approaches required small teams to operate, while others can be carried out solo. In cases of high production, surplus fish may be shipped to Fish Market for auction.

In FGDs, most groups mentioned that fishing ground restrictions, reduced catches and incomes, and lack of fish to sell as the biggest impacts. This is noted as having led to women losing their roles in handling fish catch or selling fish. However, a few groups also mentioned the potential positive fishing reef effect of wind turbine foundation piles.

5.3.5 Socio-Economic Status

Taiwan uses a relative poverty line as a proxy to determine low-income households. Households whose income is less than 60% of the median disposable income per capita are considered to be in poverty. The poverty line of Taiwan established by the Department of Social Welfare (DOSW) is at 14,230²⁶ NTD per month for year 2024 (approximately USD\$585²⁷), which translates to an average cost of living per day at US\$19.5²⁸. The updated global poverty lines prepared by the World Bank in September 2022 is USD\$2.15 per day²⁹.

Comparing with the household surveys results, the average annual household income for the households was within the range of 900,000 NTD to 1,000,000 NTD, with none falling below the poverty line. The average household income is 1,341,195 NTD (approximately US\$40,642) in Miaoli County³⁰.

In terms of income sources, the majority of respondents from the household surveys reported that their main source of income was from fishing activities/catch revenue, contributing to the primary component of their total household income. A substantial portion also relied on temporary or seasonal work, while a smaller group earned income through agriculture, forestry and animal husbandry. This indicates that fishing remains the primary livelihood tool in the region. The average annual expenditure of respondents was approximately in the ballpark of 600,000 NTD.

²⁵ Fisheries Agency. 2023 Fishery industry statistics annual report (fa.gov.tw). Accessed '7. Fisheries Production Statistics' on 26 December 2024.

²⁶ Minimum living expenses and real estate limits for each municipality and county (city), [113-income-limit.pdf](https://service.docms.gov.taipei/attachments/113-income-limit.pdf) (gov.taipei) <https://service.docms.gov.taipei/attachments/113-income-limit.pdf>. Accessed 27 December 2024

²⁷ The US dollar to New Taiwan dollar exchange rate was confirmed to be approximately USD\$1 = 33 NTD, accessed on 26 March 2025

²⁸ Calculated based on a 30 days per month

²⁹ [March 2024 global poverty update from the World Bank: first estimates of global poverty until 2022 from survey data](https://www.worldbank.org/en/press/2022/09/20/global-poverty-update) (26 March 2024). Accessed 27 December 2024

³⁰ Statistical Yearbook of the Republic of China 2022 (September 2023), [yearbook2022.pdf](https://ws.dgbas.gov.tw/001/Upload/464/relfile/10924/232178/y033.pdf) (dgbas.gov.tw), <https://ws.dgbas.gov.tw/001/Upload/464/relfile/10924/232178/y033.pdf> Accessed 27 December 2024

Generally, the unemployment rate in Taiwan is approximately 3.36% as of November 2024³¹ and the percentage of the total population living in the low-income households (ie population living below the poverty line) in 2022 was low, at 1.25% (n. 288,703)³². Compared to the household surveys, the average income from fishing activities/catch among the fishery household respondents was higher than the poverty line. Among the Miaoli County fishery households that rely on fishing activities/catch as their main source of income, the average total income is significantly higher than the poverty line.

The importance of coastal fisheries to the township's economy remains significant, delivering fresh catches directly to local restaurants and attracting gourmets. Nonetheless, a lack of systemic support, such as fishery auction markets, and the reliance on seasonal yields underline the vulnerabilities faced by fishing households. Addressing these challenges is essential for ensuring the long-term sustainability of the livelihoods of fisherfolk in the area.

5.3.6 Challenges and Economic Impact

Supporting infrastructure includes fishing ports and a warehouse for storing fishing gear. However, the absence of a fish market presents challenges for streamlining sales and distribution. Despite its contributions to the local economy, the fishery industry often receives less attention compared to agriculture or other sectors within Miaoli County.

Fisherfolk face multiple challenges, namely unstable fish catches lead to significant fluctuations in income, exacerbated by environmental factors such as ecosystem damage. This economic instability often forces younger members of fishing households to seek employment in other regions, impacting the continuity of traditional fishing practices. Additionally, the economic pressures on fishing households mean there is limited capacity to engage in broader community or cultural activities.

During the FGDs, most participants did not expect any changes in their standard of living. However, declining fish catches could impact access to work opportunities in fishing industries and eventually food availability. Some participants also mentioned that income from fishing is already insufficient for their families' needs.

5.4 Workers' rights

The Project has engaged seven contractors, both local and international, to provide various services. These include environmental impact assessment and monitoring, geotechnical and geophysical surveys, engineering design and analysis, EPC contracting, substation design and engineering, as well as equipment design, interface, and supply.

In terms of suppliers, the Project has appointed approximately 15 companies, predominantly local, to deliver a range of services. These include the manufacturing and supply of control cables, power cables, SCADA systems, panels, inverter system DC batteries, auxiliary transformers, switchgears, and medium-voltage GIS. While some contractors and suppliers are still in the selection and discussion phase, the human rights profile is anticipated to be broadly consistent across all suppliers.

The Human Rights Policy document of SRE applies to SRE as the parent company, the Project company, as well as direct contractors, sub-contractors, and suppliers involved in the Project. The document underscores SRE's commitment to upholding and respecting human rights across various dimensions, including child labour, community health and safety, community

³¹ Unemployment Rate (2024), National Statistics (most recent published), [National Statistics, Republic of China \(Taiwan\)-Unemployment Rate](#), Accessed 27 December 2024

³² Statistical Yearbook of the Republic of China 2022 (September 2023), [yearbook2022.pdf \(dgbas.gov.tw\)](#), <https://ws.dgbas.gov.tw/001/Upload/464/relfile/10924/232178/y033.pdf> Accessed 27 December 2024

relations, ethical hiring and procurement practices. It further addresses crucial topics such as forced labour, freedom of association, rights to collective bargaining, whistleblowing mechanisms, harassment, abuse, disciplinary measures, protections for migrant workers, non-discrimination, remuneration, security arrangements, terms and conditions of employment, working hours, and workplace health and safety.

5.4.1 Vulnerable workers

According to the law established by Workforce Development Agency, Ministry of Labour, at least 3% and 1% of the workforce in the public and private sectors, respectively, should be persons with disabilities³³. In 2021, 4.2% of the public sector workforce consisted of persons with disabilities, however, the private sector continued to fall short of the mandated target as it had in previous years³⁴. Private companies with workforce of more than 67 employees failing to meet the target percentage face the potential to be liable for small fines. Government employees of a public company with workforce of more than 34 employees may also face small fines if failing to meet the target percentage³³.

Several topics related to migrant workers are covered within the KIIs and household surveys conducted in March 2025. Further topics relating to migrant workers will be covered within SAQs and FGDs, which will be conducted in April to May 2025. The topics covered or to be covered include:

- Whether there was unequal treatment of migrant workers as the other workers (eg in terms of wages, working hours, accommodation, benefits, disciplinary actions, terms and conditions)
- Whether there were instances of withholding of passports or other documents necessary for travel
- Whether workers' right to change employment was respected
- Whether or not migrant workers were subject to discrimination/harassment and whether they have equal ability to raise concerns/ grievances
- Whether or not migrant workers were allowed to join unions and be part of collective bargaining agreements
- Whether or not dormitories were used for housing migrant workers and what standards they live up to.
- Whether or not the supplier has a procedure for ensuring the recruitment and placement of workers are aligned with international standards, fair & ethical recruitment.

In terms of migrant workers in the fishing industry, the KII and household survey results indicate that there are little to no migrant workers under the TFA or in the general Tongyuan fishing community. Most fisher folks in Miaoli County typically go to sea alone or with family, relatives or friends. However, regarding risks to workers' rights in the wider Taiwan's fisheries and renewable energy sectors, contracted or formal fisher folks and crew enjoy certain protection rights as supported by fishermen's associations and fishery insurance. This also applies to legal migrant workers with proper work qualifications but does not extend to undocumented migrant workers.

³³ People with Disabilities Rights Protection Act (20 January 2021), People with Disabilities Rights Protection Act - Laws & Regulations Database of The Republic of China (Taiwan) (moj.gov.tw), Accessed 27 December 2024

³⁴ 2022 Country Reports on Human Rights Practices: Taiwan (20 March 2023). Taiwan - United States Department of State (www.state.gov), Accessed 27 December 2024

5.5 Gender and gender-based violence

As Taiwan is not a member State of the United Nations (UN), it is not featured in indices such as the gender inequality index (GII), produced annually by the UN. The GII measures gender inequalities in three important aspects of human development – reproductive health; empowerment; and economic status³⁵. In 2021, Taiwan measured itself using the same criteria and found that it would be ranked 7th in the world on the GII if it were included³⁶, with the number one ranking indicating the least amount of gender disparity in the country. Data is shown in Table 5.2 below. The Domestic Violence Prevention Act was promulgated in 1998, (and since updated in December 2023), stating that domestic violence is illegal and sets out steps to protect survivors³⁷. President Tsai Ing-wen became Taiwan's first female president in 2016 and was successfully re-elected in 2020. She has since stepped down in 2024 after two presidential terms.

Table 5.2: Gender inequality index data for Taiwan

Dimension	Indicator	Data year	Value
Reproductive health	Maternal mortality ratio (deaths per 100,000 live births)	2017	10.0
	Adolescent birth rate (births per 1,000 women aged 15–19)(%)	2021	3.4
Empowerment	Share of seats in parliament (%)	2021	Women: 42.0 Men 58.0
	Population with at least some secondary education (aged 25 and older) (%)	2021	Women: 83.7 Men: 91.7
Labour market	Labour force participation rate of persons aged 15 and older (%)	2021	Women: 51.5 Men: 66.9

Source: '2024 Gender at a Glance in R.O.C. (Taiwan)' Department of Gender Equality, Executive Yuan

A separate index developed by Organisation for Economic Co-operation and Development (OECD) in 2009, namely the Social Institutions and Gender Index (SIGI)³⁸ measures discrimination in social institutions against women and girls across several major areas in lives namely:

- Discrimination in the family
- Restricted physical integrity
- Restricted access to productive and financial resources
- Restricted civil liberties

In 2023, SIGI measured and ranked 179 countries, where Taiwan is placed ninth globally³⁹, with the number one ranking indicating the least amount of discrimination in the country. Figure 5.1 illustrates SIGI score of Taiwan against the world, OECD countries and Asia, which reveals that

³⁵ Reproductive health is measured by maternal mortality ratio and adolescent birth rates; empowerment is measured by proportion of parliamentary seats occupied by females and proportion of adult females and males aged 25 years and older with at least some secondary education; and economic status is measured by labour force participation rate of female and male populations aged 15 years and older. The higher the GII value (up to 1), the more disparities between females and males and the more loss to human development.

³⁶ Gender Equality Committee of the Executive Yuan (28 September 2022). [Gender Inequality Index, GII \(ey.gov.tw\)](https://ey.gov.tw), retrieved 22 July 2024

³⁷ Domestic Violence Prevention Act (6 December 2023), [Domestic Violence Prevention Act - Laws & Regulations Database of The Republic of China \(Taiwan\) \(moj.gov.tw\)](https://www.moj.gov.tw) accessed 22 July 2024

³⁸ Organisation for Economic Co-operation and Development (OECD), [Social Institutions and Gender Index \(SIGI\) \(oecd.org\)](https://www.oecd.org), retrieved 22 July 2024

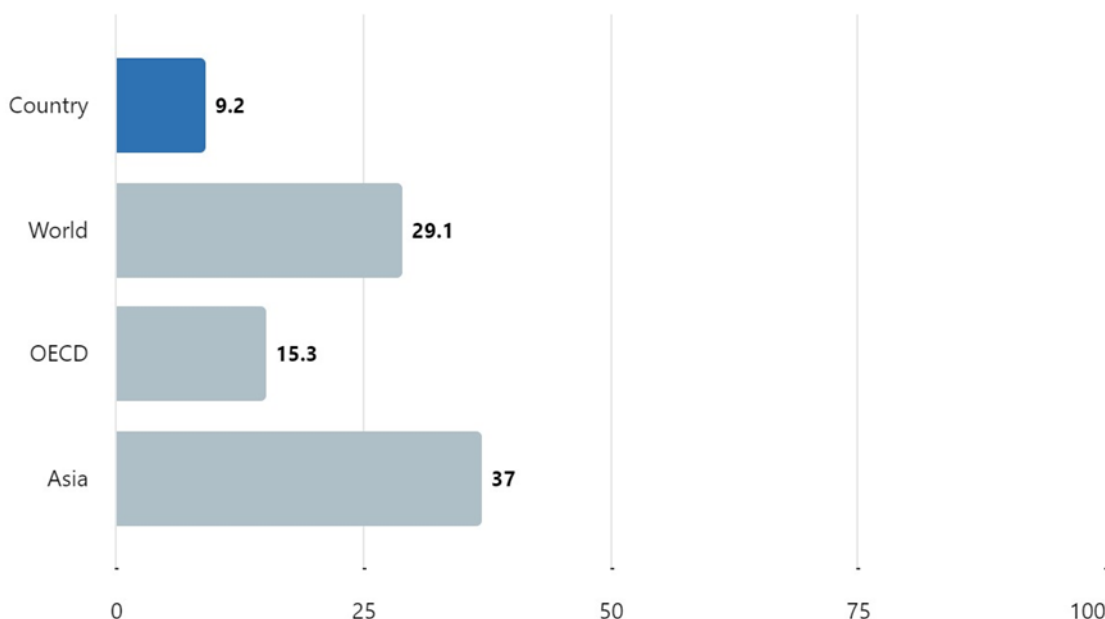
³⁹ OECD (2023), SIGI 2023 Global Report: Gender Equality in Times of Crisis, Social Institutions and Gender Index, [SIGI 2023 Global Report \(oecd-ilibrary.org\)](https://www.oecd-ilibrary.org), retrieved 22 July 2024

the discrimination against women and girls are significantly lower in comparison, even on a global scale.

Figure 5.1: 2023 social institutions and gender index for Taiwan

Social Institutions and Gender Index

0 = no discrimination; 100 = absolute discrimination



Source: OECD social institutions and gender index, 2023

Despite this, Taiwanese women experience high rates of domestic violence⁴⁰, with numbers of cases rising⁴¹. According to the US State Report, many sexual assault cases go unreported by survivors due to social pressure to not to disgrace their families. The total number of sexual assaults is estimated to be seven to 10 times higher than is reported⁴².

Taiwan is a member of Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) since 2007 and has been conducting regular reviews every four years. In the latest review in December 2022⁴³, the report findings include:

- 28 laws and regulations are still to be revised in order to be compliant with CEDAW
- A comprehensive anti-discrimination legislation including gender equality is currently underway
- Recommended the government to amend the Act of Gender Equality in Employment to include a proper independent mechanism for filing complaints concerning sexual harassment
- Recommended the Government to incorporate ILO Convention No. 189 on Domestic Workers into domestic law to provide robust legal protection for domestic workers

⁴⁰ Including physical violence, emotional abuse, intimidation, coercion, threats and isolation

⁴¹ [Domestic violence cases up: national report - Taipei Times](#), retrieved 2 November 2023

⁴² <https://www.state.gov/reports/2019-country-reports-on-human-rights-practices/taiwan/>, retrieved June 2020

⁴³ [Review of the Taiwan's Fourth Report on the Implementation of CEDAW – Conclusions and Recommendations of the International Review Committee](#) (1 December 2022), retrieved 22 July 2024

- Recommended the Government to adopt comprehensive and coordinated policies to identify and combat the root causes and different forms of violence as well as develop measures to prevent all forms of violence, including domestic violence against women

The wind energy industry remains largely male-dominated. Women represent 21% of global wind energy workforce. For the Asia-Pacific region, women represent 15% of the wind energy sector. Some main barriers to female entry, retention and advance in the wind energy sector include perception of gender roles, cultural and social norms, glass ceiling⁴⁴, and lack of fairness and transparency in internal policies. However, perceived wage inequalities are lower in the wind energy sector (40%) compared to the overall economy (68%)⁴⁵.

Men in Taiwan's fishing households are typically responsible for fishing at sea, while women participate in household chores or support in selling of fishery produce. Children and the elderly play a role in helping to replenish and repair fishing nets. There are prescribed gender roles in relation to decision making in Aol community households.

During the KII with a community leader representative, they stated that women in fishing communities primarily occupy supporting and enabling roles, including selling catches and repairing fishing equipment. Additionally, local women often participate in classes and training sessions organised by the fisheries association, where they learn to produce canned food, mullet roe, and other processed products. The Project impacts both women and children similarly through reduced family income. While compensation does not fundamentally change their lifestyle, it provides greater financial security. Notably, there were no reported cases of gender-based discrimination, harassment or violence. However, it is important to acknowledge that such issues are often underreported or hidden, making it challenging to assess their prevalence or impact fully. During a primary data collection engagement at the TFA office, it was observed that the TFA actively promotes gender equality within the fishery community. This was demonstrated through the display of standing signage highlighting gender equality principles and providing information about CEDAW.

According to the Taiwan Association for Human Rights, the landscape for gender equality is improving in Taiwan, including legislation provisions and the associated implementation of the Gender Equality in Employment Act, Gender Equity Education Act, Sexual Harassment Prevention Act, and Domestic Violence Prevention Act.

5.6 Water and sanitation

By the end of 2022, ninety-four percent of Taiwan's population has access to safe drinking water via the public supply system. Usage of public supply water is generally in rural areas where people may use private wells and incentive to connect to the paid-for public water supply system is low^{46,47}.

Traditionally, water has been cheap for consumers in Taiwan and as a result, consumption has been high. In an attempt to stem demand in the face of water scarcity which can impact businesses, prices have been increased in 2018 by the State's water utility company, Taiwan Water Corp, but usage remains high⁴⁸. Although the country had experienced its worst drought

⁴⁴ An intangible barrier that prevents marginalised/minority groups from rising beyond certain levels of workforce positions.

⁴⁵ International Renewable Energy Agency (IRENA) (January 2020). Wind Energy: A Gender Perspective. [Wind energy: A gender perspective \(irena.org\)](https://www.irena.org/publications/2020/Jan/Wind-Energy-A-Gender-Perspective). Retrieved 16 August 2024.

⁴⁶ Taiwan Water Corporation (9 August 2023). [TAIWAN WATER CORPORATION-Message from Chairman](#). Retrieved 23 July 2024

⁴⁷ Stantec. [Connecting Rural Taiwan to the Public Drinking Water Supply](#), retrieved 23 July 2024

⁴⁸ Chang, Yen-Ming (28 December 2018). [Price hikes are not the only way to save water](#), Taipei Times. Retrieved 23 July 2024

in 2021 (or within 56 years to 2021), water consumption continued to rise in 2021. The upward trend in water consumption may be attributed to increased hand washing and sanitisation practices during the COVID-19 pandemic⁴⁹. No other major drought has occurred since.

5.7 Housing and food

As of November 2024, the number of persons per household in Miaoli County was 2.61⁵⁰.

The overall prevalence of undernourishment in Taiwan is measured by the Food Agency Organisation (FAO) at 3.0% from 2020 to 2022, as compared to 4.3% from 2004 to 2006⁵¹, however the data for Taiwan is disputed by Taiwanese academics⁵².

The KII results indicate that coastal fisheries activities play a crucial role in providing freshly caught fish to Tongyuan district residents. This serves as the primary source of seafood for the community.

5.8 Health and education

The healthcare system in Taiwan is based on a compulsory social insurance plan and a centralised system disburses healthcare funds. It is designed to provide equal access to healthcare for all citizens and reduce health disparities. In general, there is good accessibility to healthcare, comprehensive population coverage as well as short waiting times and low costs. However, quality of care can vary⁵³. Taiwan Ministry of Health and Welfare annual report for 2023 revealed that there were 33.4 physicians and 73.0 hospital beds per 10,000 of Taiwan's population (equating to 3.3 physicians and 7.3 hospital beds per 1,000 population)⁵⁴.

While migrants in Taiwan are entitled to universal health care, there are barriers that hinder their access to these services. Barriers to health care services were noted in three areas - language and information, sociocultural and economic, and policy and resources, including a lack of professional medical interpreters and training programs, a lack of legal framework for medical interpreting, and inadequacy in the dispersal of information on existing resources that may facilitate the integration of migrants into society and the health care system⁵⁵. Overcoming these barriers may improve migrants' access to health services.

In 2023, the mean age in Taiwan was 74.96 years, with females generally having a higher mean age than their male counterparts (females 78.22; males 72.59). The crude birth rate is very low at 5.23% as of November 2024⁵⁶, with similar rate as Republic of Korea (5.56%) and slightly

⁴⁹ Huang, Pei-Chung and Kayleigh Madjar (12 March 2021). [Water consumption rises despite record drought: WRA](#). Retrieved 23 July 2024

⁵⁰ National Statistics, R.O.C. Taiwan, [Population Statistics \(stat.gov.tw\)](#). Accessed from 'Number of Villages, Neighborhoods, Households and Resident Population' on 27 December 2024.

⁵¹ FAO, IFAD, UNICEF, WFP and WHO (2023). [The State of Food Security and Nutrition in the World 2023](#). Accessed 27 December 2024.

⁵² Yeh, Chih-Yang et al. (July 2010). [An empirical study of Taiwan's food security index](#). Public Health Nutrition. Accessed 27 December 2024.

⁵³ Wu, Tai-Yin, Azeem Majeed and Ken N. Kuo (December 2010). [An overview of the healthcare system in Taiwan](#). London J Prim Care. Accessed 27 December 2024

⁵⁴ Directorate-General of Budget, Accounting and Statistics (12 January 2023). [National Statistics Report 國情統計通報 \(dgbas.gov.tw\)](#). Accessed 27 December 2024

⁵⁵ Ai Seon, Kuan, Tzeng-ji, Chen and Wui-Chiang, Lee (January 2020). [Barrier to health care services in migrants and potential strategies to improve accessibility: A qualitative analysis](#). Accessed 12 February 2025.

⁵⁶ Ministry of Interior (10 July 2024). [List of Statistics 列管統計項目 \(moi.gov.tw\)](#). Accessed 'Number of Rates of Birth, Death, Marriage and Divorce' from 27 December 2024

lower than Japan (6.6%)⁵⁷. Taiwan's crude death rate stood at 7.89% as of 2024⁵⁶, which is similar to other developed nations such as Republic of Korea. Like other developed countries, key health issues include heart disease, cancers and diabetes⁵⁸.

As of September 2024, 1,227,775 people in Taiwan were registered with a disability, with mental functions & structures of the nervous system (n. 377,649) and neuromusculo-skeletal and movement related functions and structures (n. 333,282) as the two highest disability types⁵⁹. As of September 2024, Miaoli County's disabled population was 33,879 (2.8% of Taiwan's total disabled population). The highest disability type in Miaoli County is neuromusculo-skeletal and movement related functions and structures (n. 9,221), with mental functions & structures of the nervous system (n. 8,904) falling second. The rate of disabled persons to Miaoli County's total population is 6.35%, with males at a rate of 5.95% and females at a rate of 5.72%⁶⁰. In the household surveys conducted, the portion the respondents identified as having a physical disability appears to be lower than the disability rate in Miaoli County.

The education system in Taiwan mandates compulsory education for twelve years since 2014. Public primary education lasts for six years, junior high for three years and senior secondary education for three years. Access to the public education system is free of charge. At the end of 2023, almost all (99.24%) of the population over the age of 15 could read and write, with a slightly lower percentage for females (98.65%) than males (99.87%)⁶¹. For Miaoli County, 99.61% of the county population over the age of 15 could read and write, with females (99.29%) lower than males (99.91%). In the household surveys conducted, there were approximately 40 to 50 respondents. A minority portion of participants had university degrees (ie <10%), while a considerable number had high school/college education (ie approximately >30%). The largest group reported having junior high school education.

5.9 Access to electricity

The price of electricity to domestic users in Taiwan is TWD 2.94 (or USD 0.089) per kWh which includes all components of the electricity bill such as the cost of power, distribution and taxes. This is lower than the average price of electricity in the world for the same period (2023), which is USD 0.157 per kWh for households⁶². Taiwan has experienced short term power outages in the recent past (most recent major outage in 2022). Taiwan's move towards renewable energy is thus aimed, in part, to address this, as well as to move away from non-renewable power (eg nuclear, oil and coal). Upgrades to the national grid will be required so that it can manage the variability of wind and solar power, which may need to be paid for by business consumers^{63 64}. Supply and pricing of power to consumers is managed by the State-owned Taiwan Power Company and price rises are limited by national legislation. As such, non-discriminatory supply

⁵⁷ UN Data. World Population Prospects: The 2022 Revision - Crude birth rate (births per 1,000 population). Accessed 27 December 2024.

⁵⁸ Ministry of Health and Welfare (22 March 2024). Health and Welfare Statistics (mohw.gov.tw) Accessed 'Number of medical institutions and hospital beds' and 'number of medical practitioners' on 27 December 2024.

⁵⁹ Ministry of Health and Welfare (26 July 2024). Disability Statistics (mohw.gov.tw). Retrieved 16 August 2024 from '1.1.1 disability population by type and county'

⁶⁰ Ministry of Health and Welfare (2 December 2024). Disability Statistics (mohw.gov.tw). Retrieved 6 February 2025 from '1.1.1 disability population by type and county'

⁶¹ Gender Equality Committee of the Executive Yuan (26 March 2024). National indicator - literacy rate of population over 15 years old (ey.gov.tw). Accessed 27 December 2024.

⁶² Global Petrol Prices (June 2024). Taiwan electricity prices. Accessed 27 December 2024.

⁶³ Horwitz, Josh (17 August 2017). Taiwan, at the heart of the world's tech supply chain, has a serious electricity problem, QUARTZ. Accessed 27 December 2024.

⁶⁴ Chang, Chris (27 February 2020). Taiwan to boost renewable energy to 20% by 2025, introduce trillion-dollar investment, Taiwan News. Accessed 27 December 2024.

of electricity to consumers, which could occur if prices are prohibitively high for consumers living under the poverty line, is scoped out of further assessment.

According to the KIIs, community experiences no restrictions on electricity usage. All households have full access to electricity, with no limitations on power consumption. The proximity of a nearby power plant ensures a stable and reliable electricity supply, highlighting the absence of any issues related to power availability. The interviews with various community or fisher folk representatives and leaders indicate positive sentiments toward the wind project, aligning with the broader national policy objectives and the commitment to advancing green energy development.

5.10 Ethnicity, Indigenous Peoples and religion

Han Chinese (comprising diverse subgroups with mutually unintelligible languages and different customs) makes up more than 95% of the population of Taiwan whilst indigenous Malayo-Polynesian peoples comprise approximately 2.5% (n. 603,605 people by July 2024). The remaining 2.5% (over 570,000) of the population are new immigrants into the country, especially in recent years⁶⁵.

As of November 2024, Miaoli County has 12,128 indigenous residents. 4,878 are plains indigenous people (平地原住民) and 7,250 are mountain indigenous peoples (山地原住民). In Yuanli Township, there are 201 indigenous residents, 97 are from the plains and 104 are mountain. In Tongxiao Township, there are 208 indigenous residents, 119 are from the plains and 89 are mountain⁶⁶. Based on the Project's EIA and primary data collected in March to April 2025, no indigenous communities or lands are present in the Project area. Through KIIs, it was also confirmed that there were only a few Indigenous Peoples in the community, but none participate in the fishing community and do not have cultural ties to the project areas.

There are 16 officially recognised Indigenous groups in Taiwan⁶⁷: Amis, Atayal, Paiwan, Bunun, Pinuyumayan, Rukai, Cou, Saisiyat, Yami, Thao, Kavalan, Truku, Sakizaya, Sediq, Hla'alua and Kanakanavu. As of June 2024, Amis is the largest group and accounts for 37.3% of the indigenous population⁶⁸. In addition, there are around nine (9) main Pingpu peoples groups: Kavalan, Ketagalan, Taokas, Pazeh, Papora, Babuza, Hoanya, Siraya and Makatau⁶⁹. The Pingpu peoples groups have been petitioning to be officially recognised and categorised as Indigenous Peoples under Taiwan's legislation and Constitution so to receive the same Indigenous rights and protections.

Traditionally, most of Taiwan's Indigenous Peoples originally lived in the central mountains as well as on the east coast and in the south of the country. More recently, up to half of the Indigenous population resides in urban areas of Taiwan (eg for employment opportunities). Key challenges for indigenous peoples in Taiwan include rapidly disappearing cultures and languages, encroachment on traditional domains, receiving official recognition by the government and protection of indigenous rights⁷⁰.

⁶⁵ Taiwan.gov.tw. [PEOPLE - Taiwan.gov.tw](https://www.taiwan.gov.tw/EN/PEOPLE). Accessed 27 December 2024.

⁶⁶ Miaoli County Government Household Registration Service. Miaoli County indigenous peoples population. [苗栗縣戶政服務網 - 原住民人口統計表](https://www.miaoli.gov.tw/zh-tw/indigenous-population). Accessed on 27 December 2024.

⁶⁷ Council of Indigenous Peoples. [The Tribes in Taiwan \(cip.gov.tw\)](https://cip.gov.tw/). Retrieved 25 July 2024

⁶⁸ Council of Indigenous Peoples (22 July 2024). [June 2024 Indigenous Peoples population statistics \(cip.gov.tw\)](https://cip.gov.tw/). Accessed 27 December 2024.

⁶⁹ Council of Indigenous Peoples (4 June 2024). [What is Pingpu Peoples? \(cip.gov.tw\)](https://cip.gov.tw/). Retrieved 25 July 2024

⁷⁰ International Work Group for Indigenous Affairs (29 March 2023). [The Indigenous World 2023: Taiwan](https://www.iwgia.org/publications/the-indigenous-world-2023-taiwan). Accessed 27 December 2024.

categories, namely overseas employment and domestic employment. Overseas employment of foreign fisher folks conforms with the “Regulations on the Authorisation and Management of Overseas Employment of Foreign Crew Members”, while domestic employment observes the relevant provisions of the Employment Service Act⁷⁸. As of July 2020, 12,097 foreign fisher folks (approximately 55% of the total foreign fisher folks) were employed under Taiwan’s domestic employment scheme, most of them in the coastal and offshore fishing⁷⁹, as opposed to far seas fishing⁸⁰ (which is not considered relevant to the Project). In terms of percentage, this group of workers are the majority and the main human rights issues for migrant workers in coastal and offshore fishery sectors are sub-standard living conditions, lack of safety and sanitation provisions and mistreatment by employers and managers⁸¹. It is important to note that human rights issues prevail in this sector because it helps to understand the existing levels of vulnerability amongst some of the people who may be impacted by the Project, including migrant deck-hands and fishing workers.

5.12 Children

Vulnerability for children in the Project’s area of influence manifests through their rights not to be subjected to slavery, servitude or forced labour, rights to adequate standard of living (eg poor healthcare and poverty) and rights to education.

The legal minimum age for employment in Taiwan is 15. An exception is made to allow children younger than 15 to work, if they have completed junior high school and appropriate authorities have determined the work will not harm the child’s mental and physical health. Taiwanese law prohibits children younger than 18 from carrying out heavy or hazardous work and the maximum working hours for children is eight hours per day. Children are also not allowed to work overtime or work on night shifts⁸².

Child labour is one of the potential human rights risks for supply chain of offshore windfarm, primarily through raw materials and mining of minerals. Child labour has been documented for specific forms and locations of mining activities, particularly locations with high levels of poverty in surrounding communities⁸³. Child labour is confirmed in cobalt mines in Democratic Republic of Congo (DRC) with potential occurrences reported in mines in China and South Africa⁸⁴.

5.13 Potentially affected groups

The key rights-holders whose rights may be affected by the Project are:

- Project workers including Formosa 4’s employees and contracted workers
- Households, including children, affected by impacts to fishing

⁷⁸ Tseng, Huan-Sheng, Hsin-Hua Tsai and Po-Hsing Tseng (26 January 2023). The Labour Rights Protection of Migrant Fishing Workers in Taiwan: Case Study of Nan-Fang-Ao Fishing Harbor. MDPI. Accessed 27 December 2024.

⁷⁹ Coastal fisheries as fishing activities within three nautical miles from the coast, whereas offshore fisheries refers to fishing activities between three to 12 nautical miles from the coast

⁸⁰ Far seas fishing means using any fishing vessel to conduct fishing in the high seas or in internal waters, territorial seas and the exclusive economic zones of other countries

⁸¹ Global Labour Justice – International Labour Rights Forum (December 2020). Labour abuse in Taiwan’s seafood industry and local advocacy reform. Accessed 12 February 2025.

⁸² American Institute in Taiwan (6 June 2024). Taiwan 2023 Human Rights Report (ait.org.tw). Accessed 27 December 2024.

⁸³ UNICEF (2022). Eliminating Child Labour: Essential for Human Development and Ensuring Child Well-being. Unicef - eliminating child labour (unicef.org). Accessed 27 December 2024.

⁸⁴ Actionaid (January 2018). Human rights in wind turbine supply chains: towards a truly sustainable energy transition. Final-ActionAid_Report-Human-Rights-in-Wind-Turbine-Supply-Chains.pdf (somo.nl). Accessed 27 December 2024.

- Communities living in the Project's area of influence who may be affected by movement of vehicles, emergencies, discrimination with regard to employment, participation or access to remedy
- Indirectly affected groups
 - TFA
 - Other community organisations within the Project's AoI
 - Community members of the fishing communities (eg boat or net repairers, sellers of catches at markets)
 - Supply chain workers and surrounding communities

Within each of these groups, there may be people who are affected more severely than others, including migrants, women, ethnic minorities and children. This list may also be updated based on the primary data collection conducted in March to April 2025. Impacts on the identified groups and differential effects are discussed in Section 6.

6 Human rights impact assessment

6.1 Overview

This section describes the actual and potential human rights impacts that have been identified through this HRIA. Impacts have been assessed using the methodology outlined in section 3.4 whereby vulnerability of the affected rights-holders has been considered alongside the scale, scope and irremediability of the impact. An overall severity score has been assigned which informs the priority for addressing the impact through mitigation and management measures outlined in section 7.

Table 6.1 identifies the relevant human rights that the Project is required to respect as outlined in the UNGPs (see sections 2.2.2 to section 2.2.5) and categorises them according to topic. The following sections have been arranged according to topic area as outlined in the table for ease of reading and concision. Where human rights impacts are not foreseen, for example where the Project Company has comprehensive management and mitigation measures already in place, some topic areas (access to remedy for community rights-holders and data privacy and security) are addressed in section 8 where the measures are described.

Table 6.1 Human rights topic areas

Topic area and section number	Most relevant human rights
Labour rights	Right not to be subjected to slavery, servitude or forced labour UDHR 4; ICCPR 8; ILO No.29; ILO No.105
	Right to equality before the law, equal protection of the law, non-discrimination UDHR 7; ICCPR 26; ILO No. 100; ILO No.111 and International Convention on the Elimination of All Forms of Racial Discrimination
	Right to access to effective remedies UDHR 8; ICCPR 2
	Right to life UDHR 3; ICCPR6
	Right to freedom of movement UDHR 13; ICCPR 12
	Right to freedom of association UDHR 20; ICCPR 22; ILO No.87
	Right to social security, including social insurance UDHR 22; ICESCR 9
	Right to work UDHR 23; ICESCR 6
	Right to enjoy just and favourable conditions of work (including rest and leisure) UDHR 23 and 24; ICESCR 7
	Right to form trade unions and join the trade unions, and the right to strike UDHR 23; ICESCR 8; ILO No.98
	Right to access to effective remedies UDHR 8; ICCPR 2
	Right of protection for the child UDHR 25; ICCPR 24; ILO No. 138; ILO No.182 and Convention on the Rights of the Child
	Right to health

Topic area and section number	Most relevant human rights
	UDHR 25; ICESCR 12
	Right to freedom of thought, conscience and religion UDHR 18; ICCPR 18
	International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families; Dhaka Principles for Migration with Dignity
	Convention on the Elimination of All Forms of Discrimination against Women
	Convention on the Rights of Persons with Disabilities
Livelihoods	Right to an adequate standard of living (housing, food, water & sanitation) UDHR 25; ICESCR 11
Community health and safety	Right to life UDHR 3; ICCPR 6
	Right to health UDHR 25; ICESCR 12
	Right to an adequate standard of living (housing, food, water & sanitation) UDHR 25; ICESCR 11
	Right to marry and form a family UDHR 16; ICCPR 23; ICESCR 10
Participation	Right to freedom of opinion, information and expression UDHR 19; ICCPR 19
	Right to freedom of assembly UDHR 20; ICCPR 21
	Convention on the Elimination of All Forms of Discrimination against Women
	The Convention on the Rights of Persons with Disabilities
Access to remedy	Right to access to effective remedies UDHR 8; ICCPR 2
Security	Right to liberty and security (including freedom from arbitrary arrest, detention or exile) UDHR 3 and 9; ICCPR 9
	Right not to be subjected to torture, cruel, inhuman and/or degrading treatment or punishment UDHR 5; ICCPR 7 and Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment
Privacy and data security	Right to privacy UDHR 12; ICCPR 17
Indigenous Peoples and minority groups	Right to self-determination (held by a people, not an individual) UDHR 21; ICCPR 1; ICESCR 1
	Rights of minorities ICCPR 27
Supply chain	All rights listed above

Source: Mott MacDonald, 2025

In addition to the categorisations listed above, the Convention on the Rights of the Child and the Convention on the Elimination of All Forms of Discrimination against Women are considered to cut across most if not all potential areas of impact. Particular attention has been paid to impacts to women and children where applicable.

6.2 Pre-construction and construction phase

6.2.1 Labour rights

Consideration of labour rights impacts and mitigation has been carried out primarily using the definitions of 'project workers' and 'supply chain workers' set forth in the International Finance Corporation's Performance Standard 2 (IFC PS2) on labour and working conditions. Project workers are employees of Formosa 4 and contracted workers engaged by third parties to perform work related to core business processes of the Project for a substantial duration. Supply chain workers are those engaged by primary suppliers which, on an ongoing basis, provide goods or materials essential for the core business processes of the Project. As such, Project workers are deemed to be those engaged directly by the Project Company, the EPC contractor and its sub-contracted workers working for the Project facilities.

In the context of PS2, supply chain workers include those working at companies supplying goods and services during operations on an ongoing basis. The human rights-based approach requires a more holistic view of supply chain issues and as such, supply chain workers will also be considered to include workers in the construction phase supply chain, such as those working at fabrication sites and other locations for companies supplying essential products for construction of the wind farm.

According to the Project Company, third parties involved in the Project are required to implement an environmental and social management system and adhere to strong environmental, social, and human rights practices. These criteria have become essential factors in procurement decisions. The Project has supplier evaluation program or quality management plan, which is crucial for enhancing transparency of workers' labour rights. Implementing a comprehensive due diligence program that includes regular audits, particularly for high-risk suppliers, is recommended. This would help identify and mitigate potential labour rights violations. Consideration is also given to the potentially high-risk supply chain for the key product needed for the wind farm, ie the turbines themselves, which may require mining in under-regulated contexts. Immediate rectification or mitigation measures should be prescribed and undertaken where applicable. This proactive approach will help address any issues promptly and ensure compliance with labour rights standards. Supply chain impacts are considered in section 6.2.8.

While Taiwan has not ratified the International Labour Organisation (ILO) Convention on Forced Labour No. 29 (1930), the Project Company demonstrates a commitment to preventing forced labour. This commitment is clearly reflected in the SRE's Human Rights Policy, which emphasised their commitment to preventing direct and/or indirect involvement in all forms of forced, bonded, or indentured labour, involuntary prison labour in its company staff, business partners and supply chain. This policy applies to all workers, whether hired directly, by a company or recruited through a labour broker or in its supply chain.

Additionally, the SRE'S Human Rights Policy also showcase their commitment on prohibiting child labour, respecting community health and safety, engaging on community relations, ethical hiring and procurement practices, freedom of association and rights to collective bargaining, grievances or whistleblowing, harassment, abuse and disciplinary measures, fair treatment for migrant workers, non-discrimination policy, remuneration, security arrangements, terms and conditions of employment, working hours, and lastly, workplace health and safety. These commitments are also needed to be reflected in the Project Company's own management policies, such as Project's Human Resources (HR) policy, Environmental and Social (E&S) policy and code of conduct so a strong commitment to respecting human rights is demonstrated.

Potential human rights risks associated with offshore wind farms could also include violations of working hours. Establishing clear guidelines and monitoring systems to ensure compliance with

legal working hours is crucial. F4 Code of Conduct for Business Partners requires business partners to prevent employees from working more than the lesser of 60 hours per week including overtime, or the applicable limits on regular and overtime hours set by law or collective agreements. This will help prevent overwork and protect workers' well-being. Migrant workers' rights also require attention. Enhancing communication and education is essential, as many migrant workers would benefit from a better understanding of their rights⁸⁵. By increasing awareness about the worker grievance mechanism⁸⁶ and addressing potential discrimination based on nationality and gender, a more inclusive environment can be created⁸⁷. Promoting non-discriminatory practices and providing training to prevent discrimination are important steps. Establishing a robust grievance mechanism will further protect and empower migrant workers' rights.

The livelihood of Project workers could be impacted to some extent due to the Project. Government labour authorities conduct health and safety checks on foreign workers' housing and water sanitation conditions, which may help ensure their livelihood. The Contractor needs to confirm if any worker accommodation will be required during construction. If accommodation is necessary, it is recommended to develop a worker accommodation management plan in compliance with Applicable Standards or their equivalent⁸⁸. The project does not directly provide accommodations for employees. However, accommodation requirements for offshore vessel-based work and onshore tasks are outlined within the relevant Employer Requirements, which form part of the contractual agreements. Following the award of contracts, accommodation plans, where applicable, will be developed by contractors as part of their project or contract execution plans. These plans will undergo the Employer's review to ensure compliance with established standard (ie ILO Maritime Labour Convention 2006), as well as to check that they uphold the principles of non-discrimination and equal opportunities. Government labour authorities conduct regular health and safety inspections of foreign workers' housing, including water sanitation conditions, which contribute to safeguarding their well-being.

Based on the self-assessment questionnaires (SAQs) conducted with the Project regarding labour rights issues, no human rights risks has been identified or reported to date. The questionnaire covered various key risk areas, including working conditions, harassment, non-discrimination policies, safe and healthy work and living conditions, rights to join a union, social security, wages and benefits, child labour, freedom of expression, and forced labour. The Project has established mitigation measures and management plans to address these risks effectively and uphold labour rights standards and ensure proactive risk management within the Project's operations. These measures include the following policies and procedures:

- SRE-P-05: Human Resource Management Procedure
- SRE-M-05: Human Rights Policy
- SRE-I-11-002: Prevention, Correction, Complaint, and Punishment of Sexual Harassment Instruction
- SRE-P-11: Diversity, Equity, and Inclusion Procedure

Occupational health and safety (OHS) is another important focus area. The Environmental Impact Assessment (EIA) highlights weather conditions and installation faults as primary risks during the construction and O&M stages. Potential incidents during these stages include exposure of submarine cables, oil spills, fires, collisions, or grounding of the operation vessels. The Project has developed a Health and Safety Plan, which provides a framework for managing

⁸⁵ [Southeast Asian Migrant Workers in Taiwan: Human Rights and Soft Power](#)

⁸⁶ [Taiwan 2022 Human Rights Report](#)

⁸⁷ [Southeast Asian Migrant Workers in Taiwan: Human Rights and Soft Power](#)

⁸⁸ For example, [IFC/WBG and EBRD Workers' Accommodation: processes and standards – A guidance note by IFC and the EBRD](#)

health and safety risks. This plan applies to the design, construction, and operational phases of the Project and to all personnel, including contractors and subcontractors. Providing necessary personal protective equipment (PPE) and conducting regular safety inspections and training sessions are essential measures.

According to the SAQs, the F4 Health Safety and Environment (HSE) Requirements document outlines the minimum welfare standards that contractors must maintain. Welfare facilities will be implemented at all Project offices in accordance with the Employer's HSE Plan. To ensure compliance with welfare and safety regulations, the Project has established direct check-ins, inspections, and audits. These include:

- HSE Audit Program: Welfare facilities will be regularly checked.
- Personal Protective Equipment (PPE) Compliance: Contractors and the Employer's personnel must meet the PPE requirements set in the Employer's PPE matrix (Section 16 of the H&S Plan for Employer's personnel and Section 13 of the HSE Requirements document for contractors).
- Site Inspections: HSE advisors conduct daily and weekly inspections to ensure PPE compliance.
- Training Certification Verification: Prior to commencement of work, personnel training certification is checked against the Employer's training matrix.
- Safety Observation System: The Employer actively promotes a 'no-blame' culture and encourages open reporting of unsafe conditions, as per Employer Requirements F4-HSE-HS-CD-00100, Section 3.4. The Safety Observation Card Procedure (F4-HSE-HS-PO-00119) allows personnel to report safety concerns.

Although no workplace health and safety risks have materialised in the project to date, the Employer is prepared to respond proactively should non-compliance occur. In such cases, F4 will investigate to determine the root cause and implement a corrective action plan to prevent recurrence. Additionally, concerns regarding reporting issues will be addressed by identifying barriers to reporting and establishing solutions.

The structural designs for project sites are reviewed and accepted by the Employer's construction teams. Project risks are monitored through the Project Risk Register as well as contractors provide individual risk registers covering overall project risks and controls. The Project Risk Register is reviewed monthly to track potential concerns.

In the event of injuries or long-term health issues, compensation is covered through provisions within the employee contracts with the Employer. Insurance coverage is in place to support affected workers when necessary. The Project remains committed to maintaining safe and healthy work environments, ensuring compliance through structured audits, inspections, and continuous improvement strategies.

Additionally, the Project Company has developed an Environmental Management Plan and an Emergency Response Plan to prevent and minimise casualties, mitigate damage and environmental impacts, and recover from incidents. These plans are applicable to all offshore and onshore sites where project development or construction-related activities are being undertaken. It covers all types of foreseeable emergency situations that could occur at the project sites, including but not limited to fires, typhoons, earthquakes, adverse weather conditions, and vessel-related incidents.

The contractors have also established robust human rights policies to ensure compliance with labour regulations and safeguard employee rights across all operational locations. These policies emphasise diversity and inclusion, equal employment opportunities, safe working conditions, freedom of association, mental and physical well-being, and information security protection. No human rights risks have materialised in contractor's projects to date. However,

regular audits and supplier visits are conducted to verify adherence to established policies and procedures. Specific areas monitored include:

- Prevention of sexual harassment, with dedicated reporting channels via hotline and email.
- Non-discrimination, ensuring fair treatment regardless of gender, race, age, religion, or disabilities.
- Maternity leave benefits, providing employees support before and after childbirth.
- Occupational health and safety, ensuring a safe and healthy workplace through protective equipment, safety training, and first aid facilities.
- Workplace accommodations, verifying living conditions on vessels and ensuring compliance with best industry practices.
- Freedom of association, supporting engagement with labour unions.
- Fair compensation, enforcing legal overtime pay and comprehensive health and labour insurance coverage.

The contractors integrate sustainability criteria into their procurement processes and contracts to ensure suppliers align with ethical and environmental standards. Suppliers operating in high-risk locations undergo thorough Counterparty Risk Assessments, including pre-qualification evaluations, desktop analysis, assessment questionnaires, and on-site audits. These locations are assessed using frameworks such as ILO, SPI, and EPI to evaluate social, labour, and environmental risks. Additionally, the Supplier Code of Conduct mandates compliance with human rights principles and enables suppliers and workers to report concerns via the contractors' Whistleblowing reporting system or Compliance Department. Reports are handled confidentially and without retaliation, ensuring impartial investigations and corrective actions.

The contractors implement QHSSE Policy Statements and Personal Protective Equipment (PPE) Procedures to address health and safety risks within their operations. These policies ensure compliance with safety regulations and promote a secure working environment for all employees. Although no health and safety risks have materialised in contractor projects so far, new green sector activities such as wind farm installation and subsea cable installation introduce additional risks.

- Fall Hazards at Wind Turbines: To mitigate this risk, impacted workers must complete the GWO Working at Heights training, covering all relevant hazards and ensuring employees acquire the necessary skills to work safely.
- Dropped Object Prevention (DROPS) Guidelines: Offshore operations require tool tethering equipment to prevent tools from falling from elevated heights during installations (e.g., offshore wind foundations). This equipment is now included in the contractors' PPE catalogue for use on heavy lift vessels.

The contractor provides specialised training solutions, including simulators and hands-on programs, to enhance workforce skills. These training initiatives ensure employees are prepared to meet the evolving demands of green energy projects and industry changes. The training materials are available in multiple languages, including English, Dutch, French, and Spanish, with additional languages upon request.

If a human rights risk materialises in the future, the contractors have committed to:

- Ceasing harmful practices and restoring affected rights.
- Providing remediation efforts, including cooperation in corrective measures where harm has occurred.
- Ensuring grievance mechanisms are accessible for impacted stakeholders.
- Implementing further prevention and mitigation strategies, such as targeted audits and enhanced oversight.

- For cases involving child labour, the contractors have a zero-tolerance policy, taking immediate measures to investigate and report violations. No children under 18 will be employed unless part of a lawful training or apprenticeship program.

The contractors remain committed to monitoring, evaluating, and improving human rights compliance. In addition to audits, toolbox meetings, project inductions, training programs, and feedback sessions ensure ongoing engagement.

Potential impact – Typical human rights risks for offshore wind farms include working hours violations and management of occupational health and safety (OHS) hazards, which may lead to injuries or fatalities. Clear guidelines, proper use of personal protective equipment (PPE), and regular safety inspections are necessary to mitigate these risks. Additionally, migrant workers often lack understanding of their rights and may face potential discrimination. The Project has a HR policy, a business partners' code of conduct, a contractor's code of conduct in place to mitigate these risks. These measures ensure that all workers, including migrant workers, work in a safe environment with proper working conditions, and their rights are safeguarded.

Vulnerability - The typical vulnerability of sub-contracted and sub-subcontracted construction workers, who will constitute the majority of the Project workforce, is considered **high**. These workers may not be visible and are often not regarded as the direct responsibility of the contractor or the Project⁸⁹. Also, migrant workers might unknowingly find themselves in forced labour situations when working on the Project, or they may be subjected to mistreatment by their employer ⁹⁰.

Scale: B – Most labour rights infringements anticipated are unlikely to be life or health threatening but may amount to infringements on basic life necessities or freedoms such as livelihood.

Scope: C - without monitoring of Project workers' working conditions it is difficult to understand how many will be impacted by infringements. Based on the SAQ results from F4 and the contractors, no labour rights issues have materialised to date. Therefore, we currently estimate the scope to be approximately less than 10%. This assessment may be revised should further information emerge from the workers' questionnaires.

Irremediability: B – straightforward technical requirements can be made to remedy the potential impacts if identified through monitoring and/or management intervention. The implementation partners can deliver remediation with some capacity development.

Severity: 4

With a pre-mitigation severity of **4** and pre-mitigation likelihood rating of 3 (ie '**likely**'), the pre-mitigation priority level of this aspect is '**normal**'.

6.2.2 Livelihoods

Rights to adequate standard of living

As identified in Table 6.1, rights to an adequate standard of living (housing, food, water & sanitation) is the most relevant human rights impact relating to livelihoods. In Taiwan, States must provide access to basic needs ie water and sanitation, housing, food, health and education which need to be available, accessible, acceptable and of sufficient quality (AAAQ)⁹¹.

⁸⁹ Modern slavery: the dark side of construction by the Chartered Institute of Building

⁹⁰ <https://www.immigration.gov.tw/media/97295/02-the-garden-of-hope-foundation-icerd-parallel-report.pdf>

⁹¹ Using the example of water: availability – water supply should be continuous and sufficient in quality; accessibility – physically and economically accessible in a non-discriminatory manner; acceptable to consumers, culturally acceptable and sensitivity to marginalised groups; quality – water must be safe, water related diseases must be prevented by the state, facilities and services must be of sufficient quality.

Businesses must not infringe on these rights or on the State's provision of them. An infrastructure project could in theory infringe on these rights by impacting livelihoods to such an extent that services are no longer economically accessible or by causing an environmental impact (such as a spill or abstraction) which infringes on quality or availability of basic needs.

General consensus among the community and fishing folk representatives during the KIIs are that the socioeconomic status and standard of living for the fishing community in Miaoli County are considered adequate and acceptable. Fisherfolks primarily sell their catch directly at fishing ports or use it for household consumption. The majority of fishery catches are sold at fishing ports or restaurants, generating income for households. However, fishing alone does not suffice for many, with part-time jobs serving as an additional source of livelihood for these communities. Fisherfolks face numerous challenges, namely unstable fish catches and fluctuating income levels are significant concerns.

Furthermore, no impacts on community infrastructure services were identified or raised from influx migration of possible workers and project workers during the KIIs or household surveys.

There is the potential for health of fish stocks to be impacted by environmental spills, noise or habitat disturbance which could in turn impact the safety or quantity of food available to affected communities. This is of importance as KII results indicate that coastal fisheries activities play an important role in providing freshly caught fish to Tongyuan district residents. Additionally, concerns have been raised during KII regarding potential radiation risks associated with the substation. Some of the community recommend regular testing of radiation in the area and transparent communication through the periodic announcement of test results. To reduce traffic incidents and address traffic-related impacts during the construction phase, a F4 Temporary Navigation Marking Plan (F4-TI-MA-PL-00003) and a F4 Permanent Navigation Marking Plan (F4-TI-MA-PL-00004) have been developed. The Project does not physically restrict fishing vessels from entering fishing grounds. However, in accordance with the Offshore Wind Farm Construction and Operation Period Work Vessel Navigation Safety Regulations (Section 6)⁹², if a wind farm guard vessel detects another vessel entering the construction area, it must instruct it to move away for safety reasons.

Further discussion around community health and safety, which may impact the standard of living for community and workers are discussed in Section 6.2.3.

Potential impact to adequate standard of living: The right to an adequate standard of living can be compromised by environmental pollution, including noise, spills, and habitat disturbance, which may affect access to food and livelihood sources, as well as the influx of Project workers during the construction phase.

Vulnerability: Vulnerability of community members is deemed **medium** as members have limited capacity but still may have resources in place to absorb impacts relating to environmental pollution and Project workers influx.

Scale: B – non-life or health threatening, but tangible infringement of access to basic life necessities or freedoms including livelihood, infrastructure and services.

Scope: C – It is expected that if any pollution impacts, including those that may affect fish stocks, as well as disease exposure due to Project workers influx, are likely to be short-term and localised in nature limiting the proportion of people potentially affected. In addition, the Project is expected to generate small quantities of waste. It should be note that unless large-scale industrial accident occurs, the extent of areas (ie fish stocks) affected would be small. In addition to the Environmental Impact Assessment, a register of Environmental Aspect and

⁹² Maritime and Port Bureau, MOTC (14 Oct 2024). Offshore Wind Farm Construction and Operation Period Work Vessel Navigation Safety Regulations.

Impacts will be maintained throughout the project to ensure that all risks to the environment are controlled, including those risks to the marine wildlife.

Irremediability: B – For most likely of incidents it is expected that the impact may be temporary (eg noise, traffic) and/or utilise accepted, straightforward management. It is expected that there would be enough resilience in the community, fishing industry and local food supply to be resilient to potential shocks and stresses as a result of the Project. In the worst case that a large-scale industrial accident does occur, irremediability would likely rely on the ecosystem regenerating which would not necessarily occur immediately.

Severity: 3

With a pre-mitigation severity of **3** and pre-mitigation likelihood rating of 3 (ie **'likely'**), the pre-mitigation priority level of this aspect is **'normal'**.

Economic displacement

No physical displacement is expected for the Project. The state-owned and private-owned lands for onshore substation and cable routes have been acquired legally by the Project Company with confirmation of no displacement of any previous users.

Anticipated project impact is economic displacement from the Project acquiring land plots for the project's onshore self-built substation, landing point and cable alignment. Based on Project documentation provided to date, the transmission cable will be laid underground, aligning mostly along existing roads. While the substation will be located on the land already secured by the Project Company. It is also confirmed that no previous users utilised the land areas for livelihood.

Based on the Project's LRP, temporary loss of fishing area and access to marine resources are expected during the construction phase, mostly due to the Project's cable laying work, with impacts from the Project's windfarm area to only a few households. Limited impact is expected during the operation phase. The Project Company as well as primary data collection conducted in March to April 2025 confirmed that there are not expected to be oyster farmers, aquaculture farmers or inland farmers affected. This is based on the Project and survey work citing that there are no such operators in the proximity of the Project area where offshore works impacts are expected.

A fishery compensation and cooperation agreement (FCCA) was signed on 28 March 2025 with Tongyuan Fishermen's Association (TFA). According to the Project Company, the fishery compensation assessment is based on factors such as the area's catch, the area affected by the wind farm, and the years of impact. The actual allocation of compensation and identification of recipients are the responsibility of the local fisher folk's association. Furthermore, fishermen associations are required to maintain accounting records for the management and distribution of compensation funds, ensuring financial oversight and transparency.

The development of the OWF may affect fishing resources, causing loss of catch and fishing income⁹³. In addition to vessel owners, there are other people who are engaged in fishing and in the fishing value chain or supply chain who may be negatively impacted, such as vessel support and fishery-related retailers. From the primary data collection in March to April 2025, no migrant workers were identified within the Tongyuan area's fishing community. Fishing activities are typically conducted either individually or within small groups of one (1) to three (3) people, emphasising a community-centric, family-based approach. Vulnerable groups identified include women, elders and disabled family members of the project affected households (PAHs). These family members often provide auxiliary roles and support, including selling catches or fixing

⁹³ Conflicts between fisheries and offshore wind power in Taiwan: legal and administrative prospects

gear. These vulnerable people engaged in the fishing industry may be differentially affected and their right to an adequate standard of living (housing, food, water and sanitation), and other associated rights such as the right to health could be negatively affected through a sudden loss of income (a health determinant) and its consequences.

Good practice in the distribution of resettlement and livelihood compensation dictates that women's and men's contributions to household income and workload should be recognised separately and that provision should be made for payment of compensation that both parties can access. Livelihood restoration should be tailored to women's and men's differential needs. Typically, payment of compensation solely to the eligible persons/individuals creates the risk that women's contributions and therefore impacts to women, and potentially other family members will go unacknowledged, and women will be affected more severely than men.

Children's access to education is not expected to be affected by income loss as there is a public education system and high value is placed on school attendance by families in Taiwan.

Potential impact to economic displacement: to the right to an adequate standard of living through failure to compensate all persons affected by fishing impacts as a result of a non-inclusive compensation agreement.

Vulnerability: the vulnerability of those who will not be compensated via the FCCA is deemed to be **high** as their source of income and livelihoods are highly dependent on the fishing industry. From the primary data collected, fisher folks' average annual income is already lower than the overall average annual income of all impacted households, and also lower than the households that will receive compensation. Currently, it remains uncertain whether the proposed livelihood restoration programmes in the Project's LRP can prioritise and support these non-compensated groups. As such, those not receiving compensation are considered to be high vulnerability.

Scale: B – non-life or health threatening, but tangible infringement of access to basic life necessities or freedoms including livelihood

Scope: B – estimated to be 11-50% of those affected by impacts to fishing

Irremediability: B – Project Company is aware of these risks and is already working to remedy them via the development of an LRP.

Severity: 4

With a pre-mitigation severity of **4** and pre-mitigation likelihood rating of 5 (ie '**certain**'), the pre-mitigation priority level of this aspect is '**focus**'.

6.2.3 Community health and safety

Impacts to the health and safety of individual community members could occur if there are traffic accidents or collisions on land or at sea, if there are infrastructure design or construction faults or if there are spills, pollution events, explosions or other industrial accidents. Potential accident and emergency situations have been preliminarily identified within the project's the EIS and EDR. The emergency preparedness and response has been developed and should further include project-specific details (eg first aid station, mustering areas and evacuation route) when this information is available.

The Project's construction phase may present several risks and concerns for the surrounding community and workers. Anticipated project impacts during the construction activities are air quality, noise, waste generation and erosion due to earthworks, civil works as well as foundation works, which, along with increased traffic, raises health concerns among the community. To address traffic-related impacts during the construction phase, a F4 Temporary Navigation

Marking Plan (F4-TI-MA-PL-00003) and a F4 Permanent Navigation Marking Plan (F4-TI-MA-PL-00004) have been developed. A traffic management plan is under development.

Maintenance activities during the operation phase are expected to have minimal impact on marine and onshore traffic flow due to the nature of the Project. To prevent vessel collisions with wind turbine generators (WTGs) due to poor lighting, safety measures are incorporated into construction methods and installation design, ensuring visibility and navigational awareness. Similarly, land-based project traffic is recognised as a potential safety concern for road users and nearby communities. To address this, project traffic risks are identified in the F4 Project Health & Safety (H&S) Plan and in the contractor's Risk Assessment Method Statements (RAMS) to enforce strict safety protocols. Additionally, the Traffic Maintenance Plan was approved by MCG in approximately May 2025.

F4 Employer requirements and Health and Safety Plan stipulate the necessary welfare facilities that shall be in place throughout the Project. These welfare facilities shall be monitored and maintained throughout the project lifecycle.

During the construction phase, there is also potential short term temporal overlap of the Project with neighbouring Deshuai offshore wind farm's construction phase. This will result in a greater number of vessels (ie construction vessels) operating within the Tongyuan EFR, resulting in increased marine traffic and reduced access to marine resources for the fisher folks. A number of construction vessels and associated supporting and emergency rescue vessels are anticipated to be travelling across the windfarm sites and the shore for this Project and other windfarm developments. Based on information provided by the Project Company and Deshuai's EIA report, a total of 37 vessels (ie 21 for the Project and 16 for Deshuai) will be mobilised for the construction activities. It is understood that that the Project and Deshuai has committed to limited vessel speeds to help mitigate risks of collision.

Marine traffic management measures have been outlined for both construction and operation phases, with commitments to adhere to marine regulations. Numbers of construction vessels and associated supporting and emergency rescue vessels are anticipated to be travelling across the windfarm sites and the shore for this Project and other windfarm developments. Based on information provided by the Project Company and Deshuai EIA reports, a total of 37 vessels (ie 21 for the Project and 16 for Deshuai) will be mobilised for the construction activities. The Project and Deshuai has committed to limit vessel speed near the Taiwanese Humpback Dolphin MWH and setup a navigation safety plan.

During the construction phase, most of the working vessels would be mainly for the Project and perhaps Deshuai, which would be far from coastal zones. It should be noted that these working vessels are mainly transiting through the coastal/ fishing areas en-route to their OWF area. For the construction of the export cables for the Project, the working vessels would be in the coastal areas. However, both the Project and Deshuai will have different export cable corridors which are expected to be far apart (either 15 or 39km). During the operational phase, it is expected that there would be minimal impact as there would not be as many working vessels as compared to during the construction phase.

Regarding pollution, the Project is expected to generate small quantities of waste from typical materials and components, such as spent solvents, oily rags, empty paint cans, lubricating oil, and used batteries, during construction and operation. No chemicals are anticipated to be used in wind turbine maintenance. A Project Environmental Management Plan will be in place throughout the project to control pollution risks and protect the environment. The potential impact of pollution on communities' food and income sources is addressed through the Marine Pollution Emergency Response Plan, which defines response strategies and mitigation measures.

The potential risk of disease exposure to the community arises from the influx of Project workers⁹⁴. Based on household surveys and KIIs conducted, no impacts from influx of workers were raised. The majority of project workers for the onshore construction works will also be hired in the local region, and within Taiwan, thus reducing any influx of foreign or migrant workers into the area. As such, risk of disease exposure is not as likely.

Potential impact to rights to health or life: environmental or industrial accidents, poor design or construction of Project infrastructure, equipment failure or other types of accidents could cause loss of life for mariners, fisher folks, workers, road users or other community members in the worst-case scenario. Accidental spills or collision leads to pollution to the environment (eg water and marine aquatic life) could harm the safety and quantity of affected communities.

Vulnerability: the vulnerability of any rights-holder in the above scenario is **high**. They would have little to no capacity to adapt to the change brought about by a serious accident. Such an event could lead to personal impacts (eg health concerns), financial difficulties (eg loss of asset and income), and social consequences (eg impacting identity, role and function in society through loss of livelihood or ongoing injury)

Scale: A – Community members may face challenges arising from events such as traffic accidents (on land or at sea), issues with infrastructure design or construction faults, spills, pollutions, explosions, or other industrial accidents. If such events occur, they could lead to lasting health concerns or, in some cases, pose serious risks to life.

Scope: C – Unless and large-scale industrial accident occurs, the number of affected people would be small.

Irremediability: A – In the most severe circumstances, the loss of life cannot be remedied, and the ability to effectively address life-altering injuries may be extremely limited.

Severity: 5

With a pre-mitigation severity of **5** and pre-mitigation likelihood rating of 3 (ie **‘likely’**), the pre-mitigation priority level of this aspect is **‘focus’**.

6.2.4 Access to remedy

Workers and communities need to have access to effective remedy if their human rights are breached in the course of the Project. Presently, the Project employs a concerns log (commonly referred to as a grievance log) from SRE, its parent company. A grievance redress mechanism specific to the Project's livelihood restoration efforts is also in place within the Project's livelihood restoration plan (LRP). Furthermore, specific grievance mechanisms are also in place for workplace violence within SRE's Workplace Violence Prevention Plan (SRE-I-11-004), as well as sexual harassment within SRE's Prevention, Correction, Complaint and Punishment of Sexual Harassment Instruction (SRE-I-11-002). These parent company documents are applicable to all projects, including the Project Company.

The Project has a dedicated team for local stakeholder and community engagement. Any comment or concern from external stakeholders can be brought to the attention of the Project's LLSM or LSM or through their community leaders (eg TFA, village heads). The Project Company has visited all local village offices and provided project contact information, including phone numbers, emails and physical grievance forms. The Project Company is also currently working to develop a contact channel through the project's website, which is to be established prior to the start of construction. All contact channels are and will be made available to the public in an accessible form and appropriate and applicable language. According to the KII

⁹⁴ Environment and Social Safeguards Advisory Team (December 2016). Managing the risks of adverse impacts on communities from temporary project induced labour influx.

result, fisherfolk communities highlights their awareness of the project's concerns mechanism and various channels available for expressing concerns and opinions. Fisherfolks report that ideas and problems are typically communicated to community cadres and discussed during scheduled meetings. Forums are also organised to facilitate open exchanges of opinions among community members. Additionally, liaison mechanisms have been established to support fisherfolk and operators in resolving maritime disputes.

The team will be in place to address grievances from the fisheries communities and vulnerable groups, and to maintain the relationship with the TFA. Any impact to the stakeholders will be resolved via the community grievance mechanism process, and/or by providing opportunities for local fisheries communities to be part of relevant Project Company community programmes.

In terms of grievance channels for workers, the Project Company utilises the SRE DE&I Grievance/Whistleblower Management Instruction. This policy allows internal grievances to be reported to a dedicated officer or line manager via the website or email. Grievances can be submitted anonymously, ensuring confidentiality and upholding anonymity. Once a grievance is acknowledged, it is thoroughly investigated, and an appropriate resolution is provided.

For contractors, additional grievance mechanisms are in place, including complaint channels and dedicated hotlines, ensuring accessibility for employees and stakeholders. Regular audits and visits are conducted on suppliers to verify compliance with grievance processes, reinforcing open communication and transparency. One of the Project contractors has established comprehensive grievance procedures, including:

- Whistleblowing Reporting System: Allows stakeholders to report misconduct confidentially and anonymously.
- Confidential Counsellors: Provide psychosocial support for workplace concerns such as violence, aggression, and harassment.
- On-board Complaint Procedure: Ensures grievances from seafarers regarding rights violations are promptly addressed.
- Incident Management Procedure: Reports accidents, near misses, and unsafe conditions via the Intellex platform, ensuring structured investigation and corrective action.

The other contractor's supplier code of conduct ensures protection of identity and prevention of retaliation for employees or suppliers reporting violations. Communication procedures guarantee confidentiality and anonymity, enabling employees to voice concerns without fear of negative consequences. They also conduct periodic audits and on-site assessments to validate supplier adherence to grievance-handling standards, reinforcing accountability and compliance.

Potential secondary human rights impact: failure to effectively provide access to remedy for project impacts affecting human rights.

Vulnerability: vulnerability is assessed as **medium**. The Project and the contractors have a proactive grievance mechanism in place to ensure that workers and the community have a platform to voice their concerns. For cases where complainants lack access or are discouraged from reporting, the Ministry of Labour maintains a 24-hour toll-free hotline service in six languages. However, although foreign workers' associations acknowledge the hotline's existence and the authorities' effective response record, foreign workers often remain reluctant to report and face challenges accessing the hotline while at sea. There may also be barriers such as culture, language and lack of access to support systems.

Scale: B – the impact is not life or health threatening but ongoing failure to provide remedy would amount to a further tangible infringement on human rights.

Scope: B – Once the Project introduces its grievance mechanism for both workers and the community, it may take time for potentially affected communities to become aware of how to

access it. However, relying on traditional channels, such as contact through the TFA or village chiefs, could pose a risk for the Project, especially to the non-vessel owner

Irremediability: C – improving distribution of information about grievance mechanisms to raise awareness is a simple measure.

Severity: 3

With a pre-mitigation severity of **3** and pre-mitigation likelihood rating of 3 (ie **‘likely’**), the pre-mitigation priority level of this aspect is **‘normal’**.

6.2.5 Participation

Without careful planning, the needs of women and vulnerable groups can be overlooked leading to consultation that is not participatory and not representative of all those who will be impacted by a project. For example, venue selection, event timing (day of the week, time of the day), choice of advertising method and locations, separate forums for women where there is gender inequality, or for ethnic minorities where there is pervasive marginalisation, etc) should all be carried out to ensure maximum attendance and inclusivity. Consultation events are carefully scheduled to accommodate vulnerable groups. Measures include selection of accessible venues with ample parking and barrier-free facilities, engagement with local community leaders to determine optimal scheduling, and flexible outreach efforts, where the Local Affairs team visits vulnerable groups directly when needed. If challenges arise, the Local Affairs team is committed to adjusting its outreach approach to ensure every community member receives necessary information and updates.

Through the Project’s stakeholder log, it is discerned that over 500 stakeholder engagement activities were conducted between 2020 to 2025 with key opinion leaders and local residents of the possible affected communities, providing myriads of opportunities for participation. Furthermore, for primary data collection conducted in March to April 2025 for the Project, women were identified as a target group to be approached for the KIIs and FGDs. The interviews and group discussions were held at accessible venues in the local community at an event time chosen by the participants.

According to the SAQs, the Project is a large-scale project, subjected to many review procedures publicly available through agencies such as the Ministry of Environment, National Park Service, Ministry of the Interior, and local governments. If public briefings or meetings are planned, relevant agencies are notified in advance, assisting in event promotion to maximise awareness. The local team actively reaches out to key stakeholders via phone calls and visits to prevent information gaps. Public hearing sessions are conducted in accessible venues to ensure community members with specific needs can participate. The Project maintains transparency standards, ensuring consultations are based on accurate, publicly available information. Review procedures are accessible through government agencies, reinforcing open information-sharing, lessons learned from past successes and incidents are freely shared with contracting partners to promote continuous improvement, and accurate details are disclosed upon request, aligning with the project’s commitment to honesty as a fundamental principle.

Potential human rights impact: the needs of women and vulnerable groups may have been or may be overlooked in past or future consultation activities carried out by the Project. However, the primary data collection has thoughtfully considered and included the participation and perspectives of women and vulnerable groups.

Vulnerability: vulnerability is assessed as **medium** because the affected rights-holders have limited capacity to cope with the impact of being overlooked.

Scale: C – the impact is not life or health threatening, and basic needs have not been impacted

Scope: B – based on the household surveys conducted, 41% of respondents identified as female, and including other vulnerable groups like non-vessel owners, elders or those with physical disabilities, we can assume over half of affected persons could be affected. Additionally, according to the KII results, it was estimated that 54% of respondents are aware of the Project's grievance mechanism, which may help to enhance participation rates.

Irremediability: C – although nothing can be done to change past activities, it is straight-forward to change the way consultation is conducted in the future to ensure the participation of vulnerable groups, including the non-vessel owner. The primary data collection conducted in March to April 2025 already shows improvement in this aspect, and these reports further goes some way towards rectifying the impact.

Severity: 2

With a pre-mitigation severity of **2** and pre-mitigation likelihood rating of 2 (ie '**uncertain**'), the pre-mitigation priority level of this aspect is '**low**'.

6.2.6 Security

In general, provision of private or public security for projects' onshore and offshore components presents risks to the human rights of nearby communities who may inadvertently trespass on Project facilities, or who may wish to protest against the Project. Risks may include hiring of security guards who have records of past abuse, inadequate security risk assessment and planning, and ultimately inappropriate use of force by security guards against community members or Project workers which may lead to infringements on the right to liberty and security and the right not to be subjected to torture, cruel, inhuman and/or degrading treatment or punishment. In the worst case, the rights to health and life could be impacted resulting in serious injury or death. The Project Company is in the process of developing a code of conduct for security personnel. This code aims to prevent any ill-treatment of community members or other project stakeholders while ensuring the security of the project is maintained effectively. Based on the SAQs, in the event of a public protest occurring on-site, the Project will actively listen to the concerns being raised. Engaging with stakeholders respectfully can help foster understanding and potential resolution. However, if the situation escalates and poses a risk to personal safety, contacting law enforcement should be considered as a necessary precaution.

The Project's construction phase is expected to utilise a designated International Port for assembly and storage of major project components. The International Port is known to have its own security personnel in place to safeguard the port from community and non-authorised personnel access. The Project is also aiming to deploy guard vessels around its offshore construction areas. Through the LRP's livelihood restoration programme, it is expected that most guard vessels will be manned by local fisher folk, and as such are expected to be unarmed. Their main role is to inform and deter vessels from entering or nearing construction areas or vessels. In general, guard vessels and the Project do not have legal rights or provisions to physically enforce site restrictions. As such, if vessels still wish to enter any construction areas, it is expected that this would be escalated to maritime authorities (ie Taiwanese Vessel Traffic Centre) for further resolution. Guard vessels are not expected for the operation phase.

According to the Project Company, risks related to the Project's security arrangements will be considered during the hazard identification studies for each main package of the Project. Security requirements have been included in the Employer's HSE requirements document as well. Requirements include provision to prevent unauthorised access to Sites, developing procedures for visiting workers, monitoring effectiveness of security arrangements, establishing communication and coordination mechanisms with relevant authorities and more. However, this document has yet to specify measures to ensure that security personnel do not use violence or

have a history of mistreatment. It is understood that a Code of Conduct for Security Personnel is currently under develop by the Project Company.

Potential human rights impact: infringements on several human rights including the right to liberty and security, the right not to be subjected to torture, cruel, inhuman and/or degrading treatment or punishment, the right to health and the right to life.

Vulnerability: vulnerability of potential community protestors is assessed to be **medium** which is a reflection of the power imbalance between security guards and community members. The vulnerability amplifies the risks and impacts of protests, where physical harm and economic disruption lead to limited recovery capacity for vulnerable groups.

Scale: C – the impacts are unlikely to result in death or life-changing injuries; Taiwan is generally not known for mistreatment of human rights-defenders by security guards or government forces⁹⁵ (as some countries in the Americas are, for example), and it is expected that no security personnel relevant to the Project will be armed. Additionally, the project or survey results show that the majority of the community is aware of the grievance mechanism, reducing the risk of infringement on freedom of expression.

Scope: C – This impact, if it were to occur, would affect only a small number of people.

Irremediability: B – Irremediability is considered moderate as implementation partner (the Project) may fulfil these requirements with some capacity development, for instance providing human rights training to security personnel to ensure they respect and uphold rights during their duties. Additionally, establishing an effective grievance mechanism would offer the community a constructive platform to voice concerns, reducing the need to resort to protests to express their opinions.

Severity: 2

With a pre-mitigation severity of **2** and pre-mitigation likelihood rating of 2 (ie '**uncertain**'), the pre-mitigation priority level of this aspect is '**low**'.

6.2.7 Privacy

The Project has potential risks to the confidentiality of all workers regarding personal data such as identity numbers, bank accounts, family data or more, which can be used by other parties for certain interests. This applies to all levels of business including corporate, business activity and the supply chain. There is also potential breach of personal data gathered from the community through the primary data collection or grievance/whistle-blowing mechanism process. The Project windfarm or office sites may also require extensive monitoring and data collection, particularly during the O&M phase. The use of cameras (ie closed-circuit television or surveillance camera, if any) may inadvertently capture images or data of community members, workers and vessels.

Sensitive information of community members will also be captured for the primary data collection to support the assessment of social impacts. This information is only accessible and used by a third-party (ie owner's E&S advisor consultants and their subcontracted survey team). Potential sensitive information that may be leaked include economic conditions, compensation arrangements, family data, disability status and more. The consultant has in place a data Privacy Policy as well as confidentiality clauses within the data collection forms.

The Project Company's effort includes clear communication during onboarding sessions for workers, supported by the implementation of SRE-P-05 Human Resource Management.

⁹⁵ <https://www.state.gov/reports/2019-country-reports-on-human-rights-practices/taiwan/>

Similarly, stakeholder engagement meetings, such as those conducted through SES surveys, will emphasise adherence to the respondents' data privacy policies.

SRE has established a comprehensive privacy policy on their website, detailing the types of information collected, how this information is utilised, measures for data protection, the 'Do Not Track' policy, procedures for international transfers of personal data, rights under GDPR, as well as processes for information and deletion requests, and the applicable governing law. Additionally, the Project has established accessible channels, including concerns redress mechanisms, enabling rights-holders to inquire about their rights and seek remediation when needed. The Project ensures that all personal data of affected persons is securely handled in accordance with Taiwan's Personal Information Protection Act. Data collection, storage, and management follow strict regulatory requirements, ensuring ethical communication practices and compliance with applicable laws.

For contractors, comprehensive information security measures have been established, including educational training and awareness programs to protect personal data. Regular audits and visits are conducted on suppliers to verify adherence to security protocols. To date, no data security risks have materialised in the contractor's projects. However, supplier privacy policies govern the secure handling of personal information.

If a data security issue arises, contractors are committed to ceasing harmful practices and restoring affected rights, providing remediation efforts to mitigate negative impacts, and implementing strengthened security and prevention measures.

One of the contractor's grievance mechanisms allows stakeholders to report concerns and seek remedies for adverse impacts. Additionally, contractor's Supplier Code of Conduct emphasises privacy protection, ensuring safeguards against unauthorised access or misuse of personal data.

Potential impact: infringements the right to privacy through data breaches or leaking of data

Vulnerability: Vulnerability of community members and workers impacted by privacy breaches are assessed as **medium**, as impacted persons have limited ability to absorb, alter or right this change (privacy breach may lead to privacy violation or misused of data)

Scale: C – the impacts of data security are unlikely to result in life or death-changing injuries or drastically impact basic life necessities or freedoms

Scope: B – this impact, if it were to occur, may impact various groups of people, including some community members and all employees and project workers. Some may hold highly sensitive information that may compromise their human rights.

Irremediability: B – If a privacy or data breach occurs, resulting in leaked information, fully recalling or deleting the data may prove challenging, depending on the preparedness and response of the Project Company. Tracing and retrieving all affected information could be complex. However, in such an event, the implementor (ie the Project) and its implementation partners (the contractors) are equipped to deliver remediation measures, leveraging the extensive mitigation strategies already in place to minimise potential impacts and strengthen data protection efforts.

Severity: 3

With a pre-mitigation severity of **3** and pre-mitigation likelihood rating of 1 (ie '**unlikely**'), the pre-mitigation priority level of this aspect is '**low**'.

6.2.8 Supply chain

Human rights risk in wind turbine supply chain is mostly related to mining⁹⁶. In order to mitigate the risks, the Project Company has an overarching Human Rights Policy in place.

F4 Environmental and social management policy and SRE Human Rights Policy has been provided to show the Project's commitment to ensure contracted and supply chain parties will also adhere to IFC PS and the applicable standards, including respect for labour and human rights, environmental stewardship and anti-bribery and corruption. The Project had various documents in place to audit and evaluate key labour components or elements associated with contractors, sub-contractors and supply chain workers.

In addition, all contractor companies are contractually obliged to prepare their own suite of ESMP documentation, including but not limited to Human Resources Policies, and OHS plans, to be reviewed for compliance by the Project, or to contractually agree to abide by the Projects' plans and procedures this policy applies to all internal employees as well as appointed contractors in their execution of work for the Project. The Project Company requires third parties to have an environmental and social management system, and good environmental, social, and human rights practices were key criteria in procurement decisions. These are covered within the Project's Employer Requirements.

The project has established explicit obligations within its conditions of contract, requiring contractors, sub-contractors, and suppliers to adhere to the Project Company's Code of Conduct. F4 retains the right to perform inspections and audits of the contractors' systems to ensure compliance with the Code of Conduct. Non-compliance is addressed through provisions allowing the Project to terminate the contract if the contractor violates the requirements of the Code of Conduct, anti-corruption clauses, or commits prohibited acts. Contractors are also required to warrant that adequate procedures are in place to prevent conduct leading to offenses under anti-corruption laws. These mechanisms are explicitly included as clauses within the contractual agreements. The Code of Conduct is prioritised within the hierarchy of documents in the conditions of contract and extends its provisions to subcontractors, ensuring consistent adherence and enforcement across all parties involved.

The Project Company's requirements for 'Health, Safety and Environment' (HSE) and 'Quality' specify distinct audit requirements and include relevant mechanisms to ensure compliance. Additionally, the Conditions of Contract provide the Project Company with explicit rights to conduct targeted audits on various aspects such as adherence to the code of conduct, information technology security, compliance with laws and permits, HSE, quality assurance, payment, and others. Contractors and their subcontractors are obligated to cooperate fully and facilitate these audits. During the Invitation to Tender (ITT) process, shortlisted tenderers are rigorously evaluated based on defined metrics, including HSE and quality standards. Where applicable, on-site audits are conducted at contractors' premises to further verify compliance and ensure adherence to required standards.

Potential human rights impact: it is widely acknowledged that there are human rights impacts in the supply chain of wind turbines⁹⁷. Rights impacted range from workers' rights, environmental effects leading to impacts on the rights to health, and impacts on the right to an adequate standard of living.

Vulnerability: vulnerability of people impacted at the bottom of the supply chain for WTGs is considered to be **high**.

⁹⁶ Human rights in wind turbine supply chains

⁹⁷ Sector supply chain guidance: wind energy from European Bank for Reconstruction and Development

Scale: B – impacts may affect the long-term health and livelihoods of workers and communities

Scope: C – the scope of those impacted is challenging to define and visibility of data is limited. Based on the SAQ responses, no human rights issues have materialised within the Project or among the sampled contractors. It seems reasonable to suggest that less than 10% of workers and communities may experience human rights infringements, as the contractors have also put management and mitigation measures in place to prevent human rights infringements, but this will vary according to the exact context and management systems of the mine owners.

Irremediability: A – irremediability is deemed to be high because despite the best efforts of organisations. The supply chain consists of many tiers and positive changes that are being implemented at the top of the supply chain will take time to reach the lower tiers.

Severity: 4

With a pre-mitigation severity of **4** and pre-mitigation likelihood rating of 3 (ie '**likely**'), the pre-mitigation priority level of this aspect is '**normal**'. The priority ranking of 'normal' is determined based on the mitigation and management measures upheld by the Project, alongside audits and inspections conducted for both contractors and suppliers. This classification does not imply a lack of focus but rather reflects the established standard of diligence and effort that has been maintained. It represents the new normal, reinforcing that the current level of commitment should not diminish but continue as a baseline moving forward.

6.3 Operation phase

6.3.1 Labour rights

Labour rights risks are an inherent aspect of Projects like offshore wind farm. While the construction phase typically involves the highest occupational health and safety risks due to its nature, the operation phase also presents challenges, particularly for workers in onshore and offshore roles.

There are categories of workers for onshore and offshore components who, during operations, may be at risk, such as those in jobs which tend to be paid at minimum wage including office cleaners, and those who work in shifts such as security guards and catering staff. These risks also apply to the contracted workers for repair and maintenance work of the Project's offshore and onshore components, however their work is per an as-needed basis.

Potential impact: labour rights infringements could occur in the operations phase, particularly for lower paid and subcontracted workers, and those undertaking shift work. Failure to effectively provide access to remedy for project impacts affecting human rights.

Vulnerability: The vulnerability of subcontracted and sub-subcontracted construction workers is considered to be **medium** as they may have limited understanding of and ability to advocate for their rights.

Scale: C – labour rights infringements are unlikely to amount to infringements of basic life necessities or freedoms such as education or livelihood.

Scope: C – infringements on labour rights are likely to involve less than 10% of operational sub-contracted workers.

Irremediability: C – simple adjustments can be made to remedy issues that are identified through routine monitoring.

Severity: 2

With a pre-mitigation severity of **2** and pre-mitigation likelihood rating of 3 (ie '**likely**'), the pre-mitigation priority level of this aspect is '**normal**'.

6.3.2 Livelihoods

The main impacts to fishing are expected to occur during the construction phase. There will be limited access restrictions during operations. The Project requests TFA through the FCCA to advise all local fisher folk (whether members or not) to avoid activities and navigation that may obstruct or hinder project work during the construction and operation phase, which include working vessel routes and actual activities within the project's area. However, no explicit access restriction areas nor restricted fishing methods were outlined within the cooperation guidelines in the FCCA.

6.3.3 Community health and safety

Typically, the WTGs will be expected to be operated under a wholly automated surveillance system and there would not be a need for on-site operators except for maintenance personnel during maintenance work. There is also expected to only be a small O&M team that may be in the local area for daily monitoring and coordination where required. As such, provision of services by local public facilities such as health care are not expected to be impacted during operations and human rights impacts are not expected during operations in this regard.

Traffic movements during operations will be very limited. There will be some risks with regard to potential for structure failure and collision of vessels with turbines during operations. As described in the EIA and ESMS, significant impacts are not expected in relation to habitat disturbance, noise or spills during operations.

Additionally, concerns have been raised during KII regarding potential radiation risks associated with the substation. Some of the community member recommend regular testing of radiation in the area and transparent communication through the periodic announcement of test results. To address these concerns the Project commits to installing an electromagnetic wave monitoring device at the Project's onshore substation (ONSS). A QR code will be made available to the public, allowing real-time access to the monitoring data. This measure is expected to enhance transparency, provide continuous assurance to the local community, and support the Project's broader stakeholder engagement and information disclosure efforts.

Potential impact to the rights to health or life: environmental or industrial accidents, poor design or construction of Project infrastructure leading to failure structural or other types of accidents could cause loss of life for mariners, workers, road users or other community members in the worst-case scenario.

Vulnerability: In the scenario described, rights-holder are likely to experience high vulnerability, with limited ability to cope with the changes resulting from a serious accident.

Scale: A – the impact has the potential to pose serious risks to life.

Scope: C – unless a large-scale industrial or extreme weather accident occurs, the number of affected people would be small.

Irremediability: A – in a reasonable worst case, the loss of life cannot be remedied, and meaningful solutions for life-altering injuries may be extremely challenging to achieve.

Severity: 5

With a pre-mitigation severity of **5** and pre-mitigation likelihood rating of 3 (ie '**likely**'), the pre-mitigation priority level of this aspect is '**focus**'.

6.3.4 Potential for discrimination in community-related funds distribution

The Project Company will need to restore and enhance the livelihoods of the Project Affected Persons (PAPs) through restoration programmes. The details of those programmes can be found in the Project's LRP. However, there is a potential with any selection process, whether for eligibility for training programmes or funding opportunities, if not carefully managed, to result in discrimination (including through arbitrary selection) or for it to nullify or impair equality of opportunity which amounts to discrimination.

Potential impact to the rights to non-discrimination and equal opportunity: lack of thought in selecting recipients of funds or programmes, or management of the process by untrained individuals could result in unintentional discrimination against applicants.

Vulnerability: the vulnerability of any rights-holder in the above scenario is **low** – they would have some capacity to absorb the change.

Scale: C – the impact would not be life-threatening or relating to a basic life necessity.

Scope: A – there could be discrimination against more than half of applicants for funding, assuming that funding applications are reasonably large in number compared to funds available.

Irremediability: C – simple changes could be made to the selection process to ensure equality of opportunity.

Severity: 1

With a pre-mitigation severity of 1 and pre-mitigation likelihood rating of 3 (ie 'likely'), the pre-mitigation priority level of this aspect is 'low'.

6.3.5 Security

Similar risks prevail in the operations phase as for during construction with regard to security. As based on standard industry practice, the Project (and other offshore windfarm) do not deploy guard vessels around the WTG area (ie exclusion zone) to patrol and enforce access physical 'on-site' access restriction during operations. The potential for human rights impacts is assessed to be the same as for construction as determined in section 6.2.6, with the overall severity of the potential impact being 2.

With a pre-mitigation severity of 2 and pre-mitigation likelihood rating of 1 (ie 'unlikely'), the pre-mitigation priority level of this aspect is 'low'.

6.4 Decommissioning phase

During decommissioning, it is anticipated that many of the same impacts that would have been experienced during construction will also occur. However, a thorough assessment of the potential impacts should be conducted closer to the decommissioning phase, considering the changes in baseline conditions that have occurred throughout the lifespan of the Project. The possibility or process of repurposing, recycling and waste disposal of the project components are expected to be considered in the decommissioning phase. As such, corresponding social and environmental impacts on workers and communities should also be given specific consideration. The Project will submit its decommissioning plan to MoEnv before the start of the decommissioning stage.

7 Mitigation and management measures

7.1 Overview

The following sub-sections delineate the existing and new measures that will be implemented to effectively address the human rights impacts identified in section 6. A final summary table of the predicted actual and potential impacts to human rights during construction and operations of the Project, as well as the priority to address the impacts are outlined in section 7.11.

7.2 Labour rights

The Project Company utilises policy documents and systems developed by SRE, the parent company to which the Project belongs, for managing labour rights. These comprehensive documents and systems ensure compliance with labour regulations and address various aspects of labour rights management. As the Project progresses, additional documents and systems will become available to further enhance the management of labour rights and ensure ongoing compliance and protection. These documents are:

- SRE's Human Rights Policy
- SRE's Diversity, Equity and Inclusion Procedure
- SRE's DE&I Concerns Log
- SRE-P-05 Human Resource Management Procedure
- SRE-I-05-008 Salary Management Procedure
- SRE-I-11-002: Prevention, Correction, Complaint, and Punishment of Sexual Harassment Instruction

The Human Rights Policy states that all policy within apply for SRE and Project Company staff including consultants, direct contractors and Project sub-contractors, as well as general plant, materials, and equipment supply chain in all regions. The policy outlines requirements to comply with international human rights standards and conventions, namely United Nations Guiding Principles on Business and Human Rights, United Nations Global Compact, United Nations Principle for Responsible Investment and legislation pertaining to human rights in Taiwan. Within SRE's Human Rights Policy, policies can be found on topics including child labour, forced labour, occupational health and safety, as detailed in the following sections.

To ensure the above human rights-related policies and requirements are complied with by contractors, subcontractors and suppliers, the Project has a Code of Conduct for Business Partners in place, which are attached to every agreement or contract with business partners. The Conditions of Contract clauses of each contract places explicit obligations on the business partner to comply with the Code of Conduct. If areas of non-compliance are identified, the business partner and the Project Company will collaborate and agree on an action plan of appropriate improvement measures. These shall mitigate and remedy the adverse impacts caused by the breaches and enable the business partner to identify and prevent similar occurrences in the future. However, if a business partner, by intention or repeated negligence, fails to live up to this Code in a manner that is explicit and severe, or if the business partner demonstrates a continual refusal to engage in due diligence activities or lack of commitment to make progress on issues identified during an assessment, the Project Company has the right to pursue a termination of the business relationship. In terms of supply chain, the Project Company ensures that during the procurement process, shortlisted tenderers are evaluated based on various criteria, including HSE and quality standards.

The parent company, SRE, conducts bi-annual corporate level auditing of their human rights efforts, which entails the auditing of the Project Company's adherence to all corporate documents and procedures as well. The auditing covers all subsections below within Section 7.2.

Some of the Project contractors have established human rights policies to ensure compliance with labour regulations and protect employee rights across all operational sites. These policies emphasise diversity, inclusion, equal opportunities, workplace safety, freedom of association, and information security. No human rights risks have been reported, but regular audits and supplier visits verify adherence. Key focus areas include preventing harassment, promoting non-discrimination, ensuring maternity leave benefits, occupational health and safety, fair compensation, and workplace accommodations.

To uphold ethical and environmental standards, sustainability criteria are integrated into procurement processes, and suppliers undergo rigorous risk assessments. The Supplier Code of Conduct enforces human rights compliance, allowing confidential whistleblowing with no retaliation.

Health and safety policies ensure compliance within contractor operations, particularly as new green sector projects introduce risks. Workers in wind farm and subsea cable installations receive specialised training, including fall hazard prevention and dropped object protection.

If human rights risks arise, the contractors commit to corrective actions, remediation efforts, and enhanced oversight, maintaining a zero-tolerance stance on child labour. Continuous monitoring through audits, training programs, and feedback mechanisms reinforces their commitment to ethical practices.

As based on the proposed mitigations of Section 7.2, post-mitigation ratings for labour rights aspect would have severity at **3** and likelihood at 2 (ie '**uncertain**'), and the post-mitigation priority level of this aspect is '**normal**' for the construction phase. For the operation phase, post-mitigation ratings would have severity at **2** and likelihood at 2 (ie '**uncertain**'), and the post-mitigation priority level is '**low**'.

Post-mitigation ratings for supply chain aspect during construction phase would have severity at **4** and likelihood at 2 (ie '**uncertain**'), and the post-mitigation priority level of for supply chain aspect is '**normal**'.

7.2.1 Labour management plan (LMP)

To proactively address human rights impact, a labour management plan has been developed by the Project Company to guide the management and improve the oversight of its Projects and subcontractors working on Project sites.

The labour management plan will outline expectations for labour and working conditions as well as ensures alignment with other F4 policies and other management systems relevant to labour operations.

The LMP provides guidance and context by referencing relevant policies from the parent company and other F4 documents. The LMP complements the existing policies and plans improving implementation. The core elements of the LMP covers various aspects of labour management, such as:

- Describing the legal and institutional framework governing labour relations, emphasising adherence to Taiwanese labour laws and international standards
- Defining roles and, assigning responsibilities to business partners such as contractors or the Project team and personnel

- Stipulating standards/expectations for various aspects associated with labour conditions, such as:
 - Requirements (and associated standards) of worker accommodations (if provided)
 - Employment conditions, including working hours, wages, and benefits
 - Occupational Health and Safety (OHS) protocols
 - Describing the Project company's approach and policies that enforces the Project's key commitments to:
 - Prohibit discrimination and support equal opportunities
 - Eradicate child and forced labour
 - Respecting the worker's rights to freely associate and engaging in collective bargaining channels
 - Outlining approaches towards retrenchment (if triggered)
- Laying out the workforce grievance mechanism
- Outlining the training and capacity-building initiatives to raise workforce awareness and build capabilities
- Setting out the requirements for monitoring and audits which cover major themes such as health, safety, and environment (HSE) (eg incident reporting, safety observations, and near-miss documentation), human rights, contractor performance/compliance, and worker accommodation

The LMP will be systematically integrated alongside the related management plans and programs listed below:

- Code of Conduct for Business Partners (The F4-PRO-CO-PO-00100)
- Environmental and social management system plan (ESMS) (F4-HSE-HS-MAN-00100)
- F4 Health and Safety Plan (F4-HSE-HS-PL-00101)
- Stakeholder engagement plan (F4-REG-LP-PL-00100)
- DE&I Concerns/Whistle-blower Management Instruction (F4-PJM-PM-IS-00100)
- Seconding Human Resources for Project Companies Management Instruction The (F4-PJM-PM-IS-00101)
- The Project Audit Procedure (F4-QUA-QA-PO-00100)
- Human Rights Audit Checklist (F4-QUA-QA-FO-00106)
- Camp HSE Inspection Form (F4-HSE-HS-FO-00136)
- Vessel Inspection Checklist and Waiver Request Form (F4-HSE-HS-FO-00001)

7.2.2 Reasonable working condition and terms of employment

The SRE's Human Rights Policy details that Company staff shall be treated with dignity and respect. SRE prohibits the use of corporal punishment and any form of coercion, abuse or harassment. Harassment is regarded as any offensive or inappropriate conduct that may lead to an intimidating, hostile or uncomfortable work environment. All forms of harassment, whether verbal, physical or psychological, shall not be tolerated. The document also states that

SRE shall abide by all wage and benefit laws and regulations, including those pertaining to minimum wages, overtime wages, sick leave, piece rates and other elements of compensation. SRE shall also abide by lawful collective agreements on wages and benefits.

The SRE's Human Rights Policy mentions that SRE is to provide all company staff with written employment contracts outlining the conditions of employment in a language understood by the company staff and prevents company staff from working more than the applicable limits on

regular and overtime hours set by law or collective agreements, the same applies to offshore works. Working hours shall comply with the country's local laws and regulations.

7.2.3 Migrant workers

The SRE's Human Rights Policy states that SRE shall provide to all migrant labour fair wages, benefits and working conditions in accordance with the local laws. Within the policy, there was a clear commitment to comply with all applicable laws and regulations related to the employment of migrant workers and provide support, accommodation or assistance as appropriate. SRE shall comply with all applicable laws and regulations related to the employment of migrant workers and provide support, accommodation, or assistance as appropriate. SRE condemns unfair practices including holding of workers' passports or identification to keep them from leaving or charging any unlawful fees for employment. SRE shall have key performance indicators (KPIs) as relevant to migrant workers.

7.2.4 Workers' organisations

The SRE's Human Rights Policy states that SRE respects company staff's and other workers' rights to join or refrain from joining any lawful workers' association or collective bargaining association of their choice, or, when restricted, alternative forms of independent and free workers representation. SRE shall not discriminate against worker representatives and company staff who choose to affiliate or not affiliate with such associations or other organisations.

7.2.5 Non-discrimination and equal opportunity

SRE is committed to treat company staff fairly and provides a workplace free from discrimination in hiring, compensation, access to training, promotion, termination, retirement, working conditions, job assignments, benefits, and any disciplinary action based on personal characteristics.

The SRE's Diversity, Equity and Inclusion Procedure outlines SRE's approach to foster a working environment with equitable opportunity, non-discrimination, diversity and inclusion with respect to the following internationally recognised human rights standards and conventions through these following specific principles: equitable opportunities for everyone, non-discrimination, inclusive recruitment and fair hiring practices, zero tolerance for harassment and discrimination, gender equality, accessibility, and fair representation of society and an inclusive company culture.

7.2.6 Child labour

The SRE 's Human Rights Policy prohibits the use of child labour in all of its business functions. SRE shall protect young workers of legal working age, up to the age of 18, from any type of employment or work which, by its nature or circumstances in which it is carried out, is likely to jeopardise their health, safety or morals, or interfere with their schooling needs. All employment of young workers must be voluntary.

SRE shall have in place proper mechanisms to verify the age of all hires. If a child is found working, the relevant SRE personnel must act immediately to transfer the child out of the working conditions and take measures to investigate and establish audit/monitoring mechanisms in place to prevent recurrence.

7.2.7 Forced labour and modern slavery

SRE is committed to preventing direct and/or indirect involvement in human trafficking. SRE prohibits all forms of forced, bonded or indentured labour, involuntary prison labour in its

company staff, business partners, and supply chain. This applies to all workers, whether hired directly, by a company or recruited through a labour broker or in its supply chain.

7.2.8 Occupational health and safety

The SRE Human Rights Policy states that SRE shall provide safe and healthy working conditions and take appropriate precautionary measures to protect company staff from work-related hazards and anticipated dangers in the workplace. SRE shall abide with all applicable laws and regulations of the country to prevent accidents and injury to health arising out of, linked with, or occurring in the course of, work or as a result of the operation of SRE facilities. SRE shall continuously improve working conditions and reduce workplace related risks and hazards by for example, introducing a written safety program, ensuring management responsibility for health and safety matters, setting targets, and conducting appropriate training.

The Project's Health and Safety Plan is also in place to provide a framework for assessing health & safety risks, providing mitigation and management in accordance with both international good practice and Taiwanese legislation. The Project has included a requirement within the health and safety management system which stipulates that each contractor shall develop their own health and safety management system specific to their activities.

F4's Health Safety and Environment (HSE) Requirements document sets minimum welfare standards for contractors, ensuring compliance with safety regulations through audits, inspections, and direct check-ins. Key measures include PPE compliance, site inspections, training certification verification, and a Safety Observation System that encourages open reporting of unsafe conditions. While no health and safety risks have been reported, the Project remains prepared to respond to non-compliance by investigating root causes and implementing corrective actions. Structural designs undergo review, and project risks are tracked through risk registers. Compensation and insurance provisions support workers in case of injuries or long-term health issues, reinforcing the Project's commitment to a safe work environment and continuous improvement.

7.2.9 Gender

Through SRE's Human Rights Policy, SRE is committed to promoting gender equity within the company, particularly with regard to access to employment or promotion opportunities, professional trainings and working conditions. SRE strives to embed initiatives such as increasing the number of women into management to providing training and development opportunities to underrepresented gender-related groups (eg nonbinary, transgender or child-rearing parents). SRE has relevant procedures in this regard prescribed within SRE's Child - Rearing and Childcare Subsidy Instruction (SRE-I-11-001).

7.3 Community health and safety

The SRE's Human Rights Policy details that SRE respects the rights of its communities that might be affected by SRE's business activities or operations. SRE shall ensure their activities do not have negative impacts on the health and safety of the community. This includes ensuring the human rights commitments are upheld and procurement process is in compliance with human rights policies and regulations. SRE shall also not participate in unlawful land acquisition, developments or uses. SRE aims to have a positive impact on society and contribute to the well-being of the community.

The Project has established an Adverse Weather Management Procedure and an Environmental Management Plan to effectively mitigate risks related to spills and extreme weather events. Additionally, the Marine Pollution Emergency Response Plan and the Environmental Management Plan's wastewater management section outline measures to

address sewage and water pollution risks, ensuring environmental protection and regulatory compliance.

Safety measures are integrated into wind turbine construction and installation to enhance visibility and prevent vessel collisions. Likewise, road traffic risks for land-based projects are addressed in safety plans and contractor assessments to ensure strict protocols. The Traffic Maintenance Plan was approved by MCG around May 2025.

In order to manage environmental risks and impacts which relate to the health, safety and wellbeing of workers, and communities, the Project must have an ESMS which will, amongst other things assist in the implementation of the project's Environmental and Social Management Plan (ESMP) which will address issues raised in the impact assessment process. It is noted that the relevant document production (by the Project Company) is in progress.

The Project will need to have an ESMS in place which would comprise the following:

- E&S Policy – The policy should clearly define organisational E&S objectives and principles, as well as applicable E&S regulations and standards.
- Organisational capacity and competency – The Project should provide a corporate-level organisational chart with designate specific personnel for E&S/EHS role(s) and provide an E&S/EHS team organisational chart where applicable. The relevant documents have not been provided.
- Emergency preparedness and response plan (EPRP) – An EPRP should be developed and include project-specific details where/when such information is available.
- Monitoring and review – Procedures to monitor and review the ESMS (eg. E&S performance review, internal reporting, management plan updates) should be developed.
- Identification of risks and impacts – The Project should identify environmental and social risks and impacts that are likely to be generated from identified physical elements, aspects, and facilities, in the context of the project's area of influence.
- Management programmes – The Project should establish management programs that will describe mitigations/ actions that would address the identified environmental and social risks/impacts of the project.

As based on these proposed mitigations, post-mitigation ratings for livelihood aspect (ie rights to adequate standard of living) would have severity at **3** and likelihood at 2 (ie '**uncertain**'), and the post-mitigation priority level of this aspect is '**normal**' for the construction phase.

Post-mitigation ratings for community, health and safety aspect would have severity at **5** and likelihood at 2 (ie '**uncertain**'), and the post-mitigation priority level of this aspect is '**focus**' for the construction phase. For the operation phase, the aspect would still have severity at **5**, with a likelihood at 2 (ie '**uncertain**'), and the post-mitigation priority level of this aspect is '**focus**'.

7.4 Livelihood restoration

At this stage, a LRP has been developed by the Project Company. The LRP focuses on livelihood restoration programmes and measures for all affected people (ie covering affected people with or without legal rights) based on primary data collection and secondary data.

The LRP has been designed to consider and mitigate human rights issues by including:

- Participation of vulnerable groups in consultation activities
- Grievance redress
- Entitlements for affected fishing households or individuals
- Entitlements for those not formally/specifically covered under the FCCA

- Further support for vulnerable groups

As based on these proposed mitigations, post-mitigation ratings for livelihood aspect (ie economic displacement) would have severity at **4** and likelihood at 4 (ie **'highly likely'**), and the post-mitigation priority level of this aspect is **'focus'** for the construction phase.

7.5 Grievance mechanisms and access to remedy

Through SRE Human Rights Policy, SRE details that company staff or business partners have the right to report or file complaints on others or business partners that violate this Policy or any other relevant human rights procedures. They should inform management or an appointed third party immediately. SRE has DE&I Concerns mechanisms to record all the incoming grievances from the workers as well as the community as well as the SRE-I-11-003 DE&I Concerns Whistle-blower Management Instruction. Any comment or concern from external stakeholders can be brought to the attention of the Project's LLSM or LSM or through their community leaders (eg TFA, village heads). The Project Company has visited all local village offices and provided project contact information, including phone numbers, emails and physical grievance forms. The Project Company is also currently working to develop a contact channel through the project's website, which is to be established prior to the start of construction.

The contractors also have grievance mechanisms such as complaint channels and hotlines to ensure accessibility for employees and stakeholders. Regular audits verify suppliers' compliance with these processes, promoting transparency. One contractor has established procedures, including a whistleblowing system, confidential counselling, an onboard complaint process for seafarers, and an incident management system. Another contractor enforces a supplier code of conduct, ensuring identity protection and preventing retaliation, with periodic audits reinforcing compliance.

As based on these proposed mitigations, post-mitigation ratings for access to remedy aspect would have severity at **2** and likelihood at 2 (ie **'uncertain'**), and the post-mitigation priority level of this aspect is **'low'** for the construction phase.

7.6 Communications and engagement

SRE's Human Rights Policy states that SRE shall engage and consult with potentially affected local communities, including Indigenous Peoples, and avoid causing or contributing to negative impacts on their human rights. This may include impacts on culture, the environment, natural resources, land, infrastructure, or other factors important to the fulfilment of human rights for local communities including their health and livelihoods.

The LRP and HRIA are designed to acknowledge the needs of vulnerable groups and have created separate forums for women and vulnerable groups. For example, for the HRIA women and other key informants such as a human rights NGO and a representative from a women's association will be consulted separately and given the opportunity to receive and provide information and views on the Project and its human rights, livelihoods and other impacts. Key Project information will be disclosed to participants in advance of focus group discussions and key informant interviews so that they could take part based on accurate and up to date knowledge about the Project.

The Project has developed a stakeholder engagement plan (SEP). The SEP stipulates target group for engagement, roles and responsibilities of the Project, stakeholder identifications and consultation methods, grievance management procedures, and communication plan.

As based on these proposed mitigations, post-mitigation ratings for participation aspect would have severity at **2** and likelihood at 2 (ie **'uncertain'**), and the post-mitigation priority level of this aspect is **'low'** for the construction phase.

7.7 Management of community-related funds

The Project Company will need to oversee the appointment of qualified staff within the TFA to manage the various community-related funding streams to support development and prosperity of the local fishing community. The Project Company is to ensure the process is in line with corporate policies on non-discrimination and equality of opportunity. The management will need to include the selection process which commits the Project Company to never give sponsorships or donations to individuals or to satisfy the private interests of government officials or other parties with whom they are dealing with. The SRE Diversity, Equity and Inclusion Procedures is also followed, which commits to providing equal opportunities irrespective of ethnic background, race, religion, age, gender, disability, sexual orientation, outlook or social status.

As based on these proposed mitigations, post-mitigation ratings for potential discrimination of community-related funds would have severity at **1** and likelihood at **2** (ie **'uncertain'**), and the post-mitigation priority level of this aspect is **'low'** for the operation phase.

7.8 Security

Through its Human Rights Policy, SRE safeguards personnel and property in accordance with relevant human rights principles and in a manner that avoids or minimises risk of harm to workers and communities. Security personnel are to respect internationally recognised human rights during their engagement. A Code of Conduct for Security Personnel is under development by the parent company, which is applicable to the Project Company.

As based on the proposed mitigations, post-mitigation ratings for security aspect would have severity at **2** and likelihood at **1** (ie **'unlikely'**), and the post-mitigation priority level of this aspect is **'low'** for the construction phase. For the operation phase, the post-mitigation ratings would stay as severity at **2** and likelihood at **1** (ie **'unlikely'**), and the post-mitigation priority level of this aspect is **'low'**.

7.9 Data security

The Project Company has implemented SRE-P-05 Human Resource Management (人力資源管理程序書), which defines the procedures for managing personal data for the workers.

Additionally, SRE as the parent company has established a comprehensive privacy policy on their website, detailing the types of information collected, how this information is utilised, measures for data protection, the 'Do Not Track' policy, procedures for international transfers of personal data, rights under GDPR, as well as processes for information and deletion requests, and the applicable governing law and authorities.

The Project ensures secure handling of personal data in compliance with Taiwan's Personal Information Protection Act, following strict regulatory guidelines. Contractors implement robust security measures, including training programs and regular audits of suppliers. While no data security risks have been reported, supplier privacy policies govern personal data management. If an issue arises, contractors will take corrective action, mitigate impacts, and enhance security measures. A grievance mechanism allows stakeholders to report concerns, while the Supplier Code of Conduct reinforces privacy protection and safeguards against unauthorised access. Additionally, the Project has established accessible channels, including concerns redress mechanisms, enabling rights-holders to inquire about their rights and seek remediation when needed.

As based on these proposed mitigations, post-mitigation ratings for privacy aspect would have severity at **2** and likelihood at 1 (ie '**unlikely**'), and the post-mitigation priority level of this aspect is '**low**' for the construction phase.

7.10 Capacity and resourcing

SRE shall set training and communication initiatives in place to ensure SRE company staff and business partners are aware of SRE's human rights provisions and mechanisms. This Policy shall also be made available to all parties in an appropriate and accessible form.

7.11 Summary of human rights impacts and mitigation measures

Table 7.1 below provides a summary of the predicted actual and potential impacts to human rights during construction and operations of the Project. Severity of the impacts is highlighted, which informs the proposed priority for addressing impacts if they cannot all be addressed at the same time. Likelihood is considered as a factor in determining the priority level, categorised as focus, normal, or low. Priority is divided into construction phase priorities and operations phase priorities, to emphasise resource allocation in managing human rights issues. See Section 3.6 on the matrix of the priority ratings.

Table 7.1 Summary of human rights impacts and mitigation measures

Impact	Description	Existing mitigation	Proposed mitigation	Post-mitigation priority level	Responsibility
Construction phase					
Labour rights	Potential labour rights infringements for the Project workers as a result of Project construction activities	- F4 Environmental and Social Management Plan - F4 Emergency Response Plan - F4 Health and Safety Plan - F4 Contractor Selection, Evaluation and Management Procedures - SRE Human Rights Policy - SRE Diversity, Equity and Inclusion Procedures - SRE DE&I Concern mechanism and log - Project Company level Business Partners Code of Conduct - Project Company's HR policy - SRE-I-11-002: Prevention, Correction, Complaint, and Punishment of Sexual Harassment Instruction - HSE Audit Program: Welfare facilities will be regularly checked - Safety Observation System	- Implement LMP to ensure fair treatment of workers, uphold their rights, promote safe working conditions, and foster compliance with applicable labour laws and standards (Currently in place, refer to SRE-I-05-014) - Develop and implement supply chain due diligence audits to ensure compliance, mitigate risks, and promote responsible business practices. (Included in Employer Requirements)	Normal	- Formosa 4 HR Department - Project contractor's HR Department - Compliance Officer - Formosa 4 Commercial Department
Livelihood (rights to adequate standard of living)	The Project's construction activities may pose potential impact to the right to an adequate standard of living, as well as related rights concerning community health and sources of livelihood.	- F4 Environmental and Social Management Plan - F4 Emergency Response Plan - SRE Human Rights Policy - Marine traffic management - Traffic management plan - Government health and safety checks on workers living conditions	Develop and implement navigation safety plan (Currently in place, refer to F4-TI-MA-PL-00003_F4 Temporary Navigation Marking Plan, and F4-TI-fMA-PL-00004_F4 Permanent Navigation Marking Plan. Traffic management plan is under development process)	Normal	- Formosa 4 HR Department - Compliance Officer - EPC HR Department - Formosa 4 Construction Department - HSE Department
Livelihood (economic displacement)	Potential infringement on the right to an adequate standard of living and associated rights of the fisher folks communities as a result of economic displacement	- SRE Human Rights Policy - F4 Environmental and Social Management Plan	- Livelihood restoration plan to support affected communities in regaining sustainable livelihoods and improving economic resilience (Under development) - Signed fishery compensation agreement.	Focus	Formosa 4 Regulatory Department
Community health and safety	Potential impact on the rights to health or life to the community as a result of Project construction activities	- F4 Environmental and Social Management Plan - F4 Emergency Response Plan - SRE Human Rights Policy - F4 Traffic Maintenance Plan - F4 Temporary Navigation Marking Plan - F4 Permanent Navigation Marking Plan - Marine Pollution Emergency Response Plan	- Project specific Emergency Response Plan with first aid station, mustering areas and evacuation route (Currently in place, refer to F4-HSE-HS-PL-00100 Formosa 4 Emergency Response Plan) - Vessel Collision Assessment and Navigation safety plan (Under development – at a later stage)	Focus	- Formosa 4 HR Department - Formosa 4 HSE Department - Formosa 4 Construction Department - Compliance Officer

Impact	Description	Existing mitigation	Proposed mitigation	Post-mitigation priority level	Responsibility
Access to remedy / grievance mechanism	Potential impact on the right to access to remedy to the workers and community as a result of Project construction activities	● SRE Human Rights Policy ● SRE DE&I Concern log	● Develop and implement grievance mechanism/grievance management plan which include a remedy mechanism (Under development)	Low	● Compliance officer ● Formosa 4 Regulatory Department
Participation	Potential infringement on the right to freedom of opinion information and expression for women and vulnerable groups as a result of Project construction activities	● SRE Human Rights Policy ● SRE Diversity, Equity and Inclusion Procedures ● SRE DE&I Concern log ● Stakeholder engagement plan	● Ensuring an accessible and free of retaliation grievance mechanism (On-going monitoring)	Low	● Compliance officer ● Project contractor's HR Department ● Formosa 4 Regulatory Department
Security	Potential infringements on rights to freedom of opinion, information and expression due to security measures implemented on behalf of the Project the community as a result of violence during protest or voicing concern.	● F4 Health and Safety Plan ● F4 Contractor Selection, Evaluation and Management Procedures ● SRE Human Rights Policy	● Security personnel requirement to also include measures to ensure that security personnel do not use violence or have a history of mistreatment (CoC for Security Personnel is currently under development)	Low	● Formosa 4 HR Department ● Formosa 4 HSE Department ● Compliance officer
Privacy	Potential infringements to the right to privacy of the workers and community through data breaches or leaking of data	● Human Resource Management Procedure ● Confidential Data Management Instruction	● Project Company to develop and implement a data privacy policy (Currently in place, refer to Confirmed; refer to SRE-P-05 Human Resource Management Procedure)	Low	● Formosa 4 HR Department ● Formosa 4 IT Department
Supply chain	Potential human rights impact in the supply chain affecting workers and communities as a result of Project construction activities	● SRE Human Rights Policy ● SRE Diversity, Equity and Inclusion Procedures	● Implement LMP/contractor management plan ● All contractor companies should also be contractually obliged to prepare their own suite of ESMP documentation, including but not limited to Human Resources Policies, and OHS plans, to be reviewed for compliance by the Project. All key ESMP documentation is reviewed for compliance by the Employer. ● Implement a supply chain audit/due diligence and audits mechanism	Normal	● Project contractor's HR Department ● Formosa 4 Commercial Department ● PMO ●
Operation phase					

Impact	Description	Existing mitigation	Proposed mitigation	Post-mitigation priority level	Responsibility
Labour rights	Potential labour rights infringements could occur in the operation phase, particularly for lower paid and subcontracted workers	- As for construction phase. - The risks to worker and migrant workers' labour rights, as well as the corresponding mitigation measures, may differ between the construction phase and the operation phase, given variations in the nature of work, employment conditions, and worker demographics during each phase.	Update of LMP for operations	Low	Project O&M Department
Community health and safety	Potential impact on the right to an adequate standard of living, including health and source of livelihoods, due to Project operation activities	- As for construction phase - The risks to worker and migrant workers' labour rights, as well as the corresponding mitigation measures, may differ between the construction phase and the operation phase, given variations in the nature of work, employment conditions, and worker demographics during each phase.	Update of LMP, Emergency Response Plan, and onshore or offshore transportation/navigation plan for operations	Focus	- Project O&M Department - HSE Department
Security	Potential infringements on rights to freedom of opinion, information and expression due to security measures implemented on behalf of the Project the community as a result of violence during protest or voicing concern.	- As for construction phase - The risks to worker and migrant workers' labour rights, as well as the corresponding mitigation measures, may differ between the construction phase and the operation phase, given variations in the nature of work, employment conditions, and worker demographics during each phase.	- Update of LMP for operations - Continual use of CoC for Security Personnel (currently under development)	Low	Project O&M Department
Community related funds	Potential for discrimination of community-related funds distribution during Project operation phase	None	- Implement Livelihood Restoration Plan - To work with TFA to manage selection process under the Project's SRE Diversity, Equity and Inclusion Procedures	Low	Project O&M Department

Source: Mott MacDonald, 2025

8 Monitoring and reporting

8.1 Overview

Monitoring and Evaluation (M&E) is a crucial component of managing human rights risks and impacts. The M&E process assesses the effectiveness of the measures and identifies feasibility of achieving the objectives outlined in Section 7. To ensure the effectiveness of mitigation and management measures, regular reviews and monitoring are essential throughout the Project's lifespan. This M&E will assess whether:

- The type of mitigation and benefit enhancement measures are appropriate, and if there is meaningful engagement and safeguarding of affected communities and workers.
- Communities', stakeholders' and workers' grievances are being adequately dealt with.
- The mitigations and benefit enhancement measures remain appropriate and whether these actions should cease or be extended to any stakeholders.

8.2 Monitoring and reporting objectives

The overall objectives are to:

- Verify the predicted risks and issues
- Verify that the management measures are being implemented as planned
- Assess the effectiveness of the management measures
- Correct and re-align measures that have been proven to not be working or effective
- Provide data for any necessary internal reporting

The monitoring activity is intended to:

- Identify deviations from planned objectives to make corrections
- Capture learning to improve future practices
- Strengthen accountability and transparency on progress and issues encountered

The evaluation activity aims to:

- Assess the human rights performance of the completed Project (or of a completed Project phase) against its initial objectives
- Determine compliance to relevant policies and standards.
- Recommend specific corrective actions, where necessary

8.3 Internal monitoring

8.3.1 Overview and relevant monitoring

An internal monitoring mechanism that allows the Project to measure progress and the effectiveness of management measures would be developed, with consideration to the following several aspect:

- Progress tracking –**monthly and quarterly** progress reports to identify any aspects of efficiency, budget constraints, participation constraints or any other resource constraints.

- Stakeholder participation – This process monitors, on a **quarterly** basis, the information dissemination and engagement with rights holders during the human rights risks and impacts management process.
- Key performance indicator (KPI) monitoring - monitoring several key performance indicators **monthly** by the Project management team. The key performance indicators include:
 - Selection of contractors
 - Project Company HSE induction,
 - Local regulatory inspections where notice or fines have been issued
 - Lost time injury rate (LTIR), total recordable injury rate (TRIR) and absence of serious incidents/accidents
 - (Internal) Leadership inspections, and
 - Alcohol and drug testing.

The Project will monitor the contractor's HSE performance against agreed HSE KPIs to identify trends, areas of strong performance, and areas of concern requiring corrective actions.

8.3.2 Independent human rights monitoring

The human rights aspects associated with this Project will be monitored on a regular, on-going basis. The monitoring would be carried out every 3 months (quarterly) during the construction stage and biannually during the operation stage for the first 3 years. It may be reduced from the fourth year of operation onward, up to every 5 years until the end of the Project's life.

The following human rights aspects will be monitored by the Project throughout the Project's lifecycle:

- Labour rights issues (also see 7.2.1), including
 - Prohibition of child and forced labour
 - Payment of minimum wages and overtime
 - Provision of accommodation in line with the IFC/EBRD Workers' Accommodation standards
 - Payment of social security on behalf of workers
 - Not taking any action to prevent employees from exercising their right of association and their right to organise and bargain collectively
 - Ensuring no workers are charged fees to gain employment on the Project
 - Implementation of occupational health and safety plans, procedures and training
 - Adherence to principles of non-discrimination and equal opportunity in the employment cycle
 - Personal protective equipment (PPE) use and condition compliance
 - Toolbox talks on safety topics
 - Use of the labour grievance mechanism and accessibility to the contracted workforce
 - The existence of human resource policies, job descriptions, written contracts
 - Provision of information to labour force regarding rights and working conditions
 - Employee training activities
 - Meeting government targets on employment of people with disabilities
 - Gender pay gap reporting
 - Hiring (targets) and treatment of workers with disabilities
- Community grievances

- Stakeholder engagement activities
- Workers' accommodation
- Environmental spills or other environmental accidents
- Data security breaches
- HSE statistic record for the Project
- Occupational and community related health and safety near misses, incidents and accidents
- Security incidents and interactions between members of the public and security
- Livelihoods and wellbeing of affected communities
- Corporate social responsibility (CSR) activities, spend and outcomes.

8.4 Independent reporting and monitoring

In compliance with requirements of Principle 9 of Equator Principles and relevant financing agreement obligations, the above reporting will be provided to an independent consultant for the purpose of independent monitoring. In alignment with the International Finance Corporation Performance Standards, stakeholders may be informed of relevant information regarding the project, such as its purpose, nature, scale, expected duration, potential risks, and the stakeholder engagement process.

8.5 Performance evaluation

The Project's performance in managing human rights issues will be annually evaluated against the goals and objectives set out in this HRIA by the Formosa 4 HR Department. The evaluation will review to what extent the planned human rights associated actions have been completed and how identified goals have been achieved.

A. Taiwanese human rights laws

A.1 Laws relating to human rights

The below table highlights key human rights legislation in Taiwan.

Table A.1: Taiwanese legal framework

Legal framework	Date	Provisions
Act to Implement the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights	22 April 2009 (Act announced) The Act states that its effective date shall be decided by the Executive Yuan	The Act gives human rights protection provisions in the two Covenants domestic legal status. All levels of governmental institutions and agencies should confirm to human rights protection provisions in the two Covenants; avoid violating human rights; protect the people from infringement by others; positively promote realisation of human rights.
Enforcement Act of Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)	8 June 2011 (Act announced) The Act states that it shall come into effect from 1 January 2012	The Enforcement Act was enacted to carry out the CEDAW, to remove all forms of discrimination against women, to promote the development of women, to materialise protection of gender and human rights and to advance gender equality. All terms and conditions specified in the CEDAW regarding protection to human rights of different genders and promotion of sexual equality shall have the same effect as domestic laws.
Implementation Act of the Convention on the Rights of the Child (CRC)	19 June 2019 (amended date) The Act states that it shall be implemented from 20 November 2014	The Act implements the 1989 CRC, to fulfil the physical and mental development of children and youths and to substantiate the protection and promotion of the rights of the child and youths. Provisions of the CRC regarding the protection and promotion of the rights of the child and youth shall have the effect of domestic law.
Act to Implement the Convention on the Rights of Persons with Disabilities (CRPD)	20 August 2014 (Act announced) The Act states that it shall come into effect from 3 December 2014	The Act implements the CRPD adopted by the United Nations in 2006 to protect the rights of all persons with disabilities, safeguard their full and equal participation in society, politics, the economy and culture, and promote their individual independence and development. Provisions in the CRPD regarding the rights of persons with disabilities have domestic legal status.
Labour Standards Act	10 June 2020 (Act amended 31 July 2024)	The Act requires employers hiring more than thirty workers to set Work Rules, which shall be publicly displayed after submission to the competent authorities for approval and record. The Act covers Working Hours, Recess and Holidays, Retirement, and Compensation for Occupational Accidents. The Act also covers Child Workers and Female Workers. The Act stipulates that no employer shall, by force, coercion, detention or other illegal means, coerce a worker to perform work.
Enforcement Rules for Act of Gender Equality in Employment	18 May 2016 (Act amended 17 January 2024)	The Act provides clauses for Prohibition of Gender Discrimination or Sexual Orientation in regard to recruitment and termination, and for providing training, welfare measures, and wages.
Occupational Safety and Health Act	16 April 1974 (Act amended 15 May 2019)	The Act states that work assigned to labourers by the employers shall be within a reasonable and feasible scope, with necessary preventative equipment or measures taken to prevent labourers from being involved in occupational accidents. Employers shall formulate a safety and health management plan based on the scale and characteristics of their business entities, and shall also establish safety and health organisations and personnel to

Legal framework	Date	Provisions
		implement safety and health management and self-inspections.
Source: Laws & Regulations Database of the Republic of China (Taiwan)		

A.2 Ratification of key human rights instruments by Taiwan

Since Taiwan is not a member of the United Nations, it has not been able to ratify any of the ILO’s labour conventions.

