

2024

Sustainability Report



Table of Contents

- About This Report 2
- **Sustainability Feature:**
Humanity as the Foundation, Governance as the Practice, Sustainability as the Core – Fo
Guang University's Distinct Path Toward Sustainable Higher Education 4
- Founding Mission and Objectives of Fo Guang University 15
- Message from the President 16
- Stakeholder Engagement 22
- Analysis of Material Topics 26

- **Chapter 1** About Fo Guang 33
- **Chapter 2** University Governance 38
- **Chapter 3** Talent Development 61
- **Chapter 4** Green University 78
- **Chapter 5** Happy Campus 88
- Appendix 101

About This Report

Report Overview and Publication Frequency

Welcome to Fo Guang University's first publicly released Sustainability Report. This report is published annually to disclose the University's environmental, social, and governance performance beyond financial results, and to demonstrate our commitment to sustainable development through concrete action. This report is Fo Guang University's first public release and was published in December 2025, with no restatements to its content. The Report is planned for annual publication, with the next edition scheduled for release in August 2026.

Reporting Boundary and Scope

The reporting boundary of this Report includes the University's two campuses, namely: Main Campus (No. 160, Linwei Rd., Linmei Village, Jiaoxi Township, Yilan County 262307 and Yilan Urban Campus (Lanyang Temple): No. 257, Zhongshan Rd., Sec. 3, Yilan City 260004. Sustainability actions undertaken by Fo Guang Shan Monastery are presented in a dedicated feature section to provide a comprehensive view of overall sustainability performance in operations and management. The reporting period of this Report is from January 1, 2024 to December 31, 2024, and the Report is issued annually. As the University operates on an academic-year basis, the disclosure period for data and content in this Report is January 1, 2024 to December 31, 2024, with comparable data covering 2022 to 2024 (January 1, 2022 to December 31, 2024). Due to the academic-year system, disclosures related to financial and university operations are presented for Academic Year 2023 (August 1, 2023 to July 31, 2024), with comparable data for Academic Years 2021 to 2023 (August 1, 2021 to July 31, 2024). Enrollment data are based on the first semester of Academic Year 2024 to align with 2024 enrollment activity, while the organizational structure is presented as of 2025. Where the statistical scope of specific datasets differs, relevant notes are provided accordingly.

Reporting Standards

This Report is prepared in accordance with the Global Reporting Initiative (GRI) Universal Standards 2021, and the GRI Content Index is provided in the Appendix. In addition, key sustainability highlights for 2024 are compiled at the beginning of this Report to demonstrate alignment with the Sustainable Development Goals (SDGs).

The Report also discloses information based on the climate-related financial disclosure recommendations of the Financial Stability Board (FSB¹) Task Force on Climate-related Financial Disclosures (TCFD²). Please refer to the Appendix for details.

¹ Financial Stability Board

² Task Force on Climate-related Financial Disclosures



Primary Responsible Units and Quality Management Approach for the Report

Process	Approach	Responsible Units
Data Collection and Compilation	This Report is coordinated and planned by the Office of Sustainable Development. The data, strategic objectives, performance indicators and other information disclosed in this Report are provided by the respective responsible units. The Office of Sustainable Development then consolidates, compiles, proofreads and revises the content.	Office of Sustainable Development, Relevant Responsible Units
Internal Review	Upon completion of the draft, each unit reconfirms the completeness and accuracy of its respective disclosures. The final content is then approved by the highest-level supervisor of each responsible unit.	Relevant Responsible Units and Their Highest-Level Supervisors
External Assurance	To enhance the accuracy and credibility of the information in this Report, Fo Guang University undertook the following: <ul style="list-style-type: none"> This Report is verified by the independent third-party assurance provider DQS Taiwan Inc., in accordance with the AA1000AS v3 assurance standard, using Type 1 and the Moderate Assurance level as the basis for verification, ensuring that the Report complies with the GRI Standards and the AA1000AP (2018) Accountability Principles. The ISO 50001 Energy Management System is verified by IMQ S.p.A. (Italy). Financial data are audited and certified by PricewaterhouseCoopers Taiwan in accordance with the International Financial Reporting Standards (IFRS), and all financial figures are presented in New Taiwan Dollars. 	DQS Taiwan Inc. IMQ S.p.A. (Italy) PricewaterhouseCoopers Taiwan
Final Approval	The final complete draft is submitted by each department and the Sustainable Development Committee to the Board of Directors, and is publicly released only after review and approval by the Board.	Board of Directors / Chairperson



△ Cover Key Visual: Illustrated by Secretary Yu-Pei Jasmin Chien, Office of Sustainable Development

Contact Information

If you have any suggestions or questions regarding the Fo Guang University 2024 Sustainability Report, you are welcome to contact us.

Fo Guang University

Address: No. 160, Linwei Rd., Linmei Village,
Jiaoxi Township, Yilan County
Official website: https://sdgs.fgu.edu.tw/zh_tw/SustainabilityReport/EnglishVersion

Contact Person: Chou, Hung-Teng, Executive
Director of the Office of Sustainable
Development
Tel.: (03) 987-1000 #12133/22325
E-mail: htchou@mail.fgu.edu.tw

Sustainability Feature

Humanity as the Foundation, Governance as the Practice, Sustainability as the Core – Fo Guang University's Distinct Path Toward Sustainable Higher Education

In an era of intensifying global social and environmental change, sustainable development has become a core issue that no organization can ignore. Confronted with the dual challenges of shrinking higher education resources and declining birth rates, Fo Guang University grounds its sustainability strategy in the Humanistic Buddhism philosophy of its founder, Venerable Master Hsing Yun, transforming The Three Acts of Goodness and the Four Givings into concrete actions. Fo Guang University's ESG practices follow global trends and are embedded as the foundation of university governance, social care, and environmental action. This special feature aims to illustrate the complete pathway through which Fo Guang University aligns the philosophy of Humanistic Buddhism with the principles of the Earth Charter, formulates its ESG strategic objectives, and advances these objectives through tangible practices. It clearly demonstrates how the University integrates profound humanistic care with modern sustainability governance, shaping its unique character and position within the higher-education sector.

Fo Guang University's strategic highlights place "sustainable governance" at the forefront, emphasizing strong top-down leadership commitment. This is followed by "social care" and "local engagement," reflecting the University's social responsibility and its spirit of contributing to society. "Environmental sustainability practices" permeate all aspects of campus operations, and through "industry-academia collaboration and international exchange," the University extends its influence from the Lanyang Plain to the world. Fo Guang University's sustainability initiatives align closely with the internationally recognized framework of the Earth Charter, with daily practices serving as concrete expressions of its principles. The University's six core commitment goals also correspond precisely to the 17 United Nations Sustainable Development Goals (SDGs), demonstrating its determination to address global challenges.

As noted above, both the Fo Guang Shan Buddha Museum and Fo Guang University are part of the Fo Guang Shan system, jointly embodying the spirit of the Earth Charter. The Fo Guang Shan Buddha Museum has received top national honors and, by hosting international conferences on environmental education, has built a global platform for sharing local USR experiences. This feature presents, in a systematic way, how Fo Guang University transforms traditional wisdom into modern sustainability actions, contributing a distinctive force of compassion and insight to the world.

Fo Guang University's ESG pathway is one in which humanistic care forms the foundation, sustainable governance provides the guiding framework, and environmental sustainability stands as the core.



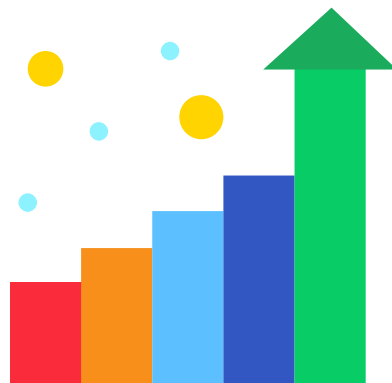
Fo Guang Sustainability Strategy

- Fo Guang University Sustainability Commitment Statement:

Amid intensifying climate impacts, shifting social structures, and rapid technological change, sustainable development has become a core mission that higher education institutions can no longer overlook. As a center for knowledge creation and talent cultivation, Fo Guang University recognizes its essential role in advancing the United Nations Sustainable Development Goals (SDGs). In response to the challenges of uneven resource distribution within Taiwan's higher education sector, declining birth rates, and increasing global competition, the University regards sustainable development as a central strategy for institutional governance. By actively integrating internal and external resources, Fo Guang University fulfills its social responsibility and responds to the needs of the times through concrete action.

- Vision Blueprint:

Fo Guang University places “sustainable governance, innovative leadership, local engagement, and global connection” at the heart of its institutional development. With the joint participation of faculty, staff, and students, the University advances sustainability transformation across governance, teaching, research, and service, working toward the realization of its 2030 sustainability vision.



- Core Commitments and Strategic Directions:

I. Sustainable Governance and Organizational Leadership:

- Establish a governance framework for sustainable development, strengthen transparency in decision-making and stakeholder participation, and integrate the SDGs into medium- and long-term institutional development planning to ensure sustainability principles are embedded in campus governance and operations.
- Conduct regular reviews and adjustments of sustainability goals, strengthen data governance, and enhance performance tracking.

II. Social Care and Diversity & Inclusion:

- Promote equitable education, safeguard the learning rights of disadvantaged students, and advance multiculturalism and gender equality.
- Strengthen social engagement and service learning to cultivate empathetic and responsible citizens.

III. Local Engagement and Industry-Academia Collaboration

- Deepen partnerships with local governments, industries, and communities to promote local sustainability initiatives and ensure that academic knowledge contributes meaningfully to society.
- Support green industries and social innovation to assist local economic transformation and environmental sustainability.

IV. Global Participation and International Collaboration:

- Actively participate in international sustainability alliances and exchanges, working with higher-education institutions worldwide to advance SDG implementation.
- Encourage faculty and students to join international volunteer programs, sustainability forums, and cross-border research to strengthen the University's global impact.

V. Curriculum Innovation and Research

Development:

- Systematically integrate the SDGs into curriculum design, promote interdisciplinary learning and problem-based teaching, and cultivate talent with sustainability literacy and global awareness.
- Encourage faculty and research teams to focus on climate action, green technologies, social inclusion, and other key issues to develop innovative and impactful research.

VI. Campus Decarbonization and Resource

Circulation:

- Establish a clear pathway toward campus carbon neutrality and promote energy transition, resource circularity, and waste reduction to build a low-carbon, sustainable campus.
- Implement smart management systems to enhance energy efficiency and overall environmental quality on campus.

– Fo Guang University Commitments:

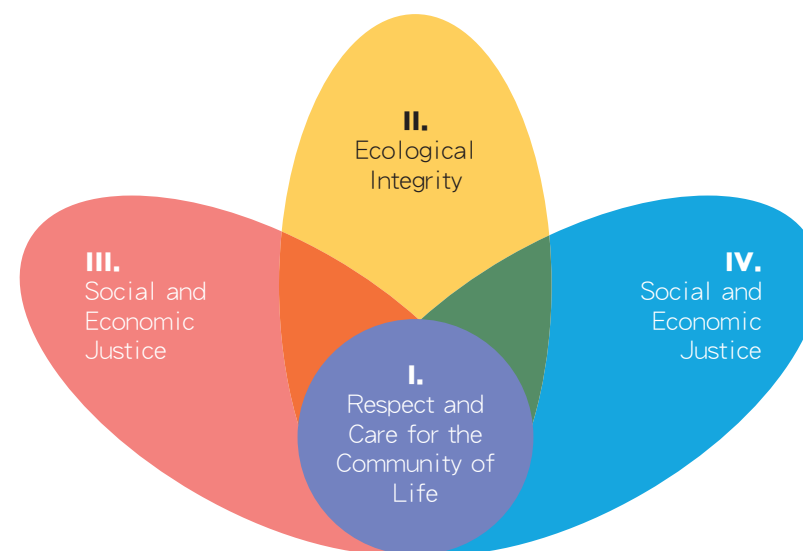
- Publish Sustainability Reports on a regular basis to disclose campus sustainability performance and development progress, reinforcing information transparency.
- Monitor sustainability progress using measurable indicators to ensure the effective implementation and continuous improvement of each strategy.
- Integrate sustainability goals closely with institutional development plans to build a shared vision and collective action across the University.

President

趙涵捷

Chao, Han-Chieh

Fo Guang University's Sustainability Actions Aligned With the Spirit of Humanistic Buddhism and the Ethics of the Earth Charter



The Earth Charter is an ethical framework that guides humanity toward a sustainable future. Its four pillars closely align with the spirit of Humanistic Buddhism and the sustainability actions undertaken by Fo Guang University:

1. Respect and Care for the Community of Life

Principles: Respect the Earth and all forms of life; care for all living beings and understand the interdependent relationships among all things.

- The core lies in Venerable Master Hsing Yun's concept that "all sentient beings are equal." Fo Guang University's life education courses, vegetarian advocacy, animal protection initiatives, and campus efforts to conserve water, electricity, and resources all directly demonstrate respect and care for all forms of life.
- These efforts are closely related to SDG 12 (Responsible Consumption and Production) and SDG 15 (Life on Land), emphasizing the importance of avoiding environmental harm, preventing resource waste, and protecting biodiversity.

2. Ecological Integrity

Principles: Protect and restore the Earth's ecosystems; avoid causing environmental harm; adopt sustainable ways of living.

- Fo Guang University's green campus initiatives, energy-saving and carbon-reduction measures, waste sorting and recycling systems, and woodland conservation on campus are concrete practices that protect the ecological environment. These actions embody the Humanistic Buddhism principle that "the environment is a place for spiritual cultivation," aiming to transform the campus into an example of ecological balance.
- These practices correspond directly to SDG 7 (Affordable and Clean Energy), SDG 11 (Sustainable Cities and Communities), SDG 13 (Climate Action), SDG 14 (Life Below Water), and SDG 15 (Life on Land), aiming to reduce the University's carbon footprint, enhance resource efficiency, and maintain healthy ecosystems.

3. Social and Economic Justice

Principles: Eradicate poverty and achieve fairness; ensure that economic activity advances sustainable development.

- Venerable Master Hsing Yun's teaching of "unconditional great compassion and shared empathy with all beings" forms the basis of this dimension. Fo Guang University's financial assistance programs for disadvantaged students, scholarships, student career counseling, and its community support measures under the USR projects (including local revitalization and cultural promotion) all aim to narrow the wealth gap and promote social fairness and equal opportunity.
- These efforts are closely linked to SDG 1 (No Poverty), SDG 4 (Quality Education), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities), and they are committed to providing equal access to education, enhancing individual development potential, and supporting sustainable community development.

4. Democracy, Nonviolence, and Peace

























Principles: Strengthen democracy and open societies; promote nonviolence and foster peace; realize global cooperation.

- Fo Guang University's character education, life education, and ethics courses, together with the promotion of the The Three Acts of Goodness, all aim to cultivate inclusive, respectful, and nonviolent ways of thinking at the individual level. International exchange programs and courses on cross-cultural understanding further promote dialogue and cooperation among different cultures, contributing to global peace.
- These efforts correspond to SDG 4 (Quality Education), SDG 16 (Peace, Justice and Strong Institutions), and SDG 17 (Partnerships for the Goals), stressing the role of education in strengthening civic literacy, building peaceful and inclusive societies, and advancing international cooperation.



Fo Guang University's Six Core Commitments Align with the United Nations Sustainable Development Goals

Following the appointment of President Chao, Han-Chieh, Fo Guang University has, on the foundation of its strategic direction, further committed to six concrete goals. These goals are advanced through quantifiable indicators to promote campus sustainability strategies and are closely linked to the action plans of the University's mid- to long-term institutional development plan:

 Social Care and Inclusion	 Local Sustainability and Industry-Academia Collaboration	 Internationalization and Global Citizenship	 Sustainable Curriculum and Innovative Research	 Climate Action and Net-Zero Emissions	 Resource Circulation and Waste Management
<div data-bbox="197 837 425 989">     </div> <p>Each year, the University provides 300 instances of assistance to students from economically or culturally disadvantaged backgrounds. For each academic year, it implements support measures for such students, including peer-mentoring support and counseling for 250 students, providing a total of 2,000 hours of counseling services, and implementing gender-equality education and campus-safety education.</p>	<div data-bbox="515 837 750 989">      </div> <p>The University continues to strengthen its capacity for industry-academia collaboration. From 2020 to 2024 (Academic Years 2020-2024), it undertook industry-academia cooperation projects totaling NT\$107.5 million. Going forward, the University will further reinforce mechanisms that integrate its areas of academic strength, and it will deepen collaboration with the Yilan County Government, local communities, and enterprises.</p>	<div data-bbox="840 837 1075 989">     </div> <p>Each year, the University supports at least 70 students in overseas exchange or internship programs, enrolls at least 200 international students, and enables at least 3 students to participate in dual-degree programs. The University also works with the Fo Guang Shan system and international partner universities to jointly establish SDG-focused platforms.</p>	<div data-bbox="1153 837 1400 909">    </div> <p>All undergraduate programs map 100% of their courses to at least one SDG. The University also provides SDG-related teaching and research grants, supporting 20 projects annually.</p>	<div data-bbox="1556 837 1635 909">  </div> <p>By 2030, the University aims to reduce campus carbon emissions by 50% compared with 2020. It continues to implement the ISO 50001 Energy Management System, targeting an annual 1% reduction in electricity consumption to advance its energy-saving and carbon-reduction goals.</p>	<div data-bbox="1870 837 1960 909">  </div> <p>Fo Guang University's mid- to long-term objective is to achieve an 80% campus waste-recycling rate, while fully implementing plastic-reduction measures and a comprehensive food-waste composting program.</p>

Highlights:

- Social Care and Inclusion —

Lighting Hope in Every Pair of Eyes



Educational equity is one of Fo Guang University's core values. Through the Little Blue Magpie Program and various financial aid initiatives, the University builds a bridge to learning for students facing economic challenges or special needs, ensuring that their educational journey is not hindered by their circumstances. The University's diversified admissions mechanisms remove barriers to learning and enable more individuals with potential to shine.

- Local Sustainability and Industry-Academia Collaboration —

A New Era of Sustainable Food and Agriculture



USR projects extend classroom learning into local communities, integrating regional characteristics to promote cultural preservation, intergenerational learning, and food-and-agriculture education. Among these efforts, the "Sustainable Chefs for the Young Generation Scientific Practice Program" guides rural junior high school students into professional culinary classrooms to learn how to prepare healthy meals using climate-resilient edible plants and superfoods, helping them develop food-and-agriculture literacy, food safety awareness, and the capacity to respond to climate change. The students then donate the bread and soup they prepare to elderly residents in the community, allowing care and nourishment to flow across generations and embodying shared well-being and health. It puts into practice the Humanistic Buddhism spirit of "giving people confidence and giving people joy," integrating education with compassionate care.

- Internationalization and Global Citizenship —

New Horizons in US-Taiwan SDGs Exchange



Fo Guang University hosted the "LOCAL IS GLOBAL — U.S.-Taiwan Sustainable Development Goals Forum," co-organized by Dr. Wu, Su-Chen of the Department of Foreign Languages and several international partners, bringing together students, scholars, and professionals to jointly explore strategies for implementing the SDGs. In the forum, domestic and international experts, representatives from the Yilan County Government, and NGOs shared sustainability experiences from both local and global perspectives, while students presented innovative research and action proposals. President Chao, Han-Chieh emphasized that Fo Guang University will continue developing a Green University, advancing smart sustainability through AI and data analytics. The forum featured lectures on community resilience, women's health in Africa, marine conservation, youth responsibility, and Indigenous knowledge. Students also presented innovative proposals, such as the automated recycling system "Supercoin," demonstrating interdisciplinary creativity and practical capability. In the closing session, Professor Chou, Hung-Teng applied systems thinking to analyze climate action and shared the outcomes of the University's Sustainable Living Lab. The forum embodied the "Local is Global" concept and put sustainability actions into practice from the local level to the global level, echoing the Humanistic Buddhism spirit of universally benefiting all beings.

— Sustainable Curriculum and Innovative Research — Advancing Teaching and Research Together



Fo Guang University adopts an integrated curriculum design, incorporating SDGs and AI elements into programs such as green leisure and dining, helping professions, and technological innovation. Through faculty professional learning communities and cross-university exchanges, the University has cultivated more than one thousand teachers and students with sustainability literacy. By strengthening cross-disciplinary hands-on capacity and integrating industry-academia incubation resources, the University has generated multiple research and development outcomes. The University promotes campus tree-planting and energy-saving and carbon-reduction programs, and has established its first cohort of disaster-prevention specialists, thereby enhancing the capacity of the campus and surrounding communities to withstand climate risks.

— Climate Action and Net-Zero Emissions — Planting Trees to Weave Ecological Bonds



The “Filial Piety as the Foundation of Culinary Excellence, Tree Planting for a Cleaner World, and Practicing Carbon Neutrality” USR project closely combines the promotion of vegetarianism with professional tree planting. This initiative not only restores ecosystems and provides safe habitats for diverse species but also fulfills carbon reduction commitments through practical tree planting and the acquisition of carbon credits for offsetting. The carbon-sink forest established on campus, developed through long-term collaboration with local communities and enterprises, deepens climate action and the conservation of terrestrial ecosystems. This collaboration between the campus carbon-sink forest and local communities embodies the Humanistic Buddhism spirit of “compassionate protection of all living beings.”

— Resource Circulation and Waste Management — Reducing Plastics to Protect the Ocean and Find Oneself



The “Leave No Trace” marine initiative is held on World Environment Day and World Oceans Day, leading faculty and students to paddle kayaks through the Dong’ao sea caves and past Wuyan Cape, coastal formations shaped over tens of thousands of years, where they personally experience a lifestyle of plastic reduction and ocean stewardship. During their journey between the waves and the cliffs, students not only learn about marine safety and ecological knowledge, but also build mutual trust and an emotional bond of caring for nature through teamwork.

Source:
3 Acts of Goodness Sports Association



Fo Guang University and Sustainability Education Partners Share Local USR Practices

The concept of “Humanistic Buddhism” promoted by Venerable Master Hsing Yun is fully reflected in the construction and operation of the Fo Guang Shan Buddha Museum. Its core spirit lies in bringing the Dharma from the monastery into society, benefiting sentient beings, caring for the environment, and realizing a pure land in this world. Fo Guang Shan promotes environmental education through the “Three-Part Environmental Education Approach: Encounter, Education, and Healing” as a key strategy. This includes promoting low-carbon vegetarian diets, the Journey of the Heart, the Cloud and Water Mobile Library, international book exhibitions, the preservation of Buddhist culture, the When Buddha Meets the Gods event, and collaboration with the Dr. Cecilia Koo Botanic Conservation Center on the conservation of Buddhist plants. The content of these initiatives is inseparable from the environment in which they are carried out, allowing the concept of compassionate protection of all living beings to be internalized through tangible experiences and materials, thereby bringing about transformation of both body and mind. Received the “Group Category – Excellence Award” at the 9th National Environmental Education Award in 2024.

In 2024, the 34th Environmental Education International Conference, themed “Environmental Education under Net-Zero Transition Targets,” was grandly held at the Fo Guang Building of the Fo Guang Shan Buddha Museum. Venerable Jue Lin opened the conference with a keynote on the “Three-Part Environmental Education Approach: Encounter, Education, and Healing,” explaining Fo Guang Shan’s environmental education promotion strategy, which covers low-carbon vegetarian diets, the Journey of the Heart, the Cloud and Water Mobile Library, international book exhibitions, the preservation of Buddhist culture, the When Buddha Meets the Gods event, and the conservation of Buddhist plant gardens. These efforts enable the concept of compassionate protection of all living beings to be nurtured in people’s hearts through concrete, material experiences and to achieve transformation of both body and mind.

Over three days of exchanges and dialogue among domestic and international scholars and industry experts, a particular highlight was that Associate Professor Chou, Hung-Teng, Director of the Health and Sustainability Education Center of the College of LOHAS Industry, Associate Professor Shih, Chien-Wei of the Department of Health and Creative Vegetarian Science, and five sustainability education partners jointly presented six papers. From different disciplinary perspectives, they elaborated on the innovative experiences they had accumulated over many years in working with Professor Chou to implement USR projects linked to the SDGs and to put local sustainable development into practice. Over the years, Associate Professor Kao, Yi-Fang has led USR projects related to the tea industry and has promoted Taiwan-Japan exchanges and industry-academia cooperation, thereby helping to enhance the capacity for sustainable development in Yilan’s tea industry.





From 2017 to 2024, Associate Professor Hung-Teng Chou, Director of the Health and Sustainability Education Center in the College of LOHAS Industry at Fo Guang University, has been committed to reinterpreting the Chinese intellectual heritage embodied in Mencius' concept of "qinqin, renmin, aiwu" (cherishing one's kin, caring for the people and loving all beings) as the practical ethics of "filial piety and health, respect for the elderly and care for the young, and protecting life for sustainability," and over these eight years has continuously refined the "filial gratitude and wellbeing learning USR model for green care teaching practice." This model includes establishing a framework for ethical practice, deepening partnerships with local stakeholders, developing a seamless pipeline for talent cultivation and aligning with the SDGs, thereby advancing the project "Filial Piety as the Foundation of Culinary Excellence, Tree Planting for a Cleaner World and Practicing Carbon Neutrality." Its ethical practice is grounded in treating all living beings with benevolence and compassion. Food and agriculture education and sustainability education integrate organic agriculture, green conservation, healthy vegetarian cuisine and tree planting and afforestation into courses and learning journeys, thereby achieving the goals of social care, environmental friendliness and carbon neutrality. In doing so, the model implements the idea of "Environmental and Spiritual Preservation" put forward by Venerable Master Hsing Yun, founder of Fo Guang Shan, and highlights the significance and value of integrating Humanistic Buddhism into education for sustainable development, so that all of Taiwan can see Fo Guang University and the world can see the light of Fo Guang.



Associate Professor Shih, Chien-Wei of the Department of Health and Creative Vegetarian Science focuses on analyzing the concrete practical experience of the five-year initiative "Charity Banquets Sharing Love" (2019–2023). He has led students to organize a "Little Chef Camp" at San Min Elementary School in Yilan County, where 30 students learn to hand-make delicious desserts while, through food and agriculture education, they also learn about vegetarian diets. At Fo Guang Shan Lanyang Renai Home, Ju An Nursing Home in Yilan, the Si Da Ren Long-Term Care Center and C-level community care stations, he and his students have prepared dozens of delicious vegetarian dishes as volunteer cooks, sharing them with older residents and hundreds of community members. Each year before the Dragon Boat Festival, he guides students to make 600 vegetarian rice dumplings. Each year before the Lunar New Year, they prepare four festive vegetarian set menus, 50 portions of each, so that disadvantaged families can enjoy festive cuisine and spend the holidays in warmth and comfort. Both now and in the future, we encourage more university students to participate and to be cultivated as seed teachers, so that love can be passed on in a sustainable way.



Ms. Hsueh-Mei Wu, Head of the Taipei Outreach Section of the Tse-Xin Organic Agriculture Foundation, bases her work on the compassionate protection of life and the spirit of mutual assistance and cooperation advocated by Venerable Master Jih-Chang, founder of the Foundation. Through practical action, she promotes the spirit of mutual assistance and cooperation among people, between people and animals, between people and plants and between people and the environment. She summarizes concrete actions and reflective improvements undertaken in northern Taiwan by the Tse-Xin Organic Agriculture Foundation over the past five years (2020–2024), including organic and eco-friendly farming, coastal tree planting, plant-based diets and plastic reduction on land and at sea, all as part of sustainability education. Tse-Xin's so-called "Four Lives" concept, which refers to ecology, production, daily life and life itself, together with its practical experience in sustainable development, is communicated more clearly so that more people can participate in and pay attention to sustainable development.



Chen, Yu-Hua, founder of Green Hope Spring Social Enterprise, is committed to developing smart and refined forestry and to promoting public participation in tree planting to restore the Earth. He advocates that each person plant at least one tree in Taiwan every year for twenty consecutive years, which can offset one year of personal carbon emissions and provide one way to mitigate the climate crisis. He integrates digital technology with ESG and SDG frameworks as a means of promoting corporate products and services. By systematically quantifying the ecological value of trees and then monetizing that value, he highlights the true economic value of forests. Drawing on concrete climate action data, as well as statistics on the number and species of trees planted over the five years from 2019 to 2023, he proposes the formula "plant-based meals throughout the trip + location-specific tree planting + responsible tourism = zero-carbon travel" (with full disclosure of carbon accounting and offsetting), so that zero-carbon travel experience and the concept of environmentally friendly consumption can take root in people's minds.



Hsu, Chen-Yu, leader of the volunteer group of the Yilan Management Office, Irrigation Agency, Ministry of Agriculture, explains that the Annon River basin extends about 17.2 kilometers, with a catchment area of around 55.9 square kilometers, and serves as the main source of irrigation water for farmland. She works together with the First River Management Office and academic experts to guide local residents, with a strong focus on protecting and improving natural resources and the water environment. For many years, she has used citizen science methods to conduct plant inventories and to monitor insects and birds, building a team of ecology-minded volunteers and providing first-hand ecological information for the region. They conduct regular water quality monitoring and report on conditions in the Annon River in real time, making residents and volunteers the first-line guardians of the river. Continuing the 14-year tradition of “River Day” and coastal cleanups, the initiative brings river patrols, ecological conservation, and the actions of eight village communities together under the guiding theme of “public-private collaboration for a sustainable Annon,” using shared resources to support local development and reduce disaster risks.



Liu, Chih-Wen, Manager of the Neicheng Community Development Association in Yuanshan Township, Yilan County, describes the Association’s achievements in earning the Silver Group Excellence Award in the Ministry of Environment’s 2023 Low Carbon Sustainable Homeland Village and Neighborhood Competition. Key features include long-term efforts encouraging both senior and young farmers to transition to organic and eco-friendly cultivation, resulting in increased soil carbon sequestration. Energy-efficient equipment and passive energy-saving measures have been introduced in buildings. The community developed a rural-themed low-carbon tourism model by integrating agricultural vehicles and bicycles, and by partnering with neighboring communities, farms, tourism factories, and returning youth. This collaboration established a low-carbon tourism value chain that effectively reduces transportation-related emissions. Ongoing actions include water-environment patrols, micro-hydropower generation (1 kW), and environmental education programs for elementary and junior high school students, progressively advancing toward carbon-reduction goals.



Associate Professor Kao, Yi-Fang leads the Ministry of Education USR Sprout Project (2023–2024) titled “Building a Cross-Disciplinary Talent Co-Cultivation Mechanism for the Sustainable Development of Yilan’s Tea Industry,” which demonstrates outstanding cross-disciplinary integration and strong local engagement. The project uses the Zhongshan Leisure Agricultural Area in Dongshan Township as its implementation site and integrates faculty and student resources from the Information Applications, Communications, Media Production, and Vegetarian Culinary Arts departments to establish a multi-stakeholder collaboration network spanning “industry, government, academia, and research.” It also forms a cross-school and cross-level learning mechanism with the Industrial Technology Research Institute and local senior high and vocational schools.

Its performance covers multiple dimensions, including talent cultivation (tea stewards, tea art practitioners, nutritionists), product innovation (pomelo-blossom fragrances, tea-based food products, white-pomelo jam), technological applications (AR/VR guided tours, AI-based promotional websites), and cultural transmission (IP design, micro-film production). The project successfully transforms academic knowledge into local industrial capacity. Through small-project teaching methods, it nurtures students’ cultural creativity, enhances the added value and sustainable development potential of the tea industry, and exemplifies the University’s commitment to social responsibility.



Conclusion:

“Keeping Wisdom Within Oneself and Leaving the University in the Human World” Reflected in Fo Guang University's ESG Practice

Fo Guang University takes the profound humanistic care of Humanistic Buddhism as its starting point and transforms Venerable Master Hsing Yun's founding ideal of “keeping wisdom within oneself and leaving the university in the human world” into an operational ESG sustainability framework. From the institutional design of sustainable governance to concrete social care services and onward to campus actions for environmental sustainability, the University not only incorporates SDGs indicators clearly at the decision-making level but also roots them in the daily learning and practice of faculty and students, demonstrating an integrated mindset that is people-centered, responsibility-driven, and nature-based.

In the social dimension, Fo Guang University provides substantial support for disadvantaged students through mechanisms for fair education and inclusive participation. The University also connects industry, academia, and communities through USR projects and promotes intergenerational and intercultural dialogue with the The Three Acts of Goodness and the Four Givings. In the environmental dimension, from its campus carbon-neutrality pathway to its Leave No Trace initiatives, forestland restoration, and zero-carbon travel actions, the University practices the principle that “the environment is the Dharma hall.” Energy conservation, carbon reduction, resource circulation, and ecological protection are integrated into the campus landscape, and data-driven management strengthens emission-reduction outcomes, fully reflecting the alignment between the Earth Charter and the SDGs.

Looking ahead, Fo Guang University will continue to take sustainable governance as its driving force, build campus-wide consensus, deepen interdisciplinary curricula and innovative research, and expand international cooperation platforms. Through parallel progress in education and practice, the University aims to cultivate citizens with stronger global perspectives and sustainability competencies. This higher-education pathway, grounded in humanistic values, applied through governance, and rooted in sustainability, is the best interpretation of keeping wisdom within oneself and allowing academic endeavor to benefit the human world.



Founding Mission and Objectives of Fo Guang University

Founding Mission and Objectives

- Founding Purpose, Motto, and Founding Spirit of Fo Guang University

When founding the University, Venerable Master Hsing Yun states that the purpose of establishing Fo Guang University is to create a green university grounded in the humanistic spirit and the spirit of the traditional academy, with the values of “righteousness, integrity, doctrine and mercy” as its core.

Educational Objectives

The educational objectives reflect the University’s aspiration to enable students to achieve outcomes through this education. In accordance with the founding purpose, vision, positioning and educational philosophy of the University, we hereby establish the educational objectives for the current period (Academic Years 2020 to 2024) as follows:

1. Achieve the state of the “Three Qualities” through the “Threefold Education”. This includes implementing life education to enhance character and virtue, carrying out living education to cultivate aesthetic taste in everyday life, and developing career education to pursue quality in life.
2. Promote the Three Acts of Goodness movement (speaking kind words, doing good deeds, and cultivating good intentions) and the practice of the “Four Givings” (giving others confidence, joy, hope, and convenience) to carry forward the spirit of Humanistic Buddhism.
3. Cultivate the capacity for self-directed learning and the capacity for self-reliance in serving others.
4. Strengthen interdisciplinary capabilities and embrace the future.

Foundational Literacies

- The concept of natural harmony.
- The belief in serving others.
- The philosophy of lifelong learning.
- The commitment to humanistic care.

Core Competencies

- Ability in communication and coordination.
- Ability in planning and organization.
- Ability in independent thinking and judgment.
- Ability in professional problem-solving.



Message from the President



I am deeply aware that as global climate change intensifies, resource scarcity becomes more urgent and social inequality continues to widen, universities must play a more proactive role. For this reason, I have guided Fo Guang University in upholding the School Motto given by our Founder Venerable Master Hsing Yun, “Righteousness, Integrity, Doctrine, Mercy,” together with the founding aspiration to keep wisdom for oneself and keep the University for the world. We integrate the principles of Humanistic Buddhism, the Earth Charter and the United Nations Sustainable Development Goals (SDGs) into the development of the University in a comprehensive way. My goal is to build Fo Guang University into a sustainable campus that achieves net-zero carbon reduction, strengthens disaster prevention and adaptation, demonstrates social care and is both circular and resilient. Through these efforts, we enhance the University’s standing in global evaluations, cultivate sustainability literacy among all faculty, staff and students and establish our position as an international brand in sustainability education. This vision is clearly reflected in the strategic statement of our medium and long-term University Development Plan.

In the area of University governance, we uphold principles of high transparency and accountability to ensure that every decision made by Fo Guang University aligns with our sustainability goals and the core values of Righteousness, Integrity, Doctrine, Mercy. We integrate internal resources so that ESG strategies can be advanced in a more systematic manner. I have incorporated the Sustainable Development Goals (SDGs) into University governance and into the key indicators used in annual performance evaluation, ensuring that the outcomes of each initiative can be measured and reviewed. We regularly publish sustainability reports and gather broad feedback from faculty, students, alumni and the community through stakeholder meetings. This feedback informs our decision making and supports transparent governance. In addition, we are actively advancing the digital transformation of University administration. By applying smart technologies, we enhance administrative efficiency and the accuracy of decision-making, providing strong support for the University’s sustainable development.

In the social aspect, I firmly believe that compassion in education must be reflected in the care we offer to every student. We therefore continue to strengthen scholarships and financial assistance to ensure that no disadvantaged student loses learning opportunities due to economic hardship, and we

strive to uphold equal access to education. Fo Guang University is not only an academic institution but also a force deeply rooted in the local community. We deepen our collaboration with communities throughout Yilan, actively participate in cultural preservation, environmental protection and public service, and aim to serve as a strong partner in local sustainable development. We also continue to expand international exchanges and cooperation, attracting more faculty and students from around the world and designing diverse cross-cultural programs that cultivate broad global perspectives and strong cross-cultural communication abilities. By transforming the compassionate ideals of “Humanistic Buddhism” into volunteer service and social innovation projects, we encourage faculty and students to give back what they learn to society and put social care into practice.

In the environmental aspect, achieving campus net-zero emissions is our top priority. We are actively improving campus energy efficiency, introducing smart energy management systems, and maximizing overall energy performance. We also strongly advocate circular resource use, strengthen water resource management and waste reduction and encourage faculty and students to integrate green lifestyle practices into daily life. To address compound disasters, we have established a comprehensive disaster prevention and adaptation mechanism and regularly conduct disaster risk assessments and drills to strengthen overall disaster resilience. I believe that integrating environmental sustainability concepts into curriculum design and both on campus and off campus activities can effectively cultivate students’ environmental literacy and capacity for action.

With the joint efforts of faculty, students, alumni and community partners, I am confident that Fo Guang University will continue to uphold the vision of “Fo Guang for the local community, Fo Guang for the world and Fo Guang for innovation” and will work together to build a high quality teaching oriented and international University grounded in compassionate education.

President

趙涵捷

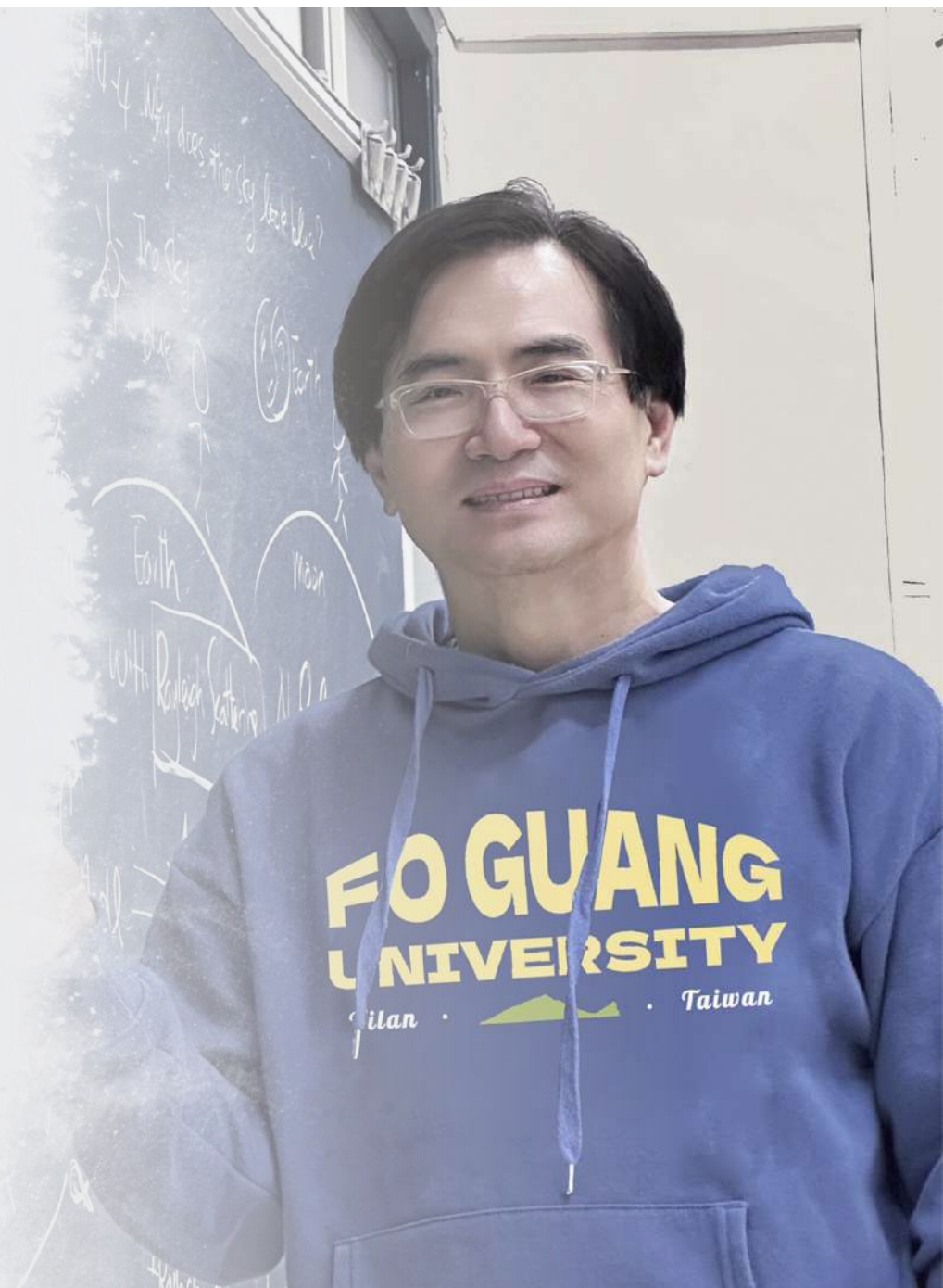
Message from the Vice President

As the Vice President of Fo Guang University, Director of the Office of International and Cross-Strait Affairs, Director of the Office of Sustainable Development and Chair Professor in the Department of Information Applications, I feel a deep sense of responsibility. In an era where global competition in higher education grows increasingly intense, we must place sustainable development at the core of our efforts and integrate internationalization and innovation to drive comprehensive progress for Fo Guang University in academic advancement, governance and social responsibility.

We actively strengthen partnerships between Fo Guang University and high-quality universities around the world, continue to establish new sister-school agreements and promote academic exchange and cultural engagement. At the same time, we continue to advance international student recruitment and dual-degree programs to attract more outstanding international students and further enrich the multicultural atmosphere on campus. By bringing together international scholars and local practitioners to explore implementation strategies for the United Nations Sustainable Development Goals (SDGs), we demonstrate Fo Guang University's ability to connect with the global sustainability network.

To enhance Fo Guang University's competitiveness on the international stage, we focus on the Times Higher Education (THE) and QS World University sustainability rankings and strengthen the University's performance in environmental protection, social responsibility and governance with sustainable development as the core. Drawing on my experience in administration and strategic planning, I assist the University in achieving progress in these international rankings and in demonstrating Fo Guang University's commitment to sustainable development.

As the Director of Office of the Office of Sustainable Development, and at this important moment for achieving the United Nations 2030 Sustainable Development Goals, we continue to deepen cross-disciplinary sustainability education and integrate sustainability concepts into academic research and teaching innovation. We believe that only by combining local knowledge with global perspectives can we cultivate world citizens with sustainability literacy who can contribute to our shared future. I am committed to building Fo Guang University's ESG governance framework and deeply embedding it in University operations. Fo Guang University currently ranks 25th among Taiwan's private universities in EduRank's global ranking. We will continue to enhance ESG governance and integrate sustainability thinking across the University to achieve stronger international recognition and impact.



Message from the Executive Director, Office of Sustainable Development

As the Executive Director of the Office of Sustainable Development of Fo Guang University, I am honored to serve the University with my professional background in environment, health and sustainability education. I strongly feel that education plays a key role in promoting sustainable development and actively advance various “Sustainable Living Lab” actions on and off campus. These include the compilation of the ESG Report, campus greenhouse gas inventory, disaster prevention personnel training, food and agriculture education and the “Filial Piety as the Foundation of Culinary Excellence” program, biodiversity conservation and other efforts, with the goal of building Fo Guang University into a high-quality base for sustainability education.

Looking back at 2024, as part of our campus greening and net-zero transition efforts, we planted 600 native tree seedlings on campus and used a mobile positioning and tracking system to monitor the growth of each tree with precision. This data is now incorporated into the University’s carbon footprint calculations, providing scientific support for our goal of carbon neutrality. As part of our marine education work on the Leave No Trace concept, we guided faculty and students on a canoeing trip through the Dong’ao Sea Caves, giving participants a first-hand experience of pristine marine ecosystems. In the dramatic scenery of Wuyan Cape, we gained a deeper appreciation for the importance of respecting and protecting the ocean.

In our food and agriculture education initiatives in rural areas, we collaborated with Penglai Elementary School to launch the “Sustainable Chefs for the Young Generation” program. We guided children as they gathered edible, resilient plants with their own hands and used these ingredients to prepare nutritious meals for community elders, allowing us to witness the warm and meaningful power of intergenerational learning. At the same time, we partnered with the Tse-Xin Organic Agriculture Foundation to promote organic farming and healthy plant-based diets and developed the course “Filial Piety as the Foundation of Culinary Excellence,” which integrates cultural heritage with hands-on learning. In our river education and citizen science activities, we have built strong partnerships with members of the River Education Alliance and nurtured a community of citizen scientists committed to protecting their local environments. Through these efforts, sustainability becomes not just a slogan but real action.

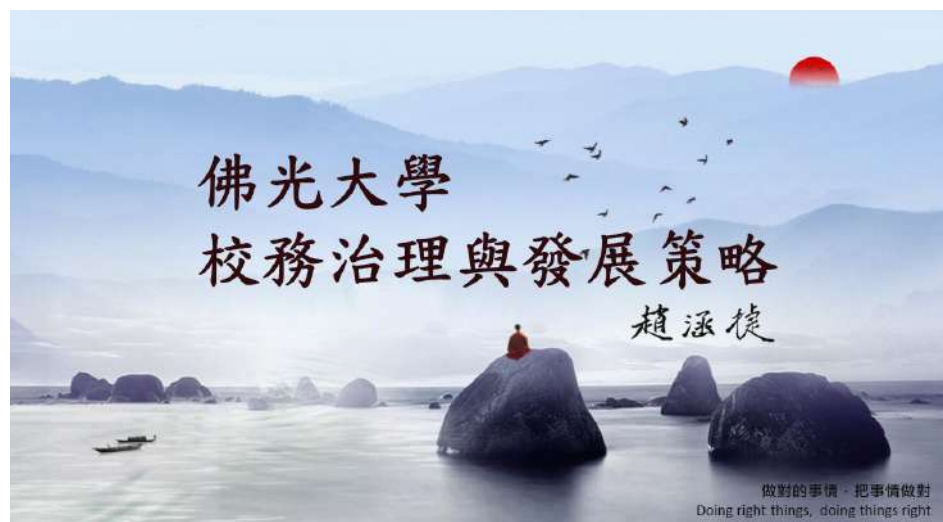
Fo Guang University’s Living Lab model aligns closely with the practices of leading global institutions. For example, Princeton University’s Campus as Lab program engages faculty and students in addressing issues related to energy, waste, and water. Yale University’s Center for Business and the Environment integrates sustainability topics into coursework and research. The MIT Sloan Sustainability Initiative develops and tests emerging energy technologies. The University of Cambridge’s Office of Sustainable Development encourages student-led sustainability projects.

A campus is not only a place for academic research but also the best setting for practicing sustainability. It enables students to address real-world challenges through hands-on application and turn academic knowledge into concrete sustainable action. Looking ahead, we will continue to deepen the Living Lab framework and move forward together so that Fo Guang University’s sustainability story becomes a highlight in the global higher education community.



President's Educational Philosophy

- Approach to University Governance



01 Brand Building: Strengthening School Identity and Brand
Strengthening the University's brand image through the philosophy of Humanistic Buddhism in education and promoting the internationalization of Buddhist culture.

02 Student Recruitment Expansion:
Prioritize countries with rich Buddhist cultural backgrounds for international student recruitment and expand inter-university learning opportunities.

03 Enhancing Internationalization:
Strengthen international recruitment and increase cross-border collaborations.

04 Improvement in World University Rankings
Establishing a dedicated office to improve THE and QS World University Rankings and enhance international standing.

05 AI Cross-Disciplinary Integration
Promoting innovative cross-disciplinary programs focused on AI to cultivate practical, application-oriented talent.

06 Talent Development:
Employment Support and Career Planning; Improve career support mechanisms and expand internship and employment opportunities.

07 Digital Learning:
Develop lifelong learning and promote distance teaching and online learning to provide flexible learning opportunities.

08 Lifelong Learning:
Elder University and Continuing Education; Promote distance teaching and online learning to provide flexible learning opportunities.

University Vision

(1) An Innovative University: On September 5, 2018, Chairperson Venerable Chih Hui was invited to speak at the University's Faculty Consensus Camp for Academic Year 2018, delivering a talk titled "A Different Master, A Different University." She encouraged Fo Guang University to adopt the unique thinking of Venerable Master Hsing Yun and to develop into a high-quality institution distinct from other universities in Taiwan. Her guidance opened a new pathway for innovative development at Fo Guang University and has since become one of the University's central developmental visions.

(2) A University with a Residential College System: The University's Long-Term Institutional Development Plan for Academic Years 2015 to 2029 is founded on its core spirit and sets "Building a Residential College University" as the overarching objective. We remain committed to continuously strengthening and enriching the substance of the residential college model and sustaining its long-term development.

University Development Priorities

Amid rapid global change, the University must continuously reflect and assess its direction to stay attuned to societal trends and adapt to evolving environments. Building on the University's foundational strengths, our development priorities remain focused on institutional sustainability. We have established five core strategies as our guiding framework: creating a high-quality environment, enhancing teaching quality, implementing comprehensive student support, cultivating practice-oriented talent, and engaging with society. These strategies serve as the backbone of our institutional development plan, which is carried out, reviewed, and refined each year in accordance with defined action plans and performance goals. The details are outlined below, and the overall strategic framework is illustrated in Figure 1.

The first priority is to promote harmony with the natural environment, create a beautiful campus setting, provide abundant support resources, and strengthen the University's brand image.

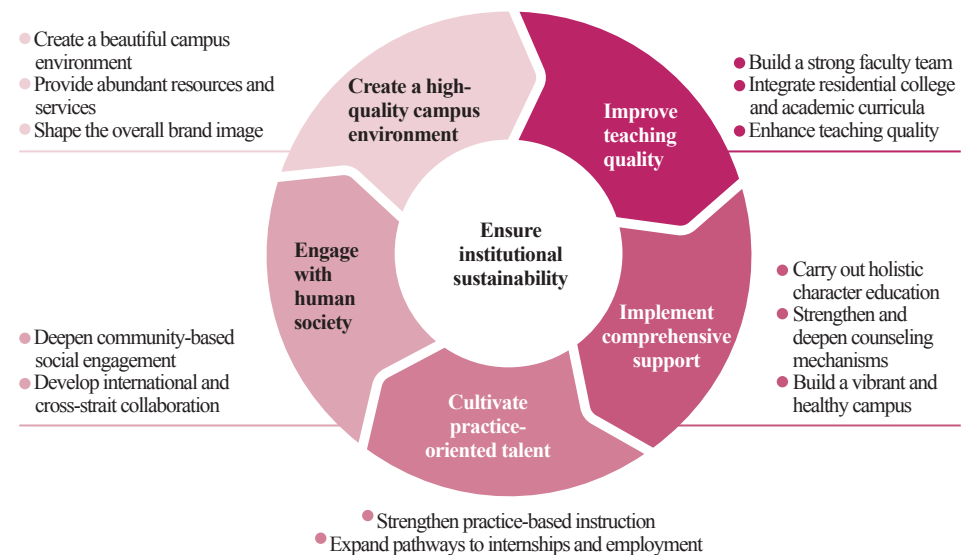
The second priority is to enhance teaching quality by strengthening the faculty team, integrating residential college and academic curricula, and reinforcing the teaching quality assurance mechanism.

The third priority is to implement comprehensive student support by advancing holistic character education, strengthening and deepening counseling mechanisms, and cultivating a vibrant and healthy campus environment.

The fourth priority is to cultivate practice-oriented talent by strengthening practical instruction, enhancing service and innovation capabilities, and expanding pathways for internships and employment.

The fifth priority is to engage with society by deepening local community practice and expanding international exchanges and collaborations to fulfill the University's mission of contributing to human society.

▼ Figure 1. Strategic Framework of the Mid-Term Institutional Development Plan



Stakeholder Engagement

Stakeholders refer to internal and external groups or individuals whose interests are mutually affected by the University's teaching, research, social engagement, and governance practices. Before distributing the stakeholder survey to gather input from a broader audience, the University also gathers input and suggestions through multiple channels. For example, parents may access the **Parent Care Portal** to view school announcements and obtain information related to their children during their studies. Students may use the **Student Portal** and the **Feedback Mailbox** to raise concerns, understand University operations, and even offer suggestions for improvement.

Identification and Selection of Stakeholders

Taking into account the University's institutional characteristics, referencing stakeholder identification practices adopted by domestic higher education institutions, and conducting multiple rounds of discussion and validation with external sustainability consultants, the University finalized a list of 13 stakeholder groups. This identification process considered not only the governance structure, educational mission, and social responsibility of the University, but also each group's level of influence and interaction with University development, thereby ensuring a more comprehensive and effective basis for subsequent sustainability communication and management. In 2024, the University identified 13 stakeholder groups, including: 1. current students, 2. parents, 3. staff, 4. faculty members (including part-time instructors), 5. the Board of Directors, 6. domestic and overseas partner institutions, 7. alumni, 8. suppliers, 9. employers, 10. government agencies, 11. media, 12. the general public, and 13. others.

Response to Stakeholder Concerns

Through the stakeholder survey, the University collected feedback that was consolidated by the Sustainable Development Section. Stakeholders' perspectives and areas of concern were then mapped to the GRI Universal Standards indicators and reviewed by external experts. Following joint discussions and final approval by the Sustainable Development Committee, Fo Guang University established its material topics for 2024, which are addressed in detail throughout this Sustainability Report. In addition, based on the characteristics of the thirteen stakeholder groups, the University further organized communication types into the following 8 categories: 1. current students, 2. parents, 3. faculty and staff (including Fo Guang University faculty members, including part-time instructors, staff, and the Board of Directors), 4. alumni, 5. business partners (suppliers and employers consolidated into one category), 6. government agencies, 7. media, and 8. others (the general public and other relevant groups).

In addition to the process described above, the University also provides a dedicated stakeholder communication email: <https://webservice.fgu.edu.tw:8085/feedback>. Stakeholders may use this channel to submit questions, suggestions, or grievances regarding issues of concern.

▼ Stakeholder Concerns, Communication Methods, Frequency, and Specific Procedures

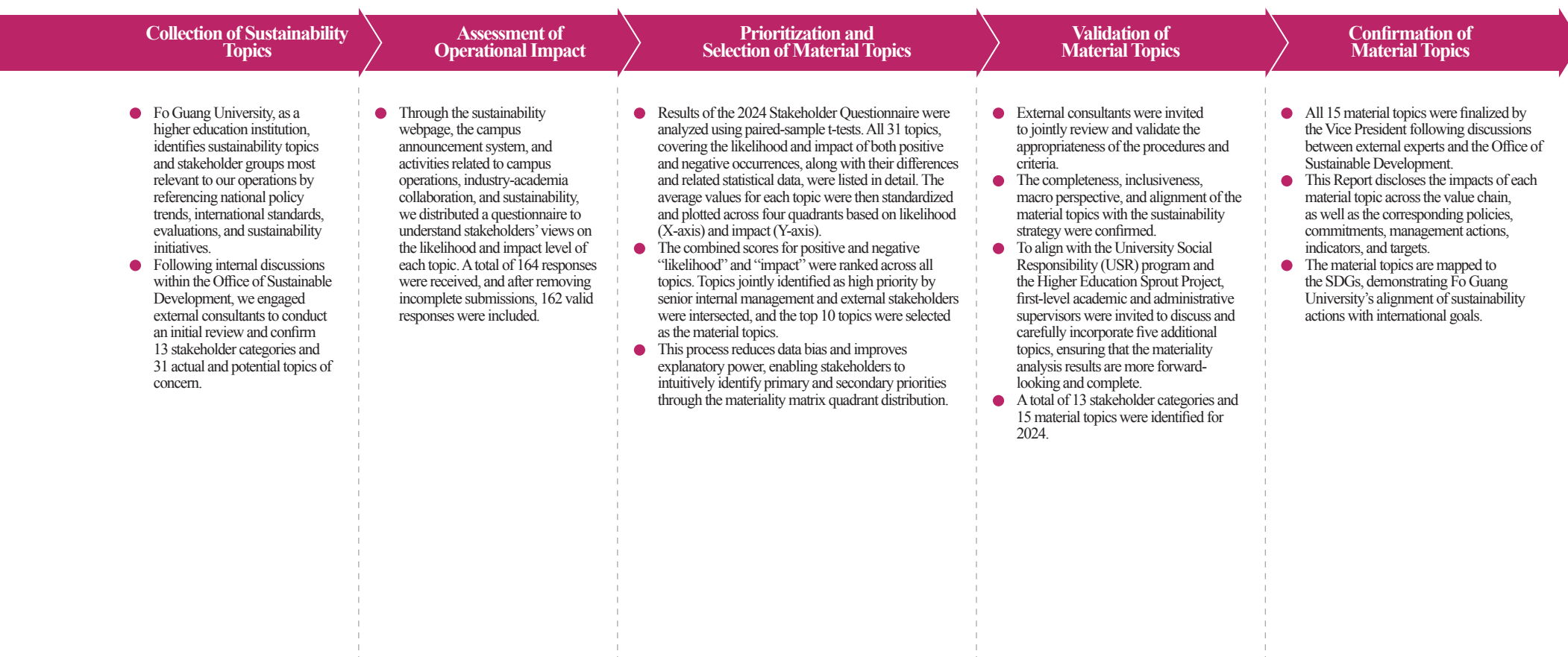
Stakeholder	Key Topics of Concern	Contact Window	Communication Method	Communication Frequency
Enrolled Students [Office of Student Affairs]	Campus safety Student career development Signature research Promotion of international affairs Innovative teaching	College and department offices Office of Academic Affairs Office of Student Affairs Office of General Affairs Office of Research and Development Office of International and Cross-Strait Affairs Office of Library and Information Secretariat Industry Collaboration and Incubation Center	School, college, and departmental meetings President's Forum Dean's Forum Advisor Hour Freshman orientation sessions National Disaster Prevention Day earthquake evacuation drill Self-defense firefighting team and fire emergency response Off-campus housing visits Office emails University website / social media / campus announcement system	University / college / department meetings, President's Forum, Dean's Forum, and Advisor Hour are held at least once per semester. Off-campus housing visits and freshman orientation sessions are held at least once per year. Email, university website / social media / campus announcement system & i-Communication Platform are updated on an ongoing basis. National Disaster Prevention Day earthquake evacuation drill and fire safety / emergency response drills: once per year.
Parents of Enrolled Students [Office of Student Affairs]	Campus safety Student career development Promotion of sustainability education Industry-academia collaboration	College and department offices Office of Student Affairs Office of General Affairs Office of International and Cross-Strait Affairs Secretariat	Parent-Teacher Conference Parent Information Section (cloud) Emails University website / social media	Email, university website / social media are updated on an ongoing basis.
Faculty and Staff (including full-time and part-time faculty members and administrative staff as stakeholders) [Office of Student Affairs]	Academic ethics Campus safety Student career development Signature research Promotion of international affairs Innovative teaching	College and department offices Office of Academic Affairs Office of Student Affairs Office of General Affairs Office of Research and Development Office of International and Cross-Strait Affairs Office of Library and Information Personnel Office Secretariat Accounting Office College-level centers	Faculty and staff care services Education and training Public hearings Message submission via office websites University website / social media / campus announcement system / i-Communication Platform Personal Data Protection Section University Affairs and Financial Disclosure Section	University website / social media / campus announcement system & i-Communication Platform are updated on an ongoing basis. Faculty and staff may submit requests to relevant offices as needed.

Stakeholder	Key Topics of Concern	Contact Window	Communication Method	Communication Frequency
Alumni [Secretariat]	Student career development Industry-academia collaboration	College and department offices Office of Academic Affairs Office of Student Affairs Office of Research and Development Office of International Affairs Secretariat	University and department alumni associations Graduating Student Exit Survey System Alumni emails Alumni Homecoming events University website / social media / campus announcement system	Graduate destination survey is conducted once per year. University website / social media (Facebook and Instagram career platforms) / campus announcement system & i-Communication Platform are updated on an ongoing basis.
Business Partners (Suppliers and Employers)	Campus safety Student career development Signature research Promotion of sustainability education Industry-academia collaboration	College and department offices Office of Academic Affairs Office of Student Affairs Office of General Affairs Office of Research and Development Secretariat	Employer satisfaction surveys Industry-academia collaboration meetings Career fairs Internship site visits Memorandums of understanding (MOUs) Emails University website / social media	Employer satisfaction surveys conducted once per year. Career fairs, collaboration meetings, internship visits, MOUs, email communications, and updates to the university website/social media are held as needed.
Government Agencies	Academic ethics Campus safety Student career development Signature research Information security	College and department offices Office of Academic Affairs Office of Student Affairs Office of General Affairs Office of Research and Development Office of International Affairs Office of Library and Information Secretariat Office of Budgeting and Accounting	Policy briefings Regulatory seminars Official correspondence Emails On-site evaluations and reviews University Affairs Database Government and School Energy-Saving Reporting Website Government and School Water-Saving Reporting Website Central Government Unified Procurement Contracts– Government e-Procurement System Public Financial Information Disclosure Section	Updates to the Government and School Energy-Saving Reporting Website and the Government and School Water-Saving Reporting Website are submitted once a month. Policy briefings, regulatory seminars, official correspondence, email communications, and use of the Government e-Procurement System take place on an as-needed basis. University-level institutional evaluations are conducted approximately once every 6 years in accordance with the implementation guidelines for university evaluations. [Office of Research and Development] Department, college, and program accreditation visits, as well as other evaluations, are conducted according to the timelines stipulated in Article 3 of the Regulations Governing University Evaluation. [Office of Academic Affairs]

Stakeholder	Key Topics of Concern	Contact Window	Communication Method	Communication Frequency
Media	Academic ethics Campus safety Featured research Innovative teaching Industry-academia collaboration	Secretariat	University website / social media Press releases Press conferences Invitations to participate in on-campus events Engagement with university executives	University website / social media, press releases, and press conferences are updated or held on an as-needed basis.
Others (General Public, Others)	Featured research Innovative teaching Industry-academia collaboration Enrollment strategies Climate change response	College and department offices Office of Academic Affairs Office of Student Affairs Office of General Affairs Office of Research and Development Industry Collaboration and Incubation Center College-level centers	University website / social media / campus announcement system Press releases Official correspondence Emails On-site evaluations and reviews	All communication methods are conducted on an ad hoc basis, except for off-campus housing visits.

Analysis of Material Topics

Fo Guang University references the sustainability topics listed in the GRI Universal Standards and issues relevant to the university's organizational context, as well as the AA1000 Accountability Principles (2018), following the four principles of inclusivity, materiality, responsiveness, and impact. A stakeholder questionnaire survey is conducted, after which the Sustainable Development Committee reviews the results. Based on internal considerations and stakeholder recommendations, the committee identifies the potential impacts of these topics both within and outside the organization, including their positive, negative, or potential effects on the economy, the environment, and society. Statistical analysis tools are then applied to standardize the data and rank the material topics of concern to stakeholders. The results are subsequently reviewed and confirmed by external consultants and experts, and the final list of material topics is determined by resolution of the Sustainable Development Committee. Each material topic is then examined and disclosed in terms of its impacts, management strategies, and implementation status, which in turn calibrates the goals and strategy of our sustainability development roadmap.



▼ Fo Guang University Material Topics List

Fo Guang University Material Topics List				Value Chain Impact									
				Upstream (Partners)			Fo Guang University	Downstream (Service Providers)					
				Suppliers	Part-time Faculty and Staff	Others	Faculty and Staff	Students	Parents	Enterprises	Local Communities and Neighborhoods		
No.	Material Topic	Significance to Fo Guang University	Corresponding GRI Standards									Corresponding SDGs	Corresponding Chapter
1	Recruitment Strategy (Resilient Governance)	Recruitment is the starting point of a student’s academic path and career planning. It reflects the public value of higher education and demonstrates global mobility.	Custom Topic									SDG 4 Quality Education, SDG 8 Decent Work and Economic Growth	Ch3 Talent Development
2	Internationalization and Partner Engagement	Developing diverse international partnerships and recruiting overseas students strengthens global-local connectivity and international perspectives.	Custom Topic									SDG 4 Quality Education, SDG 17 Partnerships for the Goals	Ch3 Talent Development
3	Campus and Dormitory Safety	Emphasizing holistic safety and warm protection ensures a secure learning and living environment.	Custom Topic									SDG 3 Good Health and Well-Being	Ch2 University Governance
4	Academic Ethics	Safeguarding research quality and academic integrity while preventing misconduct.	Custom Topic									SDG 4 Quality Education, SDG 16 Peace, Justice and Strong Institutions	Ch2 University Governance
5	Financial Performance (Resilient Governance)	Robust finances form the foundation for sustainable operations and support teaching and research investments.	GRI 201-1									SDG 8 Decent Work and Economic Growth	Ch2 University Governance
6	Energy Management and Conservation Measures	In response to climate change and energy-saving needs, the University implements an energy management system to advance the transition toward net zero.	GRI 302-1 & GRI 302-4									SDG 13 Climate Action	CH4 Green University
7	Teaching Quality and Effectiveness	Enhancing curriculum quality and learning outcomes is a core value of universities and supports student competitiveness.	Custom Topic									SDG 4 Quality Education	Ch3 Talent Development

Value Chain Impact													
No.	Material Topic	Significance to Fo Guang University	Corresponding GRI Standards	Upstream (Partners)							Fo Guang University		
				Downstream (Service Providers)			Local Communities and Neighborhoods						
				Suppliers	Part-time Faculty and Staff	Others	Faculty and Staff	Students	Parents	Enterprises	Local Communities and Neighborhoods	Corresponding SDGs	Corresponding Chapter
8	Rights and Well-Being of Faculty, Staff and Students	Fostering a friendly workplace and inclusive environment ensures professional development and quality of life for faculty and staff.	GRI 401-1 to 401-3		●		●	●				SDG 3 Good Health and Well-Being, SDG 5 Gender Equality, SDG 8 Decent Work and Economic Growth, SDG 10 Reduced Inequalities	Ch3 Talent Development Ch5 Happy Campus
9	Community Engagement and Social Participation	Advancing USR and local co-prosperity through community engagement, public service, and cultural heritage initiatives.	GRI 413-1				●	●			●	SDG 4 Quality Education, SDG 11 Sustainable Cities and Communities, SDG 17 Partnerships for the Goals	Special Sustainability Feature
10	Innovative Teaching and Signature Research	Innovative teaching and signature research embody the characteristics of a refined teaching-focused university, strengthen interdisciplinary competitiveness, attract talent, and enhance industry and international influence.	Custom Topic		●		●	●	●			SDG 4 Quality Education, SDG 9 Industry, Innovation and Infrastructure, SDG 17 Partnerships for the Goals	Ch3 Talent Development
11	Student Employability and Development Opportunities	Graduate employment outcomes reflect educational effectiveness and public perception, influencing recruitment reputation and alumni engagement.	Custom Topic				●	●	●	●		SDG 4 Quality Education, SDG 8 Decent Work and Economic Growth	Ch3 Talent Development

				Value Chain Impact										
				Upstream (Partners)			Fo Guang University	Downstream (Service Providers)						
								Local Communities and Neighborhoods						
No.	Material Topic	Significance to Fo Guang University	Corresponding GRI Standards	Suppliers	Part-time Faculty and Staff	Others	Faculty and Staff	Students	Parents	Enterprises		Corresponding SDGs	Corresponding Chapter	
12	Promotion of Green University Curriculum and Sustainability Education	Fo Guang University integrates the “The Three Acts of Goodness” into sustainability education and curriculum design, cultivating sustainability talent for higher education and industry.	Custom Topic		●			●	●			SDG 4 Quality Education, SDG 13 Climate Action, SDG 14 Life Below Water SDG 15 Life on Land SDG 17 Partnerships for the Goals	Special Feature	
13	Climate Adaptation and Disaster Preparedness	Faced with climate-induced extreme weather and disasters, developing adaptation capabilities is critical to safeguarding campus safety and operational stability.	GRI 201-2				●	●				SDG 11 Sustainable Cities and Communities, SDG 13 Climate Action	Ch2 University Governance	
14	Greenhouse Gas Emissions and Reduction	Campus carbon inventories and reduction actions support Taiwan’s 2050 net-zero transition and enhance the University’s international sustainability profile and access to resources.	GRI 305-1 to 305-2				●	●				SDG 13 Climate Action	CH4 Green University	
15	Biodiversity	Fo Guang University values biodiversity. Beyond its ecologically rich campus, the University plans to establish conservation and co-habitation zones to embody harmony with the local environment.	GRI 304-1 to 304-2				●	●				SDG 14 Life Below Water, SDG 15 Life on Land	CH4 Green University	

▼ Material Topic Impact Management Table

Material Topic	Positive and Negative Impacts (Issue Awareness)	Specific Objectives	Strategic Planning	Action Plans	Execution Measures	Evaluation Indicators and Methods
1 Enrollment Strategy (Resilient Governance)	Positive: Increases the intake of high-quality students Negative: Unstable enrollment affects institutional operations, faculty allocation, and curriculum planning.	Stabilize student recruitment and increase the enrollment rate (above the 2024 academic-year level)	Establish diverse recruitment channels and strategic partner schools	Organize high school briefing sessions, thematic camps, and online recruitment promotion	Participate in nationwide college fairs, conduct in-class high school outreach, and host campus experience programs	Regularly assess recruitment and marketing effectiveness, adjust recruitment strategies accordingly
2 Internationalization and Partner Engagement	Positive: Enhances global visibility and promotes cultural exchange Negative: Low international visibility weakens students global competitiveness and recruitment performance	Expand international cooperation and student mobility	Increase the number of sister universities and dual-degree partners	Sign cooperation agreements, promote student exchange and internships	In 2024, Fo Guang University signed new cooperation MOUs with multiple partner universities in Japan, Malaysia, and Thailand, and continued to expand partnerships in Europe, the United States, and ASEAN countries. Integrate the Fo Guang Shan system's resources with international universities to expand faculty and student exchanges, dual-degree programs, and study-abroad and internship opportunities, while promoting lifelong and senior education in order to build an international brand in sustainability education.	Number of students participating in international exchange programs
3 Campus and Dormitory Safety	Positive: Protects the well-being of students and staff and increases overall satisfaction. Negative: Incidents would harm the University's reputation and student well-being	Ensure the personal and property safety of students and staff	Strengthen campus security and monitoring systems	Install dormitory and public-area surveillance; conduct regular drills; perform campus facility safety inspections	School buses undergo daily vehicle inspections, and attendance records and an incident reporting mechanism are established Review the number of campus incident cases and reduce the occurrence of traffic accidents through lectures, on-site walkthroughs of campus roads, and enhanced signage installation.	Number of campus incident cases Office of Student Affairs Number of school-bus incident cases
4 Academic Ethics	Positive: Enhances research quality and protects institutional integrity Negative: Violations damage the University's reputation	Maintain research integrity and academic reputation	Fully implement ethics education and compliance checks	Academic ethics courses and thesis checking processes	The entire process of thesis submission and format review is recorded, with clear accountability and defined review and notification responsibilities for each unit, ensuring that academic outputs comply with relevant standards.	Training coverage rate and review ratio
5 Financial Performance (Resilient Governance)	Positive: Sound financial performance forms the foundation of all sustainability efforts and supports university development. Negative: Financial imbalance restricts policy implementation and resource allocation, affecting overall development.	Enhance financial stability and diversify revenue sources	Diversify income streams and strengthen cost control	Enhance financial transparency and accountability mechanisms	Financial statements for the 2023 academic year were audited and certified by PwC Taiwan, and the audited statements were publicly disclosed on the university website.	Financial data audited and certified by PwC Taiwan

Material Topic	Positive and Negative Impacts (Issue Awareness)	Specific Objectives	Strategic Planning	Action Plans	Execution Measures	Evaluation Indicators and Methods
6 Energy Management and Conservation Measures	Positive impact: Energy conservation and carbon reduction lower operating costs. Negative impact: Energy waste and aging equipment increase operating costs and negatively affect the university's sustainability image.	Reduce energy consumption and greenhouse gas emissions	Implement ISO 50001	Advance the digitalization and automation of energy management	Total electricity consumption in 2024 is 4,958,600 kWh, representing a 31.68 percent reduction compared with 2015.	Monitor annual electricity consumption
7 Teaching Quality and Effectiveness	Positive: Strengthening faculty capacity and curriculum quality enhances student satisfaction and professional competence, supporting higher employment rates and greater social impact after graduation. Negative: Insufficient improvement in teaching quality affects student learning outcomes and parents' perceptions of the University.	Enhance student satisfaction and competitiveness	Curriculum evaluation and innovation	Conduct annual assessments of student learning outcomes, teaching feedback surveys, graduate destination surveys, employer satisfaction surveys, and faculty evaluations.	Announce faculty evaluation procedures each semester, and implement college-level and university-level evaluations. Evaluation results serve as the basis for follow-up guidance.	Teaching feedback surveys Faculty evaluations
8 Rights and Well-Being of Faculty, Staff and Students	Positive: Supports talent attraction and retention. Negative: Overlooking rights and well-being undermines teaching quality and talent stability.	Improve well-being satisfaction and strengthen talent attraction	Health promotion and flexible working arrangements	Health examinations, flexible working hours, and employee activities	Provide annual health examinations with a NT\$1,000 subsidy for employees Integrate the Three-Life Education approach (life, living, career) with mental health promotion, health enhancement, and first-aid/disaster-prevention drills to strengthen character development and physical and mental resilience	Conduct annual reviews of organizational structure and staffing levels.
9 Community Engagement and Social Participation	Positive: Promotes regional sustainability and campus-community integration, enhancing the University's public image. Negative: Insufficient engagement may weaken social trust and local connections.	Strengthen local collaboration and social responsibility	Promote USR initiatives and locally rooted projects	Community service and local revitalization projects	Implement 5 local collaboration projects	Number of community collaboration projects
10 Innovative Teaching and Signature Research	Positive: Enhances academic visibility. Negative: Insufficient advancement in innovative teaching and research may cause curricula to fall behind industry trends, limit students' interdisciplinary competencies, reduce external recognition and resource acquisition for research results, and ultimately affect the University's reputation and competitiveness.	Develop interdisciplinary competencies and strengthen signature research	Interdisciplinary curriculum and research	Learning Week, industry-academia collaboration	Implement the "16+2" innovative teaching model by designating the final two weeks of each semester as an intensive Learning Week focused on AI and the SDGs. Integrate the SDGs into general education and professional courses, and ensure learning effectiveness through full quality assurance and digital learning platforms.	Number of innovative courses, number of research projects

Material Topic	Positive and Negative Impacts (Issue Awareness)	Specific Objectives	Strategic Planning	Action Plans	Execution Measures	Evaluation Indicators and Methods
11 Student Employability and Development Opportunities	Positive: Enhances graduates' competitiveness in the job market and strengthens alumni reputation, supporting the achievement of institutional development goals. Negative: If career counseling and related resources are insufficient, graduate employment rates may decline, reducing student satisfaction, weakening recruitment attractiveness, and potentially lowering employer willingness to collaborate.	Increase the employment rate of graduates	Industry-academia collaboration and career counseling	Job fairs and employment workshops	Invite corporate lecturers and industry professionals to offer lectures on job search preparation and workplace readiness, and expand participation through online livestreaming. In 2024, a total of 39 sessions were organized, covering topics such as career preparation, resume writing, and interview skills. Participation reached 1,039 attendees, with an overall course satisfaction score of 4.7 out of 5.	Employer satisfaction survey Fo Guang University conducts annual follow-ups from September to November to track graduate employment status, satisfaction, and employer satisfaction.
12 Promotion of Green University Curriculum and Sustainability Education	Positive: Enhances sustainability literacy across the University and strengthens international recognition and evaluation performance. Negative: If sustainability education is not effectively promoted, the University's reputation and influence in sustainability may decline, potentially affecting external assessment results.	Fully implement sustainability education	Align curricula with the SDGs	Sustainability-focused courses and environmental education	Offer sustainability courses related to the Green University initiative Green University courses Class participation: 450 students	Environmental literacy (five-point scale): above 4.5
13 Climate Adaptation and Disaster Preparedness	Positive: Reduces disaster-related losses. Negative: If disaster preparedness is insufficient or drills are not properly implemented, disasters may result in casualties and property damage, trigger negative media coverage and public concern, and significantly harm the University's reputation.	Strengthen disaster prevention capabilities	Disaster prevention education and emergency response systems	Disaster preparedness drills and emergency reporting procedures	Conduct one combined drill covering fire safety, earthquakes, evacuation, and first aid. Integrate the SDGs into general education and professional courses, and ensure learning effectiveness through full quality assurance and digital learning platforms.	Number of annual drills: at least once per year
14 Greenhouse Gas Emissions and Reduction	Positive: Supports progress toward net-zero targets. Negative: If carbon-reduction measures are insufficient, greenhouse gas emissions may continue to increase, affecting external perception and resulting in lower performance in sustainability assessments.	Conduct greenhouse gas inventories Set future carbon-reduction targets	Greenhouse gas inventory and reduction initiatives	Replacement of energy-efficient equipment and implementation of tree-planting carbon sinks	Plan to implement ISO 14064-1: 2018 next year	Conduct greenhouse gas inventories for Category 1, Category 2, and Category 4 emissions and continue expanding the coverage of inventory categories.
15 Biodiversity	Positive: Enhances environmental education. Negative: If biodiversity conservation is not effectively implemented, it may result in species loss and ecosystem degradation, reducing the value of campus environmental education and potentially attracting public criticism and concern from conservation groups.	Protect ecosystems and educational resources	Campus ecological conservation	Ecological surveys, native species protection, and campus greening	Plan to apply for Conservation Coexistence Areas next year in accordance with the Kunming-Montreal Global Biodiversity Framework to support the core concept of "30X30." Conduct at least 1 biodiversity education activity	Plan for the establishment of Conservation Coexistence Areas Continued expansion of biodiversity education activities and enhancement of course content

Chapter 1

About Fo Guang



I. About Fo Guang University



△ School Motto Key Visual: Illustrated by Associate Professor Lo Yiling, Department of Product and Media Design

Fo Guang University Overview

Fo Guang University was founded by Venerable Master Hsing Yun, an internationally renowned Buddhist monastic, and was established under the University Act of the Republic of China (Taiwan) and related regulations with the approval of the Ministry of Education. The University is the first institution of higher education established in the Lanyang region and comprises the Jiaoxi Main Campus and the Yilan City Lanyang Campus. The Main Campus is located on Linmei Mountain in Jiaoxi Township, Yilan County, at an elevation of approximately 430 meters. The campus offers a beautiful and spiritually inspiring environment overlooking the Lanyang Plain and Guishan Island in the Pacific Ocean. With its distinct scenery across the four seasons, the University provides an ideal learning environment that harmonizes natural beauty and humanistic spirit.

The University received approval for establishment planning in 1993 and, after seven years of development, began admitting students in 2000 under the name Fo Guang College of Humanities and Social Sciences. It began enrolling undergraduate students in 2002. The University was renamed “Fo Guang University” in 2006. Fo Guang University is founded with a graduate-first model, establishing master’s and doctoral programs before extending enrollment to undergraduate programs, which is regarded as a pioneering approach in Taiwan’s higher education history. The University emphasizes small-class instruction and close faculty-student interaction, with an average of 30 to 40 students per department. It cultivates undergraduate students with the spirit of graduate-level preparation, providing a rigorous and in-depth learning environment.

The University motto, “Righteousness, Integrity, Doctrine, Mercy,” is personally inscribed by Venerable Master Hsing Yun and embodies the core values of Fo Guang education. “Righteousness” represents upright thinking and independent judgment, “Integrity” refers to discerning right from wrong and acting appropriately, “Doctrine” symbolizes the pursuit of knowledge and the practice of truth, and “Mercy” emphasizes gratitude, dedication, and social care.

Fo Guang University is one of the universities within the Fo Guang Shan University Consortium and forms a multinational educational alliance together with Nanhua University (Taiwan Chiayi), University of the West (United States), Nan Tien Institute (Australia), and Guang Ming College (Philippines). The five universities share resources and maintain frequent faculty and student exchanges. Fo Guang University draws on a strong international network, including more than 300 partner institutions across its international sister universities and corporate partners. Supported by the Fo Guang University Consortium and Fo Guang Shan temples worldwide, the University maintains a global collaboration framework that spans the world and is committed to cultivating students’ cross-cultural communication abilities and global citizenship.

Fo Guang University Milestones

Fo Guang University integrates classical Chinese educational values with the modern university system, emphasizing humanistic cultivation and character development to nurture cultivated individuals with global vision and humanistic concern. The University upholds a development strategy of “small but refined, small but beautiful,” making effective use of limited resources to pursue high-quality teaching.

Guided by the Fo Guang Shan educational philosophy, Fo Guang University continues to uphold its mission of “keeping knowledge for oneself while giving the University to society,” establishing its roots in Lanyang while looking toward the world, and positioning itself as a model of high-quality higher education that integrates tradition and modernity, as well as local and global perspectives.

▼ Number of Academic Units in the 2024 Academic Year

Academic Unit	Number
Colleges	6
Bachelor's Programs / Bachelor's Degree Programs	15/2
Master's Programs / Master's Degree Programs / Professional Master's Programs and Doctoral Programs	9/0/5
University-level Centers	5
College-level centers	11

Note: The University added several new programs in the 2024 academic year. Therefore, the statistics provided here are based on the 2024 academic year as the reference period.

▼ Student Enrollment in the 2023 Academic Year

Category	No. of Students	Remarks
Undergraduate Students	2,137	Number reported in the MOE Daily Enrollment Reporting System as of October 15, 2023
Graduate Students	627	Number reported in the MOE Daily Enrollment Reporting System as of October 15, 2023





Year	Development Highlights	Description
1982–1999	Founded by Venerable Master Hsing Yun and Admitted the First Cohort of Master's Students	Planning began in 1982 under the guidance of Venerable Master Hsing Yun. Legal registration was completed in 1988, and in 1999, the Ministry of Education approved the establishment of six master's programs, making the University one of the few higher education institutions in Taiwan to establish graduate programs before undergraduate programs.
2005	Formally restructured as Fo Guang University	The Ministry of Education approved the renaming of the institution as "Fo Guang University," transitioning from "Fo Guang College of Humanities and Social Sciences" to a comprehensive university.
2013	Department of Vegetarian Science Established	The University launched Taiwan's first "Department of Health and Creative Vegetarian Science," integrating Buddhist principles into dietary education and industry development.
2015	Go Development Center Established; National Championship Achieved	The University established Taiwan's first university-level Go Promotion Center. In 2020, the Go team won the overall team championship at the national tournament and secured multiple individual awards.
2016	Trimester System Implemented	The University introduced Taiwan's first trimester system, enabling students to complete a four-year program in three years and enhancing flexibility and international mobility.
2016	Collaboration with Acer to Promote IoT General Education	Fo Guang University became the first worldwide to incorporate the Internet of Things into its general education curriculum, jointly promoting the initiative across Taiwan with Acer.
2018	ISO 50001 Energy Management Certification Achieved	The University obtained international certification for its energy management system, demonstrating its commitment to sustainable campus governance.
2019	Women's Basketball Team Won the UBA Championship	The Fo Guang University women's basketball team won the UBA Division I championship for the first time, showcasing the diverse achievements of students.
2021	No. 1 Among Private Universities in Research Dissemination Impact	With a 100% full-text authorization rate, the University received the "Taiwan Academic Resource Impact Award" for four consecutive years, ranking first among private universities.
2022	Top Three Most Favored Private Universities by Employers	According to the survey conducted by 1111 Job Bank, Fo Guang University ranked third among employers' most favored private universities in the Yilan-Hualien-Taitung region.

II. External Engagement

Membership Associations

Item	Associations Participated In	Membership Status
1	Pan-Pacific University League	Member
2	Association of Private Universities and Colleges	Member
3	University Admissions Committee Joint Association	Member
4	Overseas Joint Admissions Committee	Member
5	Joint Admissions Committee for Technical and Vocational Colleges	Member
6	Joint Admissions Committee for Mainland China Student Recruitment	Member

III. International Rankings and Awards

Fo Guang University delivers strong performance in international evaluations. According to the latest EduRank 2024 global university rankings, the University stands out among more than 14,000 institutions worldwide, ranking 25th among private universities in Taiwan. The University has produced a cumulative total of 1,459 academic papers, which have been cited more than 6,000 times, with particularly notable achievements in the humanities and social sciences. In the field of Communication and Media Studies, Fo Guang University ranks 6th across Taiwan, demonstrating its solid academic strength and international visibility.

In terms of educational quality and social reputation, the University has been listed for multiple consecutive years in the 1111 Job Bank ranking of Universities with the Most Promising Young Talent as recognized by Employers. According to the Ministry of Education's annual Graduate Employment Survey, both the average employment rate and average salary of Fo Guang University's bachelor's and master's graduates are higher than the national university average. In the area of sustainability, the University has also received substantial funding under the Ministry of Education's Energy-Saving Improvement Program, affirming its concrete achievements in green campus development and environmental governance. These recognitions collectively highlight Fo Guang University's outstanding performance and continued progress across multiple dimensions both domestically and internationally.

IV. Diverse Faculty Research Fields

Fo Guang University's faculty possess diverse and interdisciplinary research expertise, with academic fields spanning cultural creativity, media and communication, design psychology, information technology, food and nutrition, environmental sustainability, religious culture, law, philosophy, and AI applications. This breadth of expertise demonstrates the University's strong and practice-oriented research capacity. The University continues to promote key featured research initiatives, encourage faculty to establish academic communities and research centers, and implement a variety of faculty incentive and grant programs to further strengthen research development. According to EduRank statistics, faculty members have cumulatively published 1,536 academic papers, with a total of 8,914 citations, and 35 papers published in 2024. Performance in the humanities and social sciences is particularly notable, with the field of Communication and Media Studies ranked sixth nationwide, reflecting the University's humanities-rooted foundation and its continued advancement across multiple academic fields onto the international scholarly stage.

The University actively supports faculty research and industry-academia collaboration, integrating featured research projects with applied cooperation to deepen social engagement in Yilan and advance local revitalization efforts. In recent years, USR projects have further transformed academic research into local innovation and public value, shaping a distinctive research ecosystem. Representative projects in Academic Year 2024 include: "Sustainable Development Talent Co-Cultivation for the Yilan Tea Industry," "LOHAS Yilan: Holistic Wellness Talent Development," "Cultural Preservation and Management Innovation for Religious Temples," "Jiaoxi Community Governance and Local Revitalization," "ESG Green-Talent Development for Lanyang Enterprises."

Chapter 2

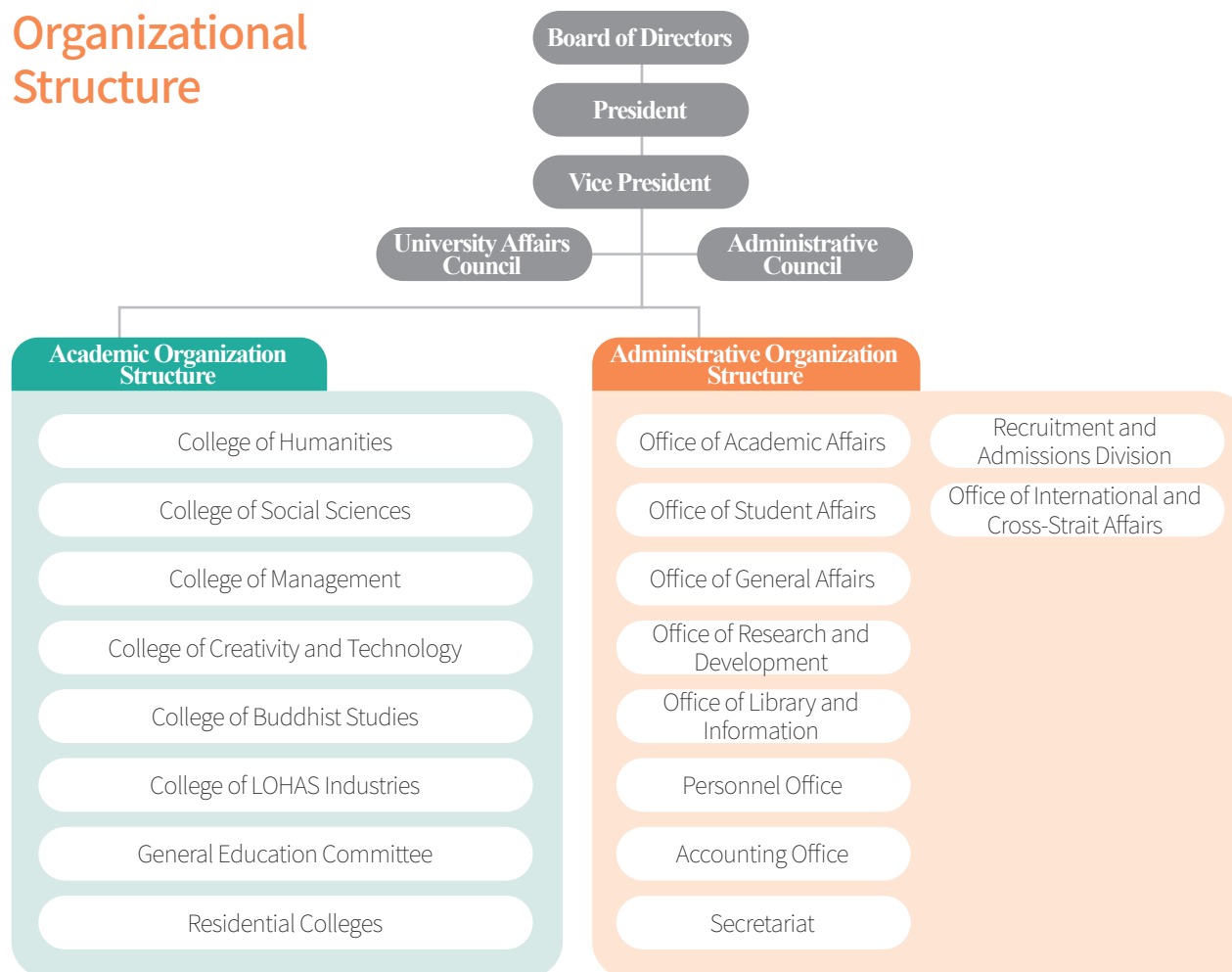
University Governance



I. Governance and Management

Fo Guang University was founded by Venerable Master Hsing Yun, the founding patriarch of Fo Guang Shan. Upholding the spirit of Buddhist compassion and the aspiration to inspire one million people to support education, the University adheres to its motto Righteousness, Integrity, Doctrine, and Mercy. The University is committed to advancing academic research, cultivating talent, promoting culture, serving society, and contributing to national development, developing into an institution of higher education that integrates the spirit of the traditional academy with modern educational ideals. The University operates in accordance with the University Act and related regulations, and establishes its organizational framework based on the Articles of Endowment of the Fo Guang University Foundation. In accordance with the Articles, the Board of Directors appoints a Secretary and several staff members, all incorporated into the University's official personnel structure, to assist in promoting university affairs and supporting institutional operations.

Organizational Structure



- Approved at the 3rd University Affairs Council Meeting of Academic Year 2023 on April 24, 2024
- Approved at the 5th Meeting of the 8th Board of Directors on July 2, 2024
- Revisions approved by MOE Letters Tai-Jiao-Gao-(1)-No. 1130079858 and 1130092204

▼ Number of Academic Units in the 2024 Academic Year

Position	Name	Academic Background and Professional Experience	Academic Fields and Contributions
President	Chao, Han-Chieh	Bachelor's degree in Electrical Engineering from National Cheng Kung University; Master's and Doctoral degrees in Electrical Engineering from Purdue University (USA).	Former President of National Dong Hwa University and National Ilan University, with expertise in information and electrical engineering, and long committed to the development of higher education and digital transformation.
Vice President	Ma, Yuan-Ron	PhD in Physics and Astronomy from the University of Nottingham (UK); Master's degree in Physics from the University of Warwick (UK); Bachelor's degree in Physics from Tamkang University.	Former Vice President for Administration and former Dean of the Office of International Affairs at National Dong Hwa University, with expertise in nanomaterials and quantum computing, and experience in advancing international collaboration and sustainable development.
Vice President	Li, Kun-Chung	Master's degree from the Graduate Institute of Guidance and Counseling at National Changhua University of Education; Doctoral degree from the Graduate Institute of Education at National Chengchi University.	He has served as professor and vice president at multiple universities, as well as in various positions at the Ministry of Education. With extensive experience in educational leadership, his areas of expertise include learning assessment and adult education. He has published 21 books and 82 academic papers, and has led numerous research projects funded by the National Science and Technology Council and the Ministry of Education, demonstrating strong international academic influence.

Mechanism for Selecting the President

The appointment and removal of the President are carried out by the Board of Directors in accordance with the “University Act,” the “Private School Act,” the “Private School Act Enforcement Rules,” the “Act Governing the Appointment of Educators,” the “Enforcement Rules of Act Governing the Appointment of Educators, and the Act Governing the Retirement, Bereavement Compensation, Discharge with Severance Pay Benefits for the Teaching and Other Staff of School Legal Persons and their Respective Private School(s)”. Based on these regulations, the Board establishes the “Fo Guang University President Selection and Dismissal Guidelines” and handles all presidential appointments and removals accordingly. When the presidency becomes vacant unexpectedly or when the incumbent President reaches the end of their term, the Board convenes a Presidential Search Committee in accordance with the Regulations. The Committee oversees the selection process, recommends 2 to 3 qualified

candidates to the Board, and the Board selects one nominee to be submitted to the Ministry of Education for approval and appointment. Each presidential term is four years, with the appointment date generally set for August 1 or February 1 of each year. Upon completion of the term, reappointment may be granted with the consent of the Board.

Pursuant to Article 81, Paragraph 1 of the Private School Act, school legal persons and the founders, board members, supervisors, liquidators, principals/presidents, staff members, and teachers holding concurrent administrative positions of the private schools under the said legal persons shall avoid conflicts of interest and shall not abuse their power to make personal gains or those of a third party.

If the President is unable to fulfill their duties or if the position becomes vacant, the Vice President or the Dean of Academic Affairs shall temporarily assume the role in order of succession, ensuring the continuous and stable operation of the University until the new President is duly appointed and approved by the Ministry of Education. This selection mechanism emphasizes procedural integrity, legal compliance, and Ministry of Education oversight, ensuring that the President possesses the necessary professional leadership capabilities and governance vision.

– Operation of Governance Bodies

In accordance with the University Act, the Board of Directors forms a Presidential Search Committee to select the president of a private university. The Board then finalizes the candidate and submits the appointment for approval by the Ministry of Education. Once appointed, the president is entrusted by the Board with the responsibility of governing the University. The “University Affairs Council” serves as the highest governing body and convenes twice each semester.

The composition of the University Affairs Council and its committees is governed by the “Fo Guang University Guidelines for the University Affairs Council.” Members include ex officio representatives, such as the president, vice presidents, and first-level administrators of all academic and administrative units, as well as stakeholders including faculty representatives, staff representatives, and student representatives. The selection process is as follows:

- I. Ex officio members: The president, vice presidents, and first-level administrators of academic and administrative units.

- II. Faculty representatives: Elected by each academic unit, allocated proportionally to the number of faculty members in each unit. Faculty representatives must account for no less than one-half of all council members. Among them, those holding the rank of professor or associate professor must comprise at least two-thirds of all faculty representatives.
- III. Professional and technical staff representatives (hereinafter referred to as staff representatives): Selected through an election administered by the Personnel Office, with all professional and technical staff members eligible to vote. Both administrative and academic units must have at least one representative; each unit may elect up to two representatives. Staff representatives must account for no less than one-tenth of all council members.
- IV. Student representatives: Nominated by the student self-governance body. Student representatives must account for no less than one-tenth of all council members.

All council members and representatives serve without remuneration. The term of ex officio members and elected faculty, staff, and student representatives is one academic year (from August 1 to July 31 of the following year).

To enhance the University Affairs Council's collective understanding of economic, environmental, and social issues, the University holds an annual consensus-building retreat before the start of each academic year, attended by all faculty members and by first- and second-level administrative supervisors. The retreat provides a platform for full discussion of key institutional issues. In addition, to ensure that stakeholder consultation informs the University Affairs Council's identification and management of economic, environmental, and social impacts, risks, and opportunities, the University, through the Student Association, organizes the "President's Forum" each semester. Participants include the president, vice presidents, first-level supervisors of academic and administrative units, the Student Association, student clubs, and all faculty and students. Administrative units provide responses to issues raised; major matters are forwarded to the relevant committees for further deliberation. To ensure effective risk-management processes, proposals are first reviewed through the appropriate committees or internal unit meetings before being submitted to the University Affairs Council or the Administrative Council for deliberation and resolution.

Important Decision-Making Meetings

Fo Guang University advances its governance and sustainability initiatives through key decision-making meetings, including the University Affairs Council, the Administrative

Council (and its expanded meetings), the Academic Affairs Committee, the University-level Faculty Evaluation Committee, and the Labor-Management Meeting. A total of 130 ESG-related items were discussed, covering university operations, academic administration, human resources, and labor-management relations, ensuring that policy decisions comprehensively address environmental, social, and governance dimensions and form an integrated campus governance framework.

In terms of governance, Fo Guang University continues to implement a "local co-prosperity" talent strategy, actively appointing local professionals to managerial positions to strengthen community connection and enhance responsiveness in decision-making. As of the 2023 academic year, the University's senior management team (including first- and second-level supervisors) comprises 60 members, of whom 59 are residents of Yilan, accounting for 98% of the total. This demonstrates the University's strong commitment to local development and reinforces the foundation of campus-community co-existence, embodying the sustainability principle of "rooted locally, advancing shared prosperity."

▼ Important Decision-Making Meetings in the 2023 Academic Year

Meeting Name	Number of Meetings	Number of ESG Topics
University Affairs Council	4	E: 12 = University Affairs 4 + Administrative 7 + 1 S: 48 = University Affairs 11 + Administrative 36 + 1 G: 70 = University Affairs 24 + Administrative 46
Administrative Meeting (including Expanded Meetings)	8	
Academic Affairs Meeting	9	
University-Level Faculty Evaluation Committee	8	
Labor-Management Meeting	4	

▼ Proportion of Local Residents Employed as Senior Management (Unit: persons / %)

Faculty	First-Level Supervisors (persons)	Second-Level Supervisors (persons)	Total (persons)	Percentage (%)
Local Residents	14	45	59	98%
Non-Local Residents	0	1	1	2%
Total	14	46	60	100%

Note: 1. The statistics in this table are based on household registration data from WebHR.

2. "Local" is defined as Taiwan.

3. "Senior management" is defined as faculty or staff at the senior-rank level or equivalent.

University Affairs Meeting

▼ Number of Representatives in the University Affairs Meeting

Category	Male	Female	Total
Academic and Administrative First-Level Supervisors and Deputy Supervisors	17	4	21
Faculty Representatives	25	10	35
Administrative Staff Representatives	2	5	7
Student Representatives	7	0	7
Representatives of Other Personnel	3	5	8
Total	54	24	78

When necessary, the University Affairs Meeting may establish various committees or task forces to handle matters assigned by the Meeting. The names, mandates, and composition of such bodies are stipulated in the University Organizational Charter. The following are the categories of major matters deliberated by the University Affairs Meeting:

- I. University development plans, budget execution, and the disposition of real estate.
- II. Organizational charter and other important bylaws.
- III. The establishment, modification, or termination of colleges, departments, graduate institutes, and affiliated units.
- IV. Academic affairs, student affairs, general affairs, research affairs, and other major internal matters.
- V. The review and development of various campus evaluation procedures.
- VI. Resolutions of committees or task forces established by the University Affairs Meeting.
- VII. Proposals submitted to the Meeting and matters proposed by the President.

In the 2023 academic year, a total of 35 major matters were deliberated and communicated.

Sustainable Development Committee

Fo Guang University establishes the Sustainable Development Committee, with the President serving as Chair and the Vice President serving as Convener. The Committee includes one Executive Director and one Executive Secretary, who assist in handling routine operations and meeting affairs. The Committee is composed of all academic and administrative first-level supervisors. It is responsible for convening committee meetings and working group meetings, and for reviewing the University's sustainability vision, strategies, and action plans. A formal committee meeting is held at least once each semester. Additional special meetings may be convened as needed in response to international ranking schedules or policy requirements. A resolution may be adopted only when more than half of the Committee members are present.

The "Fo Guang University Sustainable Development Committee Guidelines" establish a university-wide sustainability governance framework that integrates internal resources and decision-making levels as follows:

- **Chair:** The President serves as Chair and oversees the overall direction and decisions related to sustainability development.
- **Convener and Deputy Convener:** The Vice President and the Dean of General Affairs serve respectively as Convener and Deputy Convener, responsible for coordinating cross-unit implementation and convening meetings.
- **Committee Composition:** All first-level supervisors of academic and administrative units serve as ex officio members, forming a high-level decision-making platform.
- **Operational Mechanism:** At least one committee meeting is convened each semester. Special meetings may be convened when necessary to address international evaluations or project needs.
- **Scope of Responsibilities :** Reviewing the University's sustainability vision, strategies, and action plans, and promoting curriculum development, capacity-building, key features, and industry-academia collaboration.
- **Execution Level:** Each unit assigns one Sustainability Liaison (trained, non-remunerated) responsible for data coordination and performance implementation. Responsibilities are allocated according to the "Unit-Indicator Correspondence Table."

Office of Sustainable Development

At the same time, to fulfill the ideals of Humanistic Buddhism, the Earth Charter, and the United Nations Sustainable Development Goals, Fo Guang University advances its sustainability vision across teaching and research, USR initiatives, international cooperation, and university governance. Key focal areas include net-zero carbon reduction, disaster prevention and adaptation, social engagement, circularity, and campus resilience, with the goals of strengthening international rankings and enhancing sustainability competence. In accordance with the Fo Guang University Office of Sustainable Development Guidelines, the University has established the Office of Sustainable Development to support the implementation of resolutions adopted by the Sustainable Development Committee.

II. Financial Performance

Donation Revenue

Total donation revenue over the past three years shows a shift from decline to renewed growth. In the 2022 academic year, external conditions resulted in a decrease of 33.93%. However, with strengthened institutional development and broader community support, donation revenue rebounded significantly in the 2023 academic year, increasing by 11.46%. This demonstrates that the University's efforts in sustainable operations and social engagement are gradually receiving wider recognition, with donation momentum steadily recovering.

▼ Total Donations in the Past Three Years (Unit: NT\$ / %)

Academic Year	Donation Revenue (NT\$)	Year-over-Year Change (NT\$)	Year-over-Year Change (%)
2023 Academic Year	283,093,396	29,099,809	11.46%
2022 Academic Year	253,993,587	-130,425,280	-33.93%
2021 Academic Year	384,418,867	145,857,882	61.14%

Note: The comparison base year is the prior academic year. For the 2021 academic year, the comparison base year is the 2020 academic year, with donation revenue of NT\$238,560,985.

Financial Statements

Fo Guang University discloses its monthly and annual financial statements on its official website. The annual final accounts are audited and certified by PricewaterhouseCoopers Taiwan to ensure the transparency and reliability of financial information.

▼ 2023 Academic Year Financial Statements (Unit: NT\$ / %)

	Amount (NT\$)	Year-over-Year Change (%)
Operating Revenue	751,662,621	Decrease of 1.83%
Operating Costs and Expenses	670,133,457	Decrease of 3.21%
Scholarship Expenditures	92,512,096	Decrease of 12.63%
Operating Surplus (Deficit)	(10,982,932)	

Note 1: The comparison base year is 2022, because the 2024 academic year has not yet concluded. Therefore, the reported figures use the 2023 academic year. The University has no non-operating income or non-operating expenses, so those items are not included.

Note 2: Operating Revenue includes tuition and fees, continuing education, industry-academia collaboration income, subsidies and donation income, financial income, and other revenue. The comparison base year is the prior academic year; operating revenue for the 2022 academic year was NT\$765,642,888.

Note 3: Operating Costs and Expenses include expenditures for the Board of Directors, administrative management, teaching, research and student affairs, scholarships, continuing education, and industry-academia collaboration. The comparison base year is the previous year; total costs and expenses for the 2022 academic year were NT\$798,251,644, including scholarship expenditures of NT\$105,886,471.



III. Supplier Management

As a higher education institution, Fo Guang University collaborates with upstream partners to build an integrated resource network that connects academic institutions, enterprises, and local communities. Through this shared ecosystem, the University supports teaching, research, administration, and campus services, thereby fostering a collaborative and mutually beneficial value chain within the higher education sector.

Upstream (Partners)	Fo Guang University	Downstream (Service Providers)
<ul style="list-style-type: none"> ● Outsourced Contractors ● Contractors ● Engineering and Design Contractors ● Part-time Faculty ● Part-time Assistants ● Cleaning Personnel ● Security Personnel ● Waste Collection and Disposal Contractors 	<ul style="list-style-type: none"> ● Faculty and Staff ● Landscaping Staff 	<ul style="list-style-type: none"> ● Enrolled Students ● Parents of Enrolled Students ● Community Residents ● Corporate Partners ● Participants in Continuing Education Programs ● Academic Institutions

To meet operational needs across various functions, Fo Guang University works closely with different types of contracted service providers / contractors in order to deliver higher-quality services to faculty, staff, and students. At the same time, the University is committed to building a friendly supply-chain environment and strengthening stakeholder trust.

During the procurement and tendering stages, Fo Guang University follows the Government Procurement Act, the Labor Standards Act, the Occupational Safety and Health Act, and all other applicable regulations. All bidders are required to comply with contractual obligations and meet relevant environmental, social, and governance (ESG) requirements. In the tender evaluation stage, while continuing to follow the aforementioned regulations, the University also considers adding “Sustainable Procurement and Corporate Social Responsibility Bonus Items” to encourage suppliers to disclose environmentally friendly practices, energy-saving and carbon-reduction measures, policies for hiring disadvantaged groups, or examples of social engagement in their submission materials.

In the labor service contracts, the terms explicitly require compliance with environmental and labor-related regulations. For example, outsourced vendor lease agreements stipulate that “the

lessee must comply with the “Act of Gender Equality in Employment,” implement a gender-equal and friendly workplace, and prevent incidents of sexual assault, sexual harassment, or sexual bullying,” among other provisions. The procurement contracts likewise specify that vendors must conduct occupational safety and health training, and the University regularly supervises and requires vendors to comply with University policies, such as not providing single-use disposable tableware and implementing gender equality and a friendly workplace.

As an educational institution, Fo Guang University conducts all procurement activities in accordance with the “Government Procurement Act” and its subordinate regulations, and discloses all procurement information through the Government e-Procurement System (<https://web.pcc.gov.tw/vms/rv1m/rv1mPublicSearch/indexSearchRv1mPublic>) to ensure fairness, transparency, and sustainability in the procurement process.

To progressively strengthen responsible procurement and sustainable governance, the University adopts the following practices in accordance with the GRI 308 and 414 disclosure principles:

1. Government e-Procurement System Screening:

The University reviews suppliers’ historical contract award records, evaluation results, and any inclusion on the government’s “List of Suppliers Prohibited from Contracting” through the Government e-Procurement System to ensure that all contracted suppliers possess sound reputations and compliance records.

2. Prohibition and Immediate Replacement Mechanism:

If a supplier is confirmed to be listed by the government as a “Prohibited Supplier,” or is involved in major violations related to environmental pollution or labor rights, the University will immediately terminate the partnership and replace the supplier.

IV. Legal Compliance, Anti-Corruption, and Academic Ethics

Legal Compliance

To provide timely legal and regulatory assistance and consultation services to all university units, the University maintains a legal service platform through which colleagues may access relevant information and guidance materials via the internal website. In addition, the University periodically offers various forms of legal and regulatory training, compiles frequently asked questions, and issues announcements and guidance materials. These measures ensure that colleagues remain informed of and up to date on the latest laws, regulations, directives issued by competent authorities, and internal University rules. This enables units to review and update operational practices to avoid inadvertent violations arising from unfamiliarity with legal requirements. At the same time, these efforts strengthen employees' legal-compliance and ethical awareness, thereby supporting the University's responsibility to uphold public trust and the rule of law.

Fo Guang University was not fined for any violations in 2024. With regard to the issue concerning the reallocation procedure for returned admission quotas, an incomplete understanding of the relevant education regulations resulted in vacancies from the Stars Program and Application Admission not being fully transferred into the General Admission allotment, leading to an under-reported number of available quotas. Although the University intended to adjust quotas in line with future enrollment reduction planning, and although the matter had been reviewed by academic departments and resolved through the Admissions Committee, discrepancies remained in administrative execution and regulatory interpretation, which ultimately gave rise to misunderstanding and public concern.

Fo Guang University has submitted a review report to the Ministry of Education and has issued a public apology, affirming that there was no intent to conceal or suppress quota numbers. Subsequently, the University has initiated personnel adjustments and committed to strengthening internal controls and secondary review procedures within the admissions process, enhancing cross-unit verification mechanisms and legal-compliance training to ensure that future admissions operations are rigorous, transparent, and procedurally sound.

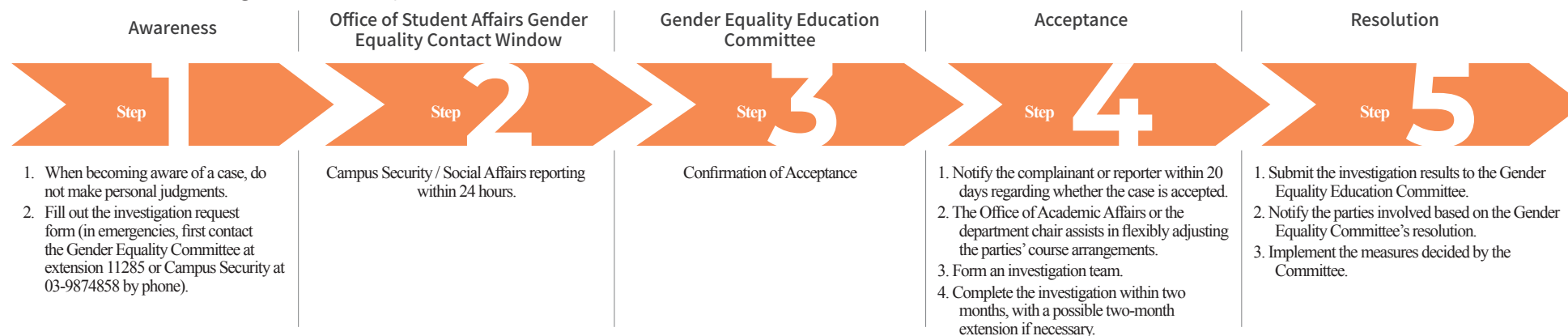
Channels for Appeals and Suggestions

Fo Guang University establishes clear channels for students to submit appeals and suggestions in order to safeguard their rights related to learning, campus life and education, promote campus harmony and ensure proper handling of appeal cases. In accordance with Article 33 Paragraph 4 of the University Act and Article 39 of the University's Organizational Charter, the University formulates the "Guidelines for the Establishment and Handling Procedures of the Student Appeals Review Committee" and establishes the Student Appeals Review Committee. The Committee consists of thirteen to fifteen members, each serving a one-year term. Members are appointed by the President (the Committee includes experts or scholars in law, education and psychology), and a representative from the Student Association serves as a member. Faculty members who do not hold administrative positions account for not less than one half of the total membership, and each gender accounts for not less than one third of the total membership.

※ The relevant guidelines and procedures are available on the Office of Student Affairs website. [Guidelines for the Establishment and Handling Procedures of the Student Appeals Review Committee.pdf](#)

To promote harmonious labor relations and smooth communication, the University establishes open and transparent channels for diverse communication and for gathering valuable feedback. These channels include an opinion mailbox, which enables the University to understand the needs and concerns of faculty, staff, students and external stakeholders. Full-time faculty may file an appeal in accordance with Article 2 of the "Organizational Structure and Review Guidelines of the Fo Guang University Faculty Appeals Review Committee" if they believe that an administrative measure affecting them is unlawful or improper and results in harm to their rights. The number of external complaints in 2024 is zero, indicating that communication mechanisms inside and outside the University operate smoothly.

▼ Flowchart for Handling Gender Equality Cases



Fo Guang University, in accordance with the Campus Safety Management Rules and the Gender Equity Education Act, adopts the Confidentiality Undertaking for Applications and Investigations of Campus Gender-Related Cases and the Recording Consent Form. These documents specify that all participants must follow confidentiality obligations and that recordings may be made only with the consent of the involved parties, ensuring fairness, confidentiality and the protection of the parties' rights throughout the investigation process.

Appeals and Reports

To prevent workers from experiencing physical or psychological harm caused by the actions of others while performing their duties and to protect their physical and mental well-being, the University adopts the "Fo Guang Plan for Preventing Unlawful Infringement Against Employees Performing Official Duties." From the 2022 academic year to the 2024 academic year, the number of appeal cases remains consistently low and all cases are handled appropriately. Most cases relate to labor rights and unlawful infringement in the course of duty. All cases are closed, giving a closure rate of 100 percent. These results indicate that the University maintains a sound mechanism for receiving and handling appeals, enabling timely responses and effective resolution of concerns raised by faculty and staff, thereby ensuring a fair and safe working environment on campus.

▼ Statistics of Appeals and Reports for the Most Recent Three Years

Academic Year	2022		2023		2024	
Case Type	Number of Cases	Closure Rate	Number of Cases	Closure Rate	Number of Cases	Closure Rate
Labor Rights	2	2	0	0	0	0
Unlawful Infringement in the Course of Duty	1	1	3	3	1	1
Gender-Related Incidents under the Gender Equality in Employment Act	0	0	0	0	0	0
Total	3	3	3	3	1	1

Academic Ethics

Fo Guang University upholds “honesty, fairness, freedom, and service” as its core values and promotes professional self-discipline and academic integrity among faculty. Through institutional development and educational initiatives, the University fosters a culture of honest research and responsible teaching across the entire campus community. Since adopting the “Faculty Ethics Declaration” in 2012, the University has progressively strengthened ethical standards and case-handling mechanisms. In 2022, the University established the “Fo Guang University Guidelines for Handling Academic Ethics Cases,” which outline a straightforward process for reviewing and handling academic ethics cases, ensuring that research and teaching activities comply with the principles of integrity and legal requirements. These Guidelines establish behavioral standards for faculty and researchers during research projects, publication, promotion reviews, and related processes. The University has also established the Academic Ethics Review Committee to receive and investigate cases, maintain academic fairness and procedural justice, and protect the rights of both the complainant and the respondent.

In the short term, the University focuses on strengthening ethical awareness among new faculty and improving mechanisms for preventing misconduct. All new faculty are required to complete academic ethics training and sign a research integrity commitment form. The University also organizes at least one academic ethics professional workshop and at least one research integrity seminar each year. Topics include data usage, research transparency, academic writing and citation standards to prevent plagiarism, data fabrication and duplicate publication, ensuring that academic activities follow ethical principles.

In the medium-term phase, Fo Guang University promotes advanced academic ethics training and cross-disciplinary case sharing to strengthen faculty capability in applying academic ethics. Through workshops and case discussions, faculty learn to identify potential ethical risks in research and teaching contexts and to adopt preventive measures. The University has also established a comprehensive faculty career development and recognition system that incorporates integrity performance into evaluations, encouraging faculty to demonstrate professional ethical conduct in research, teaching, and administrative service. The Office of Research and Development continues to oversee the implementation of the “Fo Guang University Guidelines for Handling Academic Ethics Cases” to ensure that the handling of violations remains transparent, rigorous and compliant with legal requirements.

In terms of long-term development, Fo Guang University is committed to embedding academic integrity within its campus culture and establishing it as a core professional value for its faculty. The University plans to establish an Academic Integrity Committee or a Research Ethics Center to integrate institutional, educational and advisory resources. This includes developing a database of academic ethics violation cases and related teaching materials and organizing at least four relevant lectures or courses each year as references for faculty and student learning and research. The long-term goal is to achieve a campus record of no academic ethics violations and to incorporate ethics education into faculty promotion and evaluation processes, making academic integrity a fundamental cornerstone of the University’s academic governance and teaching development.

As of 2024, Fo Guang University has organized at least three academic ethics and professional workshops, as well as research integrity seminars, annually. The number of academic ethics violations remains below two cases each year, and all cases reviewed in 2024 are determined to involve no violations. Going forward, the University will continue to advance academic ethics governance and strengthen faculty self-discipline through coordinated efforts across education, institutional development, and campus culture, fostering an honest, fair, and responsible academic environment and demonstrating the University’s sustained commitment to integrity in research and social responsibility.



- Fo Guang University Key Points on the Use of Generative AI in Academic Research

1. Core Principles of Academic Ethics

- Uphold honesty, responsibility and fairness.

2. Proper Research Conduct

- Honesty and objectivity, respect for research subjects, and avoidance of conflicts of interest.
- Preserve complete research records and share data and results openly.
- Do not fabricate, alter, or selectively omit data, and provide proper acknowledgment of others' contributions.
- Avoid self-plagiarism and duplicate submission; all co-authors are responsible for the content.
- Maintain confidentiality and fairness during peer review and proactively disclose any interests that may affect impartiality.
- Report violations such as fabrication, falsification or plagiarism when discovered.

3. Types of Academic Misconduct

- Fabrication, falsification and plagiarism.
- Concealing previously published content or duplicate publication (including extensive reuse of one's own work without acknowledgment).
- Using improper means to influence review outcomes.

V. Risk Management Mechanism

Since the 2010 academic year, the University has implemented an internal control system, and in March 2011, it completed the Internal Control System Manual. The manual was reviewed and approved by the Board of Directors and subsequently submitted to the Ministry of Education for record-keeping purposes. The Internal Control System Manual outlines operating procedures, control points, required forms, bases of reference, and related documents applicable to personnel, financial, and operational matters. Operational matters include teaching affairs, student affairs, general affairs, research and development affairs, industry-academia collaboration, international exchange and cooperation, information processing and other operational activities.

The University's internal control system follows the Ministry of Education's "Implementation Guidelines for Internal Control Systems of School Corporations and Affiliated Private Schools." Each academic year, a working group composed of senior faculty and staff members from academic and administrative units reviews the system. Each first-level administrative unit proposes revisions to internal control documents based on current operations, recommendations from on-site audits conducted by internal auditors, and the annual review comments of supervisors. These revisions are submitted to the internal control meeting for discussion. When on-site audit recommendations are reviewed, the audited unit provides a response and the revised or unchanged internal control documents are submitted again to the internal control working group for discussion. Through this periodic review of internal control documents, the University ensures consistency between documented procedures and actual operations.

To effectively implement the internal control system and maintain the objectivity of internal audit, the school currently has an Internal Control Promotion Working Group and an Internal Audit Working Group. The former is primarily responsible for reviewing and drafting internal control documents for each unit, and convenes in the first semester of each academic year. The latter conducts on-site audits based on the operational procedures outlined in each unit's internal control documents, and convenes in the second semester of each academic year.

These two working groups function in a complementary manner. Up to the 2013 academic year, the convener of both working groups is the Chief Secretary of the Secretariat. Beginning in the 2014 academic year, based on recommendations from internal control visitation reviewers, the two working groups operate independently with no overlapping membership. The Internal Control Promotion Working Group is convened by the Chief Secretary of the Secretariat, while the Internal Audit Working Group is convened by the President. Members of each working group are recommended by the colleges and administrative units. Colleges nominate faculty who are familiar with internal administrative procedures and who do not hold administrative positions, while administrative units appoint second-level supervisors or senior staff as representatives. The following are the key implementation measures for major risk management. Details are available in the **Internal Control Section**:

Unit	Risk Type / Task Name	Description of Risk Cause	Countermeasures and Key Control Points
Office of Academic Affairs	Graduate Career Survey	Appeals or complaints and impact on the University's reputation	Conduct surveys in accordance with required procedures, handle objections in a timely manner, preserve and analyze data
Office of Academic Affairs	Student Status Management	Impact on the University's reputation	Ensure accurate corrections of records, conduct full-process review of all changes, track and report irregularities
Office of Academic Affairs	Curriculum Planning	Legal issues or actions by supervisory authorities	Require review through meetings and approval through hierarchical procedures
Office of Academic Affairs	Faculty Evaluation	Appeals or complaints and impact on the University's reputation	Publicize procedures, require supporting documents, handle objections and review requests, conduct committee deliberation
Office of Student Affairs	Student Housing Application and Move-in	Appeals/complaints	Establish clear application and allocation rules, conduct public lotteries, ensure safety management during residency
Office of Student Affairs	Student Leave	Appeals/complaints	Review leave categories and procedures, report irregularities
Office of General Affairs	Procurement Management	Legal issues/actions by supervisory authorities and property loss below NT\$150,000 and appeals or complaints	Follow legal requirements, implement hierarchical responsibility, conduct open selection, report and track irregularities
Office of General Affairs	Property Inventory	Property loss below NT\$100,000	Conduct periodic inventory, investigate irregularities, prepare complete reports
Accounting Office	Student Housing Fee Revenue and Refund Management	Complaints and CPA audit findings	Establish clear procedures, conduct account reconciliation, report and resolve irregularities immediately

VI. Information Security Risks

Information Security Policy

▼ Overview of Countermeasures for Medium and High Information Security Risks

Medium and High Risk Type	Risk Treatment Countermeasures
Unpatched vulnerabilities	<ul style="list-style-type: none">● Implement automated vulnerability management tools (e.g., Nessus, Qualys).● Perform regular updates of systems, applications and firmware through patch management.● Prioritize patching high-risk vulnerabilities with a CVSS score ≥ 7.0 or greater.
Weak passwords and default credentials	<ul style="list-style-type: none">● Enforce a strong password policy (at least 12 characters, including uppercase and lowercase letters, numbers, and symbols).● Enable multi-factor authentication (MFA, such as Google Authenticator and a hardware token).● Prohibit the use of default accounts (such as admin, root) or change the default password.
Unsecured network services	<ul style="list-style-type: none">● Turn off unnecessary services and allow only essential communication ports (Port Whitelisting).● Use VPN or Zero Trust Network Access (ZTNA) instead of public remote access.● Deploy firewalls and intrusion detection/prevention systems (IDS/IPS).
Lack of network segmentation in internal networks	<ul style="list-style-type: none">● Implement VLAN or micro-segmentation.● Restrict communication between internal hosts (e.g., allowing only specific IPs to access the database).
Sensitive data not encrypted	<ul style="list-style-type: none">● Transmission layer security (TLS 1.2+).● Storage-level encryption (AES-256).● Implement access control (e.g., only specific roles can access sensitive data).
SQL injection and OS command injection	<ul style="list-style-type: none">● Use parameterized queries or ORM frameworks (such as Hibernate).● Deploy a WAF (Web Application Firewall) to filter malicious requests.

Medium and High Risk Type	Risk Treatment Countermeasures
Unsafe API design	<ul style="list-style-type: none">● Implement OAuth 2.0 or API Key authentication.● API call rate limiting.● Check security using Swagger/OpenAPI specifications.
Cross-site scripting (XSS) and cross-site request forgery (CSRF)	<ul style="list-style-type: none">● Input filtering and output encoding.● Set SameSite cookies to defend against CSRF.
Social engineering (phishing, spoofing)	<ul style="list-style-type: none">● Regular information security awareness training (e.g., phishing simulations).● Deploy email filtering systems (e.g., Microsoft Defender for Office 365).
Excessive Privileges	<ul style="list-style-type: none">● Implement the principle of least privilege (PoLP).● Regularly review user permissions (e.g., conduct permission reviews quarterly).
Insufficient log and monitoring	<ul style="list-style-type: none">● Centralized log management (such as SIEM systems like Splunk, Microsoft Sentinel).● Set up alerts for abnormal behaviors (e.g., multiple failed login attempts, large data downloads).
Physical equipment security vulnerabilities	<ul style="list-style-type: none">● Implement access control systems (e.g., card swipes, biometric identification).● Thoroughly remove data from waste equipment before disposal (e.g., degauss hard drives, physical destruction).
Third-party supplier risk	<ul style="list-style-type: none">● Sign information security contracts (e.g., SOC 2 compliance).● Regularly review third-party information security measures (such as penetration test reports).
Cloud misconfigurations	<ul style="list-style-type: none">● Use CSPM (Cloud Security Posture Management) tools (e.g., Prisma Cloud).● Apply the principle of least privilege in managing cloud permissions.
IoT device vulnerabilities	<ul style="list-style-type: none">● Change default passwords and disable unnecessary Telnet/SSH services.● Isolate IoT devices in separate network segments.

- Information Security Governance Mechanism

Fo Guang University establishes a comprehensive information security governance mechanism to protect campus information assets, personal data and system operation security. The mechanism covers policy development, operational management, risk control and continuous improvement to ensure the security and stability of teaching and administrative information systems.

1. System Development and Policy Framework

- The University adopts the “Fo Guang University Information Security Policy” and the “Information Security Management System Policy Manual” as the core basis for information security management across the campus.

2. Account Privileges and Access Control

- All accounts and system access require application through an information service request process and approval by the supervising authority.
- Accounts for personnel who resign, transfer or take leave are disabled or adjusted immediately.
- Regular reviews of account privileges are conducted to prevent unauthorized access.

3. System Security and Protection Mechanisms

- Firewalls, antivirus software and vulnerability scanning mechanisms are deployed.
- Server and system log management and intrusion prevention mechanisms are implemented.
- All users are required to sign the “Fo Guang University Information Confidentiality Agreement” to ensure that intellectual property technologies, personal data privacy, information systems and network architecture information and operating procedures are not improperly disclosed and are used lawfully.

4. Physical Data Center Security Management

- Access control devices and temperature and humidity monitoring systems are installed, and the University follows the “Data Center Security Management Procedures.”
- A daily data center work log is completed to monitor equipment operation and environmental abnormalities in real time.

5. Backup and Disaster Recovery

- Data backups and off-site redundancy measures are implemented to preserve critical system information.
- A disaster recovery process is established and drills are conducted regularly to ensure rapid restoration of operations during unexpected events.

6. Audit and Continuous Improvement

- An information security audit plan is implemented to address vulnerabilities and follow up on corrective actions.
- Based on annual audit results, the University continuously enhances control measures and information security operational procedures.

- Information and Communication Security Incident Reporting

Incident reporting procedures:

1. Discovery of an incident

When University personnel or outsourced vendors detect a suspected information security incident, they shall immediately report it to the responsible unit's information security liaison.

2. Initial assessment

The information security liaison and relevant personnel shall determine whether the case is an abnormal event or an information and communication security incident.

3. Completion of the reporting form

If the case is confirmed as an information security incident, personnel shall complete the FGU-IS-04-37 Information and Communication Security Incident Reporting Form and shall notify the information security officer.

4. Confirmation of incident level

The information security officer and the executive secretary shall confirm the impact level of the incident from level one through level four.

5. Internal reporting

- Level 1 and Level 2 incidents: Report the incident to the executive secretary, and the responsible personnel shall handle the case.
- Level 3 and Level 4 incidents: Report the incident to the convener of the Information Security and Personal Data Protection Promotion Committee, and the executive secretary will convene the Data Security Emergency Response Working Group.

6. External reporting

Within one hour of becoming aware of the incident, the University shall conduct external reporting in accordance with the requirements of the supervisory authorities.

7. Cases involving criminal matters

If the incident involves threats to life or criminal activity, the University shall notify the police authorities.

Follow-up actions:

- Identify, suppress, contain, and restore from incidents.
- Activate the business continuity plan when necessary.
- Afterwards, a post-incident review meeting will be held and the "Information and Communication Security Incident Report Form" will be completed for case studies and lessons learned.

- Information Security Awareness and Training

Fo Guang University actively promotes information security management and education and training. Upholding the principle of full participation and continuous protection, the University incorporates information security and personal data protection into the core of institutional governance. In 2024, the University strengthened faculty and staff awareness of information security and their response capabilities through regular training and awareness activities. A total of 8 information security training sessions were held throughout the year. The courses covered "Information Security and Personal Data Protection" and "Information Asset / IoT Inventory." More than 160 participants attended, with a total of 6 training hours. The training effectively enhanced the University's awareness of information security risks and its prevention capabilities.

▼ Overview of Information Security Training and Awareness in 2024

Personnel Category	Frequency Standard	Course Content	Number of Participants	Hours
General Personnel	Four sessions per year	Information Security and Personal Data Protection	106	3
General Personnel	Four sessions per year	Information asset / IoT inventory	62	3

▼ Information Security Awareness Outcomes at Fo Guang University

Item	Time	Summary of Content / Key Outcomes	Notes
Firewall/endpoint protection	February 2024	Completion of FortiGate firewall, FortiSIEM and endpoint protection system deployment and testing	
Asset inventory and assessment	February 2024	Completion of information asset inventory and risk assessment	
Account review	April and November 2024	Completion of account reviews for the Information Security Management System	
Information security training	April to May and November 2024	A total of 8 training sessions on "Information Security and Personal Data Protection" and "Information Asset / IoT Inventory"	Dates are listed in the original text
Social engineering drill performance	May to June and November 2024	Participation in the Ministry of Education malicious email social engineering drill with zero click rate and zero attachment or link opening rate. Commended by the Ministry of Education	Excellent performance in two consecutive rounds
Internal information security audit	May 23, 2024	Completion of internal audit for the Information Security Management System	
Site visit	May 27, 2024	Completion of the site visit for the information security chapter under the Higher Education Sprout Project	
Promotion Committee meetings	May 28, 2024	Meeting of the Information Security and Personal Data Protection Promotion Committee to carry out risk assessment and review	
System vulnerability scan and re-scan	October to December 2024	Completion of system vulnerability scanning, remediation and re-scanning under the Information Security Management System	
Information security chapter work	November 2024	Completion of operational and procurement tasks related to the information security chapter	
Penetration testing	December 2024	Completion of penetration testing for core systems under the information security chapter of the Higher Education Sprout Project	
Deployment of SSL security certificates	December 2024	Completion of SSL certificate deployment for the *.fgu.edu.tw domain, providing secure website connections	

Personal Data Management

- Policies and Principles for Personal Data Protection

The University establishes the following objectives for personal data protection management:

- I. In accordance with the “Personal Data Protection Act” and the Enforcement Rules of the Personal Data Protection Act, the University protects personal data throughout its collection, processing, use, storage, transmission and destruction.
- II. To safeguard personal data related to University operations from external threats or improper internal management and use, thereby preventing theft, tampering, damage, loss or leakage.
- III. To strengthen the University’s capability in protecting and managing personal data, reduce operational risks and create a trustworthy environment for personal data protection and privacy.
- IV. To enhance faculty and staff awareness of personal data protection and security, the University conducts regular annual training on personal data protection.
- V. To conduct periodic reviews of personal data workflows, establish an inventory of personal data and perform risk assessments to identify acceptable levels of risk.

Personal Data Protection Management Policy:

1. Collection and Processing of Personal Data

For operational purposes, the University obtains or collects personal data including but not limited to a person’s name, date of birth, national identification number (passport number), physical characteristics, fingerprints, marital status, family information, education and occupation.

The University shall comply with the Personal Data Protection Act and related regulations and shall ensure that the collection and processing of personal data are not excessive and are conducted for specific purposes, and are relevant, appropriate, fair and lawful. Where consent from the data subject is required, the University bears the burden of proof to demonstrate that such consent has been obtained.

2. Use and Cross-border Transfer of Personal Data

- I. When the University uses personal data, such use shall fall within the necessary scope of the specific purposes stipulated under the Personal Data Protection Act. If personal data must be used for purposes other than the specific purposes, the University shall act in accordance with Article 20 of the Personal Data Protection Act. Where consent from the data subject is required, the University shall obtain such consent in accordance with the law.
- II. Personal data collected and processed by the University shall comply with the Personal

Data Protection Act and the University’s personal data management system. Personal data shall be used only when required for University operations or business needs and only by authorized University personnel.

- III. If the University must conduct cross-border transfers of personal data, such transfers shall strictly comply with the relevant requirements of the Personal Data Protection Act and shall not violate national interests or involve the use of indirect methods to transfer or use personal data in a third country to circumvent the Act. Furthermore, if an international treaty or agreement contains special provisions, or if the receiving country lacks adequate personal data protection laws that may jeopardize the rights and interests of the data subject, the University shall not conduct cross-border transfers to ensure the security of personal data.

3. Rights to Access and Correct Personal Data

When the University receives a request to access or modify personal data, the University shall act in accordance with the Personal Data Protection Act and the University’s established procedures and shall, within the scope permitted by law, process the data subject’s request to inquire about personal data, request access, request copies, request supplementation or correction, request the cessation of collection, processing or use, or request deletion.

4. Exceptions to the Use of Personal Data

- I. The University has a confidentiality obligation regarding personal data obtained in the course of operations. Except when requested by the data subject for access, or under the circumstances listed below, the University shall comply with Article 20 of the Personal Data Protection Act and other applicable laws and regulations, and disclosure to third parties shall only be made through official written inquiry. The University shall not disclose personal data to any third party except under the following conditions:
 - (I) When required by judicial authorities, supervisory authorities or police agencies for criminal investigation or evidence collection.
 - (II) When required by other government agencies for the execution of public authority with legitimate justification.
 - (III) When required by agencies responsible for public safety in order to provide emergency assistance.
- II. The University’s use of personal data, except for the categories specified under Paragraph 1,

Article 6 of the Personal Data Protection Act, shall be limited to the necessary scope of the specific purpose for which the data is collected. However, the information may be used for purposes other than those specified above in any of the following circumstances:

- (I) Where expressly permitted by law.
- (II) Where necessary to safeguard national security or advance public interest.
- (III) Where necessary to prevent danger to the life, body, liberty or property of the data subject.
- (IV) Where necessary to prevent significant harm to the rights or interests of others.
- (V) Where required by a government agency or academic research institution for statistical or academic research in the public interest, provided that the data has been processed by the provider or cannot be used to identify a specific individual based on the method of disclosure.
- (VI) Where beneficial to the rights and interests of the data subject.
- (VII) Where consent has been obtained from the data subject.

5. Personal Data Protection Section

- I. The University has established a personal data protection structure with clearly defined responsibilities and obligations for relevant personnel.
- II. The University has established and implemented a Personal Information Management System (PIMS) to ensure the execution of this policy. All employees and outsourced vendors shall comply with the requirements of the PIMS and the Personal Data Protection Act. The operation of the PIMS shall be periodically reviewed.
- III. To prevent personal data from being stolen, altered, damaged, lost or leaked, the University has established a Personal Data Protection Taskforce responsible for coordinating the planning of all personal data protection procedures. Each first-level unit assigns one representative to serve on the taskforce, and the Chief Information Officer serves as convener. The taskforce handles matters related to the security maintenance and updating of personal data files and personal data inventories in accordance with applicable laws and regulations.
- IV. A management system shall be established for personal data files, with graded and classified management, and security management rules shall be established for personnel with access.
- V. To ensure the security of all personal data, access security to the information systems containing personal data files shall be enhanced to prevent unauthorized access and to protect data privacy. Security protection mechanisms shall be established and periodic audits shall be conducted.
- VI. Personal data files stored on a personal computer shall require a login password that

identifies the user. Depending on operational needs and the importance of the data, additional security measures shall be considered.

- VII. The scope of use and the permissions for viewing or accessing personal data shall be clearly defined for actions such as input, output, access, updating, deletion or sharing.
- VIII. When any unit of the University encounters a security incident involving personal data files, such as malicious destruction, damage or accidental mishandling, emergency response measures shall be taken, and the incident shall be handled in accordance with the University's reporting procedures.
- IX. The University adopts stringent measures and policies to protect personal data belonging to all data subjects, including faculty, staff and students. Comprehensive training on the Personal Data Protection Act and privacy protection is provided. In the event of a personal data breach, the responsible party will be subject to civil, criminal, and administrative liabilities as prescribed by law.
- X. Outsourced vendors or partner organizations working with the University on operations involving personal data shall sign a confidentiality agreement to ensure full understanding of the importance of personal data protection and the legal liabilities associated with data leakage. In the event of a breach of confidentiality, the responsible party shall be subject to civil and criminal liability under the law.

6. Participation and Expectations of Stakeholders

The University's resolutions related to personal data protection and management shall be included in reports to the Information Security and Personal Data Protection Committee (hereinafter referred to as the Committee). Records of meetings involving significant resolutions shall be submitted to the competent authority (the Ministry of Education) and to stakeholders, including employers, alumni, parents, University faculty, staff, students and other related parties. Any feedback received shall be included as discussion items for the next meeting of the Committee.

VII. Campus safety

Fo Guang University continues to advance campus safety with “personal safety and property safety” as its core objective, and promotes comprehensive safety management measures in accordance with the “Campus Safety Management Guidelines” and the “Disaster Prevention and Response Implementation Plan.” The University applies short-term, mid-term and long-term strategic planning, ranging from hardware improvements and institutional implementation to smart-security upgrades, to progressively build a safe and sustainable campus environment.

In the short-term phase, the University focuses on strengthening fundamental safety equipment and personnel training. Campus surveillance systems are installed and maintained across academic buildings, critical road blind spots and facilities to ensure effective campus safety. The University simultaneously inspects all emergency call systems to ensure proper functioning, and continues to conduct traffic safety training. All students applying for automobile or motorcycle access permits are required to participate in the training to establish defensive-driving awareness. At the same time, dormitory managers and the student self-governance council jointly conduct night patrols and safety reporting procedures to maintain residential safety.

In the mid-term phase, the University continues to advance the surveillance system upgrade plan by replacing analog recorders and cameras with high-resolution digital equipment on an annual basis. This enhances image clarity and monitoring efficiency while gradually expanding overall security coverage. The University also introduces a dormitory self-inspection mechanism, implementing fire, disaster-prevention and electrical-safety inspections, and conducts regular emergency-response drills to ensure that students become familiar with response procedures through simulated scenarios. This strengthens disaster-prevention awareness and response capabilities.

In the long-term development phase, Fo Guang University will complete the full digital upgrade of its surveillance systems and establish an intelligent campus-security monitoring platform that integrates video surveillance, alarms and real-time reporting to achieve smart campus-safety management. The University will also institutionalize disaster-prevention education in student housing by incorporating safety and disaster-prevention concepts into freshman training and dormitory-council programs, thereby building a culture of autonomous safety management. The University also conducts regular reviews and revisions of the

“Disaster Prevention and Emergency Response Plan” to align with local government disaster-prevention systems and strengthen overall campus resilience and long-term adaptive capacity.

The University currently operates 614 surveillance cameras and 48 DVR units covering major entrances and exits, residence halls, academic buildings and parking areas. Emergency call systems in key campus locations, including women’s restrooms and accessible restrooms, were fully installed and activated on December 31, 2024. These systems transmit distress alerts directly to the Campus Security Center and the guard station in real time to ensure personal safety. Dormitory disaster-prevention drills are conducted once each semester, with student participation rates exceeding ninety percent.

Looking ahead, Fo Guang University will continue to advance the smart-safety framework by integrating technological monitoring, early-warning systems and disaster-prevention education. The long-term objective is to build a more forward-looking and resilient smart campus and achieve zero major safety incidents.

Traffic Safety

Fo Guang University continues to center its approach on life education and regards traffic safety as a critical component of overall campus safety. In accordance with the Campus Safety Management Regulations, all vehicles on campus must comply with speed limits, and all drivers and riders are required to wear helmets and seat belts and refrain from unsafe driving behaviors. The University also conducts regular traffic-safety awareness activities in collaboration with the police department and the motor vehicle office. Education efforts target pedestrians, motorcycle riders and automobile drivers through lectures, on-site walkthroughs of campus roads and enhanced traffic signage to reduce the occurrence of accidents.

To strengthen traffic-safety education for first-year students, the University launched the nation's first "Motorcycle Driving Simulator" on University Anniversary Day. Developed through collaboration among the Office of Student Affairs, the Department of Information Applications, and the partner company Hua Yu Mecho Electrical Enterprise, the simulator provides immersive training for road-driving scenarios. By replacing traditional lectures with "hands-on simulation," students learn road-condition assessment and defensive-driving skills in a safe environment, reducing accident risk. This initiative aligns with the Ministry of Education's strategy emphasizing education, engineering and enforcement, and positions Fo Guang University as the first higher-education institution in Taiwan to adopt motorcycle simulation for instructional purposes, demonstrating innovation and forward-looking traffic-safety governance.

Traffic-accident cases on and off campus have steadily declined over the past three years, indicating the effectiveness of traffic-safety management and awareness efforts. Since 2022, a total of 53 incidents have been recorded on and off campus, and the number has decreased to 10 by 2024, reflecting a significant reduction. The University continues to strengthen traffic-safety education, enhance campus vehicle-control measures and facility maintenance, and work with local governments to implement preventive measures. These efforts effectively reduce accident rates and foster a safer commuting and living environment.



▼ Number of On-Campus and Off-Campus Traffic Accidents in the Past Three Years

Academic Year	On-campus	Off-campus	Total
2024	5	5	10
2023	5	17	22
2022	11	42	53

▼ Key Campus Traffic Safety Initiatives and Measures

Traffic Regulations and Safety Education	<ol style="list-style-type: none"> In accordance with Fo Guang University's Regulations for Campus Vehicle Access and Safety Management, the University strengthens traffic rules and road-safety requirements. The University consistently promotes traffic-safety awareness, requiring motorcycle riders to wear helmets and car drivers and passengers to fasten seat belts. To strengthen traffic safety, the University invites lecturers from the Police Traffic Division and the Motor Vehicles Office to deliver on-campus talks that use real case examples to reinforce students' defensive-driving awareness. Given the University's location on Linmei Mountain, where campus roads contain many curves, the University has, since the 2023 academic year, added guided on-site walkthroughs of campus road sections and hazardous intersections to help students better familiarize themselves with campus traffic conditions. The University also promotes traffic-safety concepts through website announcements and podcasts.
	<p>In accordance with the Fo Guang University Regulations for Campus Vehicle Access and Safety Management, vehicle management and traffic order are implemented as follows:</p> <ol style="list-style-type: none"> All University faculty, staff and students must obtain a vehicle access permit before parking on campus. Except for large-scale events held on campus (as announced by the University), all vehicles must be parked in the Parking Area. Except for necessary vehicles such as engineering vehicles, mail trucks, and ambulances, parking is generally prohibited along campus roads. Vehicles parked in the basement parking areas of the buildings on campus should not be parked for more than three consecutive days. For vendors who regularly conduct business on campus, administrative units shall coordinate with the Office of General Affairs to obtain an access permit. For expected visitors, the hosting unit shall submit a guest-parking application three days in advance to facilitate gate access and parking arrangements. Given the campus is located in a mountainous area where winter weather frequently brings heavy rain and fog, and campus roads include slopes and sharp turns, all drivers must comply with the campus speed limit of 30 km/h to avoid accidents. Drivers must slow down when entering and exiting the campus gate and ensure that the barrier gate is fully open before proceeding. Any damage to the barrier gate must be compensated to restore it to its original condition.

Off-Campus Transportation and Accident Response Mechanism

- School buses undergo daily vehicle condition checks, and attendance records and incident reporting mechanisms are maintained. In 2024, one incident occurred and was handled according to the University's internal-control procedures: (1) verify whether any injuries occurred; (2) contact the police; (3) notify the responsible administrative unit; (4) determine whether the driver bears responsibility; (5) contact the insurance provider; (6) arrange vehicle inspection and repair; (7) finalize settlement and close the case for recordkeeping. No injuries occurred in this incident, and the school-bus driver was found not at fault.
- Driver management follows the University's Guidelines for School Bus Drivers.
- School-bus drivers must hold a professional commercial bus driver's license and complete mandatory periodic safety training as required by law.
- Students participating in off-campus activities must complete insurance and transportation arrangements in advance and notify campus security on duty before departure to enhance risk management.
- When a traffic accident occurs, campus security personnel on duty will immediately report it in the campus security emergency LINE group and assist with maintaining order and safety at the scene.

– Campus Safety Surveillance System

The University's surveillance system has been built over more than ten years through phased installation. A total of 614 surveillance cameras and 48 DVR units have been installed in key areas, including the campus grounds, campus entrances, the water-pressure station, Lin-Mei Student Dormitory and Lan-Yuan Student Dormitory, to monitor access at critical locations.

– Emergency Call System

- The emergency call systems at the following 5 locations are functioning normally: the entrance of Yun Lai Dormitory Parking Lot, the front-right area of Huai En Stadium, the Water Drop Teahouse bus stop, the curve below the Water Drop Teahouse and the entrance intersection near Yun Hui Building.
- The emergency call button systems at the following 15 locations are functioning normally: the 168-step trail entrance of Yun Qi Building, the north-side 5th-floor corridor of Yun Qi Building, the east-side 1st-floor entrance of De Xiang Building, the west-side 3rd-floor entrance of De Xiang Building, the main entrance of Yun Wu Library, the basement of Xiang Yun Dormitory, the 168-step trail entrance of Xiang Yun Dormitory, the main entrance of Xiang Yun Dormitory, the basement entrance of Huai En Stadium, the archery field entrance, the main entrance of Hai Jing Building, the east-side entrance of Yun Shui Building, the east-side basement entrance of Yun Hui Building, the bus stop at Hai Yun Building and the main entrance of Hai Yun Building.

– Emergency Call Systems for Key Locations, Women's Restrooms, and Accessible Restrooms

- I. The emergency call systems for key campus locations, women's restrooms and accessible restrooms were fully upgraded to digital mainframes and cameras on December 31, 2024. A total of 8 buildings are included: Yun Qi Building, De Xiang Building, Yun Wu Library, Xiang Yun Dormitory, Huai En Stadium, Hai Jing Building, Yun Shui Building and Yun Hui Building.
- II. In the event of an emergency, the system is able to transmit emergency alerts to the Campus Security Center in Yun Qi Building and to the security office, ensuring the safety of faculty, staff and students and strengthening overall campus safety.

– Dormitory Safety

Fo Guang University adopts a dormitory safety management approach centered on “prevention first and disaster preparedness supported by self-governance,” establishing a comprehensive safety mechanism through institutional measures, daily management and student participation. The Office of Student Affairs and the Office of General Affairs share responsibility for residential life counseling and facility maintenance. Dormitory supervisors jointly conduct night patrols, emergency reporting and handling of irregular incidents. At the same time, a Dormitory Student Self-Governance Association is established to promote self-management and safety education. Each semester, safety orientation sessions and disaster-prevention drills are conducted at the beginning of the term to enhance fire safety, disaster awareness and self-protection among residents.

In terms of disaster prevention and response, the University follows the “Disaster Prevention and Response Implementation Plan” and adopts a four-phase framework of preparedness, mitigation, response and recovery. Evacuation routes and emergency reporting procedures are clearly planned, and disaster response and student placement are jointly carried out by dormitory supervisors and the Campus Security Center. The University will continue to review the performance of its dormitory safety management to ensure a residential environment that is safe, friendly and sustainable, thereby fulfilling the campus vision of protecting people and property.

– Disaster Adaptation

Fo Guang University follows the Disaster Prevention and Response Implementation Plan and adopts the core principle of preventive preparedness and multiple safeguards to reduce harm. The University establishes a comprehensive disaster-management and adaptation mechanism and promotes related actions across the four phases of mitigation, preparedness, response and recovery. These measures strengthen the resilience and responsiveness of the campus disaster-prevention system and support the sustainable development goal of a safe campus.

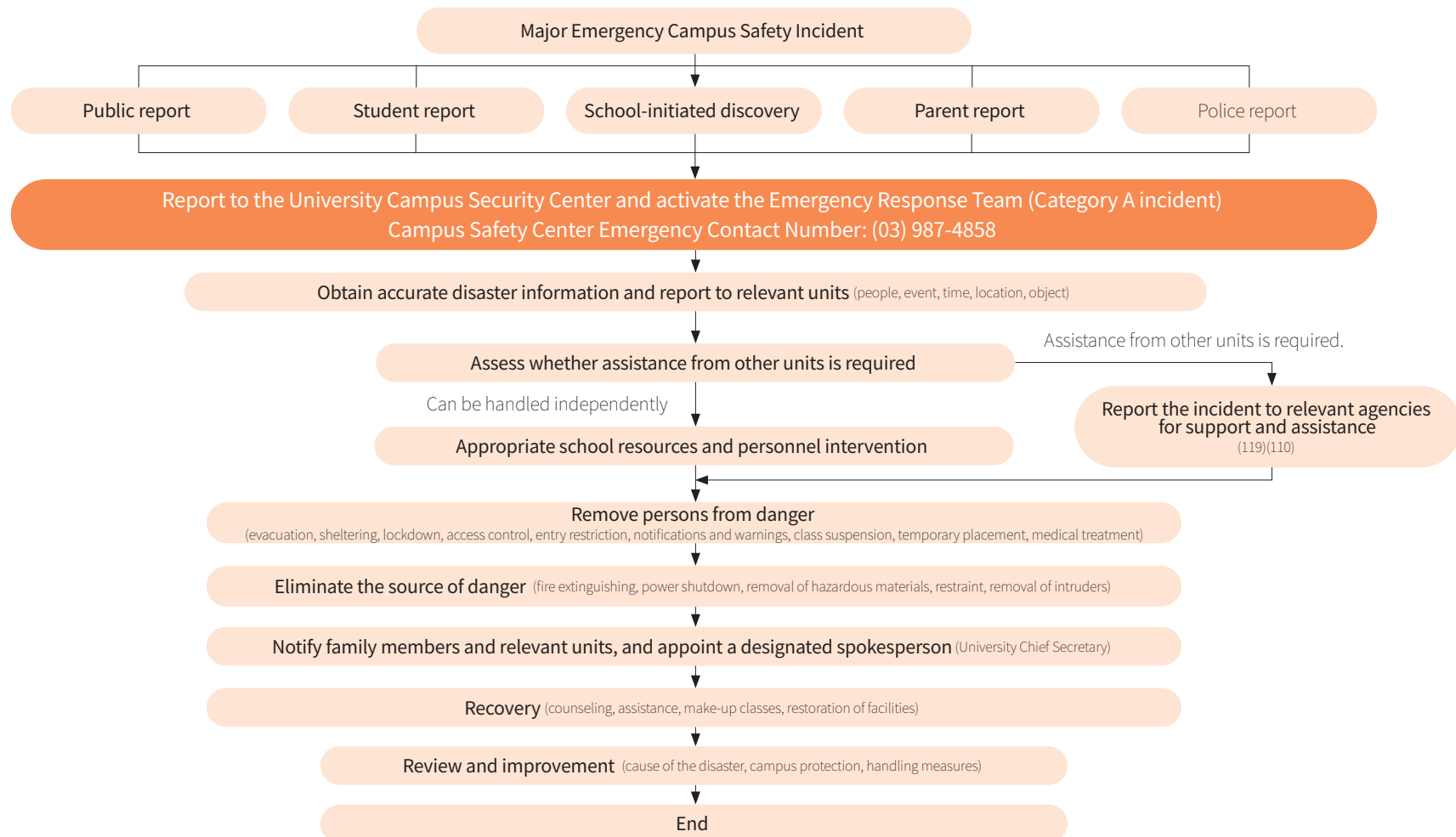
In the short-term phase, the University focuses on strengthening foundational disaster-prevention systems and personnel training. Campus disaster-reporting and response procedures have been established and are regularly updated, with clear distinctions regarding disaster severity levels and reporting timeframes to ensure timely reporting and orderly command. Each semester, the Campus Security Center organizes at least one disaster-prevention drill, covering scenarios such as fire and earthquake evacuation, to enhance faculty and student on-site response capabilities and self-rescue skills. At the same time, all new personnel receive disaster-prevention and first-aid training to cultivate disaster-prevention awareness among all staff and to reinforce the foundation of campus safety culture.

In the mid-term phase, the University continues to strengthen disaster preparedness mechanisms. Potential risks such as typhoons, earthquakes, landslides, floods, fires and food poisoning are analyzed, and mitigation plan checklists and improvement measures are completed. A disaster database and campus disaster-prevention map are established to support decision-making and emergency response through data-driven management. In addition, a digital reporting and alert platform is implemented to enable real-time sharing and tracking of disaster information, thereby improving overall disaster-prevention efficiency.

Looking toward long-term development, Fo Guang University will continue to enhance campus resilience by developing disaster-prevention education modules and incorporating them into freshman orientation and general education courses, so as to build disaster-prevention literacy and adaptation capability among all teachers and students. The University also plans to regularly review and revise the “Fo Guang University Disaster Prevention and Response Implementation Plan” to ensure alignment with local government disaster-prevention policies and maintain an up-to-date emergency response mechanism. The University will promote the development of a “smart disaster-prevention campus system,” integrating monitoring sensors, disaster reporting and evacuation-guidance functions. The University will also continue to advance resilience projects, including slope monitoring, drainage improvement and the upgrading of evacuation facilities, strengthening campus disaster-prevention capacity through technological applications.

As of 2024, the disaster-prevention training completion rate for all newly appointed faculty and staff has reached 100%. Disaster-prevention drills are conducted every semester, with a participation rate of over 90%. The maintenance of on-campus disaster-prevention supplies and evacuation facilities is carried out in accordance with established procedures. Looking ahead, the University will complete the digital integration of the disaster-reporting and tracking system and achieve the goal of incorporating disaster-prevention education into 100% of general education courses. These efforts aim to fulfill the long-term vision of “zero major campus disasters” and “enhanced disaster resilience across the entire University,” demonstrating the institution’s capacity for sustainable adaptation to climate risks and disaster challenges.

▼ Campus Safety and Disaster Prevention Reporting Center Disaster Event Response Procedure



Fo Guang University Responds to National Disaster Prevention Day – Faculty and Students Unite for Earthquake Drill Practice

Fo Guang University participates in the Government's annual National Disaster Prevention Day held on 21 September. At 9:21 a.m. today (20 September), all faculty members and students jointly took part in the earthquake preparedness drill. The activity not only commemorates the victims of past earthquakes but also serves as a reminder of the threats posed by natural disasters and the need to respond calmly when disasters occur in order to minimize harm.

During the drill, the campus broadcasting system and the national emergency alert message were activated simultaneously, and all faculty members and students followed instructions to begin evacuation. Under the guidance of faculty supervisors, each college, department and dormitory carried out evacuation according to the established procedures, moving swiftly and orderly to designated safe areas and completing all earthquake-response actions.

Dean of Student Affairs Hsu, He-Ling stated that Fo Guang University is located in the earthquake-prone hillside region of Yilan, making earthquake awareness especially important. She emphasized that through the drill, faculty members and students strengthen their understanding of the three key actions for earthquake survival which are “drop, cover and hold on,” while becoming familiar with emergency evacuation measures and safety routes, thereby reinforcing the University's response capabilities when disasters occur.



Chapter 3

Talent Development



I. Diverse Enrollment Strategies

▼ Short, Medium, and Long Term Diverse Enrollment Strategies

	Short Term	Medium Term	Long Term
Strategy	1. Launching attractive initiatives to attract students 2. Enable agile use of marketing resources 3. Strengthen cooperation with key high schools 4. Focus on feature-focused marketing	1. Implement the policy of higher education public interest and strengthen enrollment and support measures for disadvantaged students 2. Develop key high schools through strategic alliances. 3. Develop the talent market in eastern, central, and southern Taiwan 4. Deepen career-focused recruitment	1. Brand sustainability management 2. Data-driven enrollment decision-making
Performance and Targets	A total of approximately 1,000 lectures, courses, visits, and expos are held in 2024. The University aims to use these activities to cultivate a positive impression of Fo Guang University among high school teachers and students. The University expects to advance toward strategic alliances and long-term partnerships with high schools, thereby enhancing the quality and depth of mutual cooperation.	One new strategic alliance high school is added in Academic Year 2024 to 2025. The University continues to expand its network of strategic alliance high schools across eastern Taiwan and the central and southern regions to establish a nationwide strategic partnership network.	Fo Guang University upholds Founder Venerable Master Hsing Yun’s educational philosophy of “Righteousness, Integrity, Doctrine, and Mercy.” In the face of demographic shifts and higher education competition, the University actively promotes brand sustainability management. Going forward, the University positions itself as an The Three Acts of Goodness, AI, international, and aesthetics university, building a Fo Guang brand rooted in humanistic values and innovative spirit.

Facing the challenges of declining birthrates, Fo Guang University is advancing its strong educational vision and execution by implementing three core strategies: “focusing on distinctive strengths, deepening external connections, and expanding digital marketing.” Through these efforts, the University seeks to build an attractive and sustainable academic institution within Taiwan’s higher education landscape. Fo Guang University is comprehensively strengthening its short-term strategies by integrating humanities, social sciences, creative technologies, management, and leisure industries with cross-disciplinary resources and AI, focusing on precision and rapid response capabilities. Our goal is to cultivate talented individuals with international perspectives and local engagement, enabling them to contribute to Taiwan’s sustainable development. In student recruitment, we continue to deepen partnerships with senior high schools and vocational schools nationwide. Through forward-looking high-school-to-university bridging courses, carefully designed feature-based camps, and a wide range of campus visits, we aim to inspire students’ interest in learning and guide them to choose Fo Guang University as the starting point for realizing their aspirations.

We are committed to inspiring students' passion for knowledge and guiding them to choose Fo Guang University as the starting point for achieving their dreams. At the same time, we leverage the broad influence of digital media, using social platforms, KOL collaborations, and short-form video content to precisely reach target audiences and expand the University’s brand presence across Taiwan. We will continue to provide professional college counseling and services to key high schools, building long-term, stable partnerships. Through precise data analysis, Fo Guang University will continue to optimize its enrollment strategies to ensure steady improvements in enrollment effectiveness and freshman registration rates. In 2024, despite the challenging nationwide enrollment environment, the University demonstrated strong adaptability within its recruitment system and highly efficient collaboration across all faculty and staff.

Looking ahead, we will establish a recruitment data platform that strengthens targeted marketing and preference analysis. More importantly, we aim to guide students to shift from “passive selection of application preferences” to actively choosing pathways that align with their strengths, aspirations, and academic interests. For Fo Guang University, recruitment is no longer only the starting point of admission but also the first step in a student’s career planning and the development of a global perspective. The University will continue to uphold the goals of public responsibility in higher education and global engagement, contributing new momentum to the development of Taiwan’s higher education sector.

By focusing on substantive engagement with senior high schools, the University organizes forward-looking and interactive recruitment briefings, supported by real-time social media outreach and strategic promotion of featured programs. These efforts effectively attract student attention and guide them toward making informed decisions that support their future growth. Academic development and recruitment strategies move forward in tandem to create shared value. In the 2024 academic year, Fo Guang University further integrated its academic capacity with its

enrollment strategies. The University planned cross-disciplinary micro-programs and practice-oriented courses in areas such as AI, big data, and sustainability management that aligned with future trends, and incorporated these efforts into extension education and University Social Responsibility (USR) initiatives. These actions demonstrated the University's strong commitment to educational social responsibility.

– Short-Term Strategy: Precision Alignment With Student Interests and Timely Adaptation

Focus on strengthening substantive connections with senior high schools by organizing a wide range of forward-looking and interactive admissions briefings. These efforts are supported by real-time social media outreach and the strategic promotion of the University's featured academic programs, effectively capturing student interest and guiding them toward choosing pathways aligned with their future development.

– Mid-Term Strategy: Regional Engagement and Shared Resources

Continue to expand a comprehensive learning support network to ensure that students receive full guidance and resources throughout their studies. The University further advanced cross-disciplinary curriculum integration and strengthened collaboration with regional recruitment alliances. Through regional partnerships, the University consolidated and expanded its recruitment base across central, southern, and eastern Taiwan, thereby enhancing its influence across multiple regions. The University also deepened career-oriented recruitment, enabling students to clearly understand the alignment between Fo Guang University and their long-term development.

In addition, the University implemented the core principle of higher-education public responsibility by actively promoting recruitment and assistance measures for disadvantaged students. Through initiatives such as the Little Blue Magpie Program, scholarships and emergency grants, and multiple pathways admissions, the University supported students from economically disadvantaged backgrounds or underserved regions in accessing higher education. The University further integrated learning support, career counseling, and psychological services to establish a holistic support mechanism that ensured equitable learning opportunities and advanced the goals of educational accessibility and social inclusion.

– Long-Term Strategy: Data-Driven Planning and Sustainable Brand Development

Continue to enhance our capacity for data-driven enrollment decisions, and leverage systematic data analysis to precisely understand enrollment trends and student needs. This not only improves the efficiency and accuracy of student recruitment, but also helps achieve the grand goal of sustainable brand management.

In the 2024 academic year, Fo Guang University adopted diverse admissions pathways, including special admissions, the Stars Program, regular applications, placement admissions, technical talent review, selective admissions, and individual recruitment. The first-year registration rate reached 65.45%, an increase of 0.57% compared with the previous academic year. The University also achieved strong results in the recruitment of executive master's programs, master's programs, and doctoral programs, demonstrating its strengths in academic research and teaching quality, and earning broad recognition from various sectors. At the same time, the University continued to implement semester-based teacher evaluation procedures. Both college-level and university-level evaluation mechanisms ensured that results were directly used to support teaching improvement and professional development, thereby continually enhancing teaching quality.

As a relatively young institution, Fo Guang University's performance amid Taiwan's declining birthrate environment was especially noteworthy. The University remains committed to enhancing the quality of teaching resources and facilities to benefit a greater number of students. To strengthen cooperation with senior high schools, the University organized approximately 1,000 events, including lectures, courses, campus visits, and expos. Among these, 33 campus visits and academic exploration camps engaged approximately 1,400 participants from Yilan, Hualien, Taitung, Keelung, Taipei City, New Taipei City, Taoyuan, Hsinchu, and growing recruitment regions across central and southern Taiwan, thereby establishing diversified and stable enrollment pipelines.

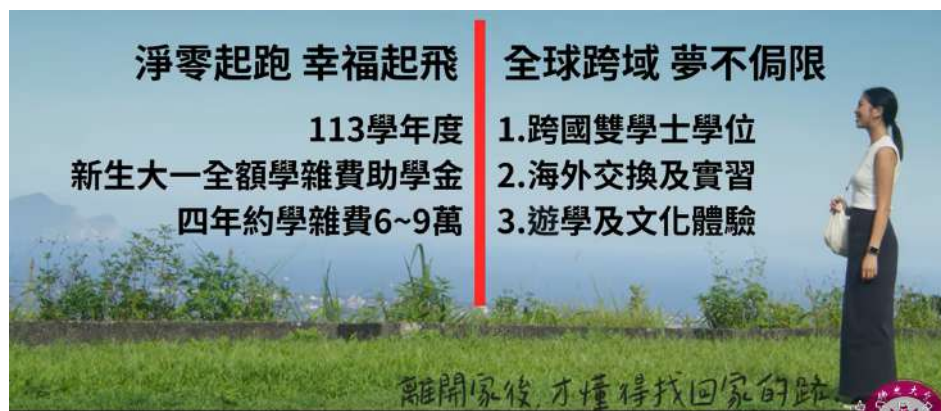
Fo Guang University is dedicated to promoting educational equity. Tuition and miscellaneous fees are waived for first-year students, and for second- to fourth-year students, the University provides additional subsidies on top of the government grant of NT\$17,500 per semester. First-year students are guaranteed on-campus housing, while students admitted through special admissions or the Stars Program receive guaranteed housing for four years and full dormitory fee waivers. The University also offers free value-added courses in Korean, Japanese, TOEFL, and AI applications, along with multiple scholarship and grant programs. In addition, the University promoted admissions through multiple YouTube recruitment videos, significantly enhancing institutional visibility and appeal.



△ 2024 First-round Admissions Meet-up in Central and Southern Taiwan



△ Senior High School Discipline Cluster Exploration Camp



△ Promotional Video - A Journey of Youth

II. Sustainable Education



Ecological Education

Fo Guang University positions itself as a “forest university and a green university.” It treats the campus as a sustainable living laboratory and promotes afforestation, low-carbon campus initiatives and ecological conservation. The university offers the course “Ecology and Biodiversity,” which guides students to understand the relationship between humans and nature through lectures, discussions and field observation. The course cultivates correct ecological perspectives and sustainable thinking. Course content includes climate change, energy resources, biodiversity and sustainable development. It also integrates USR initiatives and community engagement so that students not only acquire knowledge but also apply it in daily life and society. Through these efforts, the University cultivates students who respect life, care for the environment and possess a global perspective. Across the 2023 to 2024 academic years, the University offered more than 30 courses of this type, maintaining a stable number each semester.

Semester	2023 - 1st semester	2023 - 2nd semester	2024 - 1st semester
Number of courses in Ecology Education and Biodiversity	38 courses	33 courses	34 courses



Environmental Education

Fo Guang University centers its environmental education on the Sustainable Living Laboratory Curriculum. During the 2023 and 2024 academic years, the University offered an average of approximately 50 courses each semester. These courses used the campus as a living laboratory, allowing students to build sustainability thinking through hands-on participation in tree planting, resource circulation, low-carbon initiatives, and ecological observation. Through an interdisciplinary learning model, SDGs topics are integrated into coursework to cultivate students' creativity and problem-solving abilities. The curriculum is also connected to USR projects such as “Leave No Trace” and “Sustainable Chefs for the Young Generation,” extending learning into local communities and elementary and middle schools to promote food and agriculture education and ecological conservation. This curriculum not only imparts knowledge but also emphasizes practice, aiming to nurture sustainable citizens who respect life and care for the environment.

Semester	2023 - 1st semester	2023 - 2nd semester	2024 - 1st semester
Number of courses in Environmental Education	65 courses	49 courses	51 courses

Gender Equality Education

- Gender Equality Education Committee

To implement gender equality education, foster a non-discriminatory educational environment, and build a safe and harmonious campus, the school has established a Gender Equality Education Committee in accordance with its organizational rules and regulations. The Committee consists of one Chairperson, served by the President, and sixteen members.

- Our Services

The Committee submits a gender equality annual plan each academic year, develops and expands gender equality education curricula, and organizes and promotes activities related to gender equality education. The Committee also works to establish a safe campus environment and foster a gender-friendly campus. Students who encounter incidents of sexual assault, sexual harassment, or sexual bullying on campus may file a complaint through the gender equality hotline to safeguard their rights. We will convene meetings as needed to provide assistance.

▼ Overview of Educational Activities

Type of Activity	Activity Description	Activity Outcomes
“Gender Awareness That All Faculty, Staff, and Students Must Know” Special Lecture	To strengthen gender equality awareness among faculty and staff, the Sunshine Service Club hosted a special lecture to encourage colleagues to stay current on gender equality issues. In addition to explaining the diverse facets of modern gender issues, the event also incorporated real-world examples from educational settings to help educators recognize gender stereotypes and potential biases, ultimately enhancing the quality of positive interactions between teachers and students.	A total of 123 people participated, with a satisfaction rating of 4.6 and a perceived benefit rating of 4.7.
“You Speak, I Respond” Gender Equality Lecture and Debate Session	This activity creatively combined a lecture with a debate, allowing students to deepen their understanding of gender issues while expressing and exchanging viewpoints through language and logical reasoning. The event aims to create a diverse and inclusive dialogue atmosphere, further embodying Fo Guang University's core values of “The 3 Goods and Four Givings.”	A total of 122 people participated, with a satisfaction rating of 4.8 and a perceived benefit rating of 4.8.

Type of Activity	Activity Description	Activity Outcomes
Second Gender Equality Week “Sunny” Series Activities	In line with the annual Gender Equality Education Day on April 20, the Sunny Day Service Club held a three-day Gender Equality Week from April 16 to 18, featuring a series of static and interactive booths, experiential activities, and real-time engagement sessions. These activities enhanced campus-wide participation and reflection on gender-related issues and helped foster a caring and respectful campus culture.	A total of 223 people participated, with a satisfaction rating of 4.8 and a perceived benefit rating of 4.8.
“Campus or Serendipity? Everything Students Need to Know About Campus Romance” General Education Lecture	The club has long been committed to promoting gender equality education. The lecture emphasized values such as respect, equality, and communication, and encouraged students to build equitable interaction patterns in romantic relationships, eliminate gender stereotypes, and put gender-equality principles into practice. The “Campus Romance Guide” activity helped students better understand relationship skills while advancing gender equality education on campus.	A total of 108 people participated, with a satisfaction rating of 4.7 and a perceived benefit rating of 4.7.
“Sunny Carnival” — Sunny With You: Gender Equality for All	Through interactive games, the event promoted gender equality knowledge to students. The game-based format attracted high participation, and the accessible location in the breezeway enabled many students to join. This approach allowed participants to absorb essential information in an engaging environment while celebrating meaningful moments together.	A total of 187 people participated, with a satisfaction rating of 4.8 and a perceived benefit rating of 4.8.
“Prevention and Handling of Campus Gender-Related Incidents” Faculty and Staff Special Lecture	In recent years, cases involving gender-related incidents on campuses have continued to increase, and these cases are no longer limited to heterosexual relationship disputes. Discrimination against LGBTQ students has also become more common. As faculty and staff serve as the first line of support when students encounter such issues, and as their strongest backing, understanding how to assist students effectively is essential.	A total of 17 people participated, with a satisfaction rating of 5 and a perceived benefit rating of 5.

Innovative Education

In the area of innovative education, Fo Guang University has implemented several forward-looking initiatives during the 2024 to 2025 period. First, the University established a University-level Office of Sustainable Development to integrate AI technologies with low-carbon campus strategies and drive innovation in educational governance. Second, the University launched the “16+2” innovative teaching model, designating the final two weeks of each semester as intensive cross-disciplinary learning weeks focused on AI and the SDGs. This approach broke down departmental boundaries, strengthened students’ cross-disciplinary integration abilities, and deepened their sustainability competencies. In addition, the University actively organized sustainability report workshops to train sustainability liaisons and faculty members from each unit, enhancing their data disclosure capabilities and practical professional skills. In 2024, the University also received a high-level subsidy under the Ministry of Education’s fourth-phase USR program. Starting from the 2025 academic year, the three projects secured more than seven million NTD in funding for three consecutive years, further demonstrating Fo Guang University’s integrated strengths in educational innovation, social engagement, and sustainability advancement.

– Professor Sun, Shun of the Department of Management won the first prize in the 2024 Project Management Certification Training Award for College Teachers.

To recognize the dedication and contributions of the University’s teachers, the University-level Selection Committee for Outstanding Teachers held deliberations on November 4, 2024, and confirmed the list of Outstanding Teachers for the 2024 academic year as follows:

- I. Distinguished Teaching Award Recipients (2 persons)
 - Faculty Member Chang, Chia-Lin, Department of Foreign Languages and Literature
 - Faculty Member Lo, Yi-Ling, Department of Product and Media Design
- II. Outstanding Teaching Award Recipients (7 persons)
 - Faculty Member Chung, Chia-Ling, Department of History
 - Faculty Member Chen, Shuo-Fei, Program in Sport and Health Promotion Management
 - Faculty Member Wu, Hui-Min, Department of Psychology
 - Faculty Member Kuan, Cheng-Tsung, Department of Buddhist Studies
 - Faculty Member Lin, Cheng, Department of Sociology and Social Work
 - Faculty Member Chang, Wei-Yi, Department of Chinese Literature and Applied Chinese
 - Faculty Member Chen, Hung-Chang, Department of Public Affairs

III. Student Awards and Achievements

In 2024, the University's students delivered outstanding performances in national competitions. The Student Association received the "Single Crown Award for Student Self-Governance and Campus Governance," while multiple student clubs earned Awards of Excellence and Honorable Mentions in the National Student Club Evaluation. In addition, the Chinese Orchestra Club and the Wind Instrument Club achieved Awards of Excellence and First Class ratings, respectively, in the National Student Music Competition, showcasing the University's students' remarkable achievements in diverse areas of development.

Competition	Awarded Club	Award Received
2024 National College and University Student Association Showcase	Student Association	Single Crown Award for Student Self-Governance and Campus Governance
2024 National College and University Student Club Evaluation	A Plus Volunteer Service Team	Award of Excellence
2024 National College and University Student Club Evaluation	Department of Health and Creative Vegetarian Science Student Association	Award of Excellence in the Comprehensive Self-Governance Category
2024 National College and University Student Club Evaluation	Guitar Club	Honorable Mention for Best Featured Club Activity of the Year
2024 National Student Music Competition	Chinese Orchestra Club	Award of Excellence, Group B
2024 National Student Music Competition	Wind Instrument Club	Highly Commended Award, Group B

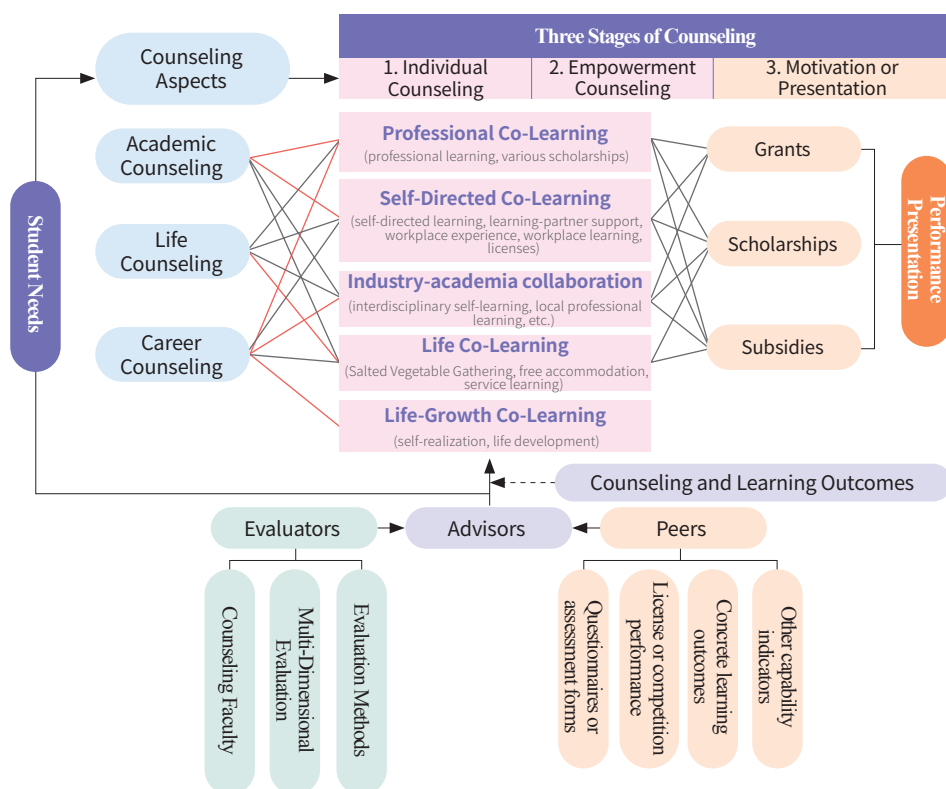
IV. Student Counseling Programs

Little Blue Magpie Project



Fo Guang University's **"Little Blue Magpie Project"** is a financial assistance program designed for undergraduate students who are economically disadvantaged, Indigenous, or facing sudden family hardships. It supports these students in maintaining stable learning and pursuing diverse development during their studies. Through this project, students may apply for subsidies for self-directed learning plans, learning-partner programs, workplace experience, and license examinations in order to strengthen learning outcomes and career preparation. In 2024, the project supported 116 students.

In 2024, the Little Blue Magpie Project covered ten subsidy categories, with applications reviewed and approved on a semester-by-semester basis according to the items submitted. Award amounts may reach up to NT\$40,000. Through a flexible and supportive structure, the project encourages students to challenge themselves, engage in on- and off-campus activities, and advance the goals of educational equity and higher-education public value.



- Early-Warning Student Support Program

Fo Guang University continues to implement the “Early-Warning Student Support Program,” which provides early identification and individualized counseling for students with unsatisfactory academic performance or a risk of delayed graduation. In the 2023 academic year, the University conducted early-warning counseling across two semesters. In the first semester, the counseling rate for early-alert students reached 82.92%, with an improvement rate of 84% in the following semester. In the second semester, the counseling rate reached 80.04%, and the improvement rate increased to 94% in the following semester. These results show that the University, through the advisor system, academic tutoring, and psychological support, has effectively assisted students in overcoming learning challenges, improving retention, and enhancing academic performance, demonstrating the University’s commitment to student care and educational support.

▼ Early Warning for 2/1 Cases and Extended-Graduation Students for the 2023 Academic Year

Semester	Number of Students on Early Warning	Number of Students Counseled	Counseling Rate	Subsequent Academic Improvement Rate
112-1	521	432	82.92%	84%
112-2	456	365	80.04%	94%

V. International Student Exchange

International Students



Fo Guang University actively promotes campus internationalization and is committed to attracting outstanding international students to study in Taiwan. The University provides comprehensive administrative support and humanistic care services to foster an inclusive, friendly, and sustainable learning environment. The University upholds the core philosophy of “students as the foundation and culture as the bridge,” supporting international students in adapting smoothly to both campus life and local culture, while advancing the sustainable development goals of internationalized higher education.

In the short term, the University focused on strengthening recruitment outreach and enrollment support. It worked closely with overseas partner institutions and schools within the Fo Guang Shan educational system to host recruitment briefings and online consultation sessions, thereby expanding international recruitment channels. After enrollment, the University provided comprehensive services, including arrival reception, housing arrangements, visa guidance, medical referrals, and daily-life orientation, helping international students

integrate quickly into the campus environment. The University also implemented a buddy system and language-exchange programs to encourage interaction and cultural exchange between international and local students, and supported students in applying for internal and external scholarships to ease financial pressure and stabilize their learning.

In the medium term, Fo Guang University focused on deepening cultural integration and local engagement. The University offered a variety of Mandarin and cultural experience courses, including calligraphy, seal carving, tai chi, and traditional festival activities, allowing students to experience Taiwanese culture and humanistic values firsthand. The University also collaborated with local government agencies and community organizations in Yilan to host cultural exchange programs and field visits, strengthening international students' understanding of and sense of belonging to the local community. To support students' well-being, the University regularly provided psychological counseling and care meetings, and organized career and internship briefings to help students explore future career pathways.

For long-term development, Fo Guang University is committed to establishing a comprehensive international student support system. The University plans to establish an "International Student Support Center" to integrate resources related to recruitment, daily life, learning, and employment, providing one-stop services that fully meet the needs of international students. Looking ahead, the University will continue expanding its global recruitment network, deepening collaboration with the international Fo Guang Shan education system and partner institutions, and promoting English-taught degree programs and dual-degree pathways to enhance international academic exchange and cross-cultural education. The University will further promote a "humanistic internationalization" campus culture by embedding cross-cultural education into general education and faculty training, fostering diversity, inclusion, and cultural understanding, and building a sustainable university that balances global vision with humanistic values.

As of 2024, Fo Guang University hosted a total of 233 international students. The University plans to continue increasing international student enrollment, expanding cultural experience and exchange programs, and strengthening both local integration and international collaboration to realize a campus vision of diversity, inclusion, and cultural coexistence.



VI. Student Employability and Development Opportunities

Overseas Professional Internships

In the 2024 academic year, Fo Guang University continued strengthening its international exchange and internship system, leveraging the global Fo Guang Shan network across five continents to provide students with diverse and well-supported overseas learning opportunities. Nearly 200 students participated in international learning programs during the academic year, including student exchange, overseas internships, and international volunteer service. Internship and exchange destinations spanned the United States, the United Kingdom, France, Spain, Japan, South Korea, Thailand, Malaysia, the Philippines, Indonesia, Switzerland, Sweden, Vienna in Austria, Australia, and even Brazil. Among them, participation in overseas internships has risen significantly. Students can receive support not only from the Ministry of Education's "Study-Abroad & Overseas Internship Scholarship Program", but also by applying for a variety of scholarships established by the school. We pay particular attention to ensuring equitable learning opportunities for students from disadvantaged backgrounds, so that everyone has the chance to participate on the international stage.

The 2024 academic year also reflected the University's long-term progress in internationalization. According to Ministry of Education announcements, Fo Guang University again ranked 16th nationwide for outbound study performance and continued to hold the No. 1 position in eastern Taiwan. International learning has become an essential asset in students' resumes, strengthening career competitiveness and global adaptability.

Fo Guang University will continue integrating global resources to build a safe, diverse, and enriching international learning platform and to cultivate globally mobile and globally minded local youth.

Employment and Career Development Strategies

Fo Guang University continues to promote a comprehensive employment and career counseling mechanism:

1. Strengthening the employment information platform	<p>The University continues to integrate and expand on-campus employment resources and industry-academia information. Through the Fo Guang University Career Development Center website, together with YouTube, Facebook, Instagram and other social media channels, the University ensures that students receive timely updates on industry trends and employment opportunities, thereby strengthening connections between students and employers.</p>
2. Industry Expert Lectures and Online Career Workshops	<p>The University is committed to helping students plan their career pathways. Beginning in their first year, students complete the UCAN career interest assessment to gain an initial understanding of their strengths and potential areas for development. In the sophomore to senior years, the University provides one-on-one career counseling and offers a wide range of career-related courses, including self-exploration, AI-related digital skills, and creative thinking, enabling students to progressively build the competencies needed in the workplace. As students prepare to transition into the workforce, the University provides practical support such as employment counseling, resume review, and mock interview sessions to help them enter the job market smoothly. After graduation, students will be able to enter the workforce with clear career goals and practical skills, and continue their professional development. In 2024, a total of 39 sessions were organized, covering topics such as career preparation, resume writing, and interview skills. Participation reached 1,039 attendees, with an overall course satisfaction score of 4.7 out of 5.</p>

- Graduate Employment Tracking and Feedback Analysis

To understand students' post-graduation development, the University conducts regular destination surveys for graduating students to track their employment, further studies, licensure achievements, or other development outcomes. The results serve as a reference for adjusting curriculum design and career counseling measures. The University also conducts follow-up surveys one, three, and five years after graduation. Through questionnaires and interviews, the University gathers information on graduates' career development, job satisfaction, and feedback on the curriculum and career counseling resources. These insights serve as an important basis for institutional planning and teaching improvement, strengthening alignment between academic training and workplace needs and enhancing education quality. From September to November each year, Fo Guang University conducts regular follow-up tracking of graduates to understand their employment status and satisfaction levels. The findings serve as an important basis for future curriculum improvement:

1. Pre-graduation employment rate	In 2024, 24.45% of graduates were already employed before graduation. Among employed graduates, Yilan County accounted for the largest proportion of job locations, followed by Taipei City and New Taipei City.
2. Relevance of academic learning to employment	On average, approximately 83% of graduates reported that their work is closely aligned with what they learned at the University, and nearly 95% expressed satisfaction with their current job. More than 50% of graduates pursued further study or examinations for career advancement, with roughly 30% choosing to continue their education at domestic colleges or universities.
3. Survey feedback	According to the graduate destination survey, alumni generally identify communication skills, problem-solving abilities, and interpersonal skills as the key competencies requiring the most improvement upon entering the workplace. The University reviews curriculum content and instructional resources based on survey findings and continues to refine course design by strengthening practice-oriented learning, cross-disciplinary communication training, competency-based workshops, applied projects, and off-campus internships. Through the positive cycle of questionnaire feedback and teaching response, the University continues to refine its teaching content and career guidance strategies to enhance students' overall employment competitiveness and future development potential.

- Employer Evaluation of Graduate Performance

Through surveys administered to alumni one, three, and five years after graduation, Fo Guang University gathered feedback on employer satisfaction and areas for improvement. Approximately 85 percent of respondents indicated that their professional competencies aligned with workplace requirements, demonstrating strong alignment between the University's curriculum and industry needs. Alumni reported high confidence in their continuous learning ability, independent thinking, interpersonal skills, and stress management. However, they also indicated that foreign language proficiency remained an area with room for improvement. To strengthen students' language skills, the University introduced 16 English-integrated courses starting in 2024. In parallel, the University incorporated the The Three Acts of Goodness philosophy into its AI education initiatives, advancing the development of the AI College and AI-enhanced teaching system. These efforts aimed to cultivate sustainable talents who embody both technological literacy and humanistic concern.

▼ Survey Results for Alumni One, Three, and Five Years After Graduation

1. Professional competency performance	An average of approximately 85% of employers affirmed that alumni met workplace requirements in terms of professional competencies, indicating a solid alignment between the University's teaching and industry needs.
2. Average competency indicator score	Based on surveys conducted between 2022 and 2024, employer evaluations showed that all competency indicators, except foreign language skills, scored above 4 out of 5. Foreign language skills received an average score of 3.78, while the other indicators scored as follows: continuous learning 4.46, independent thinking and judgment 4.39, interpersonal relations 4.44, and stress tolerance 4.48. These results demonstrate that students possess strong employability and competitive workplace capabilities.
3. Measures to strengthen foreign language skills	To support the 2030 Bilingual Nation policy, the University introduced sixteen English-integrated courses beginning in the 2024-1st semester.
4. Implementation of the "Three Good AI" Teaching Initiative	The University incorporated artificial intelligence into teaching and student learning while upholding Venerable Master Hsing Yun's "The Three Acts of Goodness" values: speaking kind words, doing good deeds, and cultivating good intentions. Through initiatives such as the AI Academy, AI teaching and learning modules, and AI-enhanced administrative services, AI is positioned as a personal tutor and daily assistant for students, helping cultivate talent equipped with both technological literacy and a commitment to social engagement.

– Off-Campus Professional Internship Arrangements

To strengthen students' practical skills and workplace readiness, the University actively promotes its off-campus internship system and establishes the Fu Guang University Student Internship Regulations and the Fu Guang University Workplace Experience Regulations. These guidelines form a comprehensive framework for internship operations and safety management, while encouraging each department to design credit-bearing internship courses based on its professional field to enhance the integration of learning and practice.

The University expands internship opportunities by coordinating placements with industry partners. The Department of Management maintains long-term cooperation with well-known hotel enterprises, enabling students to participate in corporate management and operational training that deepen their understanding of industry practices and support their transition into the workforce. The Department of Sociology and Social Work maintains stable partnerships with local foundations and social welfare organizations, adopting a learning-by-doing approach to reinforce students' professional capabilities and hands-on experience in social work.

In 2024, ten of the University's academic departments offered off-campus internship courses, with a total of 181 student placements. Through in-depth, hands-on experience, students effectively integrated theory and practice, further incorporating this integration into their skills development and laying a solid foundation for their future careers.

– Student Career Counseling

The University actively integrates industry resources by organizing job fairs and corporate visits to facilitate interaction between students and employers. It continues to enhance competency-based courses to strengthen core abilities and workplace adaptability, while improving students' English proficiency and cross-disciplinary skills. The University also expands domestic and overseas internship opportunities and deepens industry-academia collaboration, helping students build practical experience and enhance their employment competitiveness.

1. Ongoing Integration of Industry Resources	The University continues to deepen its collaboration with industry partners by integrating diverse resources and actively organizing practical, career-oriented activities such as job fairs and corporate visits. These initiatives create a direct platform for students to engage with employers. Through job fairs, the University brings together high-quality companies from various sectors, helping students broaden their career perspectives and improve job-matching efficiency. Corporate visits allow students to experience workplace environments and corporate culture firsthand, strengthening their sense of direction and realism in career planning. The University continues to refine the content and format of these activities to strengthen students' workplace competitiveness and practical abilities, ensuring that graduates transition smoothly into the workforce and are well-prepared for future challenges.
2. Strengthening Competency-Based Curriculum Design	The University adjusts curriculum content based on employer and alumni feedback and incorporates practical skills to enhance students' core competencies and workplace adaptability.
3. Enhancing Foreign Language and Cross- Disciplinary Skills	The University improves students' English proficiency through courses and extracurricular activities and incorporates diverse interdisciplinary learning to meet the needs of an international job market.
4. Expanding Domestic and Overseas Internship Opportunities	The University deepens industry-academia collaboration and expands internship fields both domestically and abroad, enabling students to acquire a wide range of workplace experiences.

VII. Industry-Academia Collaboration

Fo Guang University not only focuses on talent cultivation but also fulfills its university social responsibility through industry-academia collaboration. The majority of collaborations are funded by the National Science and Technology Council and the Ministry of Education, supplemented by projects commissioned by other institutions and industry partners. In 2024, the University implemented 32 NSTC projects with a total funding amount of NT\$26.56 million; 71 Ministry of Education projects totaling NT\$56.93 million; and 59 commissioned and industry-academia projects from other institutions, with funding reaching NT\$118.15 million.

▼ Number of Projects and Funding for Industry-Academia Collaboration Over the Past Three Years (Unit: projects / NT\$)

Type	2024		2023		2022	
	Number of Projects	Amount	Number of Projects	Amount	Number of Projects	Amount
National Science and Technology Council Projects	32	26,564,289	24	13,102,596	23	13,818,859
Ministry of Education Projects	71	56,993,603	63	90,105,680	53	76,733,918
Commissioned Projects and Industry-Academia Collaboration Projects from Other Institutions	59	118,157,216	52	42,834,514	84	59,762,639
Total	162	201,715,108	139	146,042,790	160	150,315,416

Note:

1. According to Article 3 of the Ministry of Education's Regulations for the Implementation of Industry-Academia Collaboration by Institutions of Higher Education, industry-academia collaboration refers to cooperative initiatives jointly undertaken by universities and government agencies, enterprises, civil organizations, or academic research institutions.

2. Project types include: NSTC industry-academia collaboration and research projects, Ministry of Education projects, commissioned projects from other institutions (including other government agencies, the Ministry of Labor, the Ministry of Economic Affairs, and corporations), and other industry-academia collaboration projects.

VIII. Teaching Quality and Effectiveness

Teaching Evaluation and Outstanding Faculty Selection Mechanisms

Fo Guang University is committed to establishing a comprehensive system for faculty professional development and evaluation. Through a systematic teaching quality management framework, the University continuously enhances instructional effectiveness and learning outcomes. The Center for Faculty Professional Development under the Office of Academic Affairs conducts regular "Teaching Feedback Surveys" to gather students' evaluations of course instruction. These survey results serve as key references for improving teaching practices and optimizing course design.

Based on student feedback results, the University selected the top 20% of instructors in teaching performance for the second semester of the 2024 academic year, publicly recognizing their excellence in classroom management, instructional innovation, and student guidance. The University convened the University-level Outstanding Teaching Awards Selection Committee Meeting on November 4, 2024, and, following a rigorous review process, finalized the list of award recipients for the 2024 academic year:

Outstanding Teaching Excellence Award	<ul style="list-style-type: none"> ● Faculty Member Chang, Chia-Lin, Department of Foreign Languages and Cultures ● Faculty Member Lo, Yi-Ling, Department of Product and Media Design
Distinguished Teaching Award	<ul style="list-style-type: none"> ● Faculty Member Chung, Chia-Ling, Department of History ● Faculty Member Chen, Shuo-Fei, Program in Sport and Health Promotion Management ● Faculty Member Wu, Hui-Min, Department of Psychology ● Faculty Member Kan, Cheng-Tsung, Department of Buddhist Studies ● Faculty Member Lin, Cheng, Department of Sociology and Social Work ● Faculty Member Chang, Wei-Yi, Department of Chinese Literature and Applied Studies ● Faculty Member Chen, Hung-Chang, Department of Public Affairs



^ Outstanding Teacher Awards Ceremony

The University's faculty received numerous distinctions in the 2024 academic year across academic research, teaching innovation, and professional competitions, demonstrating strong performance in teaching and research. The awards covered diverse categories, including academic research, teaching practice, innovation competitions, and professional certification guidance. These recognitions included both international- and national-level awards, highlighting the outstanding achievements of the University's faculty in professional education and practical application. In addition, the University's faculty members actively guided students in participating in domestic and international competitions and research projects. The awards earned by students spanned multiple fields, including design innovation, culinary competitions, and academic research, and included both national and international recognitions.

▼ Key Awards and Achievements

Design and Innovation	Faculty of the Department of Product and Media Design guided students to earn recognitions including the Young Pin Design Award – Finalist, the Strait Industrial Design Competition, and the A+ Cultural Heritage Creative Award by the Ministry of Culture.
Culinary Competitions	Faculty of the Department of Health and Creative Plant-Based Industry guided students to win two bronze medals at the TIC Taipei International Culinary Challenge and multiple national awards in creative culinary competitions. Faculty Member Wu, Shih-Wen received the Gold Medal in Plated Desserts at the 2024 Asian Cake and Bread Competition.
Academic Research	Four faculty members from the Department of Applied Economics, Department of Information Applications, and Department of Psychology guided students who received NSTC Subsidies for Undergraduate Research Projects. Students also earned recognitions such as the Best Paper Award at the Systematic Innovation Conference and the Best Poster Award from the Taiwan Society of Clinical Psychology.
Other Areas	Students received various awards, including the MOE National College Student Club Evaluation – Award of Excellence, second place in the Yilan Travel Itinerary Design Competition, and Honorable Mention in the Corporate Sustainability ESG Campus Video Contest.

Faculty members support students through various approaches, including project-based guidance, competition training, and mentoring for research projects. These efforts help students transform theoretical knowledge into practical outcomes and cultivate professional skills and innovative thinking.

Sustainable Development and Teaching Innovation Practices

Through a structured teaching-feedback mechanism and a diverse system of incentives, the University continues to encourage faculty members to refine course design and innovate teaching methods. The Outstanding Teaching Awards selection system not only recognizes faculty commitment and contribution in the classroom but also fosters a student-centered teaching culture through role-model sharing and the passing on of effective practices. This reinforces a continuous-improvement cycle in teaching quality and strengthens overall learning outcomes and instructional innovation.

The University's faculty demonstrated strong performance in sustainable teaching, innovative instructional practices, and cross-disciplinary integration, aligning with the United Nations Sustainable Development Goal 4 Quality Education and reflecting the University's mission to cultivate talented individuals with professional competencies, innovative thinking, and a sense of social responsibility.



△ Faculty Member Chou, Wei-Lun received the Ministry of Education's 2023 Outstanding Teaching Practice Research Project Award.



△ Faculty Member Hsu, He-Ling received the 2024 12th Hsing Yun Education Award for Exemplary Teachers.



△ Faculty Member Wu, Shih-Wen received the Gold Medal in Plated Desserts at the 2024 Asia Cake and Bread Competition.

Chapter 4

Green University



I. Climate Change-Related Risks and Opportunities

Climate change has become one of the most significant risks impacting global society and the economy. Fo Guang University recognizes the potential financial impacts it may pose to campus operations and resource management, including facility damage caused by extreme weather, rising energy costs, and increased expenditures for infrastructure maintenance. To mitigate and adapt to these risks, the University's Sustainable Development Committee convenes relevant units to regularly review climate-related risks and opportunities, assess their potential financial implications, and adjust operational strategies and resource allocation accordingly. This enables management to focus on long-term sustainability issues in decision-making.

Since 2018, Fo Guang University has implemented a major energy-saving and carbon-reduction initiative, the "ESCO Energy-Saving Project," collaborating with Chunghwa Telecom to establish an intelligent energy-control system. Through continuous data monitoring and analysis, the University enhances energy-use efficiency and optimizes carbon-management strategies. This project effectively reduces energy consumption and operational expenditures, generating long-term financial savings. The University also sets annual energy-saving and carbon-reduction targets, promoting energy management in public areas and offices, waste-reduction measures, and green procurement policies, balancing operating costs with environmental sustainability.

In terms of physical risk management, Fo Guang University identifies and assesses climate-related hazards such as typhoons, extreme rainfall, and earthquakes, incorporating them into campus disaster-prevention and adaptation plans. Professional service providers are commissioned to maintain electrical systems and building structures to ensure that campus facilities retain resilience against extreme weather events. Each year, the University participates in the government-organized "National Disaster Prevention Day Drill" to strengthen the emergency response capabilities of faculty, staff, and students and enhance campus safety management.

In terms of operational efficiency and carbon reduction performance, Fo Guang University continues to drive improvement using specific indicators.

- **Energy Use Intensity (EUI):** Establishing an annual energy-saving target of a 1% reduction to lower electricity costs and reliance on energy resources.
- **Water Resource Management:** Installing water-saving devices, conducting regular pipeline inspections, promoting water-conservation education, and leveraging the University's geographic advantage to use natural spring water, thereby reducing municipal water costs.
- **Greenhouse Gas Emissions:** The University's total GHG emissions in 2024 are 2,380 tCO₂e, representing a 41.42% reduction compared with the 2015 baseline year and demonstrating continuous improvement.
- **Carbon Sequestration Actions:** Between 2021 and 2025, the University plans to plant 600 trees to enhance ecological resilience and the educational value of environmental stewardship.
- **Sustainable Campus Performance:** The University continues to improve its standing in the UI GreenMetric World University Rankings, strengthening governance transparency and ESG disclosures.

In summary, Fo Guang University integrates energy-saving engineering, disaster-risk management, and resource-circulation initiatives to not only reduce the potential financial risks associated with climate change but also transform these efforts into opportunities that enhance operational resilience and institutional reputation.

▼ Climate-Related Risks and Financial Impacts

Type	Climate-Related Risk	Potential Financial Impact	2024 Response Measures
Transition Risks	Policies and Regulations: Climate Change Response Act, Carbon Fee Requirements	Increased expenditures required to meet carbon-reduction requirements, including investments in renewable energy, energy-efficient facilities, and purchases of green electricity.	Promoted the development of an intelligent campus energy system by implementing an energy-consumption monitoring platform, installing energy-efficient air-conditioning units, and replacing high-energy-use equipment to comply with carbon-reduction regulations.
	Technology Requirements: Adoption of Low-Carbon and Smart Facilities	Increased upfront capital costs, including spending on control systems, energy-efficient equipment, information-security enhancements, and system-integration needs.	Introduced intelligent control systems across classrooms and buildings: including lighting automation, class-schedule-linked controls (lighting, air-conditioning, digital podiums), monitoring of the chiller system in the library, staged activation of air-conditioning, and temperature-control settings. Administrative energy use was reduced through digitalized document workflows.
	Reputational Risk: Failure to Promote Sustainability Affecting Brand and Enrollment	Weakened stakeholder trust, reducing opportunities for international collaboration and participation in external evaluations and rankings.	Announced a carbon-neutrality vision, enhanced performance in green-campus indicators (e.g., UI GreenMetric), and integrated SDG campus actions with ESG governance disclosures to strengthen the University's sustainable higher-education brand image.
Physical Risks	Acute Risks: Typhoons, Heavy Rain, Landslides, Equipment Failure	Damage to buildings requiring repair, interruption of teaching activities, increased medical expenditures, risks of injury or casualties, and reduced tuition revenue	Established a Disaster Prevention and Response Plan that includes a typhoon-specific mitigation checklist, evacuation guidance, emergency-supply preparation, disaster reporting, and post-disaster recovery procedures. Held Disaster Prevention Week and conducted emergency drills to strengthen response capabilities, and reinforced drainage and structural measures in identified high-risk areas. Strengthened building drainage systems, facility waterproofing, and insurance coverage, conducted annual safety inspections and backup-response drills, and accelerated the adoption of digital control systems to enhance the resilience of campus facilities. (Student Affairs)
	Chronic Risks: Rising Temperatures, Increasing Extreme-Weather Days, Aging Equipment	Increased air-conditioning and electricity costs, accelerated depreciation of cooling equipment, and rising carbon emissions.	Implemented intelligent temperature control for air-conditioning units (26°C for split units, 25°C for window units), introduced variable-frequency energy-saving measures for central cooling systems, performed annual filter cleaning and maintenance, and used the energy-management system for kWh monitoring and building-level electricity control.

▼ Climate-Related Opportunities and Financial Impacts

Type	Climate-Related Opportunity	Potential Financial Impact	2024 Response Measures
Resource Efficiency	Reduced water consumption and lowered water-related costs	Reduced water consumption and lowered water-related costs	Replaced restroom fixtures and faucets with water-saving devices over multiple years; installed sensor-activated urinals; and used Linmei spring water for campus irrigation and toilet flushing.
Energy Source	Reduced reliance on purchased electricity and lowered utility costs.	Reduced reliance on purchased electricity and lowered utility costs.	Advanced green-energy development, introduced digital electricity meters and an energy-monitoring platform, and upgraded lighting and air-conditioning systems to energy-efficient models (including kWh monitoring, staged air-conditioning design, and light-sensor controllers).
Market	Increased operational revenues through GHG-management, sustainability-related courses, programs, and continuing-education offerings.	Increased operational revenues through GHG-management, sustainability-related courses, programs, and continuing-education offerings.	Offered micro-credential programs in greenhouse-gas inventory, sustainable development, and net-zero management; integrated USR initiatives, continuing-education programs, and interdisciplinary green curricula to enhance SDG-focused education and practical learning outcomes.
Resilience	Reduced losses associated with climate-related disasters.	Reduced losses associated with climate-related disasters.	Implemented the Disaster Prevention and Response Plan, held Disaster Prevention Week and emergency drills, strengthened the early-warning mechanism and disaster-response efficiency of the Campus Security Center, and improved drainage, typhoon-resilience reinforcement, and emergency-supply storage across campus.

II. Resource Sustainability

Energy Policy and Commitment

Guided by the University motto “Righteousness, Integrity, Doctrine, and Mercy,” Fo Guang University upholds the principles of holistic education, a caring campus, and lifelong learning. Through the promotion of “three-dimensional education,” which emphasizes experiencing compassion, enhancing quality of life, and pursuing career development, the University cultivates well-rounded talent grounded in propriety and knowledge, and characterized by moral character, quality, and refined taste. The University remains committed to continuous improvement to reduce greenhouse-gas emissions generated from teaching, research, and campus activities, and to ensure the efficient use of energy. Fo Guang University also actively promotes awareness of energy conservation and carbon reduction, strengthening understanding of energy-efficiency practices to fulfill the mission of higher education to society. We are committed to:

- I. Strictly comply with energy-related regulations and regularly review energy-use conditions.
- II. Improve energy efficiency and reduce energy-use costs.
- III. Strengthen the management of energy-consuming equipment and pursue continuous improvement to reduce greenhouse-gas emissions.
- IV. Increase campus greenery and implement robust recycling practices to reduce carbon levels in the environment.
- V. Deepen energy-conservation and resource-recycling education for all faculty, staff, and students.
- VI. Make active use of abundant local water resources to reduce electricity consumption.
- VII. Support government policies by reducing electricity consumption annually, providing necessary resources for energy-efficient design and green procurement, and adopting high-efficiency equipment to minimize energy use green purchasing, and utilize high-efficiency equipment to minimize energy use.
- VIII. Strive to conserve energy and achieve a low-carbon, high-quality campus.

Energy Management System ISO 50001:2018

Global warming and the resulting climate change have become one of the most severe challenges facing humanity in this century. Beyond threatening environmental sustainability and biodiversity, climate change has emerged as a global crisis that all nations must address collectively. Therefore, countries around the world are actively promoting energy-conservation initiatives, developing green-energy technologies, and transforming energy-use behaviors. Through effective energy-management practices, they seek to achieve energy security and environmental sustainability.

Fo Guang University has embraced the spirit of sustainability and environmental protection since its establishment, adopting the development of a green campus as a core principle. With the goal of building a high-quality, low-carbon university environment, Fo Guang University became the first institution in Taiwan in 2018 to pass the verification of the international certification body SGS Taiwan, obtaining the globally recognized ISO 50001 Energy Management System certification.

In accordance with ISO 50001 management requirements, the University conducts comprehensive reviews of campus energy-management issues, including analyses of energy-consuming equipment, data collection on energy use, and equipment control and performance assessments. An Energy Management Committee, convened by the Vice President, oversees these efforts. Fo Guang University has established concrete electricity- and water-saving targets and developed action plans for major energy-consuming equipment. These measures include improving the air-conditioning systems in the Library and the Huai En Stadium, installing heat-pump systems in dormitories, linking classroom electricity use to class-schedule control systems, replacing T8/T9 fluorescent lighting fixtures in Yun Qi Building and Yun Shui Building, and installing new heat-pump systems in Xiang Yun Dormitory and Hai Jing Building. In addition to replacing high-energy-use equipment, the University regularly performs inspections and audits to ensure full compliance with ISO 50001 energy-management requirements, effectively reducing greenhouse-gas emissions and fostering a sustainable, energy-efficient campus environment. In 2024, the University completed its recertification, further strengthening its capacity to address global energy challenges and advancing its commitment to continuous improvement in energy performance.

Electricity and Energy

The University’s primary source of energy is electricity supplied by Taiwan Power Company. Over the past 3 years, total electricity consumption shows a downward trend, with electricity consumption in 2024 decreasing by approximately 14% compared with 2022. Fuel consumption for official vehicles and generators remains stable and is calculated in accordance with the latest calorific value factors issued by the Ministry of Environment. Energy Use Intensity (EUI) has improved year by year since 2022, decreasing from 61.71 kWh/m2 to 52.80 kWh/m2 in 2024, demonstrating the continued enhancement of energy conservation management effectiveness.

▼ Energy Consumption Over the Past Three Years (Unit: MJ)

Academic Year			2024	2023	2022	
Energy Type	Non-Renewable Energy	Taipower Electricity		18,083,520	18,489,600	21,136,320
		Fuel for Official Vehicles (Gasoline)		292,478	212,410	214,893
		Fuel for Official Vehicles (Diesel)		2,186,950	2,106,281	1,808,555
		Fuel for Generators (Diesel)		41,581	39,773	39,773
	Renewable Energy	Solar PV	Self-Use or Storage	0	0	0
			Sold	0	0	0

Note:
1.The primary source of energy consumption is electricity supplied by Taipower. Taipower electricity bills serve as the basis for data disclosure, and no other forms of energy are used.
2.The conversion factor is 1 kWh = 3.6 MJ.
3.In 2024, gasoline was converted at 1 L = 31,836.1 kJ (based on the lower heating value of 7,609 kcal/L announced by the Ministry of Environment on February 13, 2025 for the 2024 reporting year), and diesel was converted at 1 L = 36,158.1 kJ (based on the lower heating value of 8,642 kcal/L announced by the Ministry of Environment on February 13, 2025 for the 2024 reporting year).

▼ Energy Use Intensity Over the Past Three Years

Academic Year	2024	2023	2022
Electricity Consumption (kWh)	5,023,200	5,136,000	5,871,200
Floor Area (m²)	95,138	95,138	95,138
Actual EUI	52.80	53.98	61.71

Reducing Energy Consumption

We recognize the global reality of limited energy and resources, and we understand that mitigating global warming and implementing energy-saving and carbon-reduction actions are essential to achieving sustainable development. Since 2018, the University has launched a series of energy-saving and carbon-reduction initiatives and continues to implement related measures each year. Through these efforts, we aim to protect the environment, improve energy efficiency, and respond proactively to climate change.

▼ 2024 Energy-Saving Action Plans and Performance

Energy-Saving Action Plan	Electricity Saved (kWh/year)	Carbon Emission Reduction (tCO ₂ e)
Improvement of Chilled-Water Pump (No. 2) in Yun Wu Library	6,266	2,970
Installation of 5 additional small air blowers in De Xiang Building B103-2 and B103-3	32,112	15,221
Installation of variable-frequency controllers on aerators at the wastewater treatment plant	70,039	33,198

Note:
1.Purchased electricity: 1 kWh = 3.6 MJ.
2.The electricity carbon emission coefficient for 2024 is 0.474 kg CO₂e/kWh.



Greenhouse Gas Emissions

Over the past three years, Fo Guang University has continued to improve its energy use and carbon emissions. Total emissions decreased from 3,058 metric tons in 2022 to 2,567 metric tons in 2024, while carbon intensity declined from 0.032 metric tons per square meter to 0.027 metric tons. The University currently conducts internal GHG inventories, primarily covering fossil-fuel use, gasoline and diesel for vehicles, and diesel for generators, which constitute the main sources of direct emissions. Indirect emissions are primarily from purchased electricity, accounting for approximately ninety percent of total emissions. Overall, the trend indicates that energy conservation measures have effectively improved energy efficiency and reduced the carbon footprint.

Since 2018, Fo Guang University has launched the "ESCO Energy-Saving Project" and partnered with Chunghwa Telecom to build a smart control system, continuously optimizing its energy-saving strategies through data management. Looking ahead, the University will gradually expand the scope of its GHG inventory to include additional emission sources and aims to obtain third-party verification of its carbon inventory by 2030. Fo Guang University will continue to advance energy-saving and emission-reduction initiatives in alignment with its carbon-neutrality roadmap, supporting sustainable development for both the campus and the planet.

▼ Fo Guang University Total Energy Consumption and GHG Emissions Over the Past Three Years

(Unit: tCO₂e)

Emission Type	Academic Year	2024		2023		2022	
		Consumption (L)	Emissions (tCO ₂ e)	Consumption (L)	Emissions (tCO ₂ e)	Consumption (L)	Emissions (tCO ₂ e)
Scope 1	CO ₂ emissions from gasoline vehicles	9,187	20.8057	6,672	15.1100	6,750	15.2867
	CO ₂ emissions from diesel vehicles	60,483	164.6589	58,252	158.5852	50,018	136.1690
	CO ₂ emissions from diesel generators	1,150	3.1307	1,100	2.9946	1,100	2.9946
Scope 2	Electricity consumption (kWh)		5,023,200		5,136,000		5,871,200
	CO ₂ emissions from electricity consumption (tCO ₂ e)		2,380.9968		2,537.1840		2,906.2440
Total CO ₂ emissions (tCO ₂ e)			2,569.5921		2,713.8738		3,060.6943
Carbon emission intensity (unit: metric tons/m ²)			0.0270		0.0285		0.0321

Note:

1. According to the electricity emission factors announced by the Bureau of Energy, Ministry of Economic Affairs: the 2022 electricity emission factor is 0.495 kg CO₂e/kWh, the 2023 electricity emission factor is 0.494 kg CO₂e/kWh, and the 2024 electricity emission factor is 0.474 kg CO₂e/kWh.

2. CO₂ conversion factors for mobile sources (gasoline and diesel for vehicles) and fugitive emissions (refrigerants, septic tanks) are based on the greenhouse-gas emission factors announced by the Ministry of Environment on February 5, 2024. Diesel: 2.7224 Gasoline 2.2647 kgCO₂e/L; Gasoline: 2.2647 kgCO₂e/L

3. The emission units above are expressed in kilograms; however, due to the large values in the table, they are converted into metric tons for reporting.

4. CO₂ emissions from diesel generators are estimated based on procurement records.

5. Carbon intensity calculation formula: Emissions (metric tons) / Floor area (m²)

Water Resource Management

Fo Guang University primarily uses municipal water, supplemented by treated spring water for toilet flushing, irrigation, cleaning, and landscaping. To reduce the environmental impact associated with water use, the University has established a wastewater treatment system, and all wastewater discharge complies with relevant national environmental regulations. Effluent is tested by an external third-party organization and discharged only after meeting regulatory standards, minimizing the environmental impact of wastewater release. The University also adheres to all requirements set by competent authorities and conducts regular calibration of flow meters and monitoring devices to ensure the accuracy of reported data. Maintaining water quality is regarded as an integral part of fulfilling environmental justice.

The University’s wastewater treatment plant currently has a daily processing capacity of 400 tons. Effluent testing is conducted every May and November, covering pH, water temperature (°C), suspended solids (mg/L), COD (mg/L), BOD (mg/L), and coliform bacteria (CFU/100 ml).

▼ Effluent Discharge Volume Over the Past Three Years (Unit: cubic meters, m³)

Academic Year	2024	2023	2022
Annual Effluent Discharge	54,897	50,850	59,214

▼ Effluent Testing Results for the Past Three Years

Test Item	Unit	2024	2023	2022	Effluent Standard
pH	-	6.9	6.5	6.5	6–9
Water Temperature	°C	24.4	24.9	25.2	35°C–38°C
Suspended Solids (SS)	mg/L	5.4	6.4	2.8	30
Biochemical Oxygen Demand (BOD)	mg/L	<1	<1	<1	30
Chemical Oxygen Demand (COD)	mg /L	12	21.3	15.2	100
Coliform Bacteria	CFU/100ml	1500	25	<10	200,000

Note: The data in the table above are based on testing results provided by an external accredited organization.

- Annual Water-Saving Performance

Measures Implemented:

1. The University allocates an annual budget to replace urinals, toilets, and faucets in male and female restrooms, upgrading all fixtures to water-saving models.
2. Urinals are equipped with automatic water-saving devices, while toilets use dual-flush pressure valves or push-button flushing mechanisms.

Water Source Allocation Strategy:

1. The primary water source is municipal water (supplied by Taiwan Water Corporation, Eighth District Office).
2. Supplementary Water Source: Spring water stored in the Linmei Reservoir, used for toilet flushing, irrigation of campus greenery, cleaning, and landscaping purposes

Performance: Total water consumption has remained stable over the past three years, with a decrease of approximately 10% in 2024 compared with the previous year, demonstrating the effectiveness of the University’s water-saving measures.

▼ Fo Guang University Water Consumption Over the Past Three Years (Unit: cubic meters, m³)

Yearly Water Consumption	Water Source Category						
	Municipal Water		Groundwater	Rainwater	Seawater	Other Water Sources (Spring Water)	Total Water Volume
	Meter Reading (units)	Water Consumption (m³)					
2024	90,876	90,876	0	0	0	38,625	129,501
2023	95,148	95,148	0	0	0	48,246	143,394
2022	74,118	74,118	0	0	0	53,178	127,296

Waste Reduction

The University actively promotes source reduction and waste sorting, strengthening environmental education and improving recycling facilities across campus. Over the past three years, total waste generation has remained stable. General industrial waste is primarily treated through incineration, while the recycling rate has increased steadily, from 9.8% in 2022 to 18% in 2024, demonstrating the growing participation of faculty, staff, and students in resource recycling. Looking ahead, the University will continue to advance circular use and waste-reduction goals through policy guidance and educational practices, fostering a green, low-carbon, and sustainable campus environment.

Waste Management Overview for the Past Three Years (Unit: metric tons / %)

Academic Year			2024		2023		2022	
Classification	Major Waste Type	Treatment Method	Production Volume (t)	Percentage (%)	Production Volume (t)	Percentage (%)	Production Volume (t)	Percentage (%)
	General Industrial Waste	Incineration	205.5	82	200.75	87	229.75	90.2
	General Industrial Waste	Recycling	44.978	18	30.025	13	25.065	9.8
	Hazardous industrial waste	Incineration	0	0	0		0	
	Total Waste Generated		250.478		230.775		254.815	
Recycling Rate		0		0		0		

Note: Recycling rate (%) = (Total recycled quantity / Total waste generated) × 100%

III. Sustainable Procurement

Fo Guang University actively promotes green procurement and advances sustainable patterns of consumption and production. In 2024, the University received recognition for its achievements in green procurement at the “2024 Net-Zero Green Living Joint Awards Ceremony” organized by the Yilan County Government, establishing its position as one of the leading sustainability performers in Yilan County.

Since 2008, the University has responded to the Environmental Protection Administration’s policies by emphasizing environmental principles in its procurement processes and product selection. Through its purchasing decisions, the University aims to guide sustainable transition both on and beyond campus, contributing to local and national efforts to promote responsible consumption. These actions reflect the University’s commitment to UN Sustainable Development Goal 12: Responsible Consumption and Production. Over the past three years, the University’s green procurement ratio has consistently exceeded eighty percent, reaching 86.41 percent in 2024, demonstrating strong progress in institutionalizing and normalizing green procurement across campus operations.

Green Procurement Expenditure Ratio Over the Past Three Years

Academic Year	Green Procurement Amount (NT\$)	Total Procurement Amount (NT\$)	Percentage of Green Procurement Amount (%)
2024	9,291,529	10,752,432	86.41%
2023	6,073,791	6,977,290	87.05%
2022	8,457,411	10,000,000	84.5%

Note:
1.Green procurement performance is calculated based on the Environmental Protection Administration’s Green Living Information Platform, using each institution’s approved green procurement items and expenditure proportions.
2.Green procurement calculation method: (Total expenditure on eco-labeled products / Total procurement amount) × 100%

IV. Biodiversity



Fo Guang University covers approximately 56.59 hectares and is located within the coastal river basin of Jiaoxi Township in Yilan County, adjacent to Linmei Mountain and the Linmei Stream. The area is rich in natural resources and encompasses a wide range of native forest plants and wildlife habitats. The campus elevation ranges from 120 to 435 meters, placing it within the subtropical rainforest zone and giving it exceptionally high biodiversity value. Commonly observed species include the Formosan macaque, Crested serpent eagle, Swinhoe's pheasant, pangolin, Taiwan blue magpie, and rhinoceros beetle.

Although the University campus is not designated as an environmental protection zone, Fo Guang University actively engages in biodiversity conservation through a variety of ecological stewardship initiatives. More than 30,000 trees have been planted across campus, while native forest species such as tung trees, Taiwan cherry, acacia, Formosan sweet gum, and machilus are preserved. Shaded trails and ecological grass slopes have been established to encourage native species recovery and to implement non-invasive management practices. Since 2019, the University has organized a campus mascot selection campaign to promote the observation and recognition of local wildlife. The Formosan macaque was ultimately chosen as the representative species. Illustrated guides and interpretive signs were developed to introduce its behavior and distribution, along with nature observation activities and learning modules such as ecological tours and field observation sessions. Fo Guang University also collaborated with Chongde Elementary School in New Taipei City on a campus firefly survey. During the survey period from May 2021 to June 2022, the following species were recorded:

- Family Luciolinae: 7 genera, 14 species
- Family Rhagophthalmidae: 1 genus, 1 species
- Total firefly species recorded: 15

▼ Schedule of Protected Species Recorded on Campus

Class	Species Name
Class I (Endangered Protected Wildlife)	Chinese box turtle
Class II (Rare and Valuable Protected Wildlife)	Common birdwing, pangolin, masked palm civet, crested serpent eagle, Swinhoe’s pheasant, black-naped oriole, metallic-click beetle, yellow-striped black-winged firefly
Class III (Other Wildlife Requiring Protection)	Yellow-throated marten, crab-eating mongoose, Taiwan partridge (hill partridge), Taiwan blue magpie, emerald tree frog, Taipei tree frog, Taiwanese stag beetle

Looking ahead, Fo Guang University will further advance the concept of a “conservation co-existence campus”, aligning with the Kunming-Montreal Global Biodiversity Framework and its 30×30 target to protect 30 percent of global terrestrial and marine areas by 2030, with an emphasis on ecosystem restoration and resilience. Through public-private collaboration and community engagement, the University aims to strengthen regional, long-term biodiversity conservation outcomes. The University will apply photographic monitoring technologies to document the presence and activity patterns of protected wildlife on campus, supporting biodiversity surveillance and database development. These efforts will also deepen community partnerships and educational outreach, enhancing public awareness and participation in biodiversity protection.



Chapter 5

Happy Campus

I. Friendly Workplace

Diverse and Rich Employment Opportunities

In alignment with SDG 8: Decent Work and Economic Growth, Fo Guang University provides equal employment opportunities regardless of gender or age, and complies with local government regulations to ensure fair employment for minority groups, supporting a diverse and inclusive workforce. Based on employee statistics at the beginning of the academic year, women represent 49% of all employees. Among full-time and part-time faculty members at the rank of associate professor and above, there are 110 individuals (76 men and 34 women), with women accounting for 30.9%. The University also hires persons with disabilities in accordance with government requirements, employing four individuals with disabilities, representing 1.54% of total employees—exceeding the statutory minimum employment ratio of 1%.

▼ Workforce Changes Over the Past Three Years

Academic Year	2024		2023		2022	
Gender	Male	Female	Male	Female	Male	Female
Number of Employees	130	129	135	140	144	141
Total Employee Count	259		275		285	
Number of Non-employees	398	551	405	564	356	587
Total Non-employees Count	949		969		943	
Total	1208		1244		1228	

Note: Full-time faculty, staff, and full-time project assistants are classified as employees; all other worker types are classified as non-employees.

Fo Guang University progressively advances its inclusion policies, covering Indigenous peoples, persons with disabilities, and foreign nationals. This reflects the University's commitment to diversity in recruitment and promotion, ensuring representation of different groups and abilities. The University is dedicated to fostering an inclusive and equitable higher-education environment while continually strengthening campus diversity and its sense of social responsibility.

▼ Number of indigenous people, people with disabilities, and foreigners hired by the University

Category	Indigenous peoples	Persons with disabilities	Foreign nationals
Teaching and research personnel	1	0	1
Staff members	3	3	0
Supervisory Faculty and Staff	0	1	0
Number of individuals in each category	0	0	0
Percentage of the total workforce	1.54%	1.54%	0.3%

▼ 2024-1st Semester Information on Employees and Other Workers, Academic Term (Unit: persons)

Main Category				Male		Female		Subtotal	
Nationality				Domestic	Non-domestic	Domestic	Non-domestic	No. of people	
Employment contract	Non-fixed-term contract			45	0	77	0	122	
	Fixed-term contract			0	0	0	0	0	
	Subtotal			45	0	77	0	122	
Employment Type	Full-time employees			45	0	77	0	122	
	Part-time employees			76	0	118	0	194	
	Employees without guaranteed hours (temporary workers)			266	1	411	0	678	
	Subtotal			387	1	606	0	994	
Employee Type	Types of Teaching Personnel	Professor	Full-time	22	0	10	0	32	
			Part-time	5	1	3	0	9	
		Associate professor	Full-time	37	0	17	1	55	
			Part-time	12	0	2	0	14	
		Assistant Professor	Full-time	24	0	22	0	46	
			Part-time	22	0	4	0	26	
		Lecturer	Full-time	1	1	2	0	4	
			Part-time	15	0	11	2	28	
	Subtotal (full-time faculty)			84	1	51	1	137	
	Subtotal (part-time faculty)			54	1	20	2	77	
	Subtotal (total faculty)			138	2	71	3	214	
	Staff and Employee Type	Staff	Civil servant	24	0	55	0	79	
			Technicians and general workers	10	0	1	0	11	
		Subtotal (Staff)			34	0	56	0	90
		Full-time project assistant			11	0	21	0	32
		Part-time project assistant			28	0	46	0	74
		Temporary worker			266	1	411	0	678
		Teaching assistant			48	0	72	0	120
		Subtotal			387	1	606	0	994
Total			525	3	677	3	1208		

Note:

1. Reported based on school registry data for the 2024-1st semester (October 15, 2024).
2. Dual nationality individuals are counted as non-domestic nationality.
3. Part-time faculty are hired on an appointment basis and are not included in labor contract data.
4. Employees: full-time faculty and staff (civil servants, school administrative fund staff, campus security, technicians and general laborers).
5. Full-time employees: employees working 40 hours per week, as defined by Taiwan’s Labor Standards Act.
6. Part-time employees: employees working fewer than 40 hours per week.
7. Employees without guaranteed hours: employees with no minimum or fixed working hours, such as temporary workers or on-call workers.
8. Most project-based part-time assistants and temporary workers are students; some are staff members or project-based full-time assistants, and a small number are external personnel. If one individual is hired by multiple projects, the headcount may overlap and be counted more than once.
9. Labor health insurance
10. Temporary workers include landscape workers.

2. Employee Turnover

New Employees

In 2024, Fo Guang University hired a total of 21 new employees to support the institution's ongoing development needs. Among them, 10 were male and 11 were female, with employees aged 30 to 50 accounting for the highest share at 4.6%.

▼ Distribution of New Employees by Gender and Age

Category	Male		Female		Subtotal	
	No. of people	Percentage	No. of people	Percentage	No. of people	Percentage
Below 30 (exclusive)	1	0.38 %	3	1.1 %	4	1.5 %
30- 50	5	1.9 %	7	2.6 %	12	4.6 %
50 years and over	4	1.5 %	1	0.38 %	5	1.9 %
Total new employees	10	3.8 %	11	4.2%	21	8 %

Note: New hire rate = Number of new employees during the reporting period / Total number of employees at the beginning of the 2024 academic year in each region (Taiwan: 259 employees).

Turnover and Retention

In 2024, a total of 33 employees left the University, including 13 men and 20 women, resulting in an overall turnover rate of approximately 12.6%. The University continues to strengthen work-life balance, enhance managerial capabilities, and provide career development opportunities. Going forward, an administrative promotion mechanism will be implemented to support the retention of outstanding employees.

Reason for turnover rate being higher than the new hire rate: During the University's transformation process, staffing adjustments were made through organizational restructuring and the Higher Education Sprout Project. Personnel originally funded under the regular staffing structure were shifted to project-based funding, allowing for more flexible workforce allocation. In addition, a faculty retention program was introduced, providing annual incentives of over NT\$150,000 to retain key talent. For administrative staff retention, a promotion system was established to enable mid-level employees to advance to higher positions. Requirements for second-level managerial positions were also adjusted to encourage experienced colleagues to take on greater responsibility and mentor new staff as the University moves toward reform and innovation.

▼ Distribution of Departing Employees by Gender and Age

Category	Male		Female		Subtotal	
	Number of People	Percentage	Number of People	Percentage	Number of People	Percentage
Under 30 (exclusive)	2	0.76%	5	1.9%	7	2.7%
30-50	5	1.9%	10	3.9%	14	5.4%
Over 50	6	2.3%	5	1.9%	11	4.2%
Subtotal of Departing Employees	13	5%	20	7.6%	33	12.6%

Note: Departing employees include those who leave the organization voluntarily or due to dismissal, retirement, or work-related death.
Turnover rate = Number of departing employees during the reporting period ÷ Total number of employees at the beginning of the 2024 academic year (Taiwan: 259 employees).

III. Employee Rights and Benefits

Fo Guang University is committed to creating a respectful, diverse, and supportive workplace, viewing the rights, benefits, and career development of faculty and staff as a core foundation of sustainable governance. Through short-, medium-, and long-term strategies, the University is gradually building an inclusive and resilient work environment, advancing its vision of gender equality, health protection, and talent sustainability.

In the short term, the University continues to advance gender equality and family-friendly measures by strengthening parental leave, flexible working hours, and lactation room facilities, ensuring that employees can balance work and caregiving responsibilities while safeguarding their leave and reinstatement rights. Fo Guang University also provides annual health-check subsidies, group insurance, and condolence allowances to reinforce health and safety support, enabling employees to work and grow in a secure environment. In addition, to encourage high-performing talent to remain and excel, the University offers a Special Outstanding Talent Award, providing up to NT\$150,000 per person per year to recognize exceptional contributions in academic research and University development.

In the medium term, the University focuses on establishing a comprehensive employee career development and reward system, strengthening performance evaluation and long-service recognition mechanisms to encourage faculty and staff to continue improving in administrative work, teaching, and research. Through a clear promotion system and internal training, the University supports mid-level employees in advancing to senior positions, thereby enhancing stability and professionalism in its human resources structure.

Looking ahead to the long-term development, Fo Guang University will continue fostering a sustainable and supportive workplace culture by deepening family-support policies and physical and mental health protection measures, creating a work environment that embodies gender equality, family friendliness, and zero discrimination. The University will also continue reviewing compensation equity and work-life balance mechanisms to ensure that all faculty and staff can grow in a fair, safe, and inclusive environment.

In terms of performance outcomes, the reinstatement rate and retention rate of employees returning from parental leave both reached 100% in 2024, demonstrating the effectiveness

and strong trust in these policies. The University also continues to provide annual health-check subsidies and wellness activities, offering NT\$1,000 per person to protect employee health rights. Going forward, Fo Guang University will continue strengthening its talent retention and promotion systems to build an even more inclusive and sustainable workplace, putting into practice its people-centered vision of collective growth and shared prosperity.

Compensation Policy

The President and Vice Presidents receive the same base salary and academic research allowance as full-time faculty. In addition, they receive a supervisor stipend according to the University's supervisor allowance standards and are appointed as Chair Professors, with chair stipends determined separately by the Board of Directors in accordance with the University's chair professorship regulations. The University's compensation structure consists of a fixed base salary plus an academic (professional) allowance. Employees who concurrently serve in supervisory roles receive an additional supervisor allowance. Chair Professors receive chair stipends determined jointly by the President and the Board of Directors. All compensation standards are clearly defined in writing, and salaries do not differ by gender. The salary and compensation ratio between female and male employees is 1:1. Personnel within the staffing establishment are compensated in accordance with national civil service and public-school standards, while compensation standards for non-established personnel are set separately. Both groups receive salary adjustments based on annual performance evaluations. When national civil service pay adjustments are announced, the University makes corresponding adjustments in compliance with relevant regulations and aligned with its development scale. The University also has a Salary Review Committee responsible for reviewing salary placement for newly recruited employees.

▼ Employee Compensation Basis

Role	Compensation Basis
Established faculty and staff	● Fo Guang University Salary Placement Regulations for Faculty and Staff
University Fund Employees	● None ● Private universities do not have such staff
Project-based personnel	● Fo Guang University Salary Placement Regulations for Project Personnel

To advance academic research, the University has established relevant incentive and subsidy programs to encourage outstanding faculty performance in scholarly work. These measures help enhance the University's visibility and academic standing, thereby strengthening its external reputation.

Benefits System

The University provides a comprehensive system of incentives and benefits, including seniority and outstanding performance awards, administrative performance evaluations, year-end bonuses, merit-based salary increases, health examination subsidies, mutual aid funds, and talent incentive awards. In addition, the University offers coverage under labor insurance, public service insurance, and group insurance programs, supporting the well-being and professional development of faculty and staff.

Incentives and Welfare Measures	Description and Performance
Awards for senior and outstanding faculty and staff	● In accordance with government regulations, senior faculty are granted incentive payments. ● Annual performance evaluations are conducted for administrative staff, and year-end bonuses are issued based on results.
Administrative service awards	Faculty members who have accumulated 10, 15, or 20 years of administrative service with excellent performance receive a commemorative plaque during the University Anniversary Ceremony.
Merit-based salary increases	Employees who meet the required performance criteria receive annual salary progression up to the highest seniority grade.
Health examination subsidy	An annual NT\$1,000 subsidy is provided to faculty and staff for health checkups.
Faculty and Staff Mutual Aid Fund	NT\$5,000 for illness condolence payments; NT\$1,000 for congratulatory gifts.
Fo Guang University Outstanding Talent Award	A minimum of NT\$150,000 per person per year.
Group insurance	Processed in accordance with labor insurance and private school public insurance regulations. Additional group insurance is available based on individual preference, with 50% of the premium subsidized.

IV. Labor Relations

Fo Guang University handles parental leave without pay for faculty and staff in accordance with the "Act of Gender Equality in Employment," the "Regulations Governing Retention Without Pay for Educational Personnel," the "Regulations on Personal Leave of Absence for Civil Servants," and the "Labor Retention Without Pay Regulations," ensuring the protection of employment rights. The University actively supports SDG 5 Gender Equality, placing emphasis on safeguarding the rights of faculty and staff to raise the next generation, and ensuring reasonable leave arrangements and corresponding protections during the childcare period. In 2024, no faculty grievance or review cases were filed. For staff members, cases involving sexual harassment, infringement of rights, or similar issues may be filed with the appropriate body depending on the nature of the incident and the individual's employment category, including the Staff Performance Evaluation Committee, the Worker Evaluation Committee, or the Occupational Safety and Health management unit. From the 2022 to 2024 academic years, the number of grievance cases related to unlawful harm incurred while performing duties was zero.

In 2023, a total of 9 faculty and staff members were eligible to apply for parental leave. Of these, 3 female colleagues applied for parental leave, resulting in an application rate of 33.3%. All 3 individuals who were scheduled to return to work in 2023 successfully resumed their duties, yielding a 100% return-to-work rate. This reflects the effectiveness of the University's flexible management and support mechanisms during the period of leave and upon reinstatement.

In addition, among employees who took parental leave in 2022, all who returned remained employed for at least one full year after resuming work, resulting in a 100% retention rate. This demonstrates Fo Guang University's strong performance in fostering a family-friendly workplace and supporting the childcare needs of faculty and staff.

Looking ahead, the University will continue to strengthen flexible working-hour arrangements and family-friendly policies, encouraging more colleagues to take parental leave with confidence. At the same time, the University will further promote gender equality and a work-life balance culture, fostering an inclusive and sustainable working environment for all faculty and staff.

▼ Statistics on Parental Leave Without Pay in 2023

(Unit: persons / %)

	Male	Female	Total
(a) Number of employees eligible to apply for parental leave without pay in 2023	0	9	9
(b) Number of employees who actually applied for parental leave without pay in 2023	0	3	3
(c) Number of employees scheduled to return from parental leave in 2023	0	3	3
(d) Number of employees who actually returned from parental leave in 2023	0	3	3
(e) Number of employees who returned from parental leave in 2022	0	1	1
(f) Number of employees who remained employed for one year after returning from parental leave in 2022	0	1	1
Parental leave application rate: b/a	0%	33.3%	33.3%
Parental leave return-to-work rate: d/c	0%	100%	100%
Parental leave retention rate: f/e	0%	100%	100%

Retirement and Pension System

The University has established a comprehensive retirement and pension system in accordance with the law to ensure that faculty and staff receive adequate protection after retirement and are able to maintain a stable standard of living. For full-time faculty, researchers, and specialized personnel within the staffing quota, retirement and pension matters are handled in accordance with the “Act Governing the Retirement, Bereavement Compensation, Discharge with Severance Pay Benefits for the Teaching and Other Staff of School Legal Persons and their Respective Private School(s).” Full-time project assistants and other personnel hired under units governed by the Labor Standards Act (special-budget accounts) follow the New Labor Pension Scheme under the “Labor Pension Act” or the Old Labor Pension Scheme under the “Labor Standards Act,” depending on applicability.

Fo Guang University’s retirement and pension system for faculty and staff is implemented pursuant to the “Act Governing Retirement, Compensation, and Severance of Faculty and Staff of Private Schools.” The system adopts a joint contribution mechanism, under which the University contributes 15 percent of the employee’s base salary each month and the employee contributes 5%, totaling a contribution rate of 20% deposited into an individual

pension account. The fund is centrally managed by the Private School Faculty and Staff Retirement and Compensation Fund Management Committee, which operates the fund based on principles of prudence and capital preservation, and regularly publishes operational and revenue reports to ensure transparency and security.

The system consists of three main benefits:

- 1. Severance Payment:** A one-time payment granted upon lawful retirement, ensuring basic financial support during the initial retirement period.
- 2. Retirement Pension:** Calculated based on years of service and average salary; employees may opt for monthly payments or a lump-sum payment, providing stable long-term retirement income.
- 3. Compensation Benefit:** Provided to eligible dependents in the event of the employee’s death, whether during service or after retirement, ensuring continued livelihood support for surviving family members.

Overall, the system balances fairness and sustainability, ensuring that faculty and staff receive stable, transparent, and reliable retirement and pension protection.

Under the Old Labor Pension Scheme of the “Labor Standards Act,” only one employee remains eligible at the University, and the amount in the individual pension account exceeds the required provision, fully safeguarding the employee’s rights.

Old System Retirement Pension under the Labor Standards Act	New System Retirement Pension under the Labor Pension Act
<ul style="list-style-type: none"> Monthly contributions are set aside into the retirement reserve fund. The University’s Labor Retirement Reserve Supervision Committee oversees the fund, which is deposited in the Bank of Taiwan, the institution responsible for handling its receipt, custody, and utilization. 	<ul style="list-style-type: none"> The school contributes 6% each month in accordance with the statutory employer contribution rate for labor retirement pensions. Based on the wage classification table approved by the Executive Yuan, monthly contributions are deposited into each employee’s individual labor pension account.

V. Diverse Training



The capabilities of faculty and staff directly influence the University's overall institutional performance. Fo Guang University has established a comprehensive training system covering career development, performance incentives, and professional development programs. Training content spans academic research, teaching effectiveness, and other core competencies. The University has also formulated promotion and transfer regulations to reward outstanding faculty and staff and to support their continuous development in response to current and future needs.

Faculty and Staff Promotion

To retain high-performing personnel, the University has implemented fair and transparent promotion systems and mechanisms. Faculty members may apply for promotion based on scholarly publications, teaching practice, artistic works, or industry-academia collaboration achievements. Staff promotions are conducted according to employment category and processed every three years.

▼ Internal Transfers of Faculty Members in 2024

(Unit: persons)

Category	Total	Promotions / Transfers
Personnel Category		
Faculty	11	11
Gender		
Male Faculty	8	8
Female Faculty	3	3

To support the continuous growth and development of faculty and staff, the University classifies rewards and evaluations into three categories:

Long-Service Awards	Administrative Service Awards	Annual Performance Evaluation
The University recognizes faculty and staff who have served for 10, 20, and 30 years by honoring them at the University Anniversary Ceremony and presenting them with commemorative medals.	In accordance with the Administrative Staff Performance Evaluation Regulations, employees who receive an “Outstanding” rating are awarded a year-end performance bonus of 2.5 months’ salary, those rated “A” receive 2 months, “B” receives 1 month, and “C” receives 0.5 months.	<ul style="list-style-type: none">● Faculty: Salary increases are evaluated based on years of service within the academic year.● Established Personnel: Performance evaluations are conducted annually.● Non-Established Personnel: Annual performance evaluations are also conducted.

▼ Proportion of Faculty and Staff Regularly Evaluated for Performance and Career Development (Unit: persons / %)

Employee Category	Calculation Method	Male	Female	Subtotal
Full-time Faculty [Office of Academic Affairs]	(A1) Total number of employees at the end of the reporting period	85	52	137
	(B1) Number of employees who regularly undergo performance and career development reviews	85	52	137
	(B1 / A1) Percentage	100%	100%	100%
Established Personnel (Excludes part-time administrative faculty)	(A2) Total number of employees at the end of the reporting period	34	56	90
	(B2) Number of employees who regularly undergo performance and career development reviews	34	56	90
	(B2 / A2) Percentage	100	100	100
Project-based personnel	(A3) Total number of employees at the end of the reporting period	11	21	32
	(B3) Number of employees who regularly undergo performance and career development reviews	11	21	32
	(B3 / A3) Percentage	100	100	100

Note: Starting from the 2023 academic year, based on Article 2 of the Fo Guang University Faculty Evaluation Guidelines: All full-time faculty members under the University’s staffing quota, except as specified in Item 4 of this article, must undergo evaluation every two academic years. Project-based faculty are evaluated annually due to their one-year appointments. Faculty with administrative roles are evaluated annually according to the “Administrative Staff Performance Evaluation Guidelines.” New full-time faculty and department-specific project faculty members who have been with the University for less than a year will undergo evaluation in their second semester, which will serve as the basis for contract renewal.

Staff Continuing Education and Training

Fo Guang University places great emphasis on the continuous learning and professional development of its staff. The University offers diverse training programs tailored to different employee levels, enhancing administrative efficiency and sustainable management capabilities through internal education and professional development workshops. In 2024, employees across all levels participated in internal training, with senior managers, middle managers, and rank-and-file staff averaging 8 to 14 hours of training each, demonstrating the University’s ongoing commitment to developing professional talent and strengthening organizational capabilities. Although external training hours are relatively fewer, internal training programs cover essential topics such as administrative management, occupational safety and health, sustainable governance, and information security. This ensures that faculty and staff stay up to date with the latest developments, embracing the concept of lifelong learning while driving the University’s long-term sustainable growth.

▼ Average Training Hours per Employee by Level in 2024

Level		Total Training Hours		Average Training Hours per Person	
		Male	Female	Male	Female
Rank-and-file employees	Internal Training	14	14	14	14
	External Training	0	0	0	0
General Supervisor	Internal Training	8	8	8	8
	External Training	0	0	0	0
Senior Management	Internal Training	8	8	8	8
	External Training	0	0	0	0

Note:

1. Average training hours per person by gender and level = Total training hours by gender and level / Number of employees in each gender and level for the year.
2. This table reports data for staff members, with simplified managers classified as senior management and recommended managers classified as middle management. All other established and non-established staff are considered rank-and-file employees.
3. The number of male senior managers (level 10 and above) at Fo Guang University is 1.

VI. Occupational Safety

Fo Guang University is committed to occupational safety and health, continuously improving both its facilities and its safety and health management system. The University implements a range of measures to ensure that employees can work with peace of mind in a safe environment and maintain their physical and mental well-being. These measures include establishing the Environmental Protection and Occupational Safety and Health Committee to promote safety-related policies, developing health promotion programs to prevent occupational injuries and diseases, and organizing various exercise and stress-relief activities.

Occupational Safety and Health Management

Fo Guang University's occupational safety and health management system is designed in accordance with the ISO 45001:2018 international standard and the Occupational Safety and Health Act. It covers all faculty, staff, students, and campus personnel. The University has clearly defined its occupational safety and health policies, emphasizing the elimination of hazards, risk reduction, full participation, and continuous improvement. The President holds ultimate responsibility, with the Director of General Affairs driving the initiatives. The University has set up organizations such as the Environmental Safety and Facilities Team and appointed designated management personnel as required by law, establishing a cross-functional communication mechanism. The system includes hazard identification, risk assessment, legal compliance, regular and ad-hoc inspections and supervision, ongoing optimization of management plans, and reinforcement of safety and health culture to ensure a healthy and safe campus environment.

Environmental Protection and Occupational Safety and Health Committee

Fo Guang University has established the Environmental Protection and Occupational Safety and Health Committee in accordance with relevant regulations of the Ministry of Environment and the Ministry of Labor. The Committee operates under clearly defined guidelines and is responsible for formulating campus environmental protection and occupational safety and health strategies, coordinating management plans, reviewing regulations, overseeing education and training, conducting inspections and audits, carrying out incident investigations, and evaluating performance. The Committee is composed of the Director of General Affairs, the Dean of Student Affairs, the Director of the Personnel Office, the Director of the Center for General Education, faculty representatives recommended by each college, staff members recommended by the Director of General Affairs, and student representatives recommended by the Office of Student Affairs. An Executive Secretary is appointed, and all committee members serve a two-academic-year term on an unpaid basis. The Committee convenes a regular meeting every 3 months and may hold ad hoc meetings when necessary to ensure effective implementation and continuous improvement of the University's environmental protection and occupational safety and health management systems.

Occupational Health Services

The number of participants has remained stable over the past three years. In 2024, a total of 166 faculty and staff members completed their annual health checkups, reflecting the University's ongoing commitment to health management and a growing emphasis among colleagues on their personal well-being.

▼ Employee Health Management Levels Over the Past Three Years (Unit: persons)

Academic Year	2024	2023	2022
Number of Employees Tested	166	165	186

Occupational Health Promotion

Fo Guang University, in accordance with the Ministry of Education and relevant regulations, conducts regular health checkups for new students and faculty members. Employees with abnormal results are assisted by hospitals for individual follow-up and counseling, and health reports are provided to promote early disease detection and prevention. In terms of health promotion, the Office of Student Affairs and the Personnel Office actively organize a variety of health seminars, sports activities, family-oriented events, and first aid training. Regular health management is also planned, offering self-assessment health tools and individual health consultations, allowing faculty, staff, and students to stay informed about their health status at all times. The University enforces a smoke-free campus policy and continues to conduct workplace health promotion campaigns, along with education and training. All health promotion and management programs have clear operational processes and performance tracking, aimed at improving the health literacy and well-being of all faculty, staff, and students on campus.

Occupational Safety and Health Training for Workers

To ensure that employees serve in a healthy and safe working environment, Fo Guang University plans and implements various types of occupational safety and health training based on employee roles, strengthening faculty, staff, and students' safety awareness and emergency response capabilities.

New Employees	Upon onboarding, new employees are required to undergo 3 hours of basic occupational safety and health training to familiarize themselves with common campus hazards and emergency response procedures, thereby enhancing their basic safety knowledge and self-protection skills.
Current Employees	Employees regularly participate in occupational safety and health knowledge and practical training based on their roles and responsibilities, including fire safety equipment operation. This training helps continuously update their safety awareness and emergency response skills.
Laboratory Employees	Laboratory staff must receive training on laboratory safety and health, hazardous chemical labeling, operating procedures, and protective measures to improve safety management in the laboratory environment and enhance accident prevention capabilities.
All Employees	Each year, all employees participate in emergency response drills, fire drills, and disaster simulation training, enhancing the entire campus community's ability to respond to emergencies and collaborate in handling critical situations.

Other Specialized Personnel	For specialized locations or operations, corresponding professional safety and health training is arranged to strengthen knowledge of safety in specialized tasks.
External Contractors	Safety and health training requirements are specified in procurement or contracting agreements. Pre-entry training is provided to contractors to help them understand campus safety standards and work together to reduce occupational hazard risks.

▼ Emergency Response Drills Conducted in 2024:(Unit: sessions / persons / hours)

Training Item	Sessions	No. of people	Average Training Hours
Fo Guang University Occupational Safety Training	2	68	1
Fo Guang University Self-Defense Firefighting Training	2	128	4
Fo Guang University Environmental Education Training	2 out of 4	36	4



△ Fo Guang University Occupational Safety Training



△ Fo Guang University Self-Defense Firefighting Training

Occupational Hazard Prevention

Fo Guang University adheres to the principle of "prevention first, safety first" and, in accordance with the "Occupational Safety and Health Act" and the "Disaster Prevention and Response Implementation Plan," has established a comprehensive occupational safety and health management system aimed at preventing occupational accidents from their source. The University requires all contractors entering the campus to perform construction, maintenance, or cleaning work to undergo hazard notification and safety education before starting work. Contractors must also sign the "Contractor Safety Acknowledgment Form" to ensure that they fully understand the working environment and safety regulations.

Regarding construction management, the University sets clear safety requirements for each type of work. Contractor-employed workers must complete the occupational safety and health training required by the Ministry of Labor and are provided with certified personal protective equipment (PPE), such as helmets, safety belts, protective footwear, and goggles, to ensure that they work under safe conditions. For high-risk operations, such as working at heights, hot work, electrical work, confined space work, and chemical operations, a qualified professional with the necessary certification must supervise and operate the tasks. Environmental assessments and safety records must also be maintained as per regulations to prevent accidents from improper operations that could lead to injuries or fatalities.

The University requires that work areas and safety zones on construction sites be clearly marked, with safety signs and warning labels posted to prevent unauthorized personnel from entering work zones. Before use, all work equipment, tools, and instruments must undergo self-inspection and have records maintained. If any equipment poses a potential hazard during the construction period, it must be immediately shut down, locked, tagged, or protected to prevent accidental activation. Contractors are also required to perform daily safety checks before work begins and clean up the site after work is completed, restoring the area to its original condition to maintain campus safety and cleanliness.

If contractors violate regulations, the University may immediately suspend work and require them to make necessary improvements. Work may only resume once the improvements are completed and verified. If construction errors result in injury or property damage to campus personnel, the contractor is legally responsible for medical treatment, compensation, and repairs. To raise overall safety awareness, Fo Guang University organizes an annual "Occupational Safety and Health and Hazard Notification Seminar" in collaboration with the Office of General Affairs and the Campus Security Center. The seminar covers disaster prevention concepts, chemical safety, hot work permits, and emergency response procedures to ensure that contractors and campus personnel are equipped with the correct safety knowledge and protective skills.

In addition to construction safety management, Fo Guang University continues to promote workplace health initiatives and measures to prevent human factors hazards. In 2024, three key programs were implemented: the “Human Factors Hazard Prevention Program,” the “Maternal Health Protection Program,” and the “Abnormal Workload Prevention Management Program.” Under the Human Factors Hazard Prevention Program, four individuals were assessed, and four medical recommendations were made. The Maternal Health Protection Program assessed two individuals, with no work adjustments required. The Abnormal Workload Prevention Management Program assessed three individuals, and healthcare professionals conducted interviews and provided health guidance for three individuals. These efforts reflect the University’s commitment to safeguarding the physical and mental health of employees and ensuring a safe and supportive work environment.

Through institutional management and ongoing education, Fo Guang University has successfully integrated occupational safety and health into its daily operations. As of 2024, there have been no major occupational accidents on campus construction sites, and all contractors have completed safety training and signed acknowledgment forms. Looking ahead, the University will continue to strengthen contractor management and safety audits, introducing a digitalized construction safety monitoring system, gradually achieving the safety vision of "zero occupational accidents, zero violations," and creating a safe, healthy, and sustainable campus work environment.

▼ Statistics on the Implementation of the Human Factors Hazard Prevention Program, Maternal Health Protection Program, and Abnormal Workload Prevention Management Program in 2024

Human Factors Hazard Prevention Program	Maternal Health Protection Program	Abnormal Workload Prevention Management Program
Number of People Assessed 4 persons Number of Medical Recommendations 4 persons	Number of People Assessed: 2 persons Number of Work Adjustments: 0	Number of people assessed: 3 persons Number of Healthcare Interviews and Health Guidance Provided: 3 persons

Appendix

2023 Academic Year Summary of Scholarships and Financial Aid

Scholarship / Financial Aid Name	Number of Recipients	Total Amount Awarded (NT\$)	Providing Unit	Funding Source
Fo Guang University Academic Excellence Award	95	815,000	Student Assistance Division	School Self-Funded
Fo Guang University Master's Program Outstanding Scholarship	11	1,107,500	Student Assistance Division	School Self-Funded
Fo Guang University Bachelor's Program Outstanding Scholarship	8	500,000	Student Assistance Division	School Self-Funded
Fo Guang University Special Scholarship for Star Plan Recommended Students	22	700,000	Student Assistance Division	School Self-Funded
Fo Guang University Lu De Wen Three Goodness Public Welfare Scholarship	1	10,000	Student Assistance Division	Donations
Fo Guang University Hsieh Chien Honorary Professor Scholarship	4	360,100	Student Assistance Division	Donations
Fo Guang University Buddhist Studies Elite Scholarship	97	9,487,500	Student Assistance Division	School Self-Funded
Fo Guang Financial Aid (including Four Types of Grants)	Average per semester: 1,958 people	61,528,903□	Accounting Office	School Self-Funded
Graduate Student Scholarship	71□	350,000□	Office of Academic Affairs	Subsidies

GRI Content Index

- General Disclosures

GRI Standard Code	Disclosure	Corresponding Section	Page Number
GRI Universal Standards version GRI Universal Standards 2021			
Applicable Sector Standards: None			
GRI 1: The Report follows the GRI Universal Standards and covers the period from January 1 to December 31 2024.			
GRI 2 General Disclosures 2021			
GRI 2-1	Organizational details	Fo Guang Overview	P. 34
GRI 2-2	Entities included in the organization's sustainability reporting	Reporting Boundary and Scope	P.2
GRI 2-3	Reporting period, frequency and contact point	Contact Information	P.3
GRI 2-4	Restatements of information	No information restatements in the first year of issuance.	N/A
GRI 2-5	External assurance	External assurance	P.3
GRI 2-6	Activities, value chain and other business relationships	Supplier Management	P.44
GRI 2-7	Employees	Diverse and Rich Employment Opportunities	P.89
GRI 2-8	Workers who are not employees	Diverse and Rich Employment Opportunities	P.89
GRI 2-9	Governance structure and composition	I. Governance and Management	P.39
GRI 2-10	Nomination and selection of the highest governance body	Mechanism for Selecting the President	P.40
GRI 2-11	Chair of the highest governance body	Mechanism for Selecting the President	P.40

GRI Standard Code	Disclosure	Corresponding Section	Page Number
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Operation of Governance Bodies	P.40
GRI 2-13	Delegation of responsibility for managing impacts	Operation of Governance Bodies	P.40
GRI 2-14	Role of the highest governance body in sustainability reporting	Primary Responsible Unit and Quality Management Approach for the Report	P.3
GRI 2-15	Conflicts of interest	Mechanism for Selecting the President	P.40
GRI 2-16	Communication of critical concerns	Important Decision-Making Meetings	P.41
GRI 2-17	Collective knowledge of the highest governance body	Operation of Governance Bodies	P.41
GRI 2-18	Evaluation of the performance of the highest governance body	Operation of Governance Bodies	P.40
GRI 2-19	Remuneration policies	Remuneration policies	P.92
GRI 2-20	Process to determine remuneration	Remuneration policies	P.92
GRI 2-21	Annual total compensation ratio	Not applicable	N/A
GRI 2-22	Statement on sustainable development strategy	Fo Guang Sustainability Strategy	P.5
GRI 2-23	Policy commitments	Fo Guang Sustainability Strategy	P.5
GRI 2-24	Embedding policy commitments	Fo Guang Sustainability Strategy	P.5
GRI 2-25	Processes to remediate negative impacts	Response to Stakeholder Concerns Channels for Appeals and Suggestions	P.45
GRI 2-26	Mechanisms for seeking advice and raising concerns	Smooth communication channels	P.45
GRI 2-27	Compliance with laws and regulations	Legal compliance training	P.45
GRI 2-28	Membership associations	Membership Associations	P.37
GRI 2-29	Approach to stakeholder engagement	Stakeholder Engagement	P.22
GRI 2-30	Collective bargaining agreements	The University does not have a labor union and does not have collective bargaining agreements Not applicable	N/A

- Material Topics Disclosures

GRI Standard Code	Disclosure	Corresponding Section	Page Number
GRI 3 Material Topics 2021			
GRI 3-1	Process for determining material topics ^{Note}	Analysis of Material Topics	P.26
GRI 3-2	List of material topics ^{Note}	Analysis of Material Topics	P.27
GRI 3-3	Management of material topics	Management approach is presented under each corresponding section	See table below

Note: Omission reasons are not permitted.

Material Topic	GRI Standard Code	Disclosure	Corresponding Section	Page Number
Recruitment Strategy (Resilient Governance)				
GRI 3: Material Topics 2021	3-3	Management of material topics		
Fo Guang Custom Topic	-		Diverse enrollment strategies	P.62
Internationalization and Partner Engagement				
GRI 3 Material Topics 2021	3-3	Management of material topics		
Fo Guang Custom Topic	-		Overseas Professional Internships	P.72
Campus and Dormitory Safety				
GRI 3 Material Topics 2021	3-3	Management of material topics		
Fo Guang Custom Topic	-		Campus safety	P.55
Academic Ethics				
GRI 3 Material Topics 2021	3-3	Management of material topics		
Fo Guang Custom Topic	-		Academic Ethics	P.47

Material Topic	GRI Standard Code	Disclosure	Corresponding Section	Page Number
Financial Performance (Resilient Governance)				
GRI 3 Material Topics 2021	3-3	Management of material topics	Financial Statements	P.43
GRI 201: Economic Performance 2016	◆ 201-1	Direct economic value generated and distributed	Financial Statements	P.43
Energy Management and Conservation Measures				
GRI 3: Material Topics 2021	3-3	Management of material topics		
GRI 302: Energy 2016	◆ 302-1	Energy consumption within the organization	Resource Sustainability	P.82
	◆ 302-3	Energy intensity	Resource Sustainability	P.82
	◆ 302-4	Reduction of energy consumption	Resource Sustainability	P.82
Teaching Quality and Effectiveness				
GRI 3: Material Topics 2021	3-3	Management of material topics		
Fo Guang Custom Topic	-		Teaching Quality and Effectiveness	P.75
Rights and Well-Being of Faculty, Staff and Students				
GRI 3: Material Topics 2021	3-3	Management of material topics		
GRI 401: Labor/ Management Relations	◆ 401-1	New employee hires and employee turnover	Employee turnover	P.91
	◆ 401-2	Benefits provided to full-time employees (excluding temporary or part-time staff)	Benefits System	P.93
	◆ 401-3	Parental leave	Employment	P.94
Community Engagement and Social Participation				
GRI 3: Material Topics 2021	3-3	Management of material topics		
GRI 413: Local Communities 2016	◆ 413-1	Operations with local community engagement, impact assessments, and development programs	Special Sustainability Feature	P.4
Innovative Teaching and Signature Research				
GRI 3: Material Topics 2021	3-3	Management of material topics		
Fo Guan Custom Topic	-		Innovative Education	P.67

Material Topic	GRI Standard Code	Disclosure	Corresponding Section	Page Number
Student Employability and Development Opportunities				
GRI 3 Material Topics 2021	3-3	Management of material topics		
Fo Guang Custom Topic	-		Student Employability and Development Opportunities	P.72
Promotion of Green University Curriculum and Sustainability Education				
GRI 3 Material Topics 2021	3-3	Management of material topics		
Fo Guang Custom Topic	-		Special Feature	P.4
Climate Adaptation and Disaster Preparedness				
GRI 3 Material Topics 2021	3-3	Management of material topics		
GRI 201: Economic Performance 2016	◆ 201-2	Financial implications and other risks and opportunities due to climate change	Risks and Opportunities of Climate Change	P.79
Greenhouse Gas Emissions and Reduction				
GRI 3 Material Topics 2021	3-3	Management of material topics		
GRI 305: Emissions 2016	◆ 305-1	Direct (Scope 1) GHG emissions	Greenhouse Gas Emissions	P.83
	◆ 305-2	Energy indirect (Scope 2) GHG emissions	Greenhouse Gas Emissions	P.83
	◆ 305-4	GHG emissions intensity	Greenhouse Gas Emissions	P.83
Biodiversity				
GRI 3: Material Topics 2021	3-3	Management of material topics		
GRI 304: Biodiversity 2016	◆ 304-1	Operational sites owned, leased, managed, or adjacent to protected areas and areas of high biodiversity value	Biodiversity	P.86

Third-Party Certifications

- DQS Taiwan Inc., Germany



Independent Assurance Statement

To the Management and Stakeholders of Fo Guang University

DQS has been engaged by **Fo Guang University** to provide independent assurance over the Sustainability Report 2024. The engagement took place in Oct. 2025.

The objective of this assurance engagement was to independently express conclusions on underlying reporting processes and validate qualitative and quantitative claims, so as to limit misinterpretation by stakeholders and increase the overall credibility of the reported information and data.

Scope of assurance and standards

The assurance encompassed the entire sustainability report and focused on all figures, statements and claims related to sustainability during the reporting period from January 2024 to December 2024.

The assurance engagement was performed with reference to the AA1000 Assurance Standard (AA1000 AS v3) and GRI Standards 2021 of Global sustainability standard board (GSSB), which consists of:

- Evaluating Fo Guang University 's sustainability framework and processes using the inclusivity, materiality, responsiveness and impact criteria of the AA1000 AccountAbility Principles (AA1000 AP 2018).
- Evaluating the quality of the reported sustainability performance information - Economy, Environment and People (including Human Rights), the period from 1 January 2024 to 31 December 2024. The financial and institutional data covers the 2023 academic year from 1 August 2023 to 31 July 2024. Enrollment statistics are derived from the first semester of the 2024 academic year.
- The scope of assurance is consistent with the scope of disclosure in Fo Guang University The Main Campus - No.160, Linwei Rd., Jiaosi, Yilan County, Taiwan (R.O.C.) and City Campus - No. 257, Sec. 3, Zhongshan Rd., Yilan City, Yilan County, Taiwan (R.O.C.). Reference to the requirements of GRI Standards 2021.
- Fo Guang University is responsible for the issuance, response, performance data, case studies and the information related to management sustainability related data and information systems.
- The report is with reference to the requirements of GRI Standards 2021.

Level of assurance

A Type 1 Moderate Level of assurance under AA1000AS v3 was provided. Information and performance data subject to assurance is limited to the scope described above.

DQS Taiwan Inc.
 8F, 23, Yuan Huan West Road,
 Feng Yuan Dist., Taichung City,
 Taiwan 420014

document no.: TF-0065

 www.dqsglobal.com