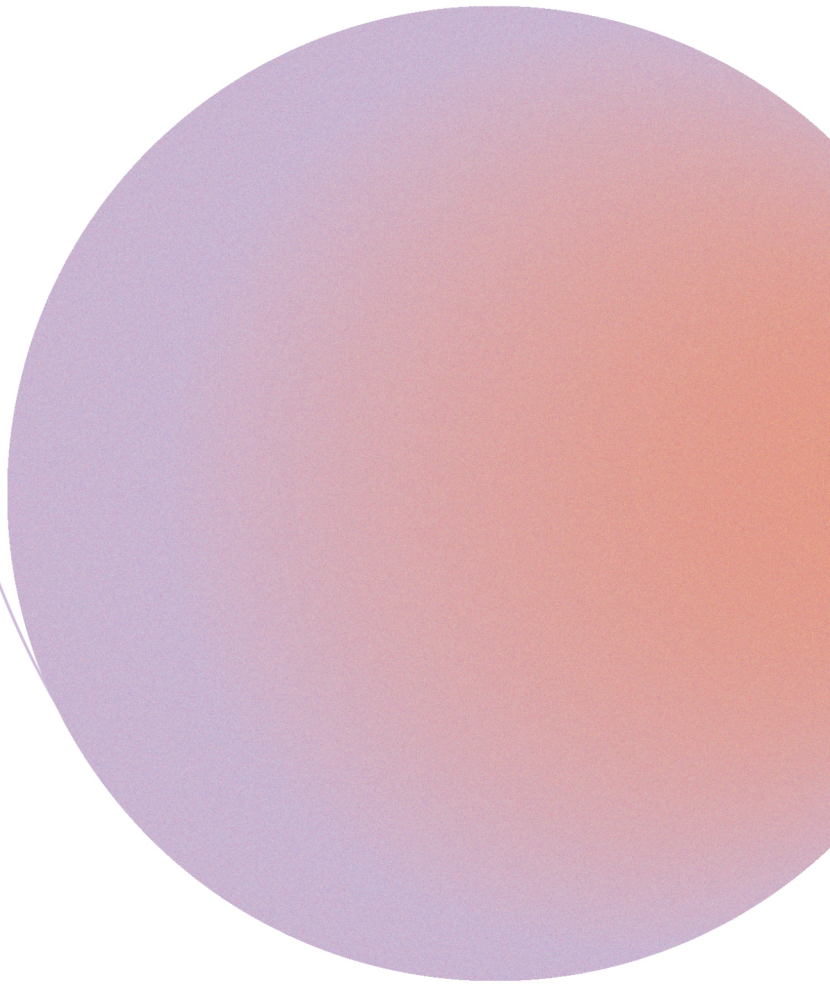
Buddhist Tzu Chi
Charity Foundation
Annual Report

2025

01.01~12.31



Great Love Never Rests —Bringing Care to the World

Tzu Chi establishes sustainable aid systems through concrete actions, transforming kindness into impactful relief.



Aid Without Borders

Relief to **139** countries and regions, transcending religion and nationality.

Tzu Chi volunteers present in **68** countries and regions, delivering localized relief and long-term companionship.

Local Empowerment

Commitment to Housing



26,105 permanent homes built across **19** countries and regions, providing disaster survivors with safe shelter (as of Feb. 2026).

273 schools constructed in **18** countries and regions, ensuring educational opportunities to empower the next generation (as of Feb. 2026).

Hope Through Education



20,197 free clinic sessions held in **59** countries and regions, providing over **4.83** million instances of care in remote areas.



Safeguarding Health

162,372 metric tons of rice from Taiwan distributed across 20 countries and regions to alleviate hunger for families in need.

Nutritional Support

Compassion in Circulation

1,417,024 eco-blankets distributed to **48** countries and regions.



Uses upcycled PET bottles for a sustainable future.

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1 Words from Our Founder



Tzu Chi Charity Foundation Founder,
釋證嚴
Shih Cheng Yen

Over time, anything can be accomplished.

Time keeps passing, year after year, and in the blink of an eye, Tzu Chi is entering its sixtieth year. Reaching sixty years is no easy feat. It is a precious milestone resulting from the united efforts of many people. From the "fifty-cent" Bamboo Bank Era six decades ago to the present, the footprints of Tzu Chi's charity and care have reached 139 countries and regions. The further these footprints spread, the wider the power of love extends.

While we are rooted in the Buddha's spirit, Tzu Chi is unique in that we respect all religions without distinction. Across different cultures and nations, people identify as Catholic, Protestant, Muslim, and more—but ultimately, the common faith we share is a broad, open path of Great Love.

Cultivating Goodness to Gather Blessings

Every day, I reflect on my life and feel it has been truly fulfilling. I hope this meaningful way of life, and this boundless Great Love, can be passed down for generations to come.

In recent years, the climate crisis has worsened, and disasters have multiplied. Whenever I see countries suffering from poverty and hardship, it always reminds me of the Buddha's teaching that life is suffering. Those of us living in a peaceful society must realize that we already live in a pure and undefiled Pure Land. How do we achieve this purity? By uniting our minds toward goodness. With goodness in people's hearts, society will be at peace, and nations will be in harmony. This is what makes a Pure Land.

We must quickly call on others to join us. No matter how much wealth we possess, there will always be more relief work to do. The most important thing is to mitigate disasters and cultivate more love in the world. With love, people will sow blessings and give of themselves. Then, bit by bit, this strength will grow and the accumulated blessings will dispel disasters.

The more blessings we create, the fewer disasters there will be. When there are many kindhearted people, there will naturally be harmony in the world. Hence, everyone must cultivate to grow in wisdom and love. When we cannot bear to see others suffer, the Great Love within us will naturally arise.

As the saying goes, "A family that accumulates good deeds will surely have abundant joy." Only when we care for one another—when love continues to grow—will our blessings naturally multiply. There are people suffering in every corner of the world, and many helping hands are needed. Just like the Thousand-Hand, Thousand-Eye Guanyin Bodhisattva, if five hundred people reach out to help, there will be a thousand hands. Whether it is one hand, a hundred hands, or a thousand hands, immense strength is born when we all join together.

Continuing Dharma Affinities and Carrying the Venerable Master's Mission Forward

Tzu Chi began in Taiwan, and its Great Love has now spread across the globe. For this, I am deeply moved and profoundly grateful.

"For Buddha's teachings and all sentient beings" is the mission I inherited from my mentor, Venerable Master Yin Shun, who in turn carried forward his own master's vow. Tracing this lineage back to over 2,500 years ago, the spirit passed down from Shakyamuni Buddha has no bounds. The Buddhas and Bodhisattvas mentioned from countless eons ago passed down the Four Noble Truths of suffering, accumulation, cessation, and the path—the true essence that leads to the realizations of impermanence, suffering, and emptiness. We must cherish the good fortune of encountering the Buddha Dharma, and be all the more mindful with every step we take and every move we make in our daily lives.

In learning Buddhism, our direction must be clear, and we must know which door we entered through. Walking through the Tzu Chi Dharma door steadfastly, you will arrive at the home of the Tathagata. Within these doors, we train and cultivate the Bodhisattva spirit without going astray, and return to the world to walk the Bodhisattva path. This Bodhisattva path will bring great value to our lives, as the true value of life is when everyone interacts with gratitude, respect, and love.

Sixty Years of Tzu Chi Passing Down Goodness for Generations to Come

I hope everyone embraces this sense of mission and seizes every moment with an upright mind to diligently walk the Bodhisattva path. This way, you will never lose your direction in life. In every gesture, the Dharma is in your hands; in every stride, the Dharma is in your steps. When you walk the right path and do the right things, you will naturally earn the respect and reverence of everyone..

Never Forget the Fifty-Cent Era

Tzu Chi's initial name literally meant "Buddhist Tzu Chi Merit Association for Overcoming Difficulties to Provide Compassionate Relief." Back then, we had neither people nor money. Life was so challenging that I used to say, "A grain of rice holds the sun and the moon, and the whole world is within the pot we cook." Next to a small wooden cabin, we would cook porridge outdoors in a large pot with very little rice and a lot of water. When we lifted the lid, the broth was so thin we could see the reflection of the sky and the clouds. It was from that very moment that I vowed to establish Tzu Chi, and word began to spread in the local markets to set aside "fifty cents" a day.

From the Bamboo Bank Era of saving fifty cents a day, to saving rice in rice banks, and now the promotion of Stores with Love across Taiwan, we do not merely do good ourselves—we inspire others to do the same. We awaken the love in people's hearts, turning that love into a seed that blesses the world. Only when everyone shares these good thoughts and walks the Bodhisattva path can our world truly become a Pure Land.

We must resolve to do good for the world so there may be peace in every nation. Wherever there is poverty and suffering, we must pool our strength to help, transcending religion and nationality. We must not underestimate even the tiniest acts of kindness, and not be deterred by all the suffering we see. When we vow to take action, we can unite our strengths to give with love, act with kindness, and sow blessings every day. With love and kindness, this legacy will be passed down from generation to generation.

Words from the CEO



Tzu Chi Charity Foundation CEO,

Po-Wen Yen

According to the World Economic Forum's (WEF) early 2025 Global Risks Report, the world faced a landscape of "deepening polarization," where armed conflicts, extreme weather, and geoeconomic confrontation emerged as the top three global risks. Looking back, the clouded judgment of many world leaders left societies profoundly unstable and insecure, severely hindering NGOs from delivering critical aid to refugees and the economically disadvantaged. Amid these global challenges, Tzu Chi volunteers worldwide continue to work tirelessly "for Buddha's teachings and all sentient beings". By transforming Master Cheng Yen's three aspirations into concrete relief and care, we have bridged boundaries, faiths, and races to reach 139 countries and regions.

Global Impact and Taiwan's Resilience

In 2025, despite a surge in humanitarian demand, we persisted with our "Transforming Africa" initiative, building schools in South Africa and Mozambique and drilling wells in Zimbabwe. I pay special tribute to Brother Tino Chu, our "Well-Digger of Zimbabwe," who passed away peacefully in early 2026 during a relief mission. Under Brother Chu's leadership, over 4,700 wells in Zimbabwe have been repaired and drilled, and more than 17,000 individuals continue to receive meals daily. A true living Bodhisattva, he vowed to return to Zimbabwe for five consecutive lifetimes. Concurrently, in the Buddha's homeland of India and Nepal, our volunteers from Singapore, Malaysia, and Taiwan have partnered to drive a deep, humanistic transformation across our core pillars of charity, healthcare, and education.

Closer to home, Taiwan faced earthquakes and typhoons in the Jianan region in early 2025, and severe mudslides in Hualien's Guangfu Township in September. Mobilizing immediately alongside passionate youth, Tzu Chi deployed a custom digital mapping platform to maximize efficiency. Working with the military and police, this collective force cleared 100% of affected households in just ten days; and over the following weeks, 500,000 "shovel hero" volunteers joined the recovery.

Expanding our social impact over the past nine years, we provided 147,000 refurbished assistive devices to vulnerable families and the elderly, generating a social return on investment (SROI) tens of times our initial costs. Similarly, our Stores with Love initiative to revive the spirit of fifty-cent donations has expanded from Hualien to over 67,000 shops across Taiwan, creating a powerful, community-driven network of mindfulness and goodwill.

The Tzu Chi Canon and Sustainable Governance

In an increasingly volatile global landscape, Tzu Chi remains committed to rigorous institutional governance. Partnering with National Taiwan University's College of Management, a custom, 20-session sustainable governance curriculum was launched to equip leadership with crisis management, strategic analysis, and financial oversight skills. To enhance accountability, we published the book Sustainable Governance: Ensuring Great Love Endures in Chinese. Internationally, we actively champion our humanistic spirit, vegetarianism, and environmental philosophies across 17 United Nations and faith-based platforms, while partnering with 32 global NGOs on initiatives tied to the UN Sustainable Development Goals (SDGs).

In 2025, Tzu Chi volunteer shifts exceeded 20 million shifts. Valued at the standard minimum hourly wage, this unpaid contribution reached 16.8 billion TWD (approx. 534 million USD)—nearly double our total charitable expenditures. Beyond serving without compensation, volunteers pay their own expenses, take personal leave, provide their own gifts, and make financial donations, a rare global paradigm of volunteerism.

Looking ahead, the Global Risks Report identifies geoeconomic confrontation, societal polarization, and armed conflict as the top threats of 2026. With the global refugee population projected to reach 135 million amid shrinking international aid budgets, more lives are in jeopardy. To meet these challenges, we will strengthen our operational resilience to ensure relief efforts remain steady.

To mark Tzu Chi's 60th anniversary, we have launched several key commemorative initiatives. The Tzu Chi Canon, chronicling over half a century of humanitarian work, is being recompiled into 400 volumes, including 100 volumes spanning historical, disciples, and academic records that detail the comprehensive history of Tzu Chi. Concurrently, a multimedia exhibition on Buddhist cultural heritage, Journey to Enlightenment, will open at Harvard University and the National Science and Technology Museum in Kaohsiung, blending art and technology to parallel the eight great sacred sites of Buddhism with Tzu Chi's practical efforts. A commemorative film, The Birth of Tzu Chi, capturing Master Cheng Yen's early spiritual journey and the founding of Tzu Chi will also be released.

Based on Master Cheng Yen's three enduring aspirations: "to purify people's hearts, bring harmony to society, and create a world free of disasters", the most fundamental wish is to purify people's hearts. When our hearts and minds are purified, society will naturally become harmonious; and disasters will naturally decrease around the world. And, when harmony extends from society to nature and all sentient beings, the world will truly be free of disasters to ultimately fulfill these three aspirations.

Passing on the Dharma Lineage and Embracing the Future

For sixty years, Tzu Chi's development has been anchored by our core mission—"for Buddha's teachings and all sentient beings"—and our three enduring visions: to purify hearts, harmonize society, and create a world free of disasters. We remain firmly dedicated to the Bodhisattva Path, passing on the Jing Si Dharma Lineage and ensuring a sustainable future for the Tzu Chi School of Buddhism. Upholding our original intentions, we use sustainable governance as our foundation and compassionate action as our practice. May we continue to reach every suffering corner of the globe, ensuring the Great Love established by the first generation of volunteers under Master Cheng Yen's guidance remains rooted for the next sixty years.

2 Global Charitable Efforts

From grassroots community engagement to global implementation, Tzu Chi builds a resilient future through compassion and sustainability.

Driven by empirical data while upholding integrity and transparency, Tzu Chi transforms global goodwill into concrete relief. From emergency response and post-disaster reconstruction to poverty alleviation, empowerment, and sustainable development, we work to inject resilience and long-term momentum into society.

Demonstrating a commitment to translating sustainability into concrete action, Tzu Chi received 19 prominent domestic and international awards in 2025.

I always refer to Tzu Chi volunteers as 'Bodhisattvas.' They give unconditionally as 'proactive mentors' who go wherever they are needed.
—Master Cheng Yen



Domestic and Global Social Impact

- **NGO Leadership:** First in the NGO category for both the Excellence in Corporate Social Responsibility Award and the Sustainable Talent Award by CommonWealth Magazine.
- **Workplace & Family Support:** Family-Friendly Workplace Award from Parenting Magazine for maintaining a "per-son-centered, family-wide, and continuous" childcare and long-term care support system.
- **Inmate Rehabilitation:** Silver Taiwan Sustainability Action Award (TSAA) for the Foundation's rehabilitation and psychosocial support program at Hualien Prison.
- **Green Building:** Silver certification from the Taiwan Sustainable Building Awards for the Guandu Jing Si Hall.

International Humanitarian Aid

- **Educational Reconstruction:** Global Corporate Sustainability Award (GCSA) Best Practice Award for the Project Hope school reconstruction initiative in Mozambique.
- **Renewable Energy in Relief:** Silver Asia-Pacific Sustainability Action Award (APSAA) for deploying solar-powered community initiatives in Myanmar.
- **Vulnerable Care:** SGS Sustainable Society Award for sustained impact in social inclusion and supporting disadvantaged groups.

Sustainable Governance and Environmental Commitment

- **Net-Zero Target:** Officially committed to achieving net-zero emissions by 2050.
- **Transparency and Security:** Taiwan Corporate Sustainability Award (TCSA) Information Security Leadership Award and a GCSA Silver Award for institutionalized information security management and transparent sustainability reporting.
- **Knowledge Sharing:** Golden Book Award from the Ministry of Economic Affairs for a co-authored publication guiding social innovation.

2025 Charitable Achievements

	Instances of Service & Support	Volunteer Engagements	Relevant Action Plans
Social Assistance	21,902,169	2,239,674	End Poverty and Hunger Address Declining Birthrate and Aging Society Foster Global Partnerships and Sustainable Development
Disaster Relief	621,433	74,628	Humanitarian Aid and Disaster Resilience End Poverty and Hunger Foster Global Partnerships and Sustainable Development
Scholarships and Grants	26,507	38,599	Youth Support and Development End Poverty and Hunger
Child and Youth Welfare	1,885,092	219,573	Youth Support and Development Foster Global Partnerships and Sustainable Development
Elderly Welfare	2,905,673	15,549,181	Aging Society Care Initiatives
Community Welfare	1,021,807	1,368,711	End Poverty and Hunger Environmental Education and Climate Action
Volunteer Support & Development	4,252,981	741,229	Foster Global Partnerships and Sustainable Development End Poverty and Hunger
Education Mission	43,078	8,515	Foster Global Partnerships and Sustainable Development Environmental Education and Climate Action
Total	32,658,740	20,240,110	

Volunteer shifts in **2025** totaled **over 20 million** instances, representing an equivalent economic contribution of **16,799,291,300** TWD.

Calculation Method: Total annual volunteer instances × 830 TWD per instance.
Calculation Basis: In 2025, Taiwan's minimum hourly wage is 190 TWD. The calculation is based on an average of four hours of service per instance per day, plus a meal allowance of 70 TWD: (190 TWD x 4 hours) + 70 TWD = 830 TWD. This amount does not include other costs personally covered by volunteers, such as domestic and international transportation, accommodation, or other out-of-pocket expenses for relief items.

2025 Charity Work in Taiwan

Tzu Chi builds a robust safety net -from individuals to entire communities--guided by the "Five Comprehensive Principles" of providing person-centered, family-wide, continuous, comprehensive, and community-wide support.



Support for Disadvantaged Families

322,936 instances in **22** counties/cities

Emergency Cash Relief

17,201 cases in **21** counties/cities

Home Repairs

564 homes across **20** counties/cities

Home Safety Improvements

8,135 homes across **22** counties/cities

Eco-Friendly Assistive Devices

53,909 items across **22** counties/cities

Care for Vulnerable Community Groups

24,561 instances of care across **13** counties/cities

Educational Care in Remote Areas

60 locations in **7** counties/cities

Educational Grants and Scholarships

26,507 students in **21** counties/cities

Tutoring Services

28 locations in **9** counties/cities

Support for Disadvantaged Children and Youth

221,901 instances in **16** counties/cities

Community Emergency Response

207 cases in **20** counties/cities

- **Fires:** 163 cases
- **Traffic Accidents:** 12 cases
- **Typhoons:** 4 cases
- **Floods:** 1 case
- **Earthquakes:** 1 case
- **Other Disasters:** 26 cases

Post-Disaster Housing Reconstruction

150 homes in **2** counties/cities

Post-Disaster Housing Repairs

515 homes in **3** counties/cities

Community Care Centers

109 locations in **13** counties/cities

Institutional Care Services

755 institutions across **21** counties/cities

- Homeless care institutions: 1 locations
- Nursing homes and care facilities: 165 locations
- Correctional and police institutions: 588 locations
- Institutions for children and youth with disabilities: 22 locations

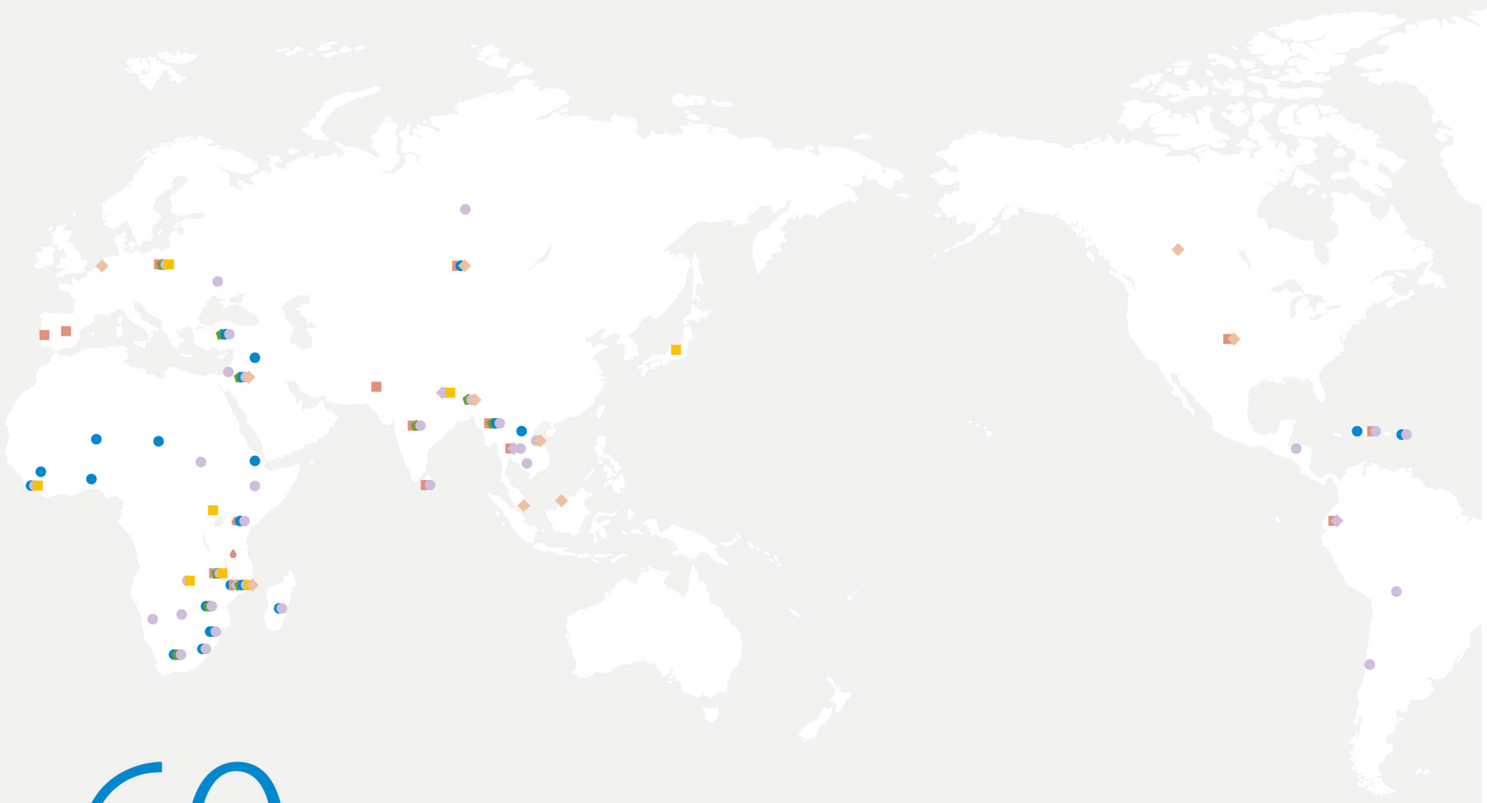
Free Clinic Services

342 sessions providing **30,458** instances of care

Long-Term Care Initiatives

- Type A Long-Term Care Units (16 locations across 10 counties/cities)
- Type B Home-Based Services (16 providers across 14 counties/cities)
- Type B Day Care Centers (14 centers across 7 counties/cities)
- Type C Community Care Points (104 locations across 16 counties/cities)
- Family Caregiver Support Points (1 locations in 1 county/city)

2025 Global Humanitarian Aid



60 Countries/Regions
Received Humanitarian Aid

Tzu Chi volunteers worldwide operate independently to carry out Tzu Chi's missions locally. In regions facing major disasters, severe resource scarcity, or a lack of local volunteer presence, the Foundation mobilizes resources and partners with international NGOs to rapidly launch humanitarian aid and expand relief efforts.

In 2025, armed conflicts, climate disasters, and economic imbalances displaced 122 million people globally, leaving over 1.1 billion in extreme poverty. In response, Tzu Chi delivered humanitarian aid across 60 countries, encompassing disaster relief, poverty alleviation, free medical clinics, educational empowerment, housing reconstruction, and livelihood support. By integrating environmental sustainability with psychosocial support, vulnerable populations are able to recover their livelihoods and break the cycle of poverty.

1 Countries/Regions
School Construction
Africa
Mozambique

39 Countries/Regions
Poverty Alleviation
Asia
Bhutan
Cambodia
India
Jordan
Myanmar
Nepal
Palestine (Gaza)
Russia
Sri Lanka
Thailand
Türkiye
Vietnam
Europe
Poland
Ukraine
Africa
Botswan
Eswatini
Ethiopia
Lesotho
Madagascar
Malawi
Mozambique
Namibia
Sierra Leone
South Africa
South Sudan
Uganda
Zambia
Zimbabwe
Americas
Bolivia
Chile
Dominican Republic
Ecuador
Guatemala
Honduras
Mexico
Paraguay
Saint Martin

14 Countries/Regions
Disaster Relief
Asia
India
Mongolia
Myanmar
Pakistan
Sri Lanka
Thailand
Europe
Poland
Portugal
Spain
Africa
Malawi
Mozambique
Americas
Dominican Republic
Ecuador
United States

9 Countries/Regions
Refugee Care
Asia
Myanmar (refugees of domestic conflict)
Jordan
Serbia
Thailand
Türkiye
Europe
Poland
Ukraine
Americas
Ethiopia (refugees of domestic conflict)

4 Countries/Regions
Housing Construction Assistance
Asia
Nepal
Thailand
Africa
Mozambique
Americas
Ecuador

10 Countries/Regions
Educational Aid Program
Asia
India
Jordan
Myanmar
Thailand
Türkiye
Europe
Poland
Africa
Malawi
Mozambique
South Atria
Zimbabwe

9 Countries/Regions
Rice Aid
Africa
Eswatini
Lesotho
Madagascar
Mozambique
Sierra Leone
South Africa
Zimbabwe
Americas
Haiti
Saint Martin

8 Countries/Regions
Livelihood Assistance
Asia
Japan
Nepal
Europe
Poland
Africa
Malawi
Mozambique
Sierra Leone
Uganda
Zambia

16 Countries/Regions
Medical Services
Asia
Cambodia
Jordan
Laos
Mongolia
Myanmar
Syria
Türkiye
Africa
Burkina Faso
Chad
Djibouti
Eswatini
Guinea
Mali
Mozambique
Somalia
Togo

10 Countries/Regions
Disaster Prevention & Relief Supplies Provision
Asia
Jordan
Malaysia
Mongolia
Myanmal
Singapore
Vietnam
Europe
Netherlands
Africa
Mozambique
Americas
Canada
United States

2 Countries/Regions
Water Resources Project
Africa
Kenya
Zimbabwe

3

Action 1
End Poverty and Hunger



Ending poverty is Master Cheng Yen's vision for the mission of charity.

To break the cycle of poverty, material aid is not enough, companionship must be present. Beyond material scarcity, poverty often brings a sense of powerlessness and isolation. With ending poverty and hunger as a core mission, the Foundation has a robust social and humanitarian safety net through direct assistance, educational empowerment, and global collaboration.

Our care initiatives include

Strategic Direction	Action	Impact
Livelihood Assistance and Food Security	1. Providing emergency food aid to protect the most vulnerable groups. 2. Promoting vocational training programs and agricultural techniques.	Breaking the Hunger Cycle: Shifting from passive dependency to active production, enhancing local self-sufficiency, and strengthening community resilience against food crises.
Project Hope and Poverty Alleviation Through Empowerment	1. Distributing educational grants and repairing/ reconstructing schools. 2. Organizing professional skills training to connect with the job market.	Interrupting Intergenerational Poverty: Elevating the social participation and competitiveness of economically disadvantaged individuals, transforming education into a driver of upward mobility.
Targeted Protection and Health Equity	1. Improving infrastructure, including clean drinking water, supplies, and housing. 2. Providing nutritional supplements and health education for the elderly and young children.	Restoring Dignity: Reducing health risks caused by malnutrition and harsh environments, safeguarding basic survival rights and residential safety.
Humanitarian Care and Social Inclusion	1. Refugee shelter, educational support, psychosocial support, and integration programs. 2. Food and basic living support for refugees.	Protecting Refugees: Helping refugees rebuild psychosocial resilience, integrate into their host communities, and contribute to regional peace and stability.

3-1 Alleviating Poverty in Taiwan

Aging populations and declining birthrates have reshaped the social structure. With single-person and single-parent households increasing annually, care resources for marginalized families—those not strictly classified as elderly or disabled—remain insufficient. Upholding the principles of person-centered, family-wide, continuous, comprehensive, and community-wide support, Tzu Chi addresses the diverse needs arising from shifting social and family structures.

Emergency Cash Relief
12,532 instances
for immediate hardship relief

Winter Relief
26,447 families
supported to alleviate isolation

Home Repairs
8,699 homes
improved for safety

Medical Subsidies
3,503 instances
of healthcare access

Funeral Assistance
2,903 instances
to ensure dignified closures

Festive Season Support
46,943 instances
to promote social inclusion

Living Allowances
120,064 instances
to foster self-reliance

Home Visits
202,872 instances
to build family resilience





Disadvantaged Family Care

Fostering Self-Reliance

To build a safety net for disadvantaged families, volunteers and social workers collaborate to align material resources—including food, clothing, housing, transportation, and medical care—and stabilizes care recipients' lives through long-term companionship. Simultaneously, short-term relief is transformed into long-term empowerment guiding families from resolving immediate hardships toward achieving self-reliance.

1,075,797
instances of support

1,841,661
volunteer participations

Educational Grants and Scholarships
26,507 instances
to support academic pursuits

Funeral Assistance
156,094 instances
to foster healthy growth and learning

Tutoring Services
36,338 instances
to improve academic performance and reduce dropout rates

Diverse Learning Subsidies
29,469 instances
for skills empowerment and societal integration



Groups Served

Vulnerable Community Groups
Low-to-middle-income households, individuals with disabilities, new immigrants, women, migrant workers, unhoused individuals, and residents of remote and offshore islands.

Institutional Care
Residents of care facilities, children and youth disability centers, nursing homes, prison counseling programs, police agencies, transitional housing, vegetative patient care centers, and psychiatric rehabilitation centers.

Services Provided

Financial aid, livelihood support, home visits, care for individuals with disabilities, free clinics, house calls, rare disease support, "tea instead of alcohol" health promotion, public welfare partnerships, charitable agricultural empowerment, local revitalization, and women's empowerment classes.

Educational Empowerment

Breaking the Cycle of Poverty

Education is the cornerstone for breaking the cycle of poverty. By investing resources and fostering specialized talents, Tzu Chi ensures equitable educational access for disadvantaged students. This comprehensive support bridges the urban-rural divide, enhances future competitiveness, and fundamentally breaks the cycle of poverty.

248,408
instances of support

52,258
volunteer participations

Community-Based Charity

Strengthening Social Safety Nets

Communities serve as the frontline for protecting the vulnerable. Tzu Chi connects with low-to-middle-income households, individuals with disabilities, rural residents, and new immigrants, extending care to residents of nursing and care facilities. Beyond providing financial aid, free clinics, and home visits, Tzu Chi's holistic approach promotes health initiatives, agricultural empowerment, and local revitalization to create a solid social safety net.

1,098,033
instances of support

265,423
volunteer participations

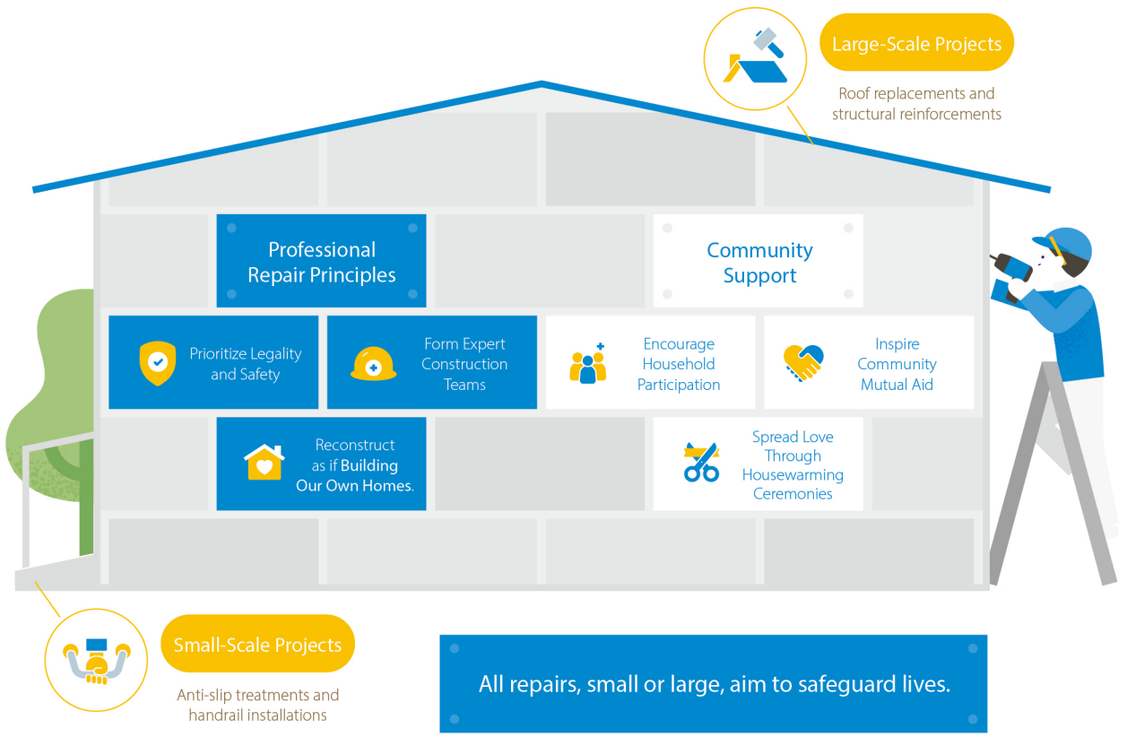
Home Repairs for Safer Living

Research indicates that prolonged exposure to poor housing conditions—such as leaks, mold, and electrical hazards—negatively impacts the learning, sleep, and overall well-being of approximately 60% of disadvantaged youth.

The home repair program integrates the expertise of construction professionals, social workers, and volunteers to deliver comprehensive care. Beyond restoring physical structures, the initiative fosters renewed hope for vulnerable families.

Prioritizing legality and safety, clear property rights and reasonable project scopes are established before work begins. Interdisciplinary teams apply a personal standard of care, evaluating each home as if they were to live there themselves. Repairs are meticulously tailored to accommodate household size, demographics, and daily routines. This commitment applies to projects of all scales; whether undertaking complete roof replacements or installing minor anti-slip flooring, every intervention fundamentally aims to safeguard lives.

To cultivate self-reliance, families are guided to actively participate in the maintenance of their homes during the repair process. With the family's consent, neighbors are mobilized to provide mutual support. Projects conclude with housewarming ceremonies to celebrate the transformation, strengthen community cohesion, and inspire a continuous cycle of goodness.



Housing Rehabilitation: Restoring Safe Homes

Single mother Ms. Lin cares for her high-school daughter and elderly mother in a dilapidated home historically plagued by chronic leaks and peeling walls. Struggling on a meager income, these harsh living conditions compounded the family's sense of insecurity and social marginalization.

Upon receiving their case report, Tzu Chi initiated a comprehensive home rehabilitation.

To prevent persistent street runoff flooding, the repair team elevated the ground floor. Volunteers also rushed to replace the roof before Typhoon Krathon struck, permanently resolving the chronic leaks. The three-month project included the renovation of ceilings, windows, handrails, electrical wiring, and plumbing facilities. By assisting the family with decluttering throughout the process, volunteers fostered a foundation of trust and emotional support.

Returning to freshly painted walls and new flooring, the daughter expressed in a letter that she never imagined living in a home that did not leak. She thanked the volunteers for their tireless work in adverse weather, expressing that their inadequate shelter had finally been transformed into a safe and warm home.





Youth Empowerment: Building Resilience Through Sports

Xiao Niu, a teenager with Asperger's syndrome, initially built his confidence through soccer with the support of his parents. In 2020, his mother fell into a long-term coma following a ruptured cerebral aneurysm. The resulting medical expenses and caregiving demands placed severe financial strain on the family, forcing Xiao Niu into temporary foster care.

Tzu Chi intervened by providing monthly living allowances and nutritional support to stabilize the family's finances. Volunteers also assisted Xiao Niu in securing the Tzu Chi New Sprouts Scholarship, ensuring his education continued despite the hardship. Consistent presence and support helped the family navigate this challenging period.

Despite his mother's condition, Xiao Niu maintained daily interaction with her. In April 2024, she emerged from her coma.

Now a high school student, Xiao Niu manages household chores and actively supports his mother's rigorous rehabilitation process as the family works toward full recovery.

Support Provided

Monthly Living Allowances
Emergency Cash Relief
Tzu Chi New Sprouts Scholarship

Achievements

- 2025 73rd Nantou County Games High School Division Futsal Championship - Champion
- 2025 National All-People's Cup Soccer Tournament - Champion



Overcoming Adversity: Empowering Individuals with Disabilities

Support Provided

Monthly Living Allowances
Emergency Cash Relief

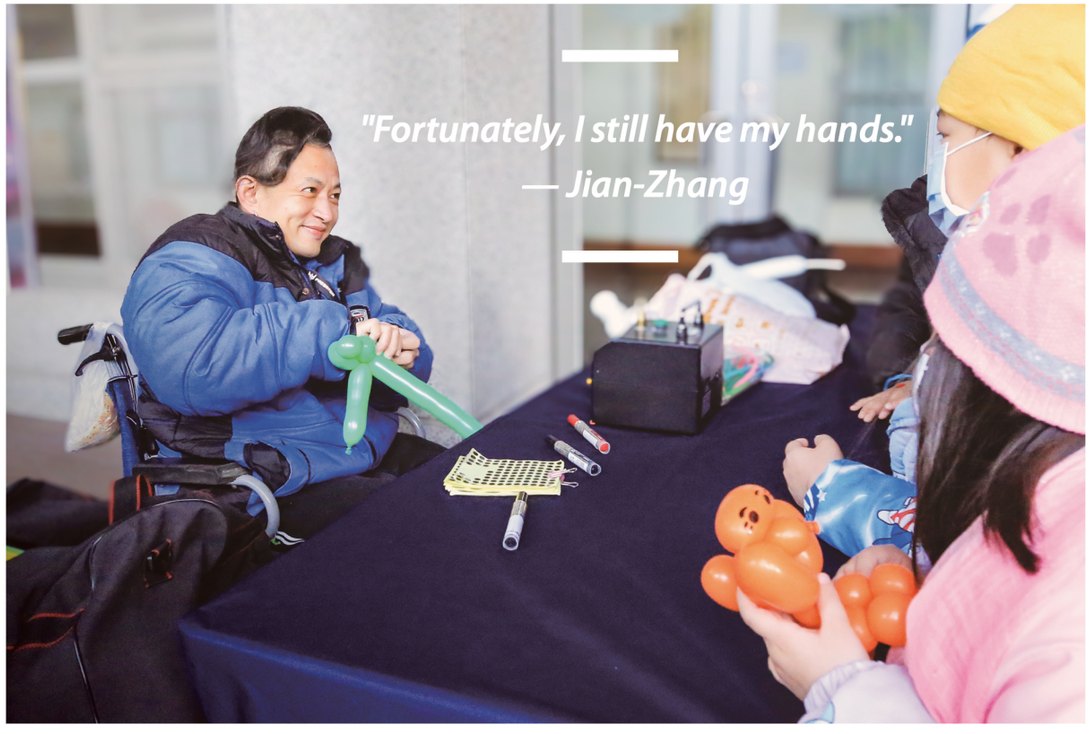
Jian-Zhang sustained severe brain trauma and lower-body paralysis from a car accident at age four. The extensive treatment and rehabilitation process resulted in a permanent loss of mobility, presenting significant early psychosocial challenges.

Determined to achieve financial independence, he actively acquired vocational skills. Transitioning from selling small goods at night markets, he specialized in balloon modeling and earned a street performer license. Overcoming his physical limitations, he learned to drive and refined his craft to build a career as a balloon artist, remaining grateful for his manual dexterity despite a limited income.

During the pandemic in 2021, his health and livelihood were severely impacted. Tzu Chi intervened with consistent material and emotional support to help stabilize his situation. As pandemic restrictions eased, volunteers assisted his reintegration into society through teaching engagements, public welfare activities, and performances.

To facilitate sustainable employment, Tzu Chi engaged him for various organizational events. He was commissioned to design a balloon arch for a charity art exhibition and create balloon figures for children at a winter relief distribution and year-end banquet—opportunities that further reinforced his confidence and self-worth.

From resentment over his condition to gratitude for his remaining abilities, Jian-Zhang's journey illustrates the impact of comprehensive companionship and livelihood support in fostering resilience and social inclusion.



Grassroots Engagement: Safeguarding Local Communities

Taiwan is home to over one million individuals with disabilities. Their families face immense pressure, often restricted by resource scarcity and the inability to plan for the future, rest, or seek healthcare. In remote areas, students are frequently hindered by fragile family structures and a lack of learning support. Concurrently, unhoused individuals struggle with societal reintegration, while foreign detainees endure overcrowded shelters and harsh winter conditions. These concrete societal challenges are the catalysts for Tzu Chi's specialized care programs, driving volunteer and social worker teams to deploy targeted interventions for marginalized populations.

Program	Target Demographics	Intervention Methods	Key Features and Impact
Institutional Care	Disability centers for children and youth, nursing homes, prison and police counseling programs, transitional housing.	Conducting regular visits tailored to each institutions specific needs, organizing humanistic activities and free clinics.	A total of 1,323 institutions were supported, serving as critical respite care for primary caregivers.
Love Without Borders: National Immigration Agency Kaohsiung Shelter Proiect	Undocumented migrant workers (primarily from Vietnam, Indonesia, and Thailand).	Visiting shelters to distribute winter jackets, duffel bags, and essential supplies.	Extending humanitarian care and restoring dignity to marginalized populations by replacing plastic bags with proper duffel bags for personal belongings.
Psychiatric Rehabilitation Clubhouse Model Service Center in Hualien County	Individuals aged 18-64 with chronic psychiatric conditions.	Implementing the Clubhouse Model, dividing participants into program planning and plant-based culinary groups, alongside transitional employment teams.	Operating under the principle that "there are no patients here, only working partners." The program focuses on destigmatization and demonstrating the participants' capabilities to the community.
Driving Dreams: Transit Assistance Mission for National Hemei Experimental School	Students with physical disabilities (wheelchair users) from Homei Experimental School.	Providing travel assistance every Friday and Sunday at Changhua Railway Station, helping students cross the railway tracks, navigate platforms, and safely secure wheelchair positioning inside train cars.	Utilizing a specialized reverse-pulling technique to safely navigate wheelchairs over the tracks. This all-weather support has continued for 21 years, fulfilling the students' dreams of a safe journey home and earning high commendations from school officials and station masters.
Heartfelt Words Proiect	Youths at Li Zhi High School (correctional facility).	Social workers and volunteers organize in-school humanistic activities, Buddha Bathing ceremonies, and year-end blessings. They provide emotional support, alongside financial and educational aid.	Targeting youths from fragile homes, the project utilizes long-term companionship and essay writing to encourage self-reflection. This year, 27 youths received financial subsidies to obtain Level C cosmetology certifications or motorcycle licenses, aiding positive outlooks on life.
Communitv Care and Youth Education	Seniors, students, and residents of Zigiang and Huatung New Villages.	Establishing community tutoring centers, parent-child activities, elderly care points, shuttle services, and community cleanup initiatives.	Building a 17-year foundation of mutual trust by integrating Tzu Chi's humanistic education with local youth volunteer engagement.
Refurbished Computers: Bridging the Digital Divide	Disadvantaged families, schools, and community centers.	Recycling and refurbishing secondhand computers, donating hardware, and providing operating systems and software support.	1. Engaging in cross-sector partnerships (e.g., ITRI and corporations) to provide systemic support and aid in establishing computer labs. 2. Ensuring uninterrupted digital access for rural and disadvantaged students.
Winter Relief for the Unhoused	Unhoused individuals and foreign fishery workers.	Conducting night outreach and distributing jackets, blankets, hot meals, and monetary blessings at fishing ports (e.g., Tamsui, Nanfang'ao) and local communities.	A transnational and interfaith charitable effort, utilizing multilingual care letters and collaborating with Catholic pastoral centers.
Unhoused Resettlement and Employment Project	Unhoused individuals in Taipei City.	Structured in two phases: emergency sheltering and self-reliance support. Provides accommodation, vocational training (carpentry, painting, cleaning, landscaping), and stable wages.	1. Partnering with the Ministry of Health and Welfare and the Taipei City Government to establish standardized counseling and self-reliance protocols. 2. Shifting from welfare dependency to a cash-for-work model, integrating medical, long-term care, and employment counseling for tailored vocational empowerment.
Empowerment for Trainers with Disabilities and Digital Community Inclusion	Individuals with rare diseases, physical disabilities, and community seniors.	Training participants with disabilities to become community instructors through online and in-person vocational courses (AI management, painting, cosmetology, aromatherapy).	1. Providing Tzu Chi's former Kaohsiung office rent-free as a training hub. 2. Combining training with practical application to bridge the digital divide, boost confidence, and equip individuals with freelance or entrepreneurial capabilities.



Transit Assistance: 21 Years of Unwavering Support

Since 2004, Tzu Chi volunteers have provided continuous transit assistance at Changhua Railway Station every Friday and Sunday to ensure the safety of commuting students.

Before modern accessibility facilities were installed, volunteers developed a specialized "reverse-pulling" technique to safely navigate wheelchairs over the railway tracks, preventing wheels from jamming in the gaps. During brief train stopovers, teams of two to four volunteers worked together to lift electric wheelchairs—often weighing over 100 kilograms—onto the platforms and into the train cars.

Volunteers frequently missed their window to exit the train while securing the wheelchairs, requiring them to ride to the next station and travel back at their own expense. Beyond physical mobility support, volunteers offered consistent care and companionship, regularly checking in on the students' academic and personal lives. For 21 years, this uninterrupted assistance has provided students with physical disabilities from National Hemei Experimental School a safe and reliable journey home.

Refurbished Computers: Bridging the Digital Divide

The Tzu Chi Refurbished Computer Program mitigates educational disparities by repurposing decommissioned hardware into functional technology for disadvantaged families, social welfare institutions, and schools. To operationalize the circular economy, the initiative sources retired equipment from partners like the Industrial Technology Research Institute (ITRI) and utilizes public e-waste collection drives hosted by Sunfar 3C. Corporations such as KINYO complement these efforts by donating brand-new peripheral devices. Partnering with the Green Miracle Public Welfare Service Network Association ensures every refurbished unit is equipped with fully licensed software, ensuring optimal educational quality.



Operating out of logistics hubs in Taipei, Taoyuan, and Hualien, Tzu Chi volunteers personally manage the inspection, repair, delivery, and on-site installation of the computers, ensuring uninterrupted digital access for end-users regardless of geographic constraints. Between 2021 and 2025, the program delivered 2,408 refurbished computers to beneficiaries across 13 countries. Environmentally, this diverted e-waste equates to a cumulative carbon reduction of 797 metric tons, comparable to the annual carbon sequestration of 80,000 trees. Economically, the initiative has saved recipients an estimated 43.34 million TWD (about 1.37 million USD) in technology acquisition costs, successfully bridging the digital divide for barrier-free learning.

Disability Empowerment Center: Fostering Economic Independence

Tzu Chi integrates spatial, educational, and social resources to foster independence for individuals with disabilities. By providing support across e-commerce, digital education, and daily livelihood stability, the Foundation helps participants regain autonomy. In Kaohsiung, Tzu Chi provided a rent-free, fully accessible 105-square-meter venue to the NGO Gamers Without Borders to establish an employment and entrepreneurship center for families facing rare diseases and disabilities. The facility features wide aisles and barrier-free restrooms to ensure a safe environment for skills development.

To build flexible career paths, professional instructors lead courses in live streaming and AI content creation, equipping students for remote work and digital media operations. The center also provides companionship and shared learning to strengthen family support networks. As Gamers Without Borders Chairman Chih-Ming Lai noted, traditional nine-to-five roles are often inaccessible for individuals with disabilities. Therefore, the association champions "atypical employment"—emphasizing flexible hours, remote work, and digital entrepreneurship to foster true economic independence.



3-2 International Relief Operations

In 2025, global displacement reached 122 million people, and acute hunger affected a record 295 million. In response to severe geopolitical crises—including the conflict in Ukraine, food insecurity in South Sudan, and the collapse of healthcare in Syria—humanitarian aid was provided to 50 countries and regions.

Aligning with SDGs, Tzu Chi addresses the core survival needs of vulnerable populations through food and water security, education initiatives, medical aid, and livelihood training. Through long-term companionship, a sustainable cycle of self-reliance is fostered through combining material aid with technical training and local participation.

Core areas of intervention

Basic Needs |	Financial aid, emergency relief, community care, housing repairs, institutional care, winter relief, and material distributions
Education |	Scholarships, school operations, mentorship, and tutoring services
Nutrition |	Food aid, feeding stations, food banks, and institutional or school-based food assistance
Livelihood Development |	Vocational training, Great Love farms and community gardens, agricultural training, and cash-for-work programs
Water Access |	Well drilling, well repairs, purification system installations, and water treatment distributions
Healthcare |	Medical subsidies, equipment donations, free clinics, health screenings, and sobriety counseling initiatives
Sanitation |	Pediatric, family, and feminine hygiene education, head lice prevention, and community environmental restoration
Specialized Projects |	International refugee care, permanent housing construction, school rebuilding, and rice distributions

Relief Operations

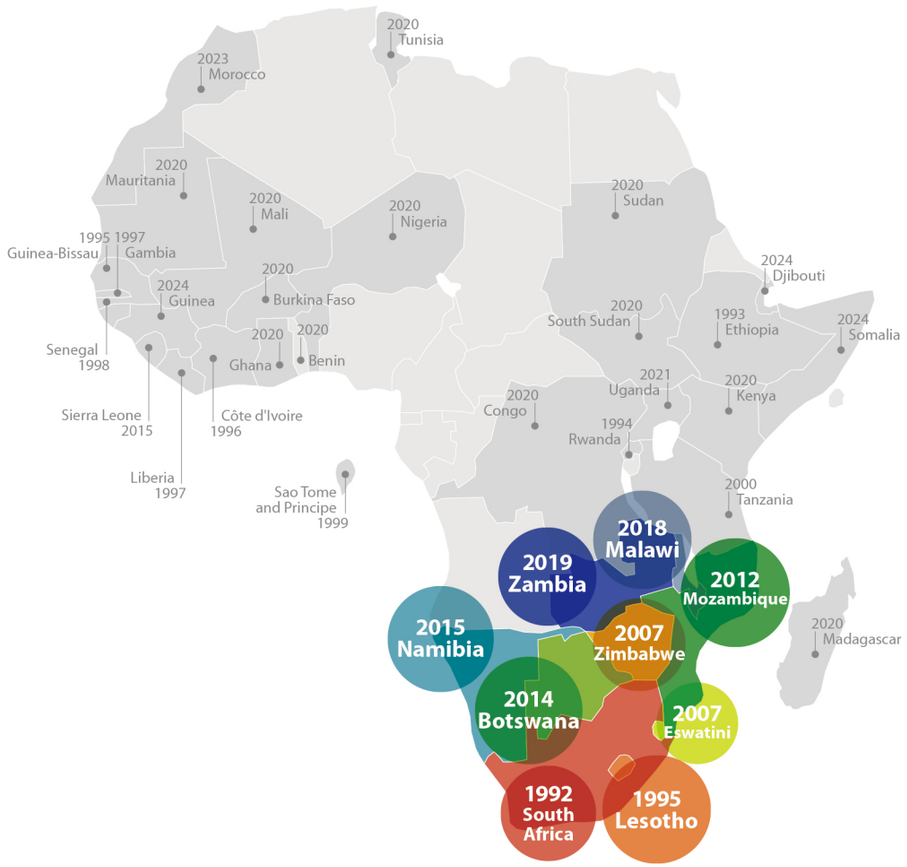
39 countries
18,072,015 beneficiaries
105,915 volunteers mobilized

International Refugee Assistance

6 countries
764,128 beneficiaries
36,729 volunteers mobilized

Agriculture and Food Agency Rice Donation

9 countries
976,254 beneficiaries
16,749 volunteers mobilized



Transforming Africa: Footprints in 38 Countries

Transitioning from economic and material aid to systemic programs in partnership with governments and local NGOs, Tzu Chi addresses basic needs in water, food, and education to establish sustainable community development models, allowing beneficiaries to regain dignity and become self-reliant.

ZIMBABWE Drilling Wells in the Land of Stones

Chronic water scarcity and inadequate infrastructure leave many rural Zimbabwean communities without clean drinking water. In 2013, volunteer Tino Chu launched the "10,000 Wells Project" to address this crisis through sustainable water engineering.

The first well opened in the Epworth community on November 11, 2023. By February 10, 2026, 4,715 wells had been built or repaired, advancing toward the goal of 5,000 wells by 2026. This drilling project goes beyond infrastructure, driving cross-sector community transformation across survival, education, economic, and social empowerment.

To safeguard public health, drilling teams combine traditional water-finding expertise with PQWT groundwater detectors to pinpoint sources and prevent dry wells. This stable access to clean water mitigates cholera risks to break the cycle of disease. Since clean water is a prerequisite for school registration, the project has also saved several campuses from closure. Relieved of walking 3 to 10 kilometers daily to fetch water, children can finally return to the classroom.

The wells also serve as vital livelihood support, allowing communities to grow vegetables on arid land, sustaining hot meal programs and aiding 200 or so surrounding households. Wells located near schools, paired with food aid, provide stable lunches for students and vulnerable groups. Socially, youths who once carried water have become drilling volunteers. With government certification, the team's techniques and workflows are now institutionalized. A $2 USD monthly management fee per household establishes maintenance mechanisms and community responsibility.

The "10,000 Wells Project" demonstrates that when water becomes a shared community asset, it brings comprehensive improvements in health, education, livelihoods, and cohesion, injecting lasting resilience and hope into drought-stricken communities.



Implementation Methods

Drilling Teams | 7 teams, with about 30 members each.

Application Process | Online registration. Following application receipt and assessment, teams are dispatched for execution.

In recognition of Tzu Chi volunteers' long-term support of drilling wells in rural and impoverished areas as well as training local volunteers in the necessary techniques, Zimbabwe's Rural Infrastructure Development Agency (RIDA) organized a specialized technician course, certifying 71 Tzu Chi well-drilling volunteers on October 10, 2025.

Isaac, an eight-year drilling team veteran, shared: "I know this is life-saving work. Master Cheng Yen in Taiwan once said that with love, we can change the world. When water springs from the ground, we see the power of love." Vice Principal Phiri of Busawachu Gugudza Primary School stated: "We have over 2,300 students and staff living here without water. With the new well, what we want most is to build flush toilets."

The Well-Digger in Stone Country

In 2007, Tino Chu began dedicating himself to serving the people of Zimbabwe, beginning with aid distributions, hot meal programs, and well-drilling projects. While repairing a well, a rebounding component struck his eye, leaving him nearly blind, but the injury never stopped him from helping others.

He has helped expand Tzu Chi's work across the country, with more than 3,000 local volunteers now serving their communities in nine of Zimbabwe's ten provinces. Chu remained faithful to his vow until his peaceful passing in his sleep on February 24, 2026.

MOZAMBIQUE A Path to Reconstruction and Transformation

Launched in 2021 for HIV-positive children in Sofala Province, the child nutrition project has since expanded to Maputo. Supplying multigrain powder, rice, beans, and peanuts, the initiative pairs food aid with home visits and hygiene education. By collaborating with local health centers across districts like Dondo, Nhamatanda, Buzi, and Beira, the program continuously monitors the nutritional recovery of assisted children.

Tzu Chi's grassroots initiatives in Mozambique—including Taiwan AFA rice distribution, emergency relief, hot meals, nutritional support, vocational classes, and free clinics—have evolved into comprehensive development aid. By integrating educational reconstruction, housing projects, and character education, the Foundation is driving generational transformation.

Following Cyclone Idai in 2019, Tzu Chi launched a massive school reconstruction initiative to restore safe educational access. Of the 23 planned schools, 15 were completed by late 2025. This includes the nation's two largest secondary schools (Nhamatanda and Mafambisse) and its largest primary school (Esturo). To further boost enrollment, volunteers provide rice and beans to families reliant on child agricultural labor, enabling these children to return to the classroom.

These infrastructure projects yield profound socio-environmental impacts. In mining regions like Nhangau, new schools rescue children from exploitative labor. Campuses were designed with environmental preservation in mind, deliberately retaining mature trees and integrating green spaces. For displaced populations, Tzu Chi built four Great Love Villages, successfully handing over homes to 3,132 households by February 2026. These settlements prioritize public health; for instance, the 2,067-home Guara Guara village integrates indoor sanitation into its architecture to prevent disease. Furthermore, the newly opened Metuchira community center serves as a vital hub for education, socializing, and community cohesion.



During the school handover ceremonies, Mozambique's President Daniel publicly committed to integrating Tzu Chi's "Jing Si Aphorisms" into the national curriculum to cultivate student character. The reconstruction project also earned the 2025 Global Corporate Sustainability Award (GCSA) for Best Practice and a Silver Global Good Award for Education Excellence.

Empowered by Tzu Chi's long-term companionship, over 7,000 local volunteers have transitioned from disaster survivors to active community leaders. They now drive a sustainable cycle of mutual aid, addressing diverse local challenges and actively utilizing education to eradicate poverty.

ESWATINI Local Farming, Local Feeding

A severe six-year drought beginning in 2001 left nearly 60% of Eswatini's population impoverished. In 2007, South African Tzu Chi volunteers mobilized Taiwanese businesspeople and Mozambican volunteers for cross-border relief, distributing cornmeal to 2,000 households and establishing long-term charitable ties.

In March 2025, Tzu Chi partnered with the Rotary Club to host a large-scale free clinic. Over five days, the initiative provided medical care to over 3,000 adults, dental checkups for 5,000 students across nine schools, and additional HIV testing, physical therapy, and nutritional assessments.

Identifying a malnutrition rate exceeding 20% among children under five during these clinics, volunteers set up over 40 weekly hot meal stations nationwide. In September, Tzu Chi signed an MOU with the Eswatini government to supply nutritional supplements, such as multigrain powder, to ensure proper early childhood development.

To combat food dependency driven by climate change and land shortages, Tzu Chi promotes agricultural upgrades through its Great Love Farms. The harvested vegetables empower residents to achieve agricultural self-reliance while directly supplying the community hot meal stations, creating a sustainable "local farming, local feeding" circular model.



SOUTH SUDAN Food for Education

In South Sudan, food is a prerequisite for education. To prevent children from dropping out due to hunger, Tzu Chi launched the "Food for Education" program in 2022. Overcoming security and logistical hurdles, food is procured from Kenya to supply St. Bakhita Girls' School, expanding to St. Comboni Boys' School the following year.

Reliable meals averted imminent school closures. By eliminating the constant fear of hunger, this daily nourishment laid the groundwork for academic success. Over two years, passing rates soared and enrollment surged—increasing by over 30% at the girls' school and 60% at the boys' school.

These campuses also serve as vital safe havens. St. Bakhita shields girls from child marriage and domestic violence, while St. Comboni shelters nearly 200 civil war refugees and orphans, offering room and board even during holidays. This secure environment allows students to prioritize learning over basic survival.

"Your presence has wiped away our tears," wrote Consolata, principal of St. Bakhita. In this arid region, about $0.5 USD provides a child with three daily meals, empowering impoverished students to safely pursue their education.





KENYA From Disaster Relief to Environmental Restoration

Transitioning from emergency relief to long-term impact after the 2024 floods, Tzu Chi integrated environmental sustainability and youth empowerment into a self-reliance model. This approach tackles chronic public health deterioration and unemployment in local slums.

In 2024, severe droughts followed by torrential floods caused massive displacement. Partnering with the Camillians and Love Binti International, Tzu Chi distributed food, educational supplies, and rent subsidies, while assisting with housing repairs in Nairobi's Mathare and Mukuru Kwa Njenga slums, as well as Baringo County. In Baringo, the Foundation also promoted agricultural recovery by providing seeds and technical training. This empowered young farmers to implement crop rotation, gradually restoring production and achieving a bountiful corn harvest to rebuild their livelihoods.

To combat chronic waste accumulation and disease in Mathare, over 120 youths across 10 groups were supported to establish the government-certified Utalii Zero Waste Alliance. Sustained by micro-payments, these youth teams conduct weekly door-to-door trash collection, scaling their services from 811 to over 1,500 households. Bolstered by 50 newly installed metal bins, the project promotes recycling and composting to forge a community circular economy.

Consequently, cleared drainage systems have reduced both flood and disease risks. Marginalized youths regained their dignity, transforming into community protectors. By introducing eco-brick technology utilizing recycled plastics, a green economy has also been created. This initiative successfully converts disaster relief into sustainable prosperity, restoring both environmental and social resilience.

SIERRA LEONE From Crisis to Sustainable Resilience

Target Areas: Koindu, Freetown
Interventions: Food aid, emergency relief, community disaster resilience programs, vocational training, agricultural empowerment
Partners: Caritas Freetown, Healey International Relief Foundation, Lanyi Foundation

Following the 2014 Ebola outbreak, survivors in Sierra Leone still face lingering health and social challenges. Since 2015, Tzu Chi has maintained a continuous 11-year presence, prioritizing the epicenter, Koindu, and the capital, Freetown.

While most international organizations withdrew, Tzu Chi remained. The Together We Smile School, originally founded for Ebola orphans, has expanded its enrollment from 40 to 480 students. In Freetown, regular supplies of rice, multigrain powder, and eco-blankets are provided to institutions like the St. George Foundation.



To empower women and foster economic independence, Tzu Chi partners with the Lanyi Foundation on a tailoring program, which launched its second cohort in September 2025. First-cohort graduate Regina is now a teaching assistant. Utilizing a rent-to-own model, students pay 80 Leones (approx. $3.40 USD) monthly for equipment, gaining full ownership after one year. Mary, a student with a disability who formerly relied on begging, is now economically self-sufficient through her tailoring skills.

To combat food import dependency, rural women's agricultural initiatives balance livelihoods with food security. Under this model, 70% of the local rice harvest is purchased for charity distributions, allowing farmers to sell the remaining 30%. In Juring and Latu villages (Pujehun District), a recent agricultural pilot yielded 11 metric tons of rice seeds. Additionally, in coastal Susan's Bay—plagued by garbage-induced flooding for 17 years—a micro-grant disaster prevention program successfully cleared blockages, achieving a "zero flood" record over the past two years.

From recovering from Ebola to addressing the economic and environmental impacts of climate change, community resilience has been built through emergency relief, education, vocational training, agricultural assistance, and disaster mitigation—supporting locals to overcome epidemics, floods, and poverty.

UGANDA Empowering Rural Women and Youth

Interventions: Health education, Million Cloth Pads Project, agricultural training
Partner: Love Binti International

In the fifth year of partnership with Love Binti, efforts center on the "Sustainable Community Empowerment" for rural women. Health education, including cloth pad sewing, is provided to women and girls. This year, 38 workshops were conducted across schools and community groups in nine districts—including Butebo, Kampala, Gulu, and Moroto—directly assisting 2,500 individuals.

To address period poverty on a larger scale, the "Million Cloth Pads" project upgraded hand-sewing classes into local workshops equipped with industrial sewing machines. By collaborating with local NGOs and former graduates, this initiative creates employment and enhances community self-reliance while significantly boosting pad production to reach more girls.





Youth agricultural training is another priority. The Light Farm Demonstration School in Kagulu Village (Mukono District) offers an intensive, field-based curriculum for 30 youths. The program promotes crop diversification over monoculture and integrates Taiwanese pickling techniques, providing smallholder farmers with comprehensive support from seedling cultivation to market sales.

Starting with the provision of reusable cloth pads, these initiatives have expanded into women's employment and youth agricultural training—restoring dignity to Ugandan women and tangibly transforming the economic futures of marginalized communities.

BUDDHA'S HOMELAND Transforming Livelihoods and Rebuilding Homes

NEPAL

Core Areas: Lumbini, Kapilavastu, and Kathmandu

Interventions: Charity Support: Long-term aid for vulnerable families, permanent housing construction
Medical Aid: Operation of the Lumbini Free Clinic, outpatient services, and rural health screenings
Education Support: Campus-based Jing Si Aphorisms teaching, school construction
Livelihood Empowerment: Vocational training (tailoring, computer literacy, Hope Mushroom Farm), employment assistance





Since 2022, the first Saturday of each month has been designated as "Charity Day" for regular essential supplies distributions. To counter harsh winter conditions in Lumbini, winter relief distributions are organized alongside home visits to assess children's schooling and living conditions, extending material aid into comprehensive care that strengthens the social safety net.

To foster self-reliance, diverse vocational training and micro-enterprise support have been introduced. Through the "Mushroom Rays of Hope Project," villagers learn mushroom cultivation techniques to generate income and improve livelihoods. Participant Radha noted, "Women like us cannot travel for work. Growing mushrooms allows us to cover daily household expenses." Additionally, tailoring and computer literacy courses equip vulnerable women with practical skills alongside basic bookkeeping and business concepts; 11 tailoring graduates have successfully obtained national vocational certificates.

On May 15, a tailoring vocational and entrepreneurship training center began trial operations in space leased from Karuna Girls College, establishing systematic operational frameworks for trainees. Furthermore, micro-capital grants assist visually impaired individuals in running incense and candle businesses, or fund tricycles for transport livelihoods. Trainees report a newfound ability to contribute to household expenses rather than being confined to the home. For instance, Krishna, a participant with a disability, secured a stable livelihood and regained personal dignity by making incense.

In infrastructure development, a partnership with FORWARD Nepal resulted in the construction of 100 Great Love homes in Sunsari District. Following the handover ceremony on November 25, 2025, each household received rice, cooking oil, and land ownership certificates. Through cross-sector collaboration and official engagement, vulnerable families previously confined to thatched huts transitioned to safe, weather-resilient homes within a single year.

In December, an MOU was signed with the Kapilavastu municipal government, followed by a groundbreaking ceremony for the Kapilavastu Great Love Village. The project plans to construct 150 permanent homes alongside a kindergarten, a marketplace, and a social education center, aiming to elevate living standards, stabilize the economy, stimulate employment, and revitalize the Buddha's homeland.







INDIA

Core Areas: Bodh Gaya and surrounding areas

Interventions: Vocational training, cash-for-work programs, school supply distributions (backpacks, uniforms, footwear), rural health screenings, and nutritional supplement initiatives, and flood relief in Arunachal Pradesh, Northeast India.

In the land of the Buddha's enlightenment, community development in Bodh Gaya and surrounding villages centers on skills training, employment support, health education, and culturally grounded community development, empowering residents toward self-reliance.

In 2025, vocational training reached important milestones. A knitting class launched in Silaunja Village in January expanded to a second cohort by February. An advanced tailoring class began producing school uniforms on a piece-rate basis, turning skills into income. Tetri, who previously received a prosthetic limb for elephantiasis, is now learning to sew, while program beneficiary Pratima has begun taking local orders. In July, the first 10 advanced trainees graduated, and by September outstanding graduates were hired as salaried staff, further professionalizing the handicraft program. In July and December, trainees delivered uniforms they had sewn to children at Rahul Nagar Government Primary School and Ghato Government School, many receiving their first school uniforms.

A food cart subsidy program launched in April helped vulnerable families establish livelihoods. Bhimsen, from Sujata Village, opened a juice cart named Buddha Juice, embracing the Bamboo Bank spirit by combining business with giving. By year-end, two more families also launched their own small businesses.

Beyond livelihoods, the team strengthened community infrastructure and public health through house numbering, tutor training, and a head lice prevention campaign. Uniforms and 553 pairs of athletic shoes were also distributed to students at two local schools.

Support also continued for Chakma students at the Alice Project School Bodh Gaya and for the Sanghamitta Institute's Zen farming initiative promoting agricultural self-sufficiency.

From vocational training to livelihood support and volunteer engagement, each step advanced the vision of revitalizing the Buddha's homeland, with community transformation becoming increasingly visible throughout 2025.

International Refugee Care

In 2025 international refugee care focused on displaced populations within countries

764,128

instances of assistance to refugees in Turkiye, Jordan, Serbia, Poland, Ukraine, Thailand, Myanmar, and Cambodia.



TÜRKIYE Miracles Wrought by Education and Care

Research Findings: How Companionship Heals Trauma

Quantitative research confirms that education and compassionate care can heal the wounds of war. Based on 947 surveys across supported families, students, alumni, and teachers, refugee children receiving over five years of companionship exhibited significantly reduced psychological distress alongside marked improvements in post-traumatic growth and subjective well-being. Furthermore, structural equation modeling (SEM) demonstrates that this long-term support accounts for a 22% variance in subjective well-being and contributes 39% toward positive mental health outcomes.

Established following the 2011 Syrian civil war, El Menahil International School in Türkiye ensures displaced children can still pursue their futures. Certified by US institutions and the Turkish Ministry of National Education, its comprehensive curriculum has supported 31,819 on-campus and online students over the past decade.

Former children of war are now transforming into future leaders. Adam, who carried a rifle in 2012, is a first-year medical student. Shaimaa, who fled the conflict, studies physics with dreams of becoming an astronaut. Muhammad Hak, supported since primary school, is a second-year computer science student now mentoring his younger peers.

Notably, these youths are transitioning from receivers to givers. Former scholarship recipients Mousa and Anas leveraged their computer science expertise to develop "Zero Waiting," a mobile, paperless charity system. Tagged "Designed by Love," the app automatically generates family trees and calculates relief stipends, significantly boosting humanitarian efficiency.

From armed youths to medical students, and from displacement to tech-driven charity, the story of El Menahil demonstrates that sustained educational investment and companionship can truly create transformative miracles.

SYRIA Inauguration of the Free Clinic



Partnering with Doctors of the World Türkiye and local authorities, the Kafr Free Clinic was established in Idlib Province. As residents gradually return, the clinic serves as the sole medical lifeline for thousands of families rebuilding their lives.

Reconstruction remains arduous. Facing harsh winters without adequate shelter, many returning families were nearly forced back into refugee camps, prompting urgent appeals for aid. Collaborating with the Idlib Social Affairs Bureau to overcome cross-border logistical hurdles, 4,000 blankets were distributed across Mouka and Hass on January 12 and 13, 2026, with ongoing assistance planned to safeguard resettling returnees.

JORDAN

Tzu Chi Jordan's Milestones in Refugee Care since 1997:

2003: Provided care at the Ruwaished Refugee Camp for families displaced by the Iraq War.

2011–2012: Launched the Syrian Refugee Relief Project following the outbreak of the Syrian civil war.

2013: Initiated medical subsidies for refugee surgeries.

2018: Signed aid agreements with the Tarabot Community Center and the Mafraq Refugee Learning Center to improve educational environments for refugee and underprivileged Jordanian children.

2019: Approved by the Jordanian government as an official International Non-Governmental Organization (INGO) on January 23, marking the first legally registered international charity of its kind in the Middle East.

Jordan's Gaza Refugee Camp shelters over 50,000 Palestinian refugees across three to four generations. When five-year-old Oday required an urgent cochlear implant, a cross-border partnership with Medical Aid for Palestinians (MAP) successfully facilitated the surgery, bringing profound relief to his father, Hamza.

Responding to a MAP alert regarding a critical dental care shortage among families of Palestinian child cancer patients, a two-day clinic at the Al-Fanar Hotel (October 15–16) treated 107 individuals. Residents from the Al-Hanan Home, a long-term care project, also gave back by volunteering for registration and screening.

"Our volunteers include Muslims, Christians, Druze, and Buddhists, but we all share the same inherent nature—to serve as volunteers," noted a local representative. In the multi-faith Middle East, operations rooted in mutual respect successfully transcend cultural and religious divides, allowing international relief networks to firmly take root.



UKRANIAN REFUGEES

Objectives focus on breaking isolation, building transnational belonging, improving employment opportunities, stabilizing mental well-being, and facilitating life reconstruction. In its fourth year, 125,004 instances of care have been provided.

Core Focus in POLAND

- Grassroots volunteers facilitate economic assistance, vocational training, youth tutoring, community outreach, medical services, food aid, institutional care, and emergency relief.
- Partnerships with the Polish Women Can Foundation, Almedis Clinic, and the Camillians deliver food, education, and medical support. This includes the "Safe Haven" project—which offers legal and psychological counseling—alongside language classes, art programs, and summer camps.

Core Focus in UKRAINE

- Collaborations with Israeli humanitarian organizations have established child-friendly spaces, resilience-centers, and crucial water, sanitation, and hygiene (WASH) infrastructure.
- Joint efforts with Ukrainian food organizations facilitate sustained emergency food distribution.



Responding to ongoing displacement, humanitarian aid across Ukraine and Poland spans livelihood support, medical assistance, and vocational training to help refugees rebuild.

To ensure livelihood and healthcare security, monthly prepaid cards ease financial strain on refugee families. For households with ill or disabled members, a specialized "Pharmacy Aid Card" accepted at 9,200 Polish pharmacies enabled over 500 families to maintain uninterrupted treatments last year. Concurrently, food packages distributed deep within devastated Ukrainian cities stabilize affected households.

For skills empowerment, Polish language and baking classes are offered alongside winter first-aid training. After completing the baking course, a 64-year-old refugee successfully launched a business, regaining economic independence. Beyond material aid, monthly "family gatherings" and year-end "vegetarian dumpling clubs" foster cultural integration and comfort homesick families.

Most inspiring is the resulting cycle of mutual aid, as beneficiaries become contributors. A refugee who returned to Kyiv now sews warm clothing and assists with trauma first-aid in freezing temperatures. Similarly, a mother relieved of healthcare expenses via the Pharmacy Aid Card now volunteers to provide free haircuts to her community. Since 2022, these operations have successfully fostered a warm, family-like bond among refugees and their host communities.





| LATIN AMERICA | Poverty Alleviation and Educational Outreach

In 2025, poverty alleviation across:

Sint Maarten, Guatemala, the Dominican Republic, Honduras, Mexico, Ecuador, Paraguay, Chile

22,101 volunteer shifts

183,245 instances of assistance

Through large-scale distributions and individual case assessments, staples like rice, cooking oil, and oats were reliably delivered to impoverished communities, schools, and institutions. In Sint Maarten, volunteers navigated rugged mountain paths on foot to bring supplies directly to a remote orphanage.

Targeting marginalized populations, diverse programs delivered winter relief, home healthcare, and hot meals. In Chile, paralyzed shelter residents received winter bedding, rehabilitative massages, and a one-million-peso grant. In Honduras and Guatemala, home visits provided rehabilitation guidance for stroke survivors and children with rare diseases, alongside adult diaper donations to nursing homes. In the Dominican Republic, the La Romana Hot Meal Project consistently feeds nearly 80 isolated or disabled individuals weekly.

Beyond material aid, initiatives foster personal empowerment. In Sint Maarten, school breakfast distributions effectively reduced hunger-driven dropout rates. In the Dominican Republic, former primary school beneficiaries—including Karina, Alejandro, and Sara—returned post-graduation to serve as teachers and administrators, embodying the transformative cycle of education.

These efforts have earned notable recognition. For outstanding service, the Sint Maarten team received the "Community Contribution Award" from the American University of the Caribbean (AUC) School of Medicine's Now Generation Foundation, validating the tangible impact of cross-border humanitarian aid.

| MONGOLIA | Ambulance Donation through Tripartite Collaboration

Mongolia's vast territory and sparse population create severe healthcare disparities, leaving remote hospitals struggling with emergency transfers due to a lack of ambulances.

On February 18, 2025, Tumurbaatar Amarsanaa, Representative of the Ulaanbaatar Trade and Economic Representative Office in Taipei, visited Tzu Chi's headquarters in Hualen and highlighted this urgent need. To address the shortage, resource assessments identified that the Taoyuan City Fire Department annually retires dozens of well-maintained ambulances strictly due to service-life regulations.

This led to a cross-sector partnership blending environmental sustainability with international relief. The Taoyuan City Fire Department donated six decommissioned ambulances, successfully repurposing the vehicles for continued use. Furthermore, to combat Mongolia's extreme winters, 2,592 eco-blankets were shipped alongside the ambulances in October 2025, providing warmth for patients, medical staff, and for use during disaster relief operations.

What began as a request for a single ambulance evolved into a collaborative initiative, bridging a critical gap in Mongolia's healthcare infrastructure.

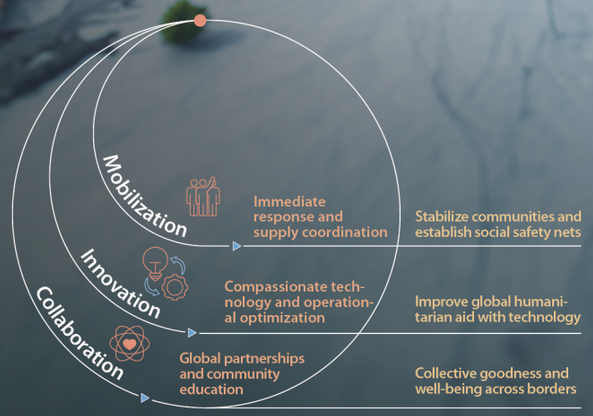


4

Action 2

Humanitarian Aid and Disaster Resilience





Action Focus

Amid escalating extreme weather and complex crises, disaster management has evolved from reactive relief to comprehensive resilience-building, encompassing prevention, emergency response, and long-term reconstruction. The year 2025 marks a critical milestone for deepening societal resilience.

Humanitarian care is seamlessly integrated into all operations through reconstruction projects, public-private partnerships, applied technology, and transnational networks. Initiatives help affected populations rebuild while empowering communities to cultivate self-reliance and mutual aid. Each mobilization drives a sustainable shift from disaster relief to proactive prevention, moving beyond basic assistance toward collective well-being. Ultimately, these efforts strengthen the overarching response capacities of communities, organizations, and society at large, safeguarding lives and homes against mounting environmental risks.

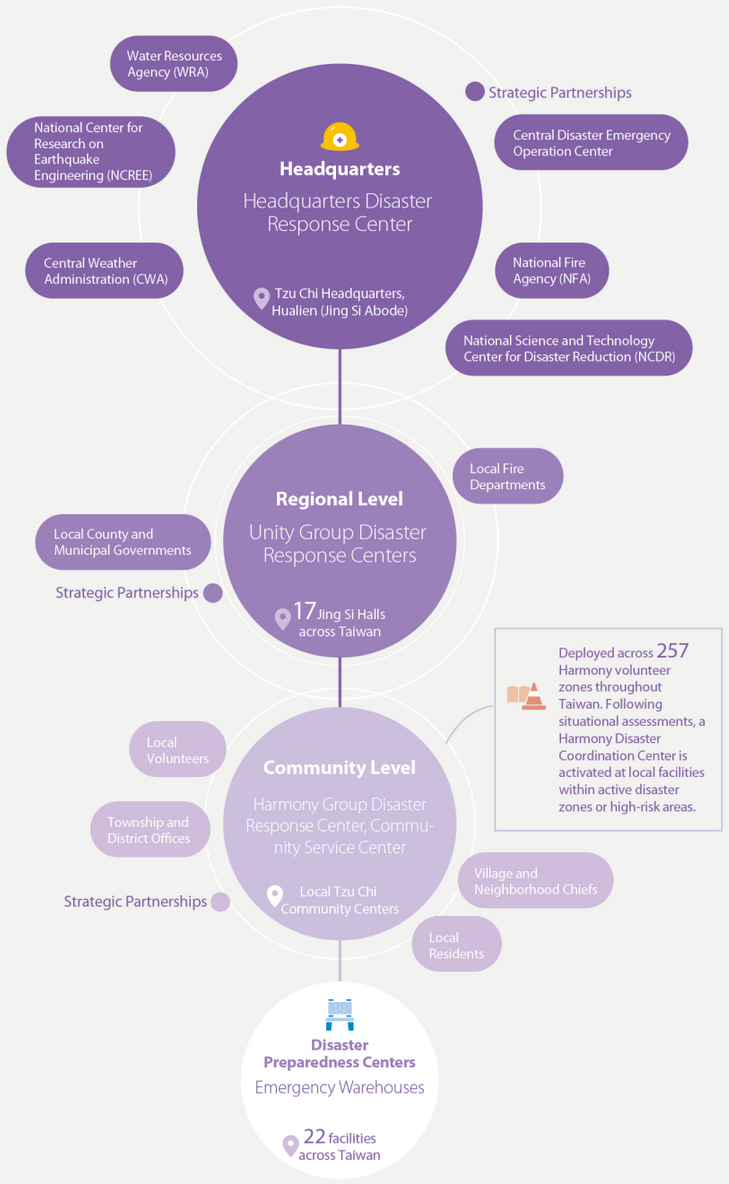
4-1 Disaster Response in Taiwan

Our response

In 2025, building on years of disaster response experience, public-private partnerships helped strengthen the disaster-response network.

During preparedness and emergency response, cross-agency collaboration supported large-scale disaster-prevention training in local communities. "Compassionate technology," including drone monitoring and electricity-free water purification systems, was introduced. When disasters struck, volunteers mobilized to provide hot meals, financial aid, and emotional support. During reconstruction, professional repairs to homes and schools helped residents and students quickly resume daily life and learning. From emergency relief to sustainable resilience, expertise, technology, and cross-sector collaboration build a stronger safety net for communities.

Tzu Chi Disaster Response Center Operational Model



Disaster Response with Tech-Driven Humanistic Care

In 2025, relief operations were mobilized for 207 disaster incidents, encompassing major earthquakes, typhoons, torrential rains, and sudden emergencies. Key responses included the 2025 Tainan-Chiayi Earthquake; Typhoons Danas, Ragasa, Fung-wong, and Podul; and southwest monsoon torrential rains. Emergency care was also provided for localized crises, such as a residential building collapse in Sanchong, and factory and residential fires in Changhua and Xinzhuang, stabilizing affected families during times of crisis.

Emergency Relief

- 207 disaster incidents
- 24,094 instances of household support
- 7,854 families received cash relief
- 155,362 hot meals served
- 13,394 care packages distributed
- 515 homes repaired
- 838 multi-purpose foldable beds provided
- 227 partition tents provided
- 58,856 volunteer shifts

Post-Disaster Reconstruction

- 144 units completed at the Great Love Residential Complex in response to the 2024 Hualien Earthquake
- 6 prefabricated transitional homes rebuilt on-site in Tainan

Disaster Prevention

- 7,467 Tzu Chi volunteers trained and certified as Disaster Relief Volunteers (Mar. 2026)
- 40 drone pilots trained
- 26 obtained operator license
- 33 Disaster Relief Volunteer training courses conducted or participated in
- 31 community disaster preparedness sessions under the "Disaster Relief Volunteers in Communities" initiative
- 20 disaster response workshops

Disaster Preparedness and Relief Support Operations:

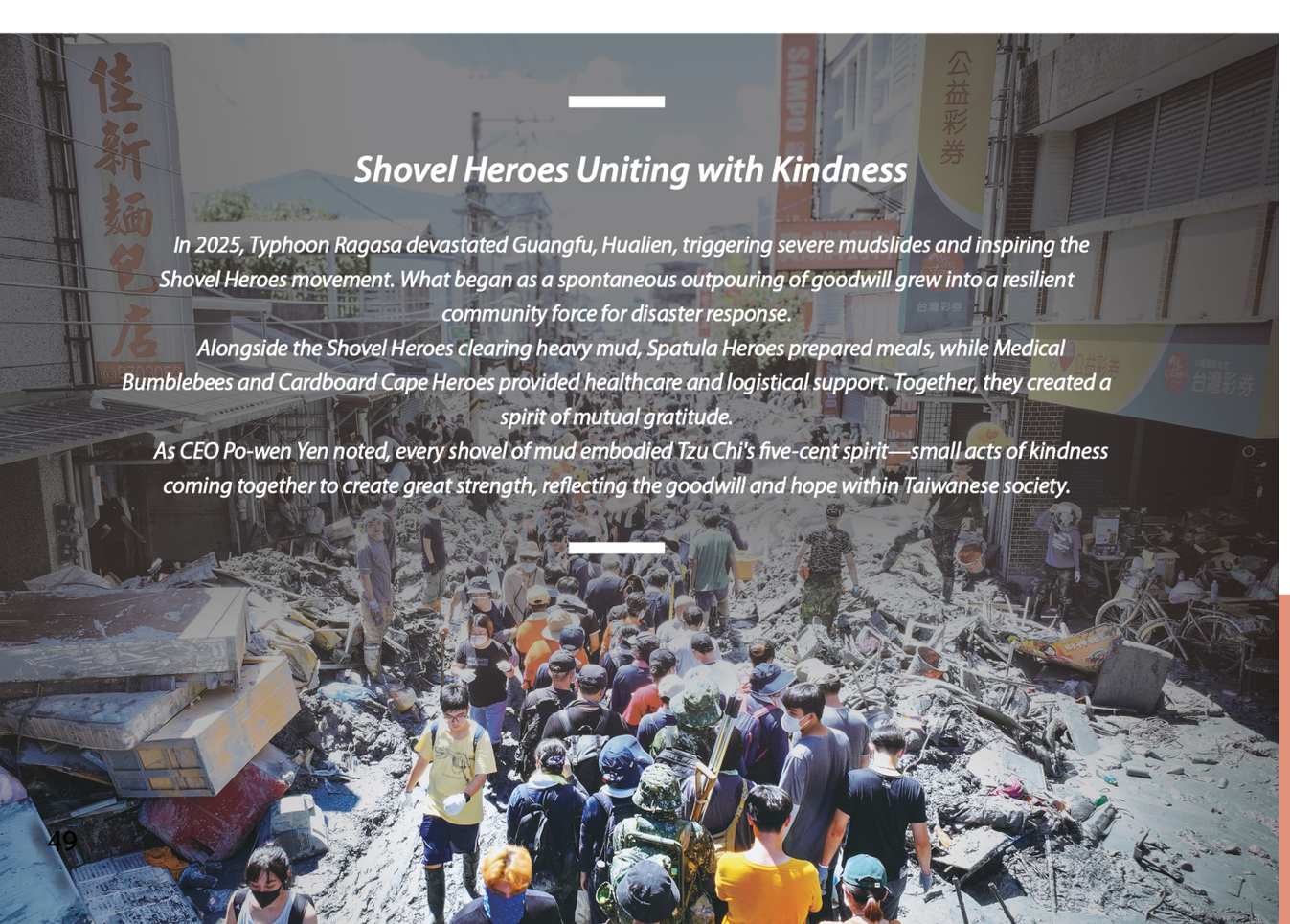
- Compassionate technology research & development
- Eco-awareness & disaster prevention exhibitions
- Emergency relief team training & equipment showcases
- Compassionate technology interactive experiences
- Warehouse & inventory management training
- Community & campus disaster education
- Parent-child disaster readiness activities

Typhoon Ragasa

On September 23, Typhoon Ragasa severely impacted eastern Hualien, triggering a barrier lake overflow along the Matai'an Stream. Catastrophic flooding affected Guangfu, Wanrong, and Fenglin townships, with over 1,600 homes in low-lying areas of Guangfu inundated by mud. The disaster severed local transportation, disrupted power grids, and cut off access to vital medical and living resources.

Guided by the core disaster relief principles of directness, priority, respect, practicality, and timeliness, operations were launched via public-private partnerships. A structured five-phase framework integrated digital infrastructure to streamline the transition from emergency response to livelihood reconstruction. Frontline volunteers utilized an online system to report live imagery and needs assessments, which were aggregated onto centralized dashboards and GIS platforms to optimize resource deployment. A specialized decision-making mapping platform matched local cleanup demands with volunteer deployments while tracking field progress in real time. A digital verification pipeline validated recipient identities and logged specific needs to ensure precise delivery of material aid and soothing comfort.

Following the emergency phase, targeted evaluations guided the distribution of customized aid, including specialized home repairs, refurbished computers, and reconditioned assistive devices. This integration of technical precision and humanistic culture successfully empowered residents to restore their daily routines and rebuild stable homes.



Shovel Heroes Uniting with Kindness

In 2025, Typhoon Ragasa devastated Guangfu, Hualien, triggering severe mudslides and inspiring the Shovel Heroes movement. What began as a spontaneous outpouring of goodwill grew into a resilient community force for disaster response.

Alongside the Shovel Heroes clearing heavy mud, Spatula Heroes prepared meals, while Medical Bumblebees and Cardboard Cape Heroes provided healthcare and logistical support. Together, they created a spirit of mutual gratitude.

As CEO Po-wen Yen noted, every shovel of mud embodied Tzu Chi's five-cent spirit—small acts of kindness coming together to create great strength, reflecting the goodwill and hope within Taiwanese society.

88,401 hot meals and food items distributed — 47,960 hot meals prepared and served via mobile kitchens; 40,441 meal boxes, bread loaves, snacks, popsicles, beverages, etc. provided

2,871 households received cash relief

3,106 care packages distributed

1,121 homes cleaned

68 professional home repairs — structural doors, windows, plumbing, and electrical systems

4,600 free medical consultations

1,202 medical and healthcare kits distributed

106 refurbished computers donated

110 reconditioned assistive devices — for vulnerable families and eldercare facilities

26,113 volunteer shifts — including 21,337 shifts for cleanup operations

Guangfu Township Barrier Lake Overflow

Strategic Framework for Disaster Relief & Recovery

Operationalizing Public-Private Partnerships for Community Resilience

Emergency Response | Livelihood Restoration | Psychosocial Support | Agricultural Recovery | Resilience Capacity Building

Sep. 21- Oct. 04

Phase 1

1. Immediate setup of the Emergency Response Center.
2. Deployment of comprehensive material and logistical aid.
3. Tech-driven decision making and situational analysis.
4. Execution of a centralized volunteer deployment hub.

Oct. 04 - Nov

Phase 2

1. Distribution of emergency cash assistance.
2. Provision of educational subsidies and support.
3. Delivery of refurbished assistive devices.
4. Professiona structural repairs for damaged homes.

Nov. 2025 - Feb. 2026

Phase 3

1. Implementation of holistic wellness checks and free clinics.
2. Organization of community prayer gatherings.
3. Fundraising via charity runs.
4. Hosting of Year-End Blessing Ceremonies.

Nov. 2025 - Feb. 2026

Phase 4

1. Evaluation and assessment of farmland rehabilitation models.
2. Implementation of sustainable recultivation pilot programs.

March 2026 onward

Phase 5

1. Launch of specialized Disaster Relief Volunteer training courses.
2. Training and development of local community leaders.

Disaster Relief & Cleanup **Timeline**

	9/21	9/22	9/23	9/24	9/25-30	10/3	10/4
Relief Efforts	14:30 Headquarters Disaster Response Center activated.	Wellness check messages dispatched.	Relief supplies delivered to emergency shelters, including multi-purpose foldable beds, eco-blankets, privacy partition tents, and hot meals.	CEO leads on-site disaster assessment in Guangfu Township.	Cleanup operations initiated.	Large-scale mobilization for cleanup operations concluded.	Emergency relief funds distributed. Refurbished computers installed. Doors, windows, and utilities repaired for affected households.
Event Progression	08:30 Severe typhoon sea warning issued.	Early warning alerts issued.	Barrier lake upstream of the Matai'an River overflowed, causing severe damage across the township.	Operational zones coordinated and confirmed with the Hualien County Government.	Central government declared 100% completion of residential mud clearance.		

Typhoon Danas

On July 6, Typhoon Danas made landfall in Budai, Chiayi, bringing severe winds and torrential rain that devastated Yunlin, Chiayi, and Tainan. Massive flooding, prolonged power outages, and structural damage severely disrupted local lives. In response, a 46-day relief and recovery operation was launched across four key areas.

Immediate relief provided balanced vegetarian meals to affected residents and public sector emergency personnel. Concurrently, youth volunteers cleared fallen trees and debris during their summer break to ensure schools could reopen normally. Priority roofing repairs and residential restoration were directed toward solitary seniors, individuals with disabilities, and low-income families. Furthermore, home visitations were conducted across disaster zones to distribute cash relief and care packages, while identifying cases requiring long-term care.

To address the high risks of working at heights and the fact that local volunteers were themselves affected, the housing repair initiative deployed a strategy combining cross-regional mobilization with professional contractors. Volunteers from central and southern Taiwan provided mutual support, while Dalin Tzu Chi Hospital and the Yunlin and Chiayi Jing Si Halls managed meal services and logistics. High-risk roofing projects were outsourced to 18 professional contractors, who utilized sandwich steel panels with zinc-aluminum coatings to maximize future wind resistance. Throughout the project, volunteers handled material transport, environmental cleanup, and resident care.

Additionally, Tzu Chi's venues functioned as service hubs to provide daily care, administrative assistance, and resource coordination. This model of cross-regional collaboration and specialized labor efficiently supported residents in transitioning back to normal life.

20,862 hot meals and boxed lunches served

2,626 households provided with cash relief

3,480 care packages distributed

87 schools cleared of debris (from primary to higher education) | 700 + youth volunteers mobilized

175 damaged homes repaired

11,145 home visits | 369 households transitioned to long-term care

24,337 volunteer shifts for disaster recovery



Collective Impact

- *Digital networks were used to mobilize youth volunteers and community members to join the post-disaster recovery effort.*
- *This active engagement inspired several construction and engineering firms—including Yuan Xing Construction and [Yabisi Engineering]—that initially lacked operational capacity to overcome logistical challenges, absorb a portion of the costs, and prioritize home repairs for affected residents.*
- *Following the completion of structural repairs, a Mid-Autumn Gratitude Night was hosted to bring comfort and unite the community.*







2025 Tainan-Chiayi Earthquake

39,469 hot meals served
497 foldable beds provided
193 privacy partition tents distributed
3,875 home visits conducted
240 households received cash relief
4,000 care packages delivered
250 housing repairs
7,024 volunteer shifts for disaster response and reconstruction



On January 21, a magnitude 6.4 earthquake struck south-central Taiwan, severely impacting parts of Chiayi and Tainan. Extended power outages, water disruptions, and widespread structural damage upended daily life. In response, volunteers mobilized to deliver hot meals, cold-weather supplies, and urgent cash assistance. Comprehensive door-to-door check-ins were also conducted to provide vital emotional support, assess property damage, and register families for immediate aid.

Once immediate relief efforts stabilized the community, mid-to-long-term recovery commenced under the "0121 Tainan-Chiayi Earthquake Recovery and Repair Team." Skilled volunteers from across the country, specializing in masonry, plumbing, electrical work, carpentry, and painting, were mobilized. Repairs prioritized low-income families and solitary seniors who lacked the financial means to rebuild homes that were damaged but had escaped emergency safety closures. This critical intervention resolved acute labor and material shortages, allowing displaced seniors to safely return home and helping families stabilize their lives.

To anchor long-term community resilience, a memorandum of understanding for the "Settling Home Project" was signed with the Tainan City Government on March 20. The project involves constructing three-story multi-family welfare housing units built with the Alfa Safe seismic-resistant system, scheduled for completion in 2027. Concurrently, six prefabricated homes rebuilt directly on original family plots were handed over to residents in January 2026. This integrated operational model spans immediate emergency aid, structural restoration, and permanent rebuilding to support residents throughout their recovery.



Hualien Earthquake Recovery: Inauguration of the Great Love Residential Complex

A magnitude 7.2 earthquake struck off the Hualien coast at 7:58 AM on April 3, 2024, causing building collapses, casualties, and infrastructure damage. Volunteers immediately mobilized to arrive at evacuation centers with hot meals, blankets, multi-purpose foldable beds, and privacy partition tents, alongside cash relief, home repairs, and cleanup initiatives.

Guided by the recovery principles of prompt relief and safety, psychological and spiritual support, and a peaceful livelihood, a permanent housing initiative followed. Groundbreaking for the Great Love Residential Complex began in September 2024, with official inauguration on November 15, 2025. CEO Po-wen Yen stated that permanent reconstruction was achieved at transitional-housing speed to rapidly restore stability.

As Taiwan's first welfare community for the elderly and vulnerable, the five-story reinforced concrete structure provides 144 fully furnished residential units equipped with bathrooms, kitchens, appliances, bedding, sofas, and air conditioning. This comprehensive lifecycle response successfully transitioned residents from crisis to permanent resettlement.

Resilient Communities and Disaster Prevention Empowerment

Amid rising challenges from climate change and complex disasters, disaster prevention must shift from reactive emergency response to an everyday lifestyle. In 2025, a resilient society was forged through three dimensions: empowering local communities, deepening relief reserves, and fostering cross-sector partnerships.







Empowering Local Communities: Deepening Community Resilience

Guided by the core philosophy of self-help and mutual aid, disaster preparedness training was expanded to transform citizens from passive relief recipients into proactive community protectors. In 2025, 33 disaster preparedness training sessions were conducted for substitute draftees, village chiefs, corporate employees, and residents. Additionally, 31 community outreach campaigns and 20 disaster response seminars brought vital emergency knowledge to the grassroots level.

Between 2020 and March 2026, 7,467 Tzu Chi volunteers received official certification, contributing to a cumulative total of 17,561 certified Disaster Relief Volunteers through self-hosted or co-hosted programs. This continuous training establishes a robust emergency network from individuals and families to communities, reinforcing collective safety.

Deepening Relief Reserves: Compassionate Technology and Education

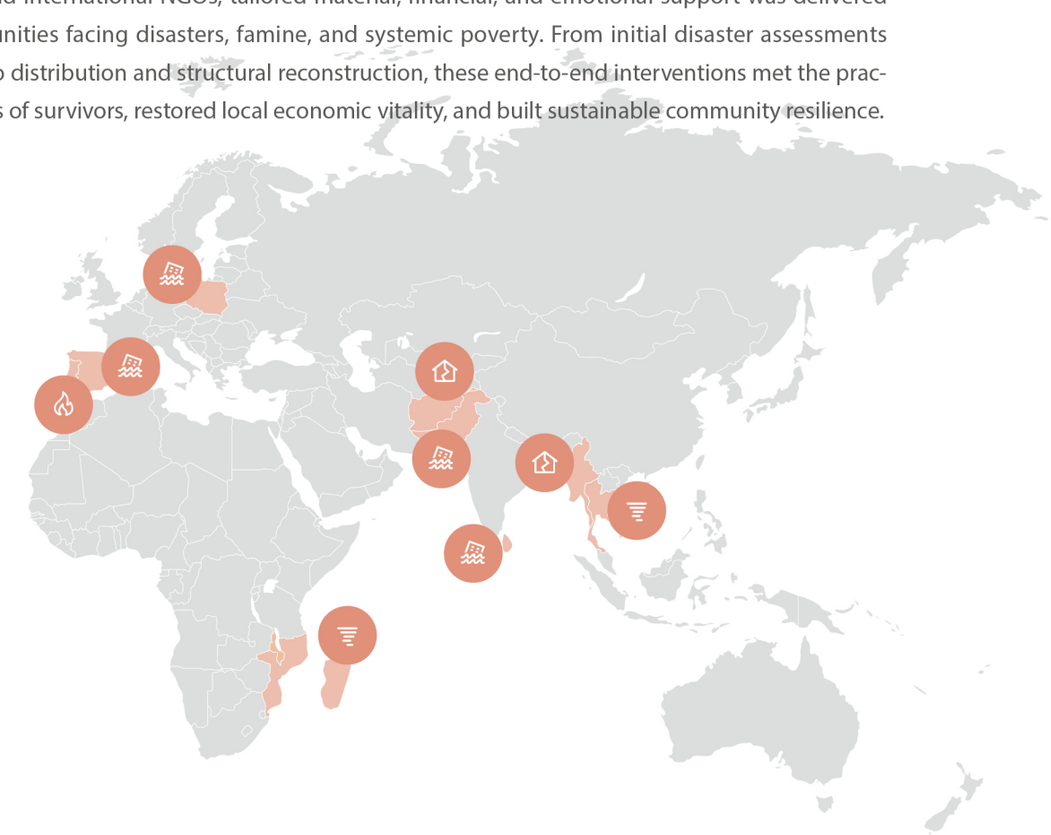
Operational readiness was strengthened through practical simulation drills combining Compassionate Technology, emergency relief teams, and warehouse logistics management. Public literacy was advanced through environmental and disaster prevention exhibitions, interactive technology showcases, and school-based family learning programs to enhance household defense capabilities.

Cross-Sector Partnerships: Building a Public-Private Safety Net

In 2025, MOUs were signed or renewed with the Ministry of Foreign Affairs, the Agency of Rural Development and Soil and Water Conservation, the Industrial Technology Research Institute (ITRI), and the Veterans Affairs Council. These strategic public-private partnerships integrate specialized professional resources into an advanced, cross-disciplinary disaster management platform to strengthen the overall relief network.

4-2 International Relief Operations

In 2025, amid mounting global climate and geological crises, international relief operations balanced immediate emergency aid with long-term recovery. Partnering with governments, corporations, and international NGOs, tailored material, financial, and emotional support was delivered to communities facing disasters, famine, and systemic poverty. From initial disaster assessments through to distribution and structural reconstruction, these end-to-end interventions met the practical needs of survivors, restored local economic vitality, and built sustainable community resilience.



Asia

Mandalay Earthquake, Myanmar	2024 Typhoon Yagi	Pakistan Floods	Eastern Afghanistan Earthquake	Sri Lanka Floods
Materials distribution Financial aid Cash-for-work Free clinic services Educational support 246 temporary classrooms and structures	-Thailand- Permanent housing	Food supplies Living supplies	Food supplies Winter supplies Hygiene supplies Eco-blankets Foldable bed	Hot meal distributions Home clean ups Food supplies Hygiene supplies
381,190 instances of support 4,119 volunteer shifts	10 households	50,643 instances of support 3 partner organizations	1,665 households 2 partner organizations	11,575 instances of support *includes continued support into 2026 366 volunteer shifts

Europe

Valencia Floods, Spain	2024 Poland Floods	2024 Portugal Wildfires
Cash cards	Cash cards Blankets Living supplies	Cash card Support gatherings
8,169 people 748 volunteer shifts	1,690 people 52 volunteer shifts	522 people 52 volunteer shifts

Americas

Ecuador Floods	Southern California Wildfires, USA
Food supplies Water purification tablets	Debit cards Living supplies (blankets, clothing, food supplies, protective gear, etc.)
11,019 people 318 volunteer shifts	15,631 people 315 volunteer shifts

Africa

Cyclone Jude

-Mozambique-	-Madagascar-	-Malawi-
Food supplies Cash-for-work	Rice distribution	Food supplies Water purification solution Blankets, clothing, mosquito nets, etc.
35,285 people 396 volunteer shifts	6,200 people 1 partner organization	23,600 people 900 volunteer shifts

Earthquake Relief — Mandalay Earthquake, Myanmar

381,190 instances of support　　**4,119** volunteer shifts

On March 28, 2025, a magnitude 7.7 earthquake struck Mandalay, causing widespread devastation. By May 10, the disaster had claimed 3,791 lives and severely damaged homes, schools, and temples, disrupting communities across the region.

Volunteers immediately launched relief operations, beginning with emergency assistance and gradually expanding into long-term reconstruction and educational support. From late March onward, food, essential supplies, and multi-purpose foldable beds were provided to survivors, hospitals, and schools, while cash relief helped families cope with immediate financial pressures. To support those displaced by the earthquake, a cash-for-work program was also introduced to build temporary shelters for monastics and survivors.

From late May, free clinics were held across disaster-affected areas to address urgent healthcare needs. At the same time, 247 temporary classrooms and other structures were built at 83 schools, monasteries, and orphanages in Mandalay, Naypyidaw, and Sagaing, helping restore essential educational and religious functions.



From September onward, educational support expanded through student aid programs providing stationery and learning materials, while food assistance for monasteries continued. Schools also incorporated Jing Si Aphorisms and environmental principles into their curricula through the "Campus Rice Bank" project, encouraging children to develop mindfulness and kindness toward others.

Through this multifaceted approach, relief efforts evolved into long-term recovery and development, helping communities rebuild while fostering hope through education and humanistic culture.





Earthquake Relief — Eastern Afghanistan Earthquake

1,665 households　　**2** partner organizations

In August 2025, a magnitude 6 earthquake struck eastern Afghanistan, affecting over 50,000 people and causing more than 5,000 casualties. The epicenters in Nangarhar and Kunar provinces are located in rugged, mountainous terrain where landslides and severed roadways hindered initial rescue efforts.

A partnership was forged with the International Rescue Committee (IRC) to leverage their 38 years of local presence and 6,000-strong mobilization network. Due to complex regional geopolitics, the initially planned rail and land transport routes were disrupted. In response, Airlink helped airlift eco-blankets and foldable beds in batches from Chengdu and Shanghai to Dubai, and then transshipped to Kabul, successfully opening an emergency air corridor.

Relief efforts focused directly on survivor needs, distributing food packs to 1,415 households, winterization kits to 1,665 households, and hygiene kits to 1,615 households. Each food pack provided around four months of essential sustenance. Additionally, 4,248 eco-blankets were prioritized for vulnerable groups, families with disabilities, and medical facilities.

In February 2026, teams traveled into the mountainous regions to conduct assessments, compile registries, and distribute winter supplies and hygiene kits. Although border conflicts temporarily halted operations in late February, distributions resumed on March 11 and concluded in April, delivering critical aid to isolated regions.



Typhoon and Flood Relief — Valencia Floods, Spain

8,169 households aided **748** volunteer shifts

In late October 2024, a low-pressure system triggered catastrophic flooding across Spain, claiming at least 217 lives and leaving nearly one million residents in the hardest-hit Valencia Province without essential infrastructure.

In response, a team of volunteers from 10 countries—including the United Kingdom, Germany, and France—launched an initial disaster assessment in January 2025. Between March and June, successive teams conducted home visits and coordination meetings with local municipal governments and non-profits, including Fundación Altius España and Caritas. These efforts finalized aid evaluations, beneficiary criteria, data privacy protocols, and local volunteer recruitment.

Following eight months of cross-border coordination, seven large-scale distributions were executed between July 9 and 15. Displaced residents received Mercadona supermarket cash cards, securing essential living expenses for several weeks up to three months.

To respect local culture, local community support was encouraged. Local Chinese cafe owner Xiaoling Zheng provided her venue for volunteer briefings, while affected resident Jose Manuel stepped forward as a translator to bridge cross-cultural communication. Despite complex international regulations and cultural barriers, this sustained collaboration built deep institutional trust and community consensus.

Typhoon and Flood Relief — Cyclone Jude, Africa

Mozambique: **7,015** households **Malawi:** **5,000** households **Madagascar:** **1,207** households

In March 2025, Tropical Cyclone Jude swept through Mozambique, Malawi, and Madagascar, causing widespread flooding, infrastructure collapse, and displacing hundreds of thousands of residents. To address the compounding challenges of displacement, food insecurity, and public health risks, a multinational disaster response was activated alongside local volunteers and partner organizations to deploy food aid and disease prevention measures.

In Malawi, 36 volunteers traveled to 10 heavily affected areas and 28 evacuation shelters. Registries were finalized with the help of local leaders, while corn flour, nutritional grain powder, and blankets were procured locally. To mitigate the risk of malaria and waterborne diseases, 5,000 mosquito nets and 300 cases of water purification solutions were distributed.

In Mozambique, volunteer teams navigated flooded areas and broken roads across 12 affected communities to conduct on-site verifications and distribute food packs containing corn flour, beans, and peanuts to 7,015 families, while continuing to evaluate long-term agricultural rehabilitation projects. In Madagascar, a joint assessment with the local Lions Club resulted in 5 rice distributions across 7 affected villages, benefiting 1,207 families.

This coordinated multinational relief effort supported over 13,000 families, addressing immediate food shortages while implementing critical sanitation measures to prevent post-disaster disease outbreaks.



Typhoon and Flood Relief — Torrential Rain and Flooding, Ecuador

11,019 instances of support **318** volunteer shifts



From mid-February 2025, continuous torrential rains triggered river overflows, mudslides, flooding, and road collapses across 24 provinces in Ecuador. By May 16, the disaster resulted in 49 casualties, displaced nearly 50,000 people, and disrupted life for over 190,000 residents, with Manabí Province suffering the most severe impact.

Most residents in the affected zones relied on agriculture for their livelihood; the floods destroyed primary cash crops such as bananas, lemons, and cocoa, while contaminating water towers and inundating homes. In response to these urgent needs, relief priorities were directed toward food security and water purification tablets.

Once weather conditions stabilized in March, volunteers began assessments, home visits, and registration, while encouraging residents to join the community cleanup efforts. To maximize utility, aid packages were calibrated according to local price indices, dietary preferences, and household demographics.

Distribution operations took place between mid-August and early September, with packages scaled by family size. Households with one to four members received a 31 kg supply pack of rice, corn flour, pasta, cooking oil, sugar, oats, various beans, and 10 water purification tablets. Households with five to seven members received an additional sack of rice, while families with eight or more members received two full supply packs.

Typhoon and Flood Relief — Pakistan Floods

50,643 instances of support **3** partner organizations



Severe summer monsoon rains in Pakistan triggered massive flooding and landslides, affecting nearly 7 million people nationwide, with Khyber Pakhtunkhwa and Punjab provinces experiencing the heaviest devastation. Contaminated water sources, an early winter, and substantial food deficits worsened the plight of survivors. Relief operations targeted vulnerable, low-income families and individuals with disabilities, reaching deep into Buner District—where entire villages were nearly erased—and the remote, terrain-altered Mingora mountainous region of Swat District.

In the absence of local Tzu Chi volunteers, and aligned with SDG 17 (Partnerships for the Goals), collaborations were established with three local non-profits: the We Care Foundation, the Madina Islamic Research Center (MIRC), and Shirkat Gah. Following thorough due diligence and registry verifications, these joint forces completed 21 field distributions within a month.

To support the local economy, all relief supplies were sourced locally and tailored to seasonal needs. Each family pack contained staple foods, daily essentials, and hygiene supplies sufficient for two months, along with certified eco-blankets to protect survivors against winter conditions. Building upon partnerships established during the 2005, 2010, and 2022 relief operations, this collaborative framework expanded delivery capacity, fulfilling the principles of directness, priority, and practicality.

Typhoon and Flood Relief — Sri Lanka Floods

11,575 instances of support **366** volunteer shifts **1** partner organization

In late November 2025, Tropical Cyclone Ditwah struck Sri Lanka, triggering its worst flooding and landslides in decades and prompting a national state of emergency. Operating under the principles of directness and priority, relief was concentrated in the capital city of Colombo and Hambantota, where regional offices are present.

Initial operations focused on emergency survival, addressing displacement and the lack of clean drinking water. As floodwaters receded, efforts transitioned to environmental cleanup and securing a one-to-two-month supply of basic provisions.

In Hambantota, immediate aid was delivered to emergency shelters at the request of the local government. In Colombo, 800 morning and evening meals were supplied to shelter residents on November 28 and 30, followed by distributions of bread and bottled water to 200 families on December 1. On December 7, in partnership with the Sri Lanka Scout Association, volunteers helped clear mud and debris from affected homes.



To prepare for subsequent distributions, volunteers procured items from local markets including rice, dhal, chickpeas, flour, oil, tea, coconut milk powder, and spices, alongside hygiene items like soap and laundry powder. The first major distribution took place on December 14 in the Homagama region, providing 1,378 families with enough supplies to last one and a half months. Follow-up operations continued into early 2026 across severely affected regions to ensure long-term resource stability.



Long-term community recovery initiatives continued into 2026. On January 17, living supplies were distributed to 1,205 affected households in Godatuwa. As communities stabilize, focus has transitioned to educational recovery. School supplies and shoe vouchers were distributed to 1,186 students in Godatuwa on April 10, followed by an additional 216 sets distributed in Bogawantalawa, Central Province, on April 27. Further initiatives will focus on restoring learning environments by providing classroom essentials such as desks, chairs, and blackboards.



Fire Relief — Southern California Wildfires, United States

4,360 debit cards **3,888** food packs and blankets distributed

226 prescription glasses provided by Tzu Chi Vision Mobile Clinic

Ignited on January 7, 2025, and fueled by dry conditions and Santa Ana winds, severe wildfires in Los Angeles scorched approximately 233 km2 across five major fire zones. By February 21, the disaster had caused 29 casualties, damaged over 16,000 structures, and displaced more than 200,000 residents. The disaster impacted a diverse demographic, ranging from affluent homeowners to vulnerable populations, including working-class families, Hispanic migrant renters, and retirees unable to afford reconstruction.

An emergency response and care center was established the day after the outbreak to provide meal services for displaced families. Concurrently, assessment teams visited multiple evacuation shelters and delivered water and hot food to households facing power outages near the fire zones. To mitigate severe air pollution caused by the fires, substantial quantities of N95 masks, safety goggles, and air purifiers were distributed to shelter residents and frontline first responders.

Integrating with FEMA and local government Disaster Recovery Centers, volunteers registered affected residents for direct financial aid, distributing debit cards valued between $1,000 and $1,500 based on household size. Comprehensive on-site support included eco-blankets, hot vegetarian meals, traditional Chinese medicine acupuncture clinics, and custom prescription eyewear provided by the Tzu Chi Vision Mobile Clinic.

To ensure aid integrity and prevent duplicate claims, a remote verification team developed an automated address-matching program to validate applicants against official fire boundaries. Alongside material relief, distribution sites featured prayer walls and dedicated spiritual dialogue spaces, offering crucial emotional comfort for survivors navigating the trauma of long-term recovery.

5

Action 3

Elderly Care & Youth Empowerment

Action Focus

Driven by an aging population and declining birth rates, current initiatives focus simultaneously on youth education and elderly care. Financial aid and empowerment programs equip disadvantaged students to thrive and step into public service. Meanwhile, expanded community hubs, health initiatives, and in-home care create secure, dignified environments for seniors. These efforts ultimately strengthen local support networks, bridge generational divides, and build a more sustainable, inclusive society.

5-1 Building the Power to Transform the Future

In response to declining birth rates, current initiatives prioritize comprehensive youth development. By integrating after-school mentorship, digital learning, and campus reconstruction, these programs bridge educational gaps and safeguard the right to learn in remote and disaster-stricken areas. Concurrently, young leaders equipped with global perspectives and local experience are developed through four core areas: international exchange, skill empowerment, organizational development, and innovative public service.

When Children Are Understood, Change Happens

Support
Steady Schooling and Livelihood Assistance

Development
After-School Mentorship and Capacity Building

Empowerment
Youth Innovation and Civic Engagement

1,885,092 instances of support

219,573 volunteer shifts



5-1-1 From Companionship to Empowerment: Helping Disadvantaged Students Find Their Path

Tailored to local needs, youth empowerment programs integrate financial aid, the New Sprouts Scholarships, and diverse skill-building courses to deliver comprehensive support—ranging from livelihood assistance to psychological care.

To further build youth capacity, programs emphasize industry mentorship and hands-on civic engagement. Volunteer activities, such as environmental conservation and home care for the vulnerable, cultivate critical problem-solving skills. Concurrently, partnerships with alternative schools provide a vital safety net for at-risk youth. Geographical barriers are also bridged through remote education initiatives, such as the innovative "Online Mentorship Work-Study Program," which connects university mentors with rural students to enhance digital literacy.

Ultimately, this educational support goes beyond mere resource injection; it serves as a long-term stabilizing force. When marginalized children are understood and supported, they transition from passively accepting aid to actively becoming "co-creators of social value."

248,408 instances of benefit

52,258 instances of volunteer participation

Financial Aid	After-School Mentorship	Long-Term Companionship	In-Depth Home Visits
Providing educational and livelihood support to ease family burdens.	Matching university students for online/offline tutoring.	Subsidies for professional development and broadening horizons.	Regular care from dedicated teams to ensure all needs are addressed.



28 After-School Tutoring Programs Nationwide

Taichung City

Dongshi Tutoring Program	Since 2023
Huatung Village Tutoring Program	Since 2024
Ziqiang Village Tutoring Program	Since 2024

Tainan City

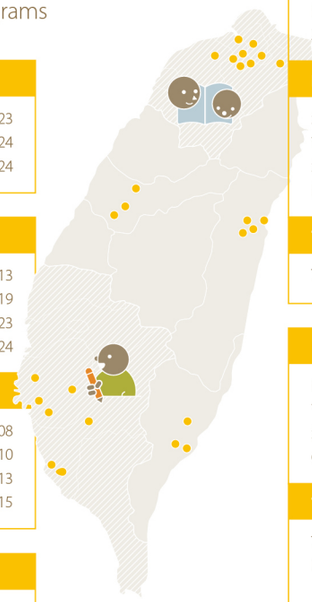
NCKU Tutoring Program	Since 2013
Tainan Chapter Tutoring Program	Since 2019
Jiali Tutoring Program	Since 2023
Yujing Tutoring Program	Since 2024

Kaohsiung City

Kaohsiung Chapter Tutoring Program	Since 2008
Shanlin Tutoring Program	Since 2010
Shanlin Youth Center	Since 2013
Fongshan Tutoring Program	Since 2015

Penghu County

Penghu New Sprouts Tutoring Program	Since 2025



Taipei City

Tianmu New Sprouts Tutoring Program	Since 2009
Guandu New Sprouts Tutoring Program	Since 2010
Da'an New Sprouts Tutoring Program	Since 2010
Zhongzheng New Sprouts Tutoring Program	Since 2023

New Taipei City

Sanchong New Sprouts Tutoring Program	Since 2007
Yonghe New Sprouts Tutoring Program	Since 2009
Shulin New Sprouts Tutoring Program	Since 2010
Banqiao Chihlee New Sprouts Tutoring Program	Since 2023

Taoyuan City

Taoyuan New Sprouts Tutoring Program	Since 2010

Hualien County

Etude Bookstore	Since 2020
Yuncai Tutoring Program	Since 2023
Shuiyuan After-School Program	Since 2024
Guofu After-School Program	Since 2025

Taitung County

Taitung Tzu Chi Tutoring Program	Since 2008
Dongxing Friendly Tutoring Program (Taromak Academy)	Since 2020
Longtian Friendly Tutoring Program	Since 2020

B.S. in Materials Science and Engineering, National Cheng Kung University

M.S. in Semiconductor Packaging and Testing, National Cheng Kung University



Now a lead engineer at a top tech firm, Li-Cheng was supported by the program from elementary through graduate school. After his father passed away, his mother struggled with declining health while raising him alone. Throughout his education, steady mentorship and financial aid provided a vital safety net, guiding him through difficult times and keeping his future on track.

"This support was a constant throughout my life," Li-Cheng notes. "They believed in me, and I want to pay that gratitude forward whenever possible."

He now seizes every opportunity to give back. He recently shared his expertise at the 2025 New Sprouts Scholarship Academic Expo, and he regularly facilitates youth incubation camps and mentors students from disadvantaged backgrounds. Volunteer Kuo-Hsing Chang recalls his dedication: "Even during the most demanding year of his master's program, he never gave up tutoring. He saw his younger self in those children and wanted to pass on the decade of love and guidance he had received."

Youth Support and Development

Through long-term support, many students have overcome their adversities to earn recognition for their remarkable achievements. With resilience, they navigated their challenges, proving to the world that "adversity is never the end, but the beginning of growth."

2021-2022 National Middle School Athletic Games Gold Medalist

2023 National Intercollegiate Athletic Games Silver Medalist

2024 National Intercollegiate Athletic Games Gold Medalist



"I want the ability to protect my mother." This desire became Min Li's greatest driving force.

As the child of a single, new-immigrant mother, Min faced early bullying that led her to withdraw socially. Discovering boxing in the ninth grade provided a critical turning point. Through sheer perseverance and rigorous training at National Nei-Pu Senior Agricultural-Industrial Vocational High School, she overcame early athletic disadvantages. She went on to secure championships at both the National Middle School and National Intercollegiate Athletic Games, ultimately earning her place as a national boxing athlete.

Behind her success, the Youth Incubation Program provided vital, tailored support. Timely financial aid relieved her family's economic burden, allowing Min to focus entirely on her academics and intensive training. Furthermore, capacity-building initiatives enabled her to earn an Emergency Medical Technician (EMT-1) certification, equipping her with a secondary career path. Ultimately, long-term mentorship from volunteers helped her overcome past insecurities and step into the future with renewed confidence.

"I am deeply moved by the family-like support system standing behind me." — Min Li, Student

2025 Presidential Education Award

2025 Asian Youth Para Games:
- **T35 Long Jump Silver Medal**
- **F35 Javelin Bronze Medal**
- **Broke his own national records in the 100m sprint and long jump.**

2024 National Disabled Games:
- **100m Gold (breaking meet and national records)**
- **200m & 400m Silver**
- **1500m Bronze**

An indigenous Bunun student from Haiduan Township, Taitung County, Chi-Hsi Chiu was born with cerebral palsy and relies on mobility aids to walk. Encouraged by schoolteachers and sports coaches, he put on track spikes for the first time, stood at the starting line, and turned his dream of "running" into reality. In 2024, representing Taitung County at the National Disabled Games, he shattered meet and national records. In 2025, he was selected for the national team for the Asian Youth Para Games, capturing silver in the T35 long jump and bronze in the F35 javelin, while again breaking national records in the 100m sprint and long jump.

Demonstrating the resilient Bunun spirit on the field, Chi-Hsi is also a "Role Model" representative for the 2025 New Sprouts Scholarship. Standing on the podium, he hopes to become a role model for more children with disabilities: "No matter how many physical limitations there are, as long as you have a dream, you can shine!"



"Just pushing through to the finish line is the greatest validation I can give myself." — Chi-Hsi Chiu, Student

Gratitude Learning Center

In the rural areas of Miaoli, many children face significant developmental challenges due to fragmented families and limited educational resources. Established in 2009, the Gratitude Learning Center supports these youths through academic tutoring, character education, and capacity building. Today, it serves as a secure anchor for the community, fostering a cross-generational environment defined by shared goodness, learning, empathy, and prosperity.

The Center's holistic approach begins with regular home visits to assess each family's unique needs. To ensure accessibility, it provides age-appropriate classes and safe transportation. During sessions, volunteers combine daily care with academic mentoring—assisting with personal hygiene, leading team activities, and preparing healthy meals to build students' confidence and positive habits.

The diverse curriculum extends beyond traditional subjects to cultivate independent living and interpersonal skills, featuring courses in daily etiquette, financial literacy, and plant-based cooking. Furthermore, a "big hands holding small hands" intergenerational mentorship model encourages civic engagement. Through community field trips and volunteer service, children learn to connect with their local environment and put compassion into action.

Crucially, this support extends from the classroom into the home. By actively involving parents in activities, the Center builds a strong parent-teacher partnership. This engagement helps parents understand their children's learning journeys, naturally integrates positive values into daily life, and stabilizes the family support system.

Over the past 17 years, the Gratitude Learning Center has evolved from a simple after-school program into a comprehensive, long-term support network. By establishing deep trust with local residents, it has strengthened the safety net for remote families, empowering children to safely grow and thrive.







5-1-2 Cross-Sector Empowerment and Sustainable Co-Creation

Action Focus

Multiple youth initiatives are integrated into a comprehensive social impact platform that combines capacity building, incubation, and international exchange. Through industry mentorship, specialized training, and targeted resources, the platform empowers young innovators to turn creative ideas into concrete actions, driving diverse projects across agriculture, education, environmental protection, and social care.

In addition to deepening local services, the platform links international volunteer programs, cross-border digital mentorship, and international exchanges to broaden youths' global perspectives and build transnational collaboration networks. By connecting local action with global outreach, these initiatives collectively amplify social impact and advance a vision of sustainable, shared prosperity.

TIYA Sustainability Annual Convention : Connecting Youth Leaders from 14 Countries

Relocating to Singapore for the first time, the 4th TIYA Sustainability Annual Convention transformed into a dynamic "Asian Youth Workshop." Focused on the UN SDGs, nearly 200 youth leaders from 14 countries gathered to tackle global challenges. Shifting from traditional experience-sharing, the event emphasized solution co-creation. Delegates discussed their communities' specific sustainability challenges with UN representatives, social enterprise leaders, and experts, translating broad concepts into actionable plans for poverty alleviation.

Practical learning included field visits to the Sustainable Singapore Gallery and Semakau Island, where participants studied wastewater recycling, ecological conservation, and the indigenous Orang Laut culture. Acknowledging climate anxiety, the venue also featured an "All Day Recharge Station," utilizing mindfulness and music to foster mental and physical resilience.

Guided by mentors, delegates drafted concrete proposals. Malaysian youths planned to adapt Singapore's wastewater strategies against marine pollution, while Nepalese delegates designed rural water management initiatives to advance SDG 6 (Clean Water and Sanitation).

UN ESCAP sustainability consultant Christian noted that young leaders often lack crucial financial networks and mentorship, making such exchange platforms vital for formulating real solutions. Moving forward, continuous collaborations with international organizations will drive the Generation Hope Goals, transforming global youth from advocates into active changemakers.

Cross-Sector Tech Empowerment: Realizing Digital Equity

Coding writes more than just commands; it scripts new possibilities for the future.

Trained 95 seed instructors

Engaged 287 students in continuous programming education



In August 2024, a partnership was established with the Coding Alliance to equip refugees and remote students with critical digital skills. The initiative prioritized El Menahil International School in Türkiye (serving Syrian refugees), Chiangmai Tzu Chi School in Thailand, and Mofambisse Secondary School in Mozambique.

To overcome hardware and geographical barriers, the project utilized a dual strategy of teacher training and online mentorship, with instructional materials translated into local languages like Arabic and Portuguese. In rural Mozambique, computer labs were built from scratch, and local teachers with no prior IT background were trained as seed instructors. In Thailand, Taiwanese experts mentored high schoolers online, empowering them to serve as junior coding teachers for elementary school camps and ensuring skills were passed down locally.

This training culminated in the June 2025 "International Scratch Olympiad," which challenged students to integrate environmental protection and plant-based diets into visual programming. Students from El Menahil swept the top three awards, demonstrating their newly acquired digital competitiveness on a global stage.

The initiative has successfully trained 95 seed teachers and engaged 287 students across three countries, providing ongoing skills development to enhance youth employability and opens doors to international opportunities, fundamentally transforming the local educational ecosystem.



The El Menahil Promise

Launched in 2023 in partnership with National Taiwan Normal University, the El Menahil Promise: Mandarin Learning Program for Syrian Refugees provides one-on-one online language mentorship to refugee students. Supplementing this digital outreach, volunteers travel to Sultangazi, Istanbul, Türkiye, during academic breaks to host immersive language camps and provide international care.

In October 2025, this 7,000-kilometer digital connection transitioned into real-world relationships when 12 Taiwanese youth volunteers traveled to El Menahil International School for an autumn Chinese camp, meeting the students they had long mentored online in person for the first time.

The volunteers brought practical gifts like colored pencils and notebooks, instantly breaking the ice. Taiwanese mentor Szu-Yu Chen shared that transitioning to the giving end was profoundly rewarding as she usually receives gifts from others. So being able to bring joy and blessings to these children was deeply moving.

The camp utilized interactive games, music, and crafts to create an engaging learning environment. "The teachers' patience made me love Mandarin even more and inspired me to study harder," said student Mohammed. For the volunteers, moving from online tutoring to face-to-face companionship deepened the experience, turning a language lesson into a meaningful cross-cultural bond. Through consistent care and action, this initiative continues to build global understanding and warmth across borders.



From Dream to Impact: Defining the Future



On December 6, the "From Dream to Impact" annual summit integrated the Vision Future Incubator Initiative and the TIYA Sustainability Annual Conference. Serving as a cross-sector platform for global youth, the event showcased startup achievements through rapid three-minute pitches and featured expert keynotes to inspire innovative solutions to complex social issues.

Youth empowerment programs yielded strong results in 2025. The 8th Vision Future Incubator Initiative equipped 11 teams with 60 hours of workshops, one-on-one mentorship, and grants. To date, it has incubated 88 teams, helping seven establish formal organizations. Additionally, the National Compassionate Science and Technology Innovation Competition mobilized 20 teams to design 5R-based tech solutions for charity and healthcare.

Community engagement and capacity-building efforts also expanded rapidly. The "Young Shan" Initiatives engaged 595 youths across 52 local service projects, while the Youth Social Impact Program trained 89 individuals in digital literacy and social innovation. Globally, the Collegiate Global Humanities Education Exchange dispatched 25 volunteers to Malaysia, the Philippines, and Nepal, and the International Youth Leadership Program (IYLP) selected 39 young leaders from nine countries.

"The future of our planet should be defined by the youth," stated CEO Po-wen Yen, emphasizing that translating ideals into concrete actions is the foundation of lasting social impact.

Youth Co-Learning Hub: Spatial Innovation and Empowerment

To counter an aging volunteer base, community-based youth empowerment and engagement initiatives are being actively promoted. As part of this effort, Taiwan's first Youth Learning Hub officially opened at the Tzu Chi Anping Liaison Office in Tainan, utilizing spatial innovation to connect with the new generation.

Spanning over 66 square meters, the Awakened Youth Learning Hub features a vibrant, multifunctional design crafted entirely by young volunteers. By incorporating minimalist wood elements, clean white tones, beanbag seating, and a dedicated reading corner, the project successfully reimagined the traditional facility. For its inaugural event, the CEO hosted an informal dialogue with students, facilitating a warm, cross-generational exchange on future visions.

The hub serves as a replicable model for sustainable education, designed to deepen self and environmental awareness among youth. Through cross-departmental coordination and external design collaborations, the initiative establishes a permanent support system that bridges generational divides, strengthens neighborhood networks, and fosters shared community prosperity.



5-2 Stable Homes and Friendly Communities for Seniors

Taiwan officially became a "super-aged society" by late 2025 with over 4.67 million people (> 20% of the population) being 65 or older. Among these seniors, 25.8% live alone and 12.5% rely on other elderly caregivers, with those in remote and mountainous areas facing the greatest risks.

Aligned with the UN's Principles for Older Persons, initiatives promote senior independence, participation, care, self-fulfillment, and dignity. By leveraging youth engagement, community integration, and technology, these programs enhance seniors' living environments, health, and mental resilience, empowering them to age securely in familiar neighborhoods.

2,905,673 instances of care

15,549,181 volunteer shifts









Eco-Friendly Assistive Device Platform: Easing Caregiving Burdens

Financial constraints and remote locations often prevent mobility-impaired or bedridden individuals from accessing costly medical equipment. To address this, the Eco-Friendly Assistive Device Program recovers, repairs, sanitizes, and loans second-hand equipment free of charge, directly easing financial and caregiving burdens.

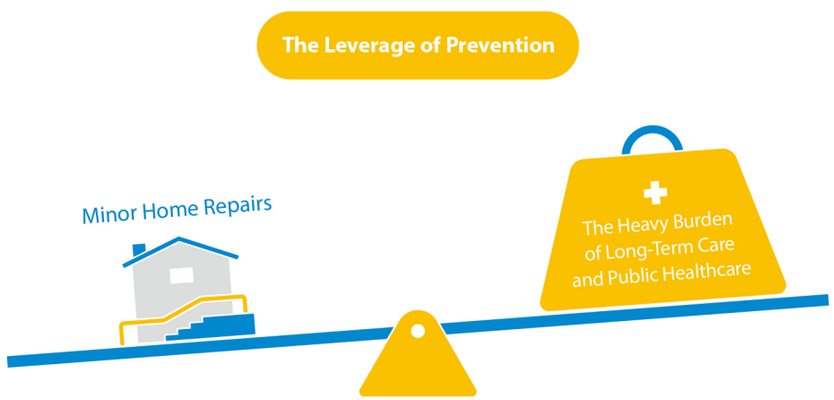
Equipment is delivered directly to homes, regardless of distance. For instance, in the mountainous Pingxi district of New Taipei City, a bedridden former miner relied on a broken, 20-year-old medical bed, forcing his family to manually lift him—a labor-intensive and risky process. Following a clinic referral, a 75-kilogram electric medical bed was transported up the mountain, installed, and demonstrated, providing the family with immediate safety and relief.

By supplying essential devices like adjustable beds and walkers, the initiative prevents falls, enables safe movement, and significantly improves seniors' dignity and quality of life. Entering its ninth year, the platform has established 20 hubs and 138 distribution points across Taiwan as of May 2026. This network connects and shares resources, giving discarded devices a second life while strengthening resilience for a super-aged society.









Home Safety Improvements: Strengthening Risk Prevention

Seniors spend up to 20 hours a day indoors, where inadequate lighting and a lack of handrails pose severe fall risks. To build home safety barriers for solitary, elderly-couple, and disadvantaged households, the Stable Homes Project targets hidden hazards in bathrooms, doorways, thresholds, and stairs across Taiwan's urban and remote communities.

In 2025, home safety improvements were completed for 8,135 households across 22 counties and cities. Proactive interventions included installing safety handrails, bed transfer aids, anti-slip bathroom features, improved lighting, and converting squat toilets to sitting ones—reducing physical strain and fall risks. During these modifications, volunteers also identified underlying needs, extending support beyond hardware through home care visits and the distribution of essential winter supplies.

Digital Health Care Stations: Community Health Defense Lines





Many seniors lack awareness of asymptomatic cardiovascular risks like atrial fibrillation, frequently missing critical intervention windows. The "Digital Health Care" initiative integrates community locations, smart devices, and cloud systems to embed ECG and blood pressure monitoring into daily care routines, ensuring early detection and timely medical referrals.

At 53 Jing Si Halls, seniors utilize internationally certified smart devices to monitor their health. Data automatically syncs to the cloud, tracking abnormalities and triggering proactive medical alerts. For remote and indigenous areas lacking medical resources, the initiative partnered with Hon Hai Technology Group to deploy "CoDoctor Pro" multi-functional devices. Donated to 26 remote townships in Hsinchu, Chiayi, and Hualien, these lightweight units assist health center staff during mobile clinics, effectively overcoming manpower and equipment constraints to boost primary care efficiency.

As of February 2026, the care stations have achieved significant milestones:

- Total Screenings: 26,483 instances of testing completed.
- Chronic Abnormalities: 4,698 individuals identified with atrial fibrillation or arrhythmias, receiving recommendations for further examination.
- Immediate Alerts: 324 individuals detected with high-risk conditions (e.g., atrial flutter, bradycardia), prompting immediate medical attention.

Through corporate common goodness, this model successfully brings digital health technology into local neighborhoods, increasing screening coverage and establishing a robust preventive medicine network for an aging society.



Elderly Care Locations: A Senior Support Network

Community and long-term care stations form a critical support network in a super-aged society. These locations provide comprehensive interventions, including personalized nutritional assessments, adaptive exercises, medication safety oversight, and diverse social activities. Proactive transport ation and home visits combat isolation, ensuring seniors remain engaged in familiar neighborhoods to delay dementia and physical decline. These centers empower seniors to utilize their skills, shifting them from passive care recipients to active participants with renewed purpose.



Programs focus heavily on physical and cognitive revitalization. "Memory Enhancement" classes incorporate targeted health exercises, table-drumming routines, and dance to stimulate both mental and physical vitality. Within day care and long-term care services, storytelling and Jing Si Aphorisms are integrated to provide psychological support, offering essential relief to seniors burdened by heavy family caregiving responsibilities.

Health promotion also extends outdoors through guided walking events across southern Taiwan, featuring fully escorted routes of varying difficulty. These initiatives recently culminated in stage performances by nonagenarians advocating the message of "living long and living healthy"—providing renewed vitality and respite for stressed families. Ultimately, care extends beyond the centers themselves, utilizing meal delivery services and continued home visits to project sustainable support directly into the community.

6

Action 4
Environmental Education and Climate Action

Action Focus

The intensifying effects of global warming and extreme weather severely threaten food security, water supply, and economic stability. Environmental protection is essential for mitigating the climate crisis and serves as the core of sustainable development.

By committing to coexist with the Earth, actions are guided by the "Seven Environmental Principles" (making environmentalism a part of daily life, appealing to youth, knowledge-based, family-oriented, spiritually uplifting, refined, and health-focused). Initiatives range from rooting disaster prevention education to advocating for zero-waste diets, plastic reduction, and low-carbon lifestyles. These concrete steps toward net-zero sustainability aim to reduce climate risks and mitigate disaster impacts.

6-1 Net-Zero Governance and Green Energy Transition

With "energy conservation, green energy, and circularity" at the core, energy management has been intensified and renewable energy adoption expanded. Tangible initiatives across Tzu Chi's missions and facilities drive steady progress toward the 2050 net-zero emissions target.

Institutional Governance

- Completed carbon accounting across 23 Jing Si Halls.
- Established carbon management frameworks and emission reduction pathways.
- Utilizated TCFD and TNFD risk identification tools to disclose climate and environmental risks and outcomes in phases.

Operations Transformation

Smart energy management and green energy applications have achieved the following:

- **Renewable Energy Deployment:** Installed solar photovoltaic systems across 49 facilities and secured 364 Renewable Energy Certificates (RECs).
- **Smart Energy Monitoring:** Established a solar power monitoring system and a nationwide power dashboard, deployed Energy Management Systems (EMS) at 10 facilities (including Plantārium), and integrated sub-meters to track power distribution and optimize energy efficiency.
- **Compliance Certification:**
  - Achieved ISO 50001 Energy Management System certification for five facilities.
  - Secured the "Green Level Net-Zero Mark" from the Taiwan Alliance Net Zero Emissions Association (TANZE) for ten facilities, demonstrating measurable carbon reduction outcomes.



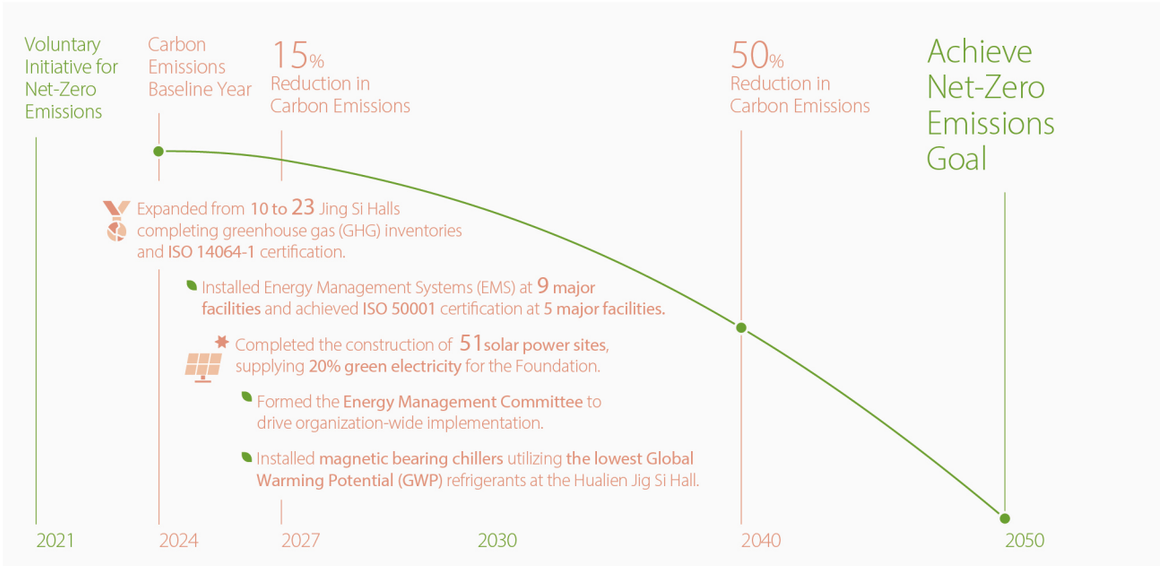


At the Net-Zero 2025 Certification Ceremony held by the Taiwan Institute for Sustainable Energy (TAISE) on December 23, Tzu Chi was awarded the Green Level Mark. This recognized comprehensive net-zero strategies, from obtaining ISO 50001 certification to promoting renewable energy certificates and resource circularity.

Taiwan's first fully off-grid All-Green Energy Charging Demonstration Station officially opened at the Hsinchu Jing Si Hall on April 1, 2026. Independent of the external power grid, it is powered entirely by solar power, enabling zero-carbon EV charging services.

Integrating solar power, energy storage, and blockchain technology, this energy system has the capacity to supply power to the community. It maintains basic operations during disasters or grid anomalies, demonstrating the practical application of energy solutions by non-profit organizations.

Net-Zero Emissions Goal and Timeline



Net-Zero Emissions Commitment Advancing science-based net-zero emission actions in strict alignment with the Science Based Targets initiative (SBTi) principles.

With 2024 as the baseline year, annual greenhouse gas (GHG) emissions totaled 9,395.87 metric tons of CO_2e. Since 2022, third-party verification has been conducted annually by SGS under the ISO 14064-1:2018 standard.

A Three-Pronged Approach:
Seven Environmental Principles × Circular Economy × Humanitarian Aid

Recycling volunteers perform simple, repetitive tasks daily, executing them to the highest standard. This meticulous dedication to environmental protection also brings great value to their lives.

Recycling and Sustainability Locations

92,960 recycling volunteers in Taiwan

11,367 environmental education stations and community recycling points

46,979 visitors (across 572 groups)

42,041 attendees across 428 eco-awareness campaigns

Circular Economy Impact

78,299.856 tonnes of recyclables in 2025

Equivalent to **3,523,879** tonnes of CO_2e reduction since 1992

Approx. **470,000** homes' worth of annual energy use eliminated

(Based on U.S. EPA calculations for average home energy use of 7.45 metric tons of CO_2e per year.)

Daily environmental stewardship translates seamlessly into disaster relief operations. When heavy rainfall from Typhoon Ragasa caused a barrier lake on Matai'an Creek to overflow, severe flooding inundated the urban center of Guangfu, Hualien. With Guangfu Railway Station serving as a staging area, service stations were established in the front plaza to provide immediate support to affected residents and relief personnel. To maintain hygiene and prevent secondary environmental issues, clearly marked recycling zones were implemented to guide proper waste sorting.

Furthermore, resource recycling effectively bridges circular economy principles with disaster resilience. For instance, recycled PET bottles have been transformed into 1.39 million eco-friendly relief blankets. This process upcycles waste into crucial humanitarian supplies, reducing carbon emissions while bolstering societal resilience against extreme weather events.





6-2 Environmental Stewardship and Sustainability

Mobile Environmental Education Vehicles

2025 Outcomes: **59** sessions hosted for schools, businesses, civil groups, and government agencies **71,362** instances of support

2020–2025 Cumulative Impact **218** sessions hosted **349,556** instances of environmental education experience

Annual Earth Day initiatives collaborate with government and civil society to advocate for three core priorities: zero-waste plant-based diets, plastic-free environments, and species protection. On April 19, an event at Taipei's Daan Forest Park featured a plant-based market and interactive environmental zones, encouraging the public to utilize reusable tableware, eliminate single-use plastics, and mitigate climate change through dietary choices. Concurrently, the Mobile Environmental Education Vehicle and the "Net-Zero Future Pavilion" were deployed on-site to drive public engagement in sustainable daily practices.

At large-scale public events like the Taiwan Lantern Festival, volunteers are regularly stationed to facilitate waste sorting and advocate for litter reduction. During the 2025 Lantern Festival in Qingpu, Taoyuan, the Mobile Environmental Education Vehicle was integrated into the exhibition. Through interactive technology, physical displays, and guided tours, complex concepts such as net-zero emissions and the circular economy were translated into accessible, practical knowledge.

Over the 17-day event, 12,027 people visited the exhibit, with 9,474 completing interactive learning challenges. Amid a high-consumption environment, this presence provided crucial point-of-consumption education, prompting immediate waste reduction practices and empowering attendees to apply environmental and disaster prevention concepts in their daily lives.



Promoting Plant-Based Lifestyles

2025 VO2 Plant-Based Meal Ordering Platform

55,609 meals ordered
333,654 pieces of single-use tableware avoided
82,857 kg of CO_2e emissions reduced
26 pickup locations established (18 permanent, 8 event-specific)
4,776 meals delivered across 30 rural elementary schools and 18 long-term care facilities



2025 Plantārium

33,900 meals served
5,148kg of CO_2e emissions reduced
1,419 attendances in Eco-Education tours
1,428 total engagements via sustainability advocacy



2024–2025 Future Market

8 sessions hosted
97,500 instances of participation
58,500 instances of experiencing plant-based or eco-friendly products

2024–2025 Eco-Friendly Plant-Based Hotels

48 hospitality establishments newly awarded the certification mark
1,180 hospitality industry professionals participating
8 briefing and outcome presentation sessions hosted
8 plant-based breakfast culinary training sessions held

Jointly launched in 2023 in partnership with the Hualien County Government, the "Plant-Based Friendly Hotel" certification program promotes sustainable tourism. To date, a total of 60 hospitality providers have received the certified label.

In 2025, an additional 25 providers achieved certification, recognized at an October award ceremony attended by over 100 industry representatives. A key development was the certification of indigenous bed and breakfast operators offering unique indigenous plant-based cuisine, demonstrating the integration of local agricultural ingredients, cultural heritage, and environmental values within Hualien's tourism sector.

The initiative guides businesses to practice environmental sustainability through low-carbon dining and actionable land stewardship.

*Based on 2011 EWG carbon emission data, one meatless meal per person reduces carbon emissions by about 780 grams.

Plant-Based Hotel Certification Mark Tiers

Requires clear signage indicating designated plant-based dining areas.
6 Veggies: 100% Vegan
5 Veggies: Ovo or lacto vegetarian
4 Veggies: Ovo-Lacto vegetarian
3 Veggies: Over 80% plant-based
2 Veggies: Over 60% plant-based
1 Veggie: Over 40% plant-based





Hualien Green Living Month

The 2025 "Hualien Green Living Month" operated under the theme "Progress through Transformation," symbolizing regional recovery. Flagship events—including the "Veggie Run," the "Future Market," green tourism initiatives, and photography exhibitions—translated carbon reduction concepts into concrete public action. This approach integrated daily sustainability practices with social advocacy, advancing toward the 2050 net-zero emission vision.

Our focus actions

- **Low-Carbon Diets and Climate Mitigation:**
  Dietary transitions were prioritized to reduce carbon emissions. Data indicates that replacing a beef burger with a plant-based alternative cuts carbon emissions by nearly 80% (from 4.5 kg to 1 kg). Hualien's "Veggie Run" was held in conjunction with "Future Market" and the Earth Day "Meatless Market," gathering over 100 local and plant-based vendors. Public figures, including plant-based advocate Yankee Yang, ultramarathoner Wei-Ming Lo, and national triathlete Tim Yang, led the run, promoting low-carbon dining alongside physical wellness.
- **Zero-Waste Living and the Circular Economy:**
  Event markets mandated reusable tableware to eliminate single-use waste at the source. By shifting consumption patterns, the public was encouraged to adopt daily habits of cherishing resources, reducing plastic usage, and committing to zero food waste, reinforcing the value of green sustainability.
- **Local Support and Community Goodness:**
  To incorporate post-disaster recovery into the initiative, businesses from affected areas, such as Guangfu Township, were specifically invited to operate stalls. Participants and volunteers supported local agriculture through direct purchases, actively aiding residents in community reconstruction.

7

Action 5

Global Partnerships and Sustainable Development

Action Focus

Global partnerships centers on four core objectives: **resource integration, complementary strengths, local action,** and **global care.** Humanitarian and sustainability initiatives have transitioned from isolated efforts to cross-sector alliances. By partnering with governments, academia, corporations, communities, and international stakeholders, social impact is scaled through an enduring network that transforms altruistic ideals into actionable, accessible realities.

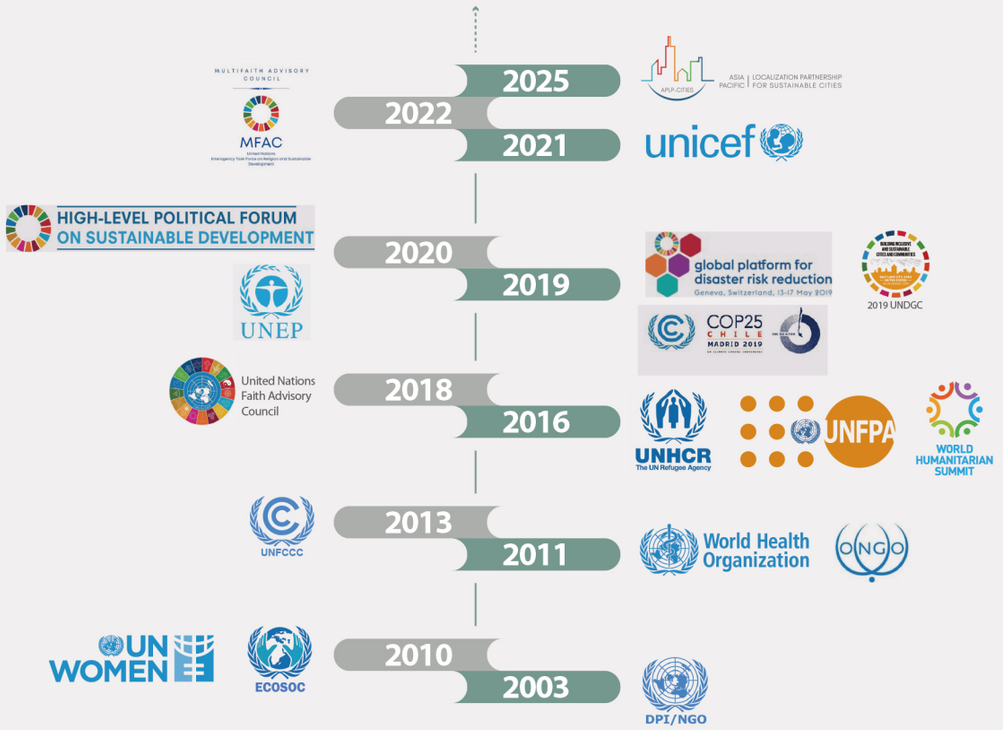
Partnerships with 33 international charities, alongside the advocacy of Tzu Chi's discourse at the UN and other global platforms, amplify this shared impact for the common good. Furthermore, global alliances and public-private collaboration expand the reach of humanitarian aid, delivering care directly to the most vulnerable.

Deepening UN Partnerships and Sustainable Action

With a long-standing commitment to international disaster relief and global affairs, official UN NGO accreditation was achieved in 2003. This global engagement deepened with the granting of special consultative status with the UN Economic and Social Council (ECOSOC) in 2010, followed by joining the UN Multi-Faith Advisory Council (MFAC) for interfaith dialogue in 2018, and gaining observer status with the UN Environment Programme (UNEP) in 2019 for environmental achievements.

These commitments are realized across three primary areas: climate and humanitarian action, cross-sector dialogue and inclusion, and building platforms for youth engagement in global issues. In the face of future challenges, humanitarian care will continue to be translated into concrete action that aligns with international frameworks, serving as a vital stabilizing force for global sustainable development.

18 United Nations Platforms



33 Global Humanitarian Partners



7-1 Cross-Sector Collaboration for Social Good

Collaborated with 22 city/county governments
Partnered with 10 central ministries, 17 professional units, and 9 academic institutions
Engaged 221 businesses in Corporate Common Goodness

In Taiwan, the "Collaborating for the Common Good" initiative, launched in 2019, connects central and local governments, corporations, academia, and professional institutions into a cross-disciplinary platform to maximize the social value of resources. As of April 2026, collaborations have been established with 60 public and private sector entities, alongside MOUs signed with 321 businesses to jointly advance disaster preparedness, social welfare, education, environmental protection, and sustainable development.

In disaster prevention, strategic partnerships with all 22 cities and counties across Taiwan ensure rapid resource mobilization and relief deployment during emergencies. Examples include joint government initiatives to build autonomous disaster-resilient communities and post-disaster reconstruction efforts through the "Sturdy Homes Project."

Collaborative relief efforts yield concrete outcomes. Following Typhoon Danas in 2025, corporate donations of building materials facilitated roof repairs for 175 affected households across Chiayi and Tainan. Similarly, after the April 3 Hualien earthquake (2024), corporate partnerships supplied essential provisions equipped with integrated lighting and charging capabilities to support residents in rebuilding their lives.

This collaborative impact also extends to education and digital equity. A public-private refurbished computer initiative restores retired corporate equipment for distribution to remote areas and disadvantaged families. Paired with foundational digital literacy training provided by volunteers, this effort helps narrow the digital divide. Furthermore, MOUs with organizations like the Chung-Hua Institution for Economic Research promote ESG education among youth, leveraging digital tools to enhance the accessibility of sustainability learning.

Internationally, a collaborative project with the Ministry of Foreign Affairs deepens exchanges between international humanitarian groups and civil society organizations. Ongoing partnerships with governments and international academic institutions advance global humanitarian exchange and humanistic research, transforming decades of frontline relief experience into a shared global knowledge asset. This includes the establishment of the Yin-Cheng Network for Buddhist Studies across 11 top universities worldwide—including Harvard and Oxford—to host academic lectures and publish research journals.



7-2 Tzu Chi Discourse for Global Engagement

Serving as both an advocate and a validator of action, this advocacy process converts charitable acts of love into rational social impact. Every proposed concept is evidenced by direct volunteer involvement and relief operations. The resulting global footprint provides a transferable, verifiable, and shareable framework for humanitarian practice.



In response to global challenges such as climate change, poverty, public health, and inequality, through deepened international engagement Tzu Chi's grassroots humanitarian practice has evolved into a key partnership in global governance.

In 2025, strategic efforts focused on sustainable development, climate action, youth empowerment, gender equality, and interfaith collaboration. Practical outcomes in disaster relief, risk reduction, environmental sustainability, community resilience, and volunteer mobilization were shared as vital references for national policies and cross-sector collaboration. Active participation in youth and regional forums encourages youth involvement in public affairs, fostering intergenerational exchange and international talent cultivation.

In climate governance, decades of experience in environmental protection, disaster response, and community rebuilding inform advocacy for climate adaptation, circular economies, and social resilience. On interfaith platforms, sharing peacebuilding and humanitarian care experiences promotes cross-cultural understanding and builds consensus for global peace and sustainable development.

From disaster zones to international forums, addressing global humanitarian needs translates frontline experience into policy advocacy and knowledge sharing. This unites governments, international organizations, academia, and NGOs in cross-sector partnerships.

2025 UN Platforms and International Conference Participations

Global Governance and Policy Advocacy

- High-Level Policy Dialogues: Engagement at the UN ECOSOC Partnership Forum and the UN High-Level Political Forum (HLPF) focused on SDG resource mobilization, policy integration, and global review mechanisms.
- Regional Governance Collaboration: Participation in the 12th Asia-Pacific Forum on Sustainable Development (APFSD 12) and the 81st Session of the UN Economic and Social Commission for Asia and the Pacific (ESCAP) advanced regional policy coordination and transnational partnerships.

Youth Empowerment and Leadership Development

- Engagement in the ECOSOC Youth Forum, the Asia-Pacific Youth Environment Forum, and the ASEAN SDG Youth Summit emphasized youth policy advocacy, intergenerational dialogue, and capacity building.

Environmental Sustainability and Climate Action

- Contributions at the 7th UN Environment Assembly (UNEA-7), the 30th UN Climate Change Conference (COP30), and New York Climate Week offered frontline perspectives on climate adaptation and resilience building derived from decades of disaster relief and environmental practice.
- Discussions at the Expert Group Meeting on Sustainable Energy (SDG 7) and the ASEAN Future Cities Forum explored energy transition, smart cities, and climate resilience.

Social Equity and Interfaith Dialogue

- Advocacy at the 69th Session of the Commission on the Status of Women (CSW69) highlighted the role of women in climate action and sustainable development.
- Participation in the 8th Congress of the Leaders of World and Traditional Religions in Astana addressed the role of religion in the AI era, anti-extremism, and sustainable development.

The 69th Session of the UN Commission on the Status of Women (CSW69)

Serving as a rotating co-chair of the UN Multi-Faith Advisory Council, a "CSW Multi-Faith Tea Reception" was hosted to advance gender equality, women's empowerment, and the SDGs. The CSW Artisan Fair featured the outcomes of women's vocational training programs established globally.

In March 2025, CSW69 convened in New York with a focus on Platform for Action. Women's empowerment achievements were showcased internationally through three main pillars: implementation, advocacy, and exchange.

Implementation: Examples include a sewing training program in Nepal to help women obtain national certifications to improve household income; and in India, an alcohol cessation project and the "Five Zeros" concept effectively reduced domestic violence and improved family dynamics. The Artisan Fair displayed the vocational achievements of vulnerable women, with all proceeds supporting recovery for the Southern California Wildfires — demonstrating a compassionate cycle of economic independence.

Advocacy: A parallel event titled "Women on the Move" highlighted cross-border refugee assistance in partnership with Catholic groups and the UN Refugee Agency (UNHCR). This promoted a humanitarian model of inclusion, cross-sector collaboration, and respect for faith, emphasizing women's leadership by guiding them to shift from aid recipients to aid providers.

Exchange: A high-level multi-faith meeting at the Tzu Chi Center opened channels for equitable and inclusive dialogue. Additionally, a wellness session utilized a sign language song performance to convey the humanistic values of gratitude, respect, and love, alongside the ethos of protecting life. These global practices contribute stabilizing energy to global sustainability and gender equality.



The 7th UN Environment Assembly (UNEA-7)

Accredited as an NGO observer to UNEP in 2019, representation was established on the Women's Major Group and the Faith for Earth Youth Council. Ongoing participation in these international meetings advocates for "environmental and spiritual education" while proposing concrete actions for climate change.





Serving as the world's highest-level environmental decision-making body, UNEA-7 convened in Nairobi, Kenya, from December 8 to 12. Under the theme "Driving Sustainable Solutions for a Resilient Planet," the assembly gathered over 6,000 delegates to advance multilateral cooperation for global environmental governance.

During the assembly, Tzu Chi's delegation and Mozambican youth representatives shared concrete outcomes in environmental protection and community resilience across multiple forums. Key presentations highlighted sustainable agriculture and ecological restoration in Mozambique, where improved farming methods, land rehabilitation, and organic agriculture successfully boosted community food sovereignty. Practical results from the Philippines in disaster education and post-disaster reconstruction demonstrated how community mobilization enhances disaster resilience. Furthermore, examples of interfaith partnerships in Poland and the engagement of Mozambican female volunteers in environmental education illustrated effective cross-cultural collaboration and the critical role of women in climate action.

International advocacy was translated into local action through a project in Kenya. Partnering with the Camillians, youth were empowered to establish a Zero Waste Alliance in the Mathare slum. This initiative mobilized the local community to improve sanitation and transform garbage-filled vacant lots into agricultural green spaces. It successfully established a sustainable model of interfaith collaboration, serving as a key practical case study for international exchange.

The assembly concluded with the adoption of several resolutions, pledging to advance sustainable solutions, strengthen multilateral environmental partnerships, and enhance global governance to build a more resilient planet.

Forums and Academic Symposiums



Collaborations with over a dozen domestic and international higher education institutions explored the integration of technology and humanities, sustainable development, disaster prevention and relief, youth empowerment, contemporary Buddhism, and altruism. These engagements included:

- **Hosted:** The 10th Tzu Chi Forum, the Global Symposium for Common Goodness, the Yin-Cheng Distinguished Lecture Series on Buddhism and symposiums, and the Tzu Chi Studies Lecture Series.
- **Co-hosted:** The Venerable Master Yin Shun Symposium and the Buddhism and Environmentalism Symposium.
- **Participated in:** The Berkeley Innovation Forum, the Whole-of-Society Defense Resilience International Forum, and the International Forum on Crisis and Emergency Management for Sudden Major Natural Disasters.

University of London: Buddhism and Environmentalism Symposium

On October 18-19, a "Buddhism and Environmentalism Symposium" was co-hosted with SOAS University of London. The event convened 13 international scholars from the US, Canada, the UK, Hong Kong, and Taiwan to explore how applied Dharma is translated into concrete environmental action, seeking practical solutions for global climate change.

The symposium deconstructed environmental practices from an academic perspective. Professor Natasha Heller (University of Virginia) noted that "gratitude," as a core virtue, can further drive sustainable farming. Professor Mayfair Yang (University of California Santa Barbara) observed that volunteers' focused recycling efforts resemble meditation, embodying the Buddhist view of karma and the interconnectedness of all life. Associate Professor WeiShan Huang (Hong Kong) commended this as a paradigm of "sacred service" in a secular urban context. Professor Stefania Travagnin further pointed out that environmental actions in Latin America have successfully energized small and medium-sized communities, realizing "localized religious environmentalism" and women's empowerment.

During the roundtable, Master De Yi shared the simple, earth-revering lifestyle practiced at the Jing Si Abode. Deputy CEO Rey-Sheng Her elucidated Dharma Master Cheng Yen's philosophy of gently protecting life and utilized case studies to advocate for plant-based diets, explaining the progression from green living to Buddhist environmental action. CEO Po-Wen Yen delivered a keynote presenting the implementation of a "dual transformation," tightly integrating humanitarian disaster relief with net-zero carbon emissions and ecological conservation.

Professor Graeme Earl, Dean of the College of Humanities at SOAS University of London, highly affirmed the universal value of bringing the Dharma into the community. Alongside presenting midterm results from 2024-2026 research projects, the symposium's findings will be compiled into an academic monograph to sustain international influence on Buddhist environmentalism.



The 10th Tzu Chi Forum

Held from December 4 to 5 at The Hang Seng University of Hong Kong and the Tzu Chi Hong Kong Chapter, the 10th Tzu Chi Forum convened over 30 experts and scholars under the theme Technology for Goodness. Discussions deepened Dharma Master Cheng Yen's teachings on altruism and the necessity of an Economy of Goodness for social stability, focusing on guiding development toward Compassionate Technology to address global climate change and humanitarian crises.

Highlighting the practical application of Compassionate Technology in disaster relief, CEO Po-Wen Yen advocated harnessing collective intelligence to apply AI in disaster prevention and global crisis solutions, ensuring human-centric care. Drawing on Taiwan's major earthquake experiences, Tang Prize Foundation CEO Jenn-Chuan Chern emphasized that rescue operations must integrate psychological support to maximize the effectiveness of technological aid.

Addressing digitalization and demographic shifts, Master Insight Media representative Man Cheuk Fei urged stakeholders to confront the ideological and ethical dilemmas of AI platforms. To tackle Hong Kong's aging population, Asia Financial Holdings Chairman Bernard Charnwut Chan advocated for gerontechnology to enhance elderly care. Furthermore, Tsao Pao Chee Group Chairman Chavalit Frederick Tsao and former president of the World Conference on Transport Research Society, Yoshitsugu Hayashi, proposed that technology must return to moral cultivation and improve human quality of life, drawing on traditional virtues and interdisciplinary urban transport planning.

Tzu Chi's Deputy CEO Rey-Sheng Her noted the forum's successful execution in Hong Kong resulted from the local chapter's ongoing Economy of Goodness courses over the past two years, which mobilized nearly 200 entrepreneurs to practice Dharma Master Cheng Yen's economic philosophy. The two-day forum—featuring nine keynote speeches and eight panel discussions—sparked interdisciplinary discourse on ethics-driven social innovation and forged a concrete consensus on solving human challenges through common goodness.

8

2025 Financial Overview

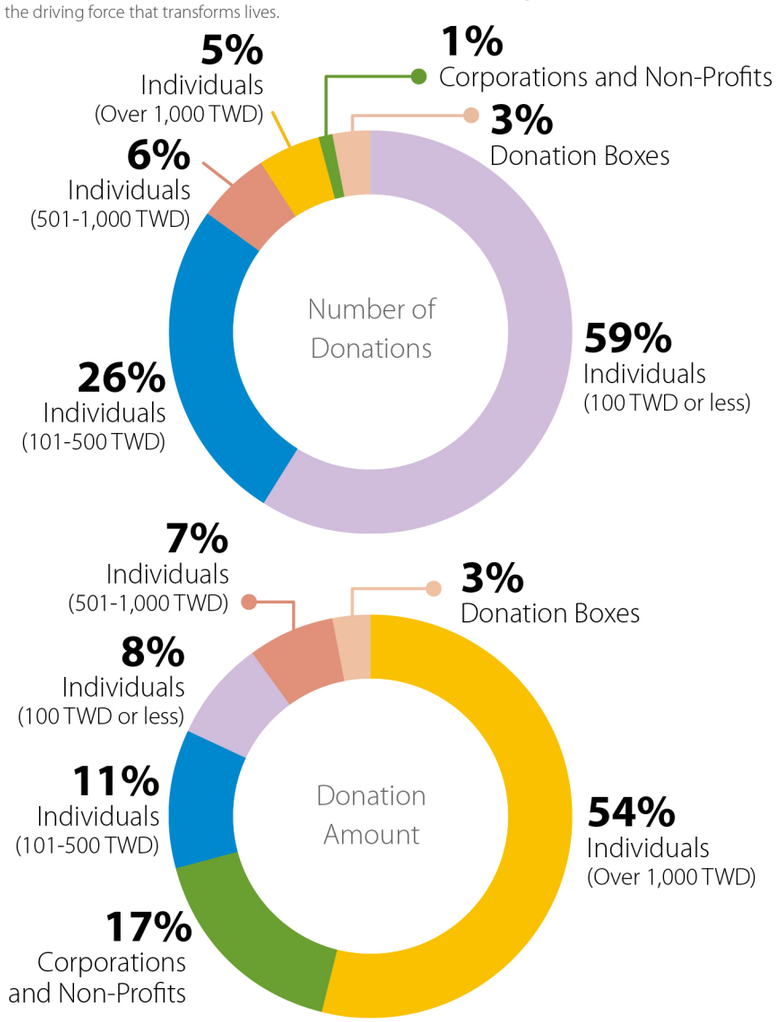
Tzu Chi Foundation's 2025 financial statements were audited by KPMG Taiwan and were issued in May 2026, with an unqualified opinion:

The balance sheets of Buddhist Tzu Chi Charity Foundation as of December 31, 2025 and 2024, and the statements of income and expenditure, statements of changes in net assets, and statements of cash flows for the years ended December 31, 2025 and 2024, and the accompanying notes to the financial statements (including a summary of significant accounting policies), have been audited.

In our opinion, the aforementioned financial statements present fairly, in all material respects, the financial position of Buddhist Tzu Chi Charity Foundation as of December 31, 2025 and 2024, and its financial performance and cash flows for the years then ended, in accordance with the "National Social Welfare Foundation Accounting and Financial Statement Preparation Standards" and the "Enterprise Accounting Standards" issued by the Accounting Research and Development Foundation of the Republic of China.

2025 Donation Breakdown

We are deeply grateful for your support throughout this journey. Together, we continue to advance global humanitarian aid, uplift the vulnerable, and build a sustainable future. Through our collective action, we become the driving force that transforms lives.



Note:

1. The Foundation's donations are rooted in the core values of inspiring compassion and fostering a virtuous cycle in society. Every act of kindness is invaluable. We are grateful to Tzu Chi volunteers who regularly visit members, and simultaneously leverage technology to share updates on Tzu Chi's missions, consolidating the power of goodness.
2. Based on the number of donations, individual contributions of 1,000 TWD or less accounted for 91%, demonstrating the belief that "everyone can do good deeds." In terms of total donation amount, individual contributions of 1,001 TWD or more accounted for 54%, while those of 1,000 TWD or less accounted for 26%. Corporations and non-profit organizations made up 17% of the total.
3. In 2025, the new "Stores with Love" initiative with in-store donation boxes accounted for 3% of both the number of donations and total donation amount, demonstrating how small acts of kindness accumulate into a significant force.

2025 Income and Expenditure Overview

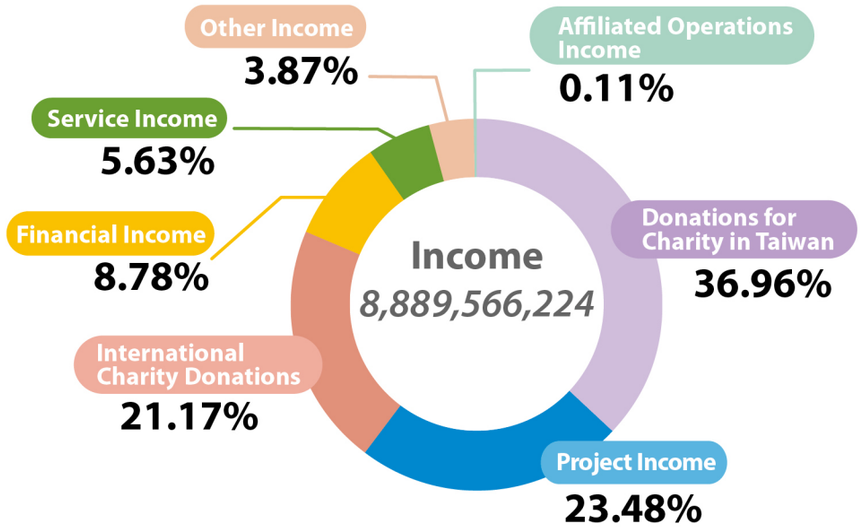
Unit: TWD

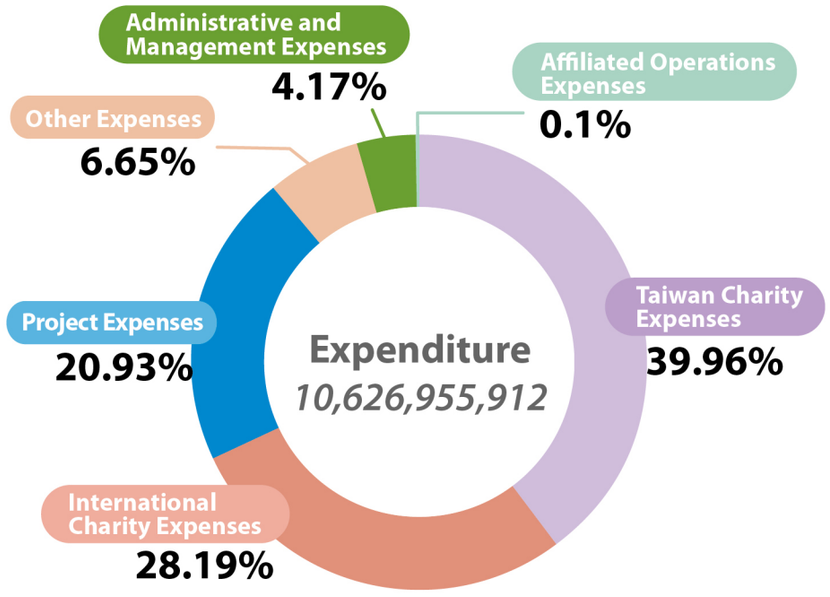
I. Charity in Taiwan:

1. **Disadvantaged Family Support:** Long-term financial aid for individuals and families, home visits, home repairs, scholarships, emergency relief, and medical subsidies.
2. **Community Care:** Welfare services for children, women, and individuals with disabilities, encompassing institutional care, school resource provisions, and nutritional support.
3. **Disaster Preparedness and Relief:** Emergency response, post-disaster reconstruction, and the R&D of relief supplies and equipment. Major 2025 responses included the Tainan-Chiayi earthquake, Typhoon Danas, and Typhoon Ragasa.
4. **Youth and Child Empowerment:** Specialized talent cultivation, social impact project incubation, spiritual growth, and public service engagement.
5. **Elderly Care Services:** Development of long-term care facilities, support for seniors living alone, the Stable Homes and Friendly Communities project, and community care hubs.
6. **Environmental Sustainability:** Advancing environmental education, resource circularity, green technology R&D, and net-zero carbon emission initiatives.

II. Charity Internationally:

1. **International Disaster Relief:** Humanitarian aid and mid-to-long-term post-disaster reconstruction. Key 2025 operations included the Mandalay earthquake in Myanmar, Cyclone Jude in Africa, floods in Ecuador, and rebuilding efforts in Mozambique.
2. **Global Poverty Alleviation:** Support for vulnerable families, orphans, and out-of-school children. Programs delivered food and financial aid, educational and medical subsidies, clean water access, and livelihood empowerment.
3. **International Refugee Aid:** Support for displaced populations, providing living allowances, educational grants, and medical assistance.

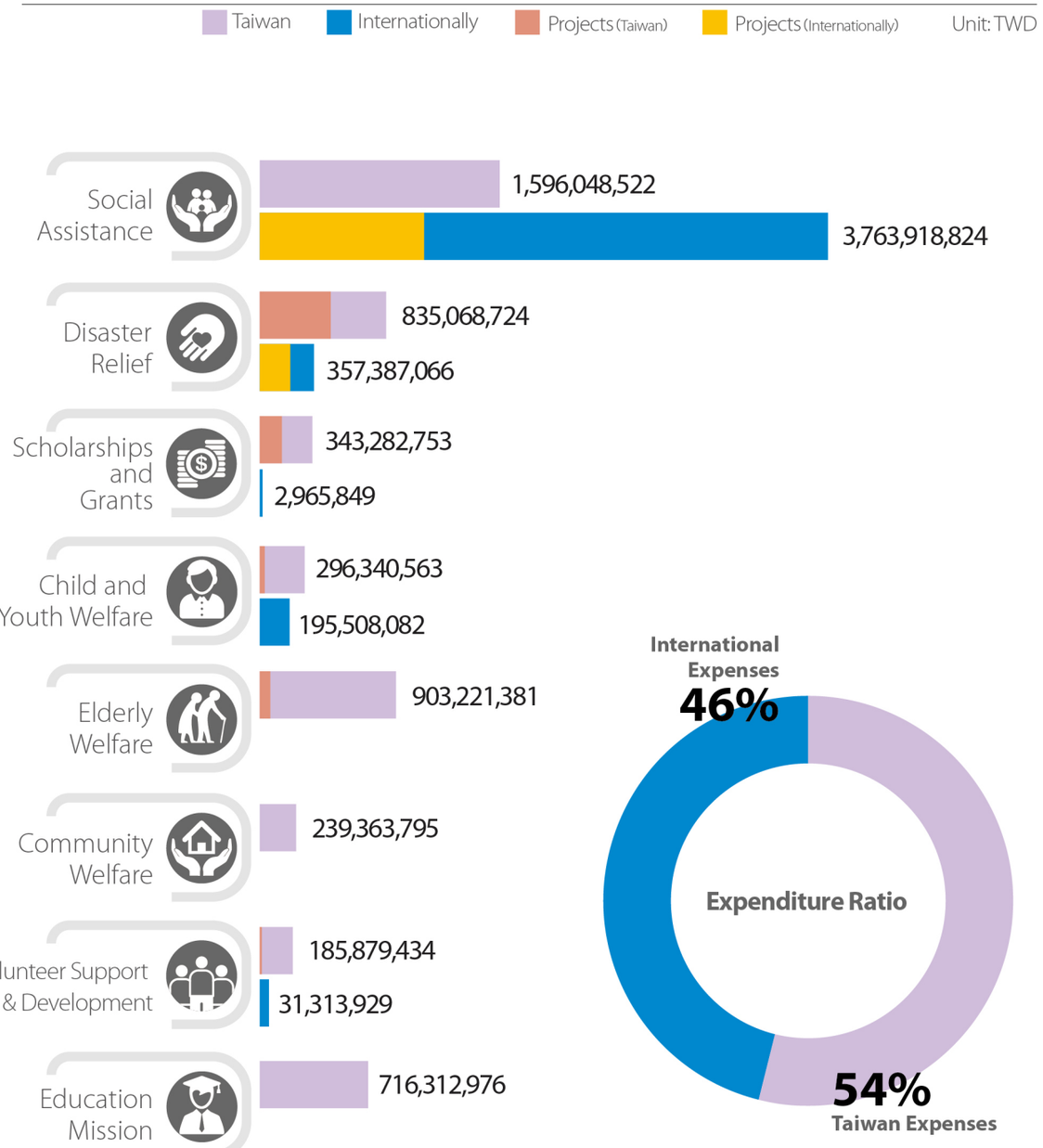




2025 Charity Expenditures in Taiwan and Internationally

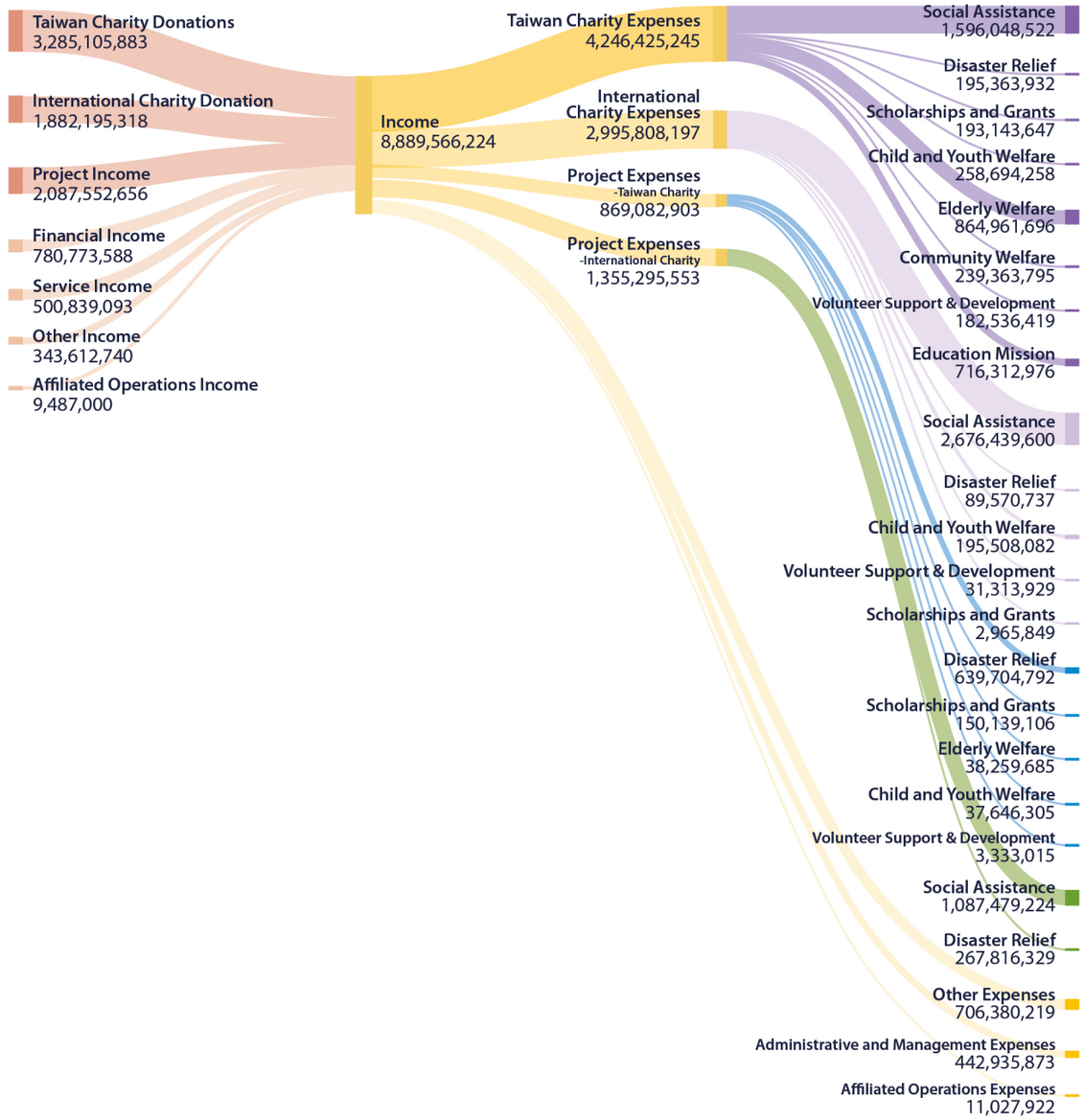
We are grateful for the compassionate support from around the globe, collectively safeguarding Taiwan and extending Taiwan's love to the darkest corners of the world.

Global Tzu Chi volunteers uphold the principle of self-reliance and actively promote local charity initiatives. When disasters strike or local resources are insufficient, the Foundation promptly injects resources or collaborates with international organizations to launch humanitarian aid, expanding the scope and impact of care, embodying Tzu Chi's spirit of "unconditional loving-kindness and universal compassion."



Sankey diagram of revenue and expenditure in 2025

When love inspires us to create blessings, every small drop of giving gathers into a powerful force. This collective goodness is what we call 'blessings,' and an abundance of these blessings can dispel disasters.



(English Translation of Financial Statements and Report Originally Issued in Chinese)

BUDDHIST TZU CHI CHARITY FOUNDATION

FINANCIAL STATEMENTS

With Independent Auditor's Report
For the Years Ended December 31, 2025 and 2024

Address：No.1, Ln. 88, Jingshe St., Xincheng Township, Hualien County, Taiwan
Telephone：+886-3-8266779

The independent auditor's report and the accompanying financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language auditor's report and financial statements, the Chinese version shall prevail.

KPMG
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Independent Auditor's Report

To the Board of Directors of
BUDDHIST TZU CHI CHARITY FOUNDATION:

Opinion

We have audited the financial statements of Buddhist Tzu Chi Charity Foundation (the "Foundation"), which comprise the balance sheets as of December 31, 2025 and 2024, and the statements of surplus and deficit, changes in net assets and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Foundation as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the National social benefit foundation accounting method and financial statement reporting standard and Enterprise Accounting Standards and their related Interpretations announced by the Accounting Research and Development Foundation of the Republic of China.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Foundation in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with National social benefit foundation accounting method and financial statement reporting standard and Enterprise Accounting Standards and their related Interpretations announced by the Accounting Research and Development Foundation of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

KPMG, a Taiwan partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation' s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor' s report. However, future events or conditions may cause the Foundation to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this independent auditor's report is Yu, Chi-Lung.

KPMG
Taipei, Taiwan (Republic of China)
May 15, 2026

Notes to Readers

The accompanying financial statements are intended only to present the statement of financial position, financial performance and its cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in the Republic of China.

The independent auditor's report and the accompanying financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language auditor's report and financial statements, the Chinese version shall prevail.

(English Translation of Financial Statements Originally Issued in Chinese)

BUDDHIST TZU CHI CHARITY FOUNDATION

Balance Sheets

December 31, 2025 and 2024

(Expressed in New Taiwan Dollars)

Assets	December 31, 2025 Amount	%	December 31, 2024 Amount	%
Current assets:				
Cash and cash equivalents (note 5(a))	$ 7,017,745,604	6	6,300,688,266	5
Notes receivable	995,828	-	2,653,151	-
Accounts receivable	52,115,408	-	60,622,667	-
Other receivables (note 6)	446,496,277	-	343,466,617	-
Other current assets (note 6)	213,805,100	-	248,975,695	-
Total current assets	7,731,158,217	6	6,956,406,396	5
Non-current assets:				
Funds (note 5(b))	30,751,704,376	24	33,172,749,944	25
Non-current financial assets at fair value through profit or loss (note 5(e))	8,464,072	-	8,592,115	-
Non-current financial assets at fair value through other comprehensive income (note 5(d))	2,744,548,246	2	3,031,845,104	2
Non-current financial assets at cost(note 5(e))	81,455,976	-	81,455,976	-
Investments accounted for using equity method (note 5(f))	4,632,448,249	4	4,803,917,681	4
Investment property (note 5(g))	1,031,883,264	1	1,027,237,078	1
Property, plant and equipment (note 5(h))	81,587,444,433	63	81,586,178,324	62
Intangible assets (note 5(i))	34,833,325	-	19,098,738	-
Other non-current assets (note 7)	286,921,150	-	387,237,404	1
Total non-current assets	121,159,703,091	94	124,118,312,364	95
Total assets	$ 128,890,861,308	100	131,074,718,760	100

Liabilities and net assets	December 31, 2025 Amount	%	December 31, 2024 Amount	%
Current liabilities:				
Other payables (note 6)	$ 1,265,770,488	1	1,382,853,448	1
Advance receipts	8,785,351	-	5,934,073	-
Other current liabilities	14,914,854	-	6,515,480	-
Total current liabilities	1,289,470,693	1	1,395,303,001	1
Non-current liabilities:				
Guarantee deposits received - non-current	64,501,101	-	58,034,047	-
Total liabilities	1,353,971,794	1	1,453,337,048	1
Net assets (note 5(j)):				
Permanent restricted net assets	83,214,782,718	65	83,317,990,205	64
Temporarily restricted net assets	26,544,163,035	20	25,827,509,422	20
Unrestricted net assets	16,324,856,443	13	18,675,692,257	14
Other net assets	1,453,087,318	1	1,800,189,828	1
Total net assets	127,536,889,514	99	129,621,381,712	99
Total liabilities and net assets	$ 128,890,861,308	100	131,074,718,760	100

See accompanying notes to financial statements.

(English Translation of Financial Statements Originally Issued in Chinese)

BUDDHIST TZU CHI CHARITY FOUNDATION

Statements of Surplus and Deficit

For the years ended December 31, 2025 and 2024

(Expressed in New Taiwan Dollars)

	2025 Amount	%	2024 Amount	%	Difference Amount	%
Revenues:						
Service revenue (note 5(m))	$ 500,839,039	6	524,665,994	6	(23,826,955)	(5)
Donation revenue (note 5(m) and 6)	7,254,853,857	82	6,967,930,239	73	286,923,618	4
Interest income	663,045,419	7	792,688,912	8	(129,643,493)	(16)
Dividend income	117,728,169	1	97,538,794	1	20,189,375	21
Income from sales of goods or services (note 5(m) and 6)	199,264,544	2	189,247,160	2	10,017,384	5
Income from affiliated operating organizations (note 10)	9,487,000	-	9,503,671	-	(16,671)	-
Other income (note 5(m))	144,348,196	2	991,384,883	10	(847,036,687)	(85)
Total revenues	8,889,566,224	100	9,572,959,653	100	(683,393,429)	(7)
Expenditures:						
Operating expenses (note 5(m), 6 and 11)	9,466,611,898	106	7,931,199,348	83	1,535,412,550	19
Administration expenses (note 5(m), 6 and 11)	442,935,873	5	422,490,947	4	20,444,926	5
Cost of sale of goods or services (note 5(m) and 6)	201,956,543	2	201,213,323	2	743,220	-
Expenses from affiliated operating organizations (note 10)	11,027,922	-	11,722,279	-	(694,357)	(6)
Other expenses (note 5(m))	504,423,676	6	1,316	-	504,422,360	38,329,967
Total Expenditures	10,626,955,912	119	8,566,627,213	89	2,060,328,699	24
Net surplus (deficit)	(1,737,389,688)	(19)	1,006,332,440	11	(2,743,722,128)	(273)
Other comprehensive surplus (deficit):						
Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income (note 5(d))	(287,296,858)	(3)	(663,651,864)	(7)	376,355,006	(57)
Exchange differences on translation of foreign financial statements (note 5(f))	(59,805,652)	(1)	161,527,229	2	(221,332,881)	(137)
Other comprehensive surplus (deficit)	(347,102,510)	(4)	(502,124,635)	(5)	155,022,125	(31)
Comprehensive surplus (deficit)	**$ (2,084,492,198)**	**(23)**	**504,207,805**	**6**	**(2,588,700,003)**	**(513)**

See accompanying notes to financial statements.

(English Translation of Financial Statements Originally Issued in Chinese)

BUDDHIST TZU CHI CHARITY FOUNDATION

Statements of Changes in Net assets

For the years ended December 31, 2025 and 2024

(Expressed in New Taiwan Dollars)

	Unrestricted net assets			Other net assets				
	Designated net assets	Accumulated surplus (deficit)	Unrealized gains (losses) from investment in equity instruments measured at fair value through other comprehensive income	Unrealized gains (losses) on valuation of available-for-sale financial assets	Exchange differences on translation of foreign financial statements	Total
Balance on January 1, 2024	16,700,000,000	2,275,101,508	-	2,451,092,690	(160,438,885)	129,117,173,907
Effects of retrospective application of new standard	-	(11,660,658)	2,462,753,348	(2,451,092,690)	-	-
Balance on January 1, 2024 after restatement	16,700,000,000	2,263,440,850	2,462,753,348	-	(160,438,885)	129,117,173,907
2024 net surplus	-	1,006,332,440	-	-	-	1,006,332,440
Increase in restricted net assets in 2024:						
Capital expenditures	-	(1,119,521,356)	-	-	-	-
Bone marrow donation fund	-	(310,717)	-	-	-	-
Funding from project	-	(174,248,960)	-	-	-	-
Increase in other net assets in 2024	-	-	-	-	161,527,229	161,527,229
Decrease in other net assets in 2024	-	-	(663,651,864)	-	-	(663,651,864)
Balance on December 31, 2024	16,700,000,000	1,975,692,257	1,799,101,484	-	1,088,344	129,621,381,712
2025 net surplus (deficit)	-	(1,737,389,688)	-	-	-	(1,737,389,688)
Increase in restricted net assets in 2025:						
Capital expenditures	-	(758,919,935)	-	-	-	-
Bone marrow donation fund	-	(284,320)	-	-	-	-
Funding from project	-	42,550,642	-	-	-	-
Decrease in restricted net assets in 2025	(1,991,594,031)	103,207,487	-	-	-	-
Decrease in unrestricted net assets in 2025	-	1,991,594,031	-	-	(59,805,652)	(347,102,510)
Decrease in other net assets in 2025	-	-	(287,296,858)	-	(58,717,308)	(346,014,166)
Balance on December 31, 2025	**14,708,405,969**	**1,616,450,474**	**1,511,804,626**	-	**(58,717,308)**	**127,536,889,514**

	Restricted net assets		
	Permanent restricted	Temporarily restricted	Total
Balance on January 1, 2024	$ 83,317,990,205	24,533,428,389	107,851,418,594
Effects of retrospective application of new standard	-	-	-
Balance on January 1, 2024 after restatement	83,317,990,205	24,533,428,389	107,851,418,594
2024 net surplus	-	-	-
Increase in restricted net assets in 2024:			
Capital expenditures	-	1,119,521,356	1,119,521,356
Bone marrow donation fund	-	310,717	310,717
Funding from project	-	174,248,960	174,248,960
Increase in other net assets in 2024	-	-	-
Decrease in other net assets in 2024	-	-	-
Balance on December 31, 2024	83,317,990,205	25,827,509,422	109,145,499,627
2025 net surplus (deficit)	-	-	-
Increase in restricted net assets in 2025:			
Capital expenditures	-	758,919,935	758,919,935
Bone marrow donation fund	-	284,320	284,320
Funding from project	-	(42,550,642)	(42,550,642)
Decrease in restricted net assets in 2025	(103,207,487)	-	(103,207,487)
Decrease in unrestricted net assets in 2025	-	-	-
Decrease in other net assets in 2025	-	-	-
Balance on December 31, 2025	**$ 83,214,782,718**	**26,544,163,035**	**109,758,945,753**

See accompanying notes to financial statements.

(English Translation of Financial Statements Originally Issued in Chinese)

BUDDHIST TZU CHI CHARITY FOUNDATION

Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in New Taiwan Dollars)

	2025	2024
Cash flows from (used in) operating activities:		
Net surplus (deficit) before income tax	$ (1,737,389,688)	1,006,332,440
Adjustments:		
Adjustments to reconcile surplus (deficit):		
Interest income	(663,045,419)	(792,688,912)
Dividend income	(117,728,169)	(97,538,794)
Income from donated items	(20,138,320)	(34,157,090)
Depreciation expense	685,164,983	653,796,734
Amortization expense	17,773,636	11,889,249
Losses (gains) on disposal and scrap of property, plant and equipment	6,688,486	(90,371,811)
Losses (gains) on investments accounted for using equity method	112,967,011	(38,654,862)
Losses (gains) on valuation of financial assets	128,043	(252,773)
Change of property, plant and equipment	279,439,352	3,112,452
Unrealized losses (gains) on foreign currency exchange	394,354,721	(759,331,909)
Changes in operating assets and liabilities:		
Decrease in notes receivable	1,657,323	1,567,090
Decrease in accounts receivable	8,507,259	23,420,164
Increase in other receivables	(7,527,611)	(66,212,619)
Decrease in other current assets	35,170,595	83,797,198
(Decrease) increase in other payables	(117,082,960)	451,058,156
(Decrease) increase in advance receipts	(3,077,722)	1,569,577
Increase (decrease) in other current liabilities	8,399,374	(146,806,765)
Cash inflow generated from operations	(1,115,739,106)	210,527,525
Interest received	683,754,687	696,690,244
Net cash flows from (used in) operating activities	(431,984,419)	907,217,769
Cash flows from (used in) investing activities:		
Return of capital reduction from financial assets at fair value through other comprehensive income	-	7,112,059
Proceeds from disposal of financial assets at amortized cost	-	1,878,089
Acquisition of property, plant and equipment	(951,859,259)	(1,253,717,000)
Proceeds from disposal of property, plant and equipment	720,000	149,545,338
Acquisition of intangible assets	(25,431,485)	(17,188,435)
Decrease (increase) in funds	2,033,860,353	(174,559,677)
(Increase) decrease in other non-current assets	(23,971,801)	74,320,403
Dividend received	127,980,569	97,777,735
Net cash flows from (used in) investing activities	1,161,298,377	(1,114,831,488)
Cash flows from (used in) financing activities:		
Increase (decrease) in guarantee deposits received	6,467,054	(14,634,198)
Net cash flows from (used in) financing activities	6,467,054	(14,634,198)
Effect of exchange rate changes on cash and cash equivalents	(18,723,674)	29,351,878
Net increase (decrease) in cash and cash equivalents	717,057,338	(192,896,039)
Cash and cash equivalents at beginning of period	6,300,688,266	6,493,584,305
Cash and cash equivalents at end of period	**$ 7,017,745,604**	**6,300,688,266**

See accompanying notes to financial statements.

(English Translation of Financial Statements and Report Originally Issued in Chinese)

BUDDHIST TZU CHI CHARITY FOUNDATION

Notes to the Financial Statements

For the years ended December 31, 2025 and 2024

(1) Foundation history

The Buddhist Tzu Chi Charity Foundation(hereinafter referred to as Foundation) envisions "purifying hearts and minds, creating a harmonious society, and a world free of disasters." With loving-kindness, compassion, joy, and equanimity, the Foundation works to relieve suffering and bring joy to those in need.

The Foundation was established in 1966 in Hualien, Taiwan, under the name "Buddhist Tzu Chi Merit Association." Led by Dharma Master Cheng Yen, she and six monastic disciples produced an extra pair of baby shoes each day, and along with thirty housewives saving fifty cents (approx. 0.02 USD) daily from their grocery money, the Foundation began its charity efforts to assist the poor.

In the 1970s, the Foundation's charitable footprints (Mission of Charity) expanded from the east to the whole of Taiwan. Master Cheng Yen led the commissioners in making home visits all across Taiwan, witnessing the cycle of poverty and illness. Thus, in 1972, a free clinic was established on Ren Ai Street in Hualien to provide free medical services and medicine. However, severe cases still needed to be transferred to Taipei for treatment, posing challenges due to the long distance. Consequently, in 1979, Master Cheng Yen appealed for the construction of a comprehensive hospital in Hualien.

To fund the construction of the hospital, in January 1980, the Buddhist Tzu Chi Merit Association affiliated with the Jing Si Abode donated 2.6 million TWD to legally register the Buddhist Compassion Relief Tzu Chi Foundation, later renamed in 1994 to the Buddhist Tzu Chi Charity Foundation.

The Foundation experienced numerous challenges in establishing the Mission of Medicine, ranging from fundraising to finding land. Finally, in 1986, Tzu Chi Hospital, the first hospital in Taiwan that did not require a deposit from patients for care, commenced its operations, serving as a cornerstone in safeguarding lives. Initially, the hospital experienced difficulties recruiting talent and instilling a culture of humanistic care. The Foundation subsequently established its education mission with the Tzu Chi College of Nursing and Tzu Chi College of Medicine. With a focus on "character education, life education, and education for the whole person," the goal was to nurture healthcare professionals with both excellent skills and a humanistic ethos. From 1989 to 2000, the Foundation achieved a comprehensive education system, spanning from kindergarten, primary, secondary, undergraduate, to graduate school levels.

The launch of the "Tzu Chi Monthly" magazine in 1967 marked the beginning of the Foundation's Mission of Culture. In 2004, the original Mission of Culture covering text, sound, and images, was renamed the Mission of Humanistic Culture to embody the essence of the Foundation's humanistic spirit.

In the 1990s, Taiwan experienced rapid economic development, but social problems also emerged. In 1991, the Foundation, along with the Government Information Office of the Executive Yuan and the Council of Labor Affairs of the Ministry of Labor, organized a series of Happy Life Lectures, advocating for kindness among people. Subsequently, Tzu Chi collaborated with the King Car Cultural and Educational Foundation to co-host the event, Toward a Pure Land on Earth, promoting environmental protection and cherishing the Earth. This transformed the act of collecting recyclables from a mere resource recovery effort to a proactive endeavor in safeguarding the planet. Treating the "matters of the Earth" as "our own matters," the Foundation has translated environmental protection ideas and advocacy into global action for over thirty years.

(Continued)

In 1991, the Foundation provided aid to Bangladesh after a tropical cyclone caused severe floods, launching its international disaster relief efforts. In the same year, when severe floods in China affected 200 million people, adhering to the principles of respecting life and humanitarian care, the Foundation overcame numerous challenges to engage in emergency relief, housing construction, and building schools. During the 1999 Chi-Chi earthquake, the spirit of great love surged, with over 500,000 people participating in the Foundation's disaster relief efforts and the reconstruction of 51 schools in an effort called Project Hope, demonstrating the boundless potential and compassion of civil society. Additionally, the disaster relief experience in China developed into an international relief model. Today, the Foundation' s international relief efforts have expanded from Taiwan to 139 countries and regions worldwide. These acts of kindness have brought Taiwan global recognition.

In 2003, the Buddhist Tzu Chi Foundation officially became a member of the United Nations Committee on NGOs of the Department of Public Information. In July 2010, it obtained consultative status with the United Nations Economic and Social Council (ECOSOC) as a non-governmental organization. It also assists refugees through collaboration with the United Nations High Commissioner for Refugees (UNHCR).

In promoting charitable work, besides actively proposing solutions to existing problems, the Foundation also explores the root causes of social issues, proactively engaging in "preventive charity work." In-depth analysis found that many family and social problems, natural and human-made disasters, wars, and conflicts all stem from confused human values. The Foundation adheres to the Buddha's teachings as its core values in carrying out preventive and responsive charity efforts. Furthermore, in addition to helping the poor, the rich must also be guided to realize that "spiritual wealth is the greatest wealth."

To engage in charitable work locally and enable prompt mobilization of community volunteers, the Foundation has established a network of 107 offices and Jing Si Halls throughout Taiwan. These facilities and community volunteers provide support to disadvantaged families, carry out disaster prevention and relief, offer long-term community care, care for disadvantaged groups, support community institutions, and hold charitable exhibitions and community classes. They also promote holistic community learning, volunteer training, religious care education, health promotion, environmental education, and youth public welfare. Additionally, volunteers across various regions also provide their own spaces for the Foundation to promote charitable work and serve the community.

It is said that "Bodhisattvas will appear to aid the suffering wherever there is a need." In 2021, as COVID-19 pandemic continued to affect the world, in addition to combating the virus, the Foundation's aid for the poor and hungry never ceased. Over the years, the Foundation has garnered society's trust in Taiwan and worldwide, as demonstrated by the tangible and intangible donations, small and large, that have continuously been provided by the community. These serve as a constantly replenishing reservoir of love, necessary for aiding suffering beings during unpredictable natural disasters, pandemics, and conflicts. The donation of five million doses of the COVID-19 vaccine to the Taiwanese public in 2021 is just one example of these efforts. The initiative to purchase vaccines stemmed from Master Cheng Yen's compassion. At the time, Taiwan's COVID-19 situation was worsening, causing public panic, and student infections were leading to school closures. To calm the public and allow young students to receive vaccines, the Foundation made the "impractical" decision to purchase 15 million doses of the BNT vaccine (the only vaccine authorized by the FDA for adolescents), which was in short supply in Taiwan. This demonstrated the resilience of cross-national and cross-industry collaboration among Taiwan's public, private, and non-profit organizations, bringing significant stability and harmony to society.

(Continued)

The Foundation has grown through challenges, holding onto the principle that "if it is the right thing to do, just do it!" Looking into the future, the organization maintains an unwavering spirit of compassion for the world and a conviction to protect all sentient beings. Its great love expressed in the Buddhist principles of " unconditional loving-kindness and universal compassion" remains unchanged. The Foundation will continue to shoulder the responsibility of being an international charitable organization, guiding individuals to embrace those in suffering, offering help to those in need, allowing the impoverished to break free from hardship, providing treatment for the sick, and giving security to students, adults, and the elderly.

According to the donation charter, Tzu Chi is authorized to conduct the following activities:

(a) Relief for living subsistence and medical aids of people in emergency and disaster.

(b) International emergency relief.

(c) Funding for educational undertakings.

(d) Handling of humanity undertakings.

(e) Subsidies for medical undertakings.

(f) Handling of early childhood education

(g) Handling of child and juvenile welfare.

(h) Handling of welfare for the physically and mentally challenged.

(i) Handling of welfare for the elderly.

(j) Handling of long-term care services.

(k) Handling and promotion of agricultural research and development, production, management and other agricultural charity matters.

(l) Handling of environmental protection education and resource recycling.

(m) Handling of other social welfare and public welfare matters.

With the development of the Missions of Medicine, Education, and Humanistic Culture, independent legal entities have been established, namely the Buddhist Tzu Chi Medical Foundation, Tzu Chi Education Foundation, and Tzu Chi Culture and Communication Foundation. However, since its establishment, the Buddhist Tzu Chi Charity Foundation has undertaken the major responsibility of serving as the headquarters, raising manpower, resources, and funds externally to support the construction and operational needs of the Foundation' s Four Missions and Eight Footprints. In recent years, per legal requirements and the continued growth of the Foundation' s missions, the Tzu Chi Charity Foundation continues to adhere to Buddhist principles, with the Mission of Charity as its core, while initiating plans for the development of the Four Missions and Eight Footprints.

(Continued)

BUDDHIST TZU CHI CHARITY FOUNDATION
Notes to the Financial Statements

The Foundation headquarters is located in Hualien, Taiwan, has registered branch offices in Japan, the United States, the Philippines, Vietnam, Sri Lanka, Jordan, Eswatini, Cambodia, the Dominican Republic, and Poland.

The Foundation has six affiliated preschools, two nurseries, and twenty-five long-term care institutions. The financial information for Hualien Great Love Nursery and Dalin Great Love Nursery is prepared separately, as detailed in Note 10.

(2) Approval date and procedures of the financial statements

These financial statements were authorized for issuance by the Board of Directors on May 15, 2026.

(3) Summary of material accounting policies

The material accounting policies presented in the financial statements are summarized below. The following accounting policies were applied consistently throughout the periods presented in the financial statements.

(a) Statement of compliance

These financial statements have been prepared in accordance with the National social benefit foundation accounting method and financial statement reporting standard (hereinafter referred to as the Regulation) and Enterprise Accounting Standards and their related Interpretations announced by the Accounting Research and Development Foundation of the Republic of China. (hereinafter referred to as "EAS").

(b) Basis of preparation

(i) Basis of measurement

Except for the following material accounts, the financial statements have been prepared on a historical cost basis.

1) Financial assets at fair value through profit or loss;

2) Financial assets at fair value through other comprehensive income.

(ii) Functional and presentation currency

The functional currency of the Foundation is determined based on the primary economic environment in which the Foundation operates. The financial statements are presented in New Taiwan dollar(NTD), which is the Foundation's functional currency.

(Continued)

(c) Foreign currencies

(i) Foreign currency transactions

Transactions in foreign currencies are translated into the functional currency of the Foundation at the exchange rates at the dates of the transactions. On each subsequent December 31, monetary items denominated in foreign currencies are translated into the functional currency using the exchange rate at that date ; foreign currency differences are recognized in surplus or deficit.

Non-monetary items in foreign currencies that are measured at fair value are translated using the exchange rate at the date when fair value was measured. When a gain or loss on a non-monetary item is recognized in other comprehensive surplus, the related exchange gain or loss is recognized in other comprehensive surplus. Conversely, when a gain or loss on a non-monetary item is recognized in surplus or deficit, the related exchange gain or loss is recognized in surplus or deficit.Non-monetary items in foreign currencies that are measured based on historical cost are translated using the exchange rate at the date of the transaction.

(ii) Foreign operations

The assets and liabilities of foreign operations, are translated into the reporting currency at the exchange rates on December 31. The income and expenses of foreign operations are translated at the average exchange rate. Translation differences are recognized in other comprehensive surplus.

When the settlement of a monetary receivable from, or payable to, a foreign operation is neither planned nor likely to occur in the foreseeable future, the exchange differences arising thereon form part of the net investment in the foreign operation and are recognized in other comprehensive surplus.

(d) Classification of current and non-current assets and liabilities

An asset is classified as current under one of the following criteria, and all other assets are classified as non current.

(i) It is expected to be realized, or intended to be sold or consumed, in the normal operating cycle;

(ii) It is held primarily for the purpose of trading;

(iii) It is expected to be realized within twelve months after December 31; or

(iv) The asset is cash or a cash equivalent unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after December 31.

A liability is classified as current under one of the following criteria, and all other liabilities are classified as non current.

(i) It is expected to be settled in the normal operating cycle;

(ii) It is held primarily for the purpose of trading;

(Continued)

(iii) It is due to be settled within twelve months after December 31; or

(iv) The foundation does not have an unconditional right to defer settlement of the liability for at least twelve months after December 31.

(e) Cash and cash equivalents

Cash comprises cash on hand, demand deposits, and time deposits or investments that can be readily converted to known amounts of cash and have an insignificant risk of changes in value and are short-term and highly liquid,

(f) Financial instruments

Financial assets and financial liabilities are initially recognized when the Foundation becomes a party to the contractual provisions of the instruments.

(i) Financial assets

Financial assets are classified into the following categories: amortized cost, fair value through other comprehensive income (FVOCI) and fair value through profit or loss (FVTPL).

1) Financial assets at amortized cost

A financial asset is measured at amortized cost if it meets both of the following conditions and is not designated as at FVTPL:

- it is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

These assets are recognized initially at fair value, plus any directly attributable transaction costs, then subsequently measured at amortized cost, which is the amount at which the financial asset is measured at initial recognition, plus/minus, the cumulative amortization using the effective interest method, adjusted for any loss allowance. Interest income, foreign exchange gains and losses, as well as impairment, are recognized in surplus or deficit. Any gain or loss on derecognition is recognized in surplus or deficit.

2) Financial assets at fair value through other comprehensive income (FVOCI)

On initial recognition of an equity investment that is not held for trading, the Foundation may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive income. This election is made on an instrument-by-instrument basis.

(Continued)

Equity investments are recognized initially at fair value, plus any directly attributable transaction costs, then subsequently measured at fair value. Investments in equity instruments that do not have a quoted market price in an active market and whose fair value cannot be reliably measured, are recognized initially at fair value, plus any directly attributable transaction costs. Subsequent to initial recognition, they are measured at cost, less any impairment losses.

Dividends are recognized as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognized in other comprehensive income and are never reclassified to surplus or deficit.

Dividend income is recognized in surplus or deficit on the date on which the Foundation's right to receive payment is established (normally the ex-dividend date). Such dividend income is included in the dividend income.

3) Financial assets at fair value through profit or loss (FVTPL)

All financial assets not classified as amortized cost or fair value through other comprehensive income (FVOCI) described as above are measured at fair value through profit or loss (FVTPL).

These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognized in surplus or deficit. However, for both equity investments without a quoted price in an active market and the derivatives linked to and settled by the aforementioned equity investments, if their fair values cannot be measured reliably, they will be measured at cost, less any impairment loss.

4) Impairment of financial assets

Financial assets at amortized cost and financial assets measured at cost are assessed for impairment as of December 31 each year. A financial asset is impaired if, and only if, there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset that can be estimated reliably.

Objective evidence that financial assets are impaired includes:

- significant financial difficulty of the issuer or debtor;
- a breach of contract (such as a default or delinquency in interest or principal payments);
- it becoming probable that the debtor will enter bankruptcy or other financial reorganization; or
- the disappearance of an active market for a security because of financial difficulties.

(Continued)

For certain categories of financial assets, such as trade receivables, assets are assessed for impairment on a collective basis even if they were assessed not to be impaired individually. Objective evidence of impairment for a portfolio of receivables could include the Foundation's past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period, as well as the observable changes in national or local economic conditions that correlate with default on receivables.

An impairment loss in respect of a financial asset measured at amortized cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. The carrying amount of the assets is reduced by the use of an allowance account, and the amount of impairment loss is recognized in surplus or deficit.

If, in subsequent periods, the amount of loss allowance for impairment decreases and the decrease is objectively related to an event occurring after the impairment is recognized, then the previously recognized impairment loss is reversed through profit or loss, to the extent that, the carrying amount of the investment on the reversal date does not exceed the amortized cost before recognizing the impairment.

An impairment loss in respect of a financial asset measured at cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the current market rate of return for a similar financial asset. The impairment loss is reduced directly from the carrying amounts of the assets. Moreover, the amounts of impairment losses on financial assets measured at fair value through profit or loss and fair value through other comprehensive income are recognized in surplus or deficit and other comprehensive surplus or deficit, respectively. Such amounts are not reversible in subsequent periods.

5) Derecognition of financial assets

The Foundation derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred.

When derecognizing a financial asset in its entirety, the difference between the carrying amount and the considerations received is recognized in surplus or deficit.

On derecognition of a financial asset other than in its entirety, the Foundation allocates the previous carrying amount of the financial asset between the part it continues to recognize under continuing involvement, and the part it no longer recognizes on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognized and the consideration received for the part no longer recognized is recognized in surplus or deficit. A cumulative gain or loss that had been recognized in other comprehensive surplus or deficit is allocated between the part that continues to be recognized and the part that is no longer recognized on the basis of the relative fair values of those parts.

(Continued)

(ii) Financial liabilities

1) Financial liabilities not classified as held for trading or designated as at fair value through profit or loss are measured at fair value, plus any directly attributable transaction costs on initial recognition. Subsequent to initial recognition, they are measured at amortized cost calculated using the effective interest method.

2) Derecognition of financial liabilities

The Foundation derecognizes a financial liability when its contractual obligation has been discharged or cancelled, or has expired. The difference between the carrying amount of a financial liability derecognized and the consideration paid and payable (including any non-cash assets transferred or liabilities assumed) is recognized in surplus or deficit, and is included in non-operating income or expenses.

3) Offsetting of financial assets and liabilities

Financial assets and financial liabilities are offset and the net amount is presented in the balance sheets when, and only when, the Foundation currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realize the assets and settle the liabilities simultaneously.

(g) Investment in subsidiaries

Subsidiaries are entities controlled by the Foundation. The Foundation control an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The Foundation reassesses whether it controls an investee if facts and circumstances change.

The Foundation uses the equity method to account for an investee that it controls in preparing the financial statements. Under the equity method, the profit or loss and other comprehensive income are attributed to the owners of the parent and to the non-controlling interests on the basis of the proportion of existing ownership interests, even if this results in the non-controlling interests having a deficit balance.

Changes in the Foundation's ownership interest in a subsidiary that do not result in a loss of control of a subsidiary are equity transactions with owners.

(Continued)

BUDDHIST TZU CHI CHARITY FOUNDATION
Notes to the Financial Statements

(h) Investment property

Some of the properties of the Foundation were purchased for gifts or for business development. However, the development plan changed or the review period was long, so the relevant properties were temporarily rented out, and the income continued to be poured into the charity fund, which were classified as investment properties. Investment properties are measured at cost on initial recognition and subsequently measured at cost less accumulated depreciation and accumulated impairment losses. Depreciation expense is calculated based on the depreciation method, useful life, and residual value which are the same as those adopted for property, plant and equipment. The cost includes expenditures directly attributable to the acquisition of investment properties. The cost of self-built investment assets includes raw materials and direct labor, and any other directly attributable costs that are necessary to bring the assets to a usable state for the intended purpose.

When the use of an investment property changes such that it is reclassified as property, plant and equipment, its book value at the time of the change in use is used for reclassification.

(i) Property, plant and equipment

(i) Recognition and measurement

Items of property, plant and equipment are initially recognized at cost and subsequently measured at cost, less accumulated depreciation and any accumulated impairment losses. Cost includes expenditures directly attributable to acquiring the asset. The cost of self-built assets comprises raw materials and direct labor, any other directly attributable costs of bringing the assets to a working condition for their intended purpose, the costs of dismantling and removing the item and restoring the site.

Gains or losses on disposal of property, plant and equipment are determined by the difference between the carrying amount of the property, plant and equipment and the disposal price, and the net amount is recognized in the current surplus or deficit.

(ii) Subsequent cost

Subsequent expenditures on property, plant and equipment are recognized as part of the carrying amount of the item if it is probable that future economic benefits associated with the expenditures will flow to the Foundation and the amount can be measured reliably, and the carrying amount of the replaced portion of the item is derecognized. The cost of routine maintenance of property, plant and equipment is recognized in the current surplus or deficit.

(iii) Depreciation

Depreciation is calculated on the cost of an asset, less its residual value, and is recognized in surplus or deficit on a straight line basis over the estimated useful life.

Land is not depreciated.

(Continued)

The estimated useful lives for the current and comparative periods of significant items of property, plant and equipment are as follows:

1)	Buildings	7~50 years
2)	Operating equipment	5~15 years

(iv) Reclassification to investment property

A property is reclassified to investment property at its carrying amount when the use of the property changes from owner occupied to investment property.

(j) Intangible assets

(i) Recognition and measurement

Intangible assets, including computer software, that are acquired by the Foundation are measured at cost less accumulated amortization and any accumulated impairment losses.

(ii) Subsequent Expenditure

Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is recognized in profit or loss as incurred.

(iii) Amortization

The amortizable amount is the cost of an asset less its residual value. Amortization is recognized in profit or loss on a straight line basis over the estimated useful lives of intangible assets from the date that they are available for use. The estimated useful lives for current and comparative periods are three years. Amortization methods, useful lives and residual values are reviewed as of December 31 each year and adjusted if appropriate.

(k) Lease

(i) Lessor

Lease income from an operating lease is recognized in income on a straight-line basis over the lease term. Initial direct costs incurred from negotiating and arranging an operating lease are added to the carrying amount of the leased asset, and recognized as an expense over the lease term on the same basis as the lease income.

(ii) Lessee

Leases other than finance leases are classified as operating leases. Payments made under operating leases (excluding insurance and maintenance expenses) are recognized in surplus or deficit on a straight-line basis over the lease term.

(Continued)

(l) Impairment of non-financial assets

At each December 31, the Foundation reviews the carrying amounts of its non-financial assets to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or cash-generating units (CGUs).

The recoverable amount of an asset or CGU is the greater of its value-in-use and its fair value, less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU.

An impairment loss is recognized if the carrying amount of an asset or CGU exceeds its recoverable amount.

Impairment losses are recognized in profit or loss. They are allocated to reduce the carrying amounts of the other assets in the CGU on a pro rata basis.

An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

(m) Revenue

Revenue of the Foundation consists mainly of service revenue, donation revenue, financial income and other income. Service revenue is mainly from the operations of affiliated organizations such as long-term care institutions and kindergartens, and represents revenue generated from the provision of services. Donation revenue is mainly from individuals or businesses, and government donation is recognized as government subsidy when received. Financial income consists of income from sales of goods and services, including rental income, registration fees from events, sales of agricultural products and others.

(i) Donation revenue

Donation Revenue is categorized according to the purpose specified by the donor at the time of donation. Before January 1, 2015, donation revenue of the Foundation was categorized as charitable-, international-, and constructional-donation revenue; while, since January 1. 2015, donation revenue of the Foundation was reclassified as charitable- and international-donation revenue. Charitable donations are applied on construction of domestic poverty relieving, emergency relief, post-disaster and disaster mitigation reconstruction, welfare of community, recycling station, community-caring center and long-term caring center for elderly, and also sponsored in education, medical care and humanities. The international donation revenue is mainly used to promote international disaster relief, post-disaster reconstruction, humanitarian aid and related construction.

(Continued)

(ii) In-kind contribution

In-kind contribution is any donation of property, real estate, and other rights with fair value or reduction of liabilities, which is received by the Foundation at no cost. Donation received with specific purpose assigned would be recognized as funds or, revenue of current period. While, it will not be recognized as donation revenue, only accounting in the list of the Foundation' s property, if the fair value of the in-kind donation is not determined.

(iii) Project fundraisings

In line with " Public Welfare Advisory Ordinance" , the Foundation shall set up a purpose-designed account to receive donation, and also issue the receipts with the application number of the funding project. And the usage of the funds shall be earmarked in accordance with the execution plan of the fundraising project.

If surplus exists, plan for the use of the funds shall be prepared within 3 months after the completion of the program for the same purpose as the original fund-raising activities, and submitted to the authorities for approval. Upon completion of the plan for use of the proceeds from the fundraising activities, the use of such proceeds shall be submitted to the Board of Directors for approval, announced and publicly solicited, and reported to the authorities for review, together with a report of the results, details of the expenditures, and relevant supporting documents.

(iv) Government subsidies

Government subsidies are recognized as government grant revenue in the period in which the related costs are incurred, when the prerequisites of the government subsidies are met and the government subsidies can be received.

(v) Volunteer service

The volunteer services provided by the volunteers are a manifestation of the Foundation' s commitment in promoting the Buddhist teachings of "kindness, compassion, joy, and equanimity" and are not quantified in the financial statements.

(vi) Revenue recognized in accordance with the percentage-of-completion.

(n) Employee benefits

(i) Defined contribution plans

Obligations for contributions to the defined contribution pension plans are recognized as an employee benefit expense in surplus or deficit in the periods during which services are provided by employees.

(Continued)

(ii) Defined benefit plans

The Foundation has established an Employees' Retirement Plan for employees and has set up an Employees' Retirement Reserve Fund Supervisory Committee since September 2000, which makes monthly contributions of 2% of the total paid salaries to the Employees' Retirement Reserve Fund. Starting from January 1, 2009, the Foundation has made monthly contributions of 15% of the total paid salaries to the Employees' Retirement Reserve Fund, which is deposited in the Employees' Retirement Reserve Fund account and charged as the current year's expenses. When the employees retire, the reserve fund will first be paid out from the account, and if there is any shortfall, it will be borne by the Foundation, and will be listed as an annual expense. The pension fund account is excluded from the financial report of the Foundation.

(o) Income taxes

In line with Article 4, Paragraph 1, Subparagraph 13 of the Income Tax Act, the income of the Foundation and the income of its subsidiaries, except for the income from the sale of goods and services, is exempt from income tax if it meets the "Standards Governing Application of Income Tax Exemption to Educational, Cultural, Public Welfare, Charitable Organizations or Institutions" enacted by the Executive Yuan, and if it is unqualified with criteria above, the Foundation will be subject to income tax in accordance with the law.

If the subsidiaries the Foundation are classified as profit-making enterprises subject to income tax under the Income Tax Act, they shall be subject to income tax in accordance with the provisions of the Income Tax Act if they have surpluses.

(p) Changes in accounting policies

On February 14, 2025, the Ministry of Health and Welfare promulgated amendments to the financial reporting guidelines. These amendments were primarily made in accordance with the second revision of Enterprise Accounting Standards 15 "Financial Instruments" (EAS15) amends the classification and measurement requirements for financial instruments. The EAS15 contains three principal classification categories for financial assets: measured at amortized cost, fair value through other comprehensive income (FVOCI) and fair value through profit or loss (FVTPL). The classification of financial assets under the amended EAS15 is generally based on the business model in which a financial asset is managed and its contractual cash flow characteristics. The standard eliminates the previous categories of held to maturity, loans and receivables and available for sale. Under the amended EAS15, derivatives embedded in contracts where the host is a financial asset in the scope of the standard are never bifurcated. Instead, the hybrid financial instrument as a whole is assessed for classification. When the Foundation applies this standard, it need not restate the financial information in comparative period in accordance with the transition. The following table shows the original measurement categories, the carrying amounts under previous standard and the amended EAS15 for each class of the Foundation's financial assets.

(Continued)

	Before the application of the amended EAS15		After the application of the amended EAS15		
	Measurement categories	Carrying amount	Measurement categories	Carrying amount	
Financial assets					
Debt instruments	Available-for-sale financial assets	8,339,342	Mandatorily at fair value through profit or loss	8,339,342	Note1
	Loans and receivables (investments in debt instrument without active market)	1,878,089	Amortized cost	1,878,089	Note2
Equity instruments	Available-for-sale financial assets	3,702,609,027	Fair value through other comprehensive income	3,702,609,027	Note3
Net receivables	Loans and receivables	467,836,865	Amortized cost	467,836,865	Note2
Other financial assets(Guarantee deposits paid)	Loans and receivables	37,848,800	Amortized cost	37,848,800	Note2

Note 1: In accordance with the previous standard, the Foundation's investments in mutual fund were categorized as available-for-sale. However, under the amended EAS15, the financial assets do not meet the definition of an equity instrument because of their puttable nature. As the contractual cash flows of the financial assets are not solely payments of principal and interest, these investments are classified as financial assets measured at fair value through profit or loss, resulting in both an increase in other net assets and a decrease in unrestricted net assets both amounting of $11,660,658 on January 1, 2024 upon transition to the amended EAS15.

Note 2: In accordance with the previous standard, the debt instruments were classified as loans and receivables (investments in debt instrument without active market). However, under the amended EAS15, the Foundation assesses that it intends to hold the assets to maturity to collect contractual cash flows, which consist solely of payments of principal and interest on the principal amount outstanding, resulting in these assets to be classified as amortized costs upon transition to the amended EAS15.

Note 3: In accordance with the previous standard, the Foundation's investments in listed stocks were classified as available-for-sale. However, under the amended EAS15, the Foundation assesses that these equity securities represent the investments that the Foundation intends to hold for the long term for strategic purposes; hence, these assets are classified as fair value through other comprehensive income.

(4) Significant accounting assumptions and judgments, and major sources of estimation uncertainty

The preparation of the financial statements in conformity with Regulations and EAS requires management to make estimates and assumptions that affect the application of the accounting policies and the reported amount of assets, liabilities, income, and expenses. Actual results may differ from these estimates.

The management continues to monitor the accounting estimates and assumptions. The management recognizes any changes in accounting estimates during the period and the impact of those changes in accounting estimates in the next period.

(Continued)

(5) Explanation of significant accounts

(a) Cash and cash equivalents

	December 31, 2025	December 31, 2024
Cash on hand	$ 33,575,548	33,790,291
Checking and demand deposits	5,737,914,954	4,564,467,079
Time deposits	548,628,496	904,955,192
Short-term bills	697,626,606	797,475,704
Cash and cash equivalents	**$ 7,017,745,604**	**6,300,688,266**

(b) Funds

The funds details of the Foundation are as follows:

	December 31, 2025	December 31, 2024
Registered fund	$ 6,603,004,500	6,603,004,500
Designated fund	14,498,017,013	16,851,461,404
Temporarily restricted fund	9,650,682,863	9,718,284,040
Total	**$ 30,751,704,376**	**33,172,749,944**

(i) The registered fund is the cash assets of the total assets approved by the board of directors.

(ii) Designated fund

	December 31, 2025	December 31, 2024
Charity fund	$ 5,137,691,932	5,173,912,682
Construction fund	5,742,059,622	5,851,710,504
International fund	3,618,265,459	5,825,838,218
Total	**$ 14,498,017,013**	**16,851,461,404**

The use of the above charity fund, construction fund and international fund has been designated and supervised by the Board of Directors. When a business department incurs expenditure, it needs to submit a plan for review and approval by the Board of Directors.

In 2025, as approved by the Board of Directors, the Foundation utilized the international fund for operational purposes. Please refer to Note 5(l) for further details.

(Continued)

(iii) Temporarily restricted fund

	December 31, 2025	December 31, 2024
Business development fund	$ 9,332,206,033	9,357,540,888
Bone marrow donation fund	22,306,784	22,022,464
Project fundraising	296,170,046	338,720,688
Total	**$ 9,650,682,863**	**9,718,284,040**

1) The business development fund is a fund that the Board of Directors resolved to allocate less than 20% of the total income of the Foundation from 2009 to 2016 in accordance with the "Regulations on Permission and Supervision of Social Welfare Business Foundations Overseen by the Ministry of Health and Welfare". The fund has been deposited into a special financial institution account, which cannot be withdrawn unless approved by the Board of Directors. The "Regulations on Permission and Supervision of Social Welfare Business Foundations Overseen by the Ministry of Health and Welfare" was repealed by the Ministry of Health and Welfare on February 1, 2019, and has been reclassified from liabilities to temporarily restricted net assets since 2018 due to the application of standards of reporting codification, as referred to in Note 5(l).

2) The bone marrow donation fund is a fund designated by the donor. As of December 31, 2025 and 2024, the fund has been deposited in a special account of a financial institution and may not be expended for purposes other than those specified by the donors, please refer to Note 5(l).

3) Details of the project fundraising are as follows:

	December 31, 2025	December 31, 2024
2025 Global Charity Collaboration Fund	$ 296,170,046	-
2024 Global Charity Collaboration Fund	-	338,720,688
Total	**$ 296,170,046**	**338,720,688**

(Continued)

a) Project fundraising is the funds for various disaster relief projects organized by the Foundation. The income and expenditure of the relevant projects are as follows:

Project name	2025 Global Charity Collaboration Fund	2024 Global Charity Collaboration Fund	2023 Global Charity Collaboration Fund
Project fundraising period	2025.01.01~ 2025.12.31	2024.01.01~ 2024.12.31	2023.01.01~ 2023.12.31
Project period	2025.01.01~ in progress	2024.01.01~ 2025.09.25	2023.01.01~ 2024.03.11
Income in 2023	$ -	-	2,249,378,404
Expenses in 2023	-	-	(2,141,702,809)
Income in 2024	-	1,465,034,001	-
Expenses in 2024	-	(1,139,841,506)	(120,482,706)
Income in 2025	2,098,854,420	1,045,779	-
Expenses in 2025	(1,897,088,009)	(327,290,447)	-
Net amount	**$ 201,766,411**	**(1,052,173)**	**(12,807,111)**
Accumulated income	$ 2,098,854,420	1,466,079,780	2,249,378,404
Accumulated expenses	(1,897,088,009)	(1,467,131,953)	(2,262,185,515)
Net amount	**$ 201,766,411**	**(1,052,173)**	**(12,807,111)**

b) The projects of 2024 and 2023 Global Charity Collaboration Fund have been completed and reported to the authority for closure, and all relevant insufficient funds have been paid by the Foundation.

c) As of December 31, 2025, the deposits for 2025 Global Charity Collaboration Fund were $296,170,046, and after deducting the aid payable of $94,403,635, the remaining balance was $201,766,411 .

d) Please refer to the announcement on the website of the Foundation for the details of the implementation of the relevant project fundraising. The fund has been deposited in a special account of a financial institution and cannot be used for non-project based fundraising activities, please refer to Note 5(l).

(c) Financial assets at fair value through profit or loss

	December 31, 2025	December 31, 2024
Mandatorily measured at fair value through profit or loss		
Mutual fund	**$ 8,464,072**	**8,592,115**

Net gain (loss) on financial assets mandatorily measured at fair value through profit or loss amounted to $(128,043) and $252,773 in 2025 and 2024,respectively.

(Continued)

(d) Financial assets at fair value through other comprehensive income

	December 31, 2025	December 31, 2024
Equity investments at fair value through other comprehensive income		
Stocks listed on domestic markets	$ 2,744,548,246	3,031,845,104

The Foundation designated the investments shown above as equity securities at fair value through other comprehensive income because these equity securities represent those investments that the Foundation intends to hold for the long term strategic purpose.

During the years ended December 31, 2025 and 2024, dividend income of $117,728,169 and $97,538,794, respectively, was recognized in relation to equity investments measured at fair value through other comprehensive income.

(e) Non-current financial assets at cost

	December 31, 2025	December 31, 2024
Fair value through profit or loss		
Unlisted common shares:		
Universal Container Terminal Co., Ltd	$ 69,818,186	69,818,186
Hualien 2nd Credit Cooperative	1,138,400	1,138,400
Chuanfa Construction Co., Ltd	8,060,000	8,060,000
Da Ai Television Co., Ltd	2,439,390	2,439,390
Total	$ 81,455,976	81,455,976

The aforementioned investments held by the Foundation were measured at amortized cost since the equity instruments do not have a market quoted price; therefore, the Foundation management had determined that the fair value cannot be measured reliably.

(Continued)

(f) Investments accounted for using equity method

A summary of the Foundation's financial information for investments accounted for using the equity method at the reporting date is as follows:

	December 31, 2025		December 31, 2024	
	Carry amount	Share holding	Carry amount	Share holding
Subsidiaries				
DA.AI Technology Co., Ltd.	$ 229,298,447	100.00 %	228,965,524	100.00 %
Intex Industries Co., Ltd.	637,684,393	99.99 %	633,968,201	99.99 %
Tzuchi Center Co., Ltd.	1,891,545,564	100.00 %	1,994,729,044	100.00 %
Da Ai Gan En Ecotech Co. Ltd.	1,150,839,005	100.00 %	1,192,349,128	100.00 %
Cheng Du Da Ai Gan En Ecotech Co. Ltd.	561,470,338	100.00 %	566,864,556	100.00 %
Shenzhen Tzuchi Charity Center Co., Ltd.	184,806,677	100.00 %	181,377,714	100.00 %
Xiamen Tzuchi Charity Co., Ltd.	39,832,902	100.00 %	42,972,698	100.00 %
Suzhou Tzuchi Clinic Co., Ltd.	(63,029,077)	76.98 %	(37,309,184)	76.98 %
	$ 4,632,448,249		4,803,917,681	

None of the subsidiaries of the Foundation accounted for using the equity method are important subsidiaries. Their summary financial information is as follows. These financial information are included in the financial report of the Foundation:

	2025	2024
The Foundation's share based on the subsidiaries' financial statements:		
Net surplus (deficit) from continuing operations	$ (112,967,011)	38,654,862
Other comprehensive surplus (deficit)	(48,251,484)	177,410,784
Total comprehensive surplus (deficit)	$ (161,218,495)	216,065,646

(g) Investment property

The cost and depreciation of the investment property of the Foundation for the years ended December 31, 2025 and 2024, were as follows:

	Land	Buildings and construction	Total
Cost:			
Balance at January 1, 2025	$ 1,005,432,763	54,599,792	1,060,032,555
Additions	-	5,929,000	5,929,000
Balance at December 31, 2025	$ 1,005,432,763	60,528,792	1,065,961,555

(Continued)

	Land	Buildings and construction	Total
Balance at January 1, 2024	$ 1,005,432,763	54,599,792	1,060,032,555
Balance at December 31, 2024	**$ 1,005,432,763**	**54,599,792**	**1,060,032,555**
Accumulated Depreciation:			
Balance at January 1, 2025	$ -	32,795,477	32,795,477
Depreciation for the year	-	1,282,814	1,282,814
Balance at December 31, 2025	**$ -**	**34,078,291**	**34,078,291**
Balance at January 1, 2024	$ -	31,657,981	31,657,981
Depreciation for the year	-	1,137,496	1,137,496
Balance at December 31, 2024	**$ -**	**32,795,477**	**32,795,477**
Carrying amounts:			
Balance at December 31, 2025	**$ 1,005,432,763**	**26,450,501**	**1,031,883,264**
Balance at January 1, 2024	**$ 1,005,432,763**	**22,941,811**	**1,028,374,574**
Balance at December 31, 2024	**$ 1,005,432,763**	**21,804,315**	**1,027,237,078**

The Foundation acquires or receives donation of real estate due to community needs. After the planning, to further utilize the original buildings or surrounding land, the Foundation leases them out for rent, and continuously pours back the income earned for the use of our charity funds. As of December 31, 2025 and 2024, the investment property of the Foundation was not pledged as collateral.

(h) Property, plant and equipment

The cost and depreciation of the property, plant and equipment of the Foundation for the years ended December 31, 2025 and 2024, were as follows:

	Land	Land improvements	Buildings and construction	Operating equipment	Construction in progress	Total
Cost:						
Balance at January 1, 2025	$ 56,600,859,887	215,300,607	28,689,152,408	290,491,559	3,373,806,015	89,169,610,476
Additions	27,815,260	13,933,762	69,376,764	111,782,125	749,088,205	971,996,116
Transfer in	-	-	1,440,291,493	-	-	1,440,291,493
Transfer out	(279,439,352)	-	-	-	(1,440,291,493)	(1,719,730,845)
Scraps	-	-	(18,263,408)	(23,696,079)	-	(41,959,487)
Disposals	(720,000)	-	-	-	-	(720,000)
Balance at December 31, 2025	**$ 56,348,515,795**	**229,234,369**	**30,180,557,257**	**378,577,605**	**2,682,602,727**	**89,819,487,753**
Balance at January 1, 2024	$ 56,549,766,070	215,300,607	28,025,934,712	241,590,632	2,915,925,052	87,948,517,073
Additions	110,190,516	-	85,141,299	52,384,391	1,040,157,510	1,287,873,716
Transfer in	-	-	579,164,095	16,376,206	-	595,540,301
Transfer out	-	-	(485,506)	-	(582,276,547)	(582,762,053)
Scraps	-	-	-	(19,859,670)	-	(19,859,670)
Disposals	(59,096,699)	-	(602,192)	-	-	(59,698,891)
Balance at December 31, 2024	**$ 56,600,859,887**	**215,300,607**	**28,689,152,408**	**290,491,559**	**3,373,806,015**	**89,169,610,476**

(Continued)

	Land	Land improvements	Buildings and construction	Operating equipment	Construction in progress	Total
Accumulated Depreciation:						
Balance at January 1, 2025	$ -	184,308,386	7,262,377,038	136,746,728	-	7,583,432,152
Depreciation for the year	-	15,961,931	629,437,097	38,483,141	-	683,882,169
Scraps	-	-	(11,574,922)	(23,696,079)	-	(35,271,001)
Balance at December 31, 2025	**$ -**	**200,270,317**	**7,880,239,213**	**151,533,790**	**-**	**8,232,043,320**
Balance at January 1, 2024	$ -	159,395,896	6,666,105,562	125,656,490	-	6,951,157,948
Depreciation for the year	-	24,912,490	596,796,840	30,949,908	-	652,659,238
Scraps	-	-	-	(19,859,670)	-	(19,859,670)
Disposals	-	-	(525,364)	-	-	(525,364)
Balance at December 31, 2024	**$ -**	**184,308,386**	**7,262,377,038**	**136,746,728**	**-**	**7,583,432,152**
Carrying amounts:						
Balance at December 31, 2025	**$ 56,348,515,795**	**28,964,052**	**22,300,318,044**	**227,043,815**	**2,682,602,727**	**81,587,444,433**
Balance at January 1, 2024	**$ 56,549,766,070**	**55,904,711**	**21,359,829,150**	**115,934,142**	**2,915,925,052**	**80,997,359,125**
Balance at December 31, 2024	**$ 56,600,859,887**	**30,992,221**	**21,426,775,370**	**153,744,831**	**3,373,806,015**	**81,586,178,324**

(i) The Foundation has not reevaluated its assets since its establishment.

(ii) The main objectives of the Foundation in acquiring land and buildings are to provide charity and empathy, training of volunteers, maintenance of sustainable development of social welfare, and serve as a center that provides medical, educational, humanistic, and environmental protection services.

(iii) Since some agricultural land among the real estate was donated or purchased for charitable agricultural development needs, and thus cannot be transferred to the Foundation, the property rights are temporarily registered under the name of an individual. With supervisor as a witness, a nominee agreement for real estate registration as a security measure was signed. As of December 31, 2025 and 2024, the land registered under the name of an individual amounted were $2,774,450,982 and $2,776,074,702,respectively.Relevant buildings amounted to $1,919,698 and $2,003,283, respectively.

(iv) The Foundation cooperated with the construction company for the urban renewal, and transfer the property rights of the target construction to the bank with trust deed, as of December 31, 2025 and 2024, the amounts were $12,549,513 and $13,269,513, respectively.

(v) Because of the road work, the surface rights of the property were levied and transferred to the government, as of December 31, 2025 and 2024, the amounts were both $11,263,721.

(vi) Except for the above, as of December 31, 2025 and 2024, the property, plant and equipment of the Foundation were not pledged as collateral.

(Continued)

(i) Intangible assets

The cost and amortization of the intangible assets of the Foundation for the years ended December 31, 2025 and 2024, were as follows:

	Software
Cost and revaluation increments:	
Balance at January 1, 2025	$ 23,667,615
Additions	25,431,485
Balance at December 31, 2025	**$ 49,099,100**
Balance at January 1, 2024	$ 6,479,180
Additions	17,188,435
Balance at December 31, 2024	**$ 23,667,615**
Accumulated amortization and impairment losses:	
Balance at January 1, 2025	$ 4,568,877
Amortization for the year	9,696,898
Balance at December 31, 2025	**$ 14,265,775**
Balance at January 1, 2024	$ 756,366
Amortization for the year	3,812,511
Balance at December 31, 2024	**$ 4,568,877**
Carrying amounts:	
Balance at December 31, 2025	**$ 34,833,325**
Balance at January 1, 2024	**$ 5,722,814**
Balance at December 31, 2024	**$ 19,098,738**

(j) Operating lease

(i) Leases as lessee

Non-cancellable lease payments to be paid after the reporting date are as follows:

	December 31, 2025	December 31, 2024
Less than one year	$ 12,771,567	11,601,142
One to five years	33,866,194	36,544,958
More than five years	136,338,744	146,980,140
	$ 182,976,505	**195,126,240**

The Foundation leases several venues and equipment under operating leases. The lease periods range from one to twenty years, excluding leased base building, and the Foundation retains the right to extend the leases as they expire. The expense for operating leases was $18,895,550 and $14,953,837 for the years ended December 31, 2025 and 2024, respectively.

(Continued)

(ii) Leases as lessor

The Foundation leases out investment properties (see Note 5(g)). The future minimum lease payments receivable under non-cancellable leases are as follows:

	December 31, 2025	December 31, 2024
Less than one year	$ 177,342,215	169,055,639
One to five years	231,490,208	296,406,317
More than five years	145,370,166	141,924,725
	$ 554,202,589	**607,386,681**

(k) Income taxes

According to Article 4, Paragraph 1, Subparagraph 13 of the Income Tax Act and the Executive Yuan's "Standards Governing Application of Income Tax Exemption to Educational, Cultural, Public Welfare, Charitable Organizations or Institutions", the Foundation meets the requirements of Article 2 of the aforementioned standard. If its revenues and expenditures of the current year satisfy the criteria listed below, its revenues for the current year and the revenues derived from its subsidiaries operating organizations, with the exception of revenues from the sale of goods and services, are exempted from income tax.

$$\frac{\text{Expenditures for activities related to the purpose for which the Foundation was created + Losses from affiliated operating organizations}}{\text{Revenue from activities related to the purpose for which the Foundation was created + Income from activities other than the purpose for which the Foundation was created + Income from affiliated operating organizations}} > 60\%$$

For the years ended December 31, 2025 and 2024, the Foundation and affiliated operating organizations were exempted from income tax due to meeting the criteria listed above.

(l) Net assets

The Foundation's net assets consist of permanent restricted net assets, temporarily restricted net assets, unrestricted net assets, and other net assets. Permanent restricted net assets are the funds donated with permanent restriction imposed by legal regulation or donors; temporarily restricted net assets are the funds donated with temporarily restriction imposed by legal regulation or donators; unrestricted net assets are the funds donated with no restriction imposed by donators, including assigned, and other net assets refer to other assets that cause an increase or decrease in net assets.

(Continued)

(i) Permanent restricted net assets

The movement of registered amount of total assets is shown bellow:

	2025	2024
Beginning balance	$ 83,317,990,205	83,317,990,205
Increase-land	80,694,972	-
Securities	488,083	-
Decrease-land	(183,015,892)	-
Construction	(384,510)	-
Securities	(990,140)	-
Ending balance	**$ 83,214,782,718**	**83,317,990,205**

The resolutions of adjusting the total amount of assets to be $83,214,782,718 during the board meeting held on May 15, 2025. And the resolutions received approval from the central governing authority on October 2, 2025, and the registered certificates of legal entity were issued by Taiwan Hualien District Court on October 20, 2025.

(ii) Temporarily restricted net assets

	December 31, 2025	December 31, 2024
Registered fund provisions	$ 16,913,259,707	16,154,339,772
Business development fund	9,312,426,498	9,312,426,498
Bone marrow donation fund	22,306,784	22,022,464
Project fundraising	296,170,046	338,720,688
Total	**$ 26,544,163,035**	**25,827,509,422**

1) The registered fund provisions is recognized when acquiring land and buildings, and transferred into permanent restricted net assets when the board meeting passes a resolution on the registration of the total amount of assets in accordance with the law.

2) The business development fund was originally recognized as a business development reserve under for liabilities in accordance with the "Guidelines for Establishment and Supervision of Social Welfare Corporations by the Ministry of Health and Welfare", which was abolished by the Ministry of Health and Welfare on February 1, 2019, and has been reclassified from liabilities to temporarily restricted net assets since 2018 due to the application of standards of reporting codification. For relevant details of the appropriations and utilization of the fund are summarized in Note 5(b).

3) Bone marrow donation fund is the temporarily restricted net assets in accordance with the donors' designated usage. The fund is summarized in Note 5(b).

4) Project fundraising is the temporarily restricted net assets recognized for fundraising activities approved by the competent authorities. The fund is summarized in Note 5(b).

(Continued)

(iii) Unrestricted net assets

	December 31, 2025	December 31, 2024
Designated net assets	$ 14,708,405,969	16,700,000,000
Accumulated surplus	1,616,450,474	1,975,692,257
Total	**$ 16,324,856,443**	**18,675,692,257**

Designated net assets are designated funds appropriated by the permission from the Board of Directors, which are mainly for the support of future plans. The business units, which plan to use the funds, are required to submit the plan for review and approval by the Board of Directors.Relevant appropriation and utilization situations are summarized in Note5(b). Details show below:

	December 31, 2025	December 31, 2024
Charity fund	$ 5,100,000,000	5,100,000,000
Construction fund	6,000,000,000	6,000,000,000
International fund	3,608,405,969	5,600,000,000
Total	**$ 14,708,405,969**	**16,700,000,000**

(m) Revenue and expenditure

(i) Service revenue

	2025	2024
Service revenue - long-term care institutions	$ 434,850,782	462,228,795
Service revenue - kindergartens	65,988,257	62,437,199
	$ 500,839,039	**524,665,994**

Service revenue, which represents revenue generated from the provision of service, is mainly from the operations of affiliated organizations such as long-term care institutions and kindergartens.

(ii) Donation revenue

	2025	2024
Charity donation revenue	$ 3,239,095,794	3,188,971,716
International donation revenue	1,882,195,318	2,263,911,600
Project revenue	2,087,552,656	1,457,497,956
Supplies donation revenue	46,010,089	57,548,967
	$ 7,254,853,857	**6,967,930,239**

(Continued)

The raised funds of the Foundation are based on the core value of inspiring love to boost the virtuous circle in the society and encouraging the authorized members in the Foundation to communicate the idea of love to others periodically, share the current status of Tzu Chi, and generate goodwill for the Foundation and its work.

The statistical information of donation revenue segmented by individuals for the years ended December 31, 2025 and 2024 are as follows:

		2025		2024	
		Number of time (%)	Amount (%)	Number of time (%)	Amount (%)
Individuals	Under $100	59 %	8 %	61 %	9 %
	$101~$500	26 %	11 %	27 %	12 %
	$501~$1,000	6 %	7 %	5 %	7 %
	Over $1,001	5 %	54 %	5 %	61 %
Business and institutes of non-profit organization		1 %	17 %	1 %	10 %
Donation box		3 %	3 %	1 %	1 %
Total		**100 %**	**100 %**	**100 %**	**100 %**

(iii) Income from sales of goods or services

	2025	2024
Activity income	$ 9,374,436	9,977,904
Rental income	182,723,476	174,159,203
Sales of produce income	327,673	341,502
Other	6,838,959	4,768,551
	$ 199,264,544	**189,247,160**

(iv) Other income

	2025	2024
Gains on investments accounted for using equity method	$ -	38,654,862
Foreign exchange gains	-	763,275,761
Gains on disposal of property, plant and equipment	-	90,371,811
Gains on valuation of financial assets	-	252,773
Other income	144,348,196	98,829,676
	$ 144,348,196	**991,384,883**

(Continued)

(v) Operating expenses

	2025	2024
Domestic charity expense	$ 4,119,941,586	3,756,516,121
International charity expense	4,351,093,751	3,333,796,247
Medical expense	279,263,585	-
Educational expense	716,312,976	840,886,980
	$ 9,466,611,898	**7,931,199,348**

2025

Charity in Taiwan

The World Economic Forum's Global Risks Report 2025 reveals an increasingly fractured global landscape, where escalating geopolitical, environmental, societal and technological challenges threaten stability and progress. The global refugee population is also expected to reach 135 million as a result of the worsening humanitarian crisis, while humanitarian aid budgets face critical reductions.

Guided by the principle of working for "Buddha's teachings and all sentient beings," Tzu Chi translates the vision of "purifying hearts and minds to create harmony in society and bring about a world free of disasters" into concrete relief and care actions. We carry out various aid initiatives across borders, faiths, and races, focusing on the core pillars of End Poverty and Hunger, Combat Climate Change and Provide Humanitarian Aid, Address Declining Birthrate and Aging Society, Protect the Environment and Raise Awareness, and Foster Global Partnerships and Sustainable Development.

Under a volatile risk environment and shifting social structures, we assist disadvantaged families and disaster-affected groups in stabilizing their livelihoods and rebuilding their lives toward self-reliance through economic subsidies, educational support, livelihood empowerment, medical services, disaster relief, and post-disaster reconstruction. Simultaneously, we promote charitable innovation and cross-sector collaboration to strengthen the global network of common goodness, fundamentally addressing poverty and preventing the cycle of hardship.

Tzu Chi's commitment to ESG and the UN Sustainable Development Goals has been recognized with 19 domestic and international awards.

Domestic Impact

- CommonWealth Magazine: Ranked first in the NGO category for the "Excellence in Corporate Social Responsibility Award" and the "Sustainable Talent Award."
- Parenting Magazine: Received the "Family-Friendly Workplace Award" for our comprehensive childcare and long-term care support system.
- Taiwan Sustainable Action Awards (TSAA): Won the Silver Award for the Hualien Prison companion project.
- Taiwan Sustainable Architecture Awards: Received the Silver level for the Guandu Jing Si Hall.

(Continued)

International Impact

- Global Corporate Sustainability Awards (GCSA): Won the "Best Practice Award" for the "Mozambique Project Hope" initiative.
- Asia-Pacific Sustainability Action Awards (APSAA): Won the Silver Award for the "Myanmar Solar Community Action."
- SGS: Awarded the "Sustainable Society Award" for our contributions to social inclusion and care for the disadvantaged.

Sustainable Governance and Environment

- TCSA: Received the "Information Security Leader Award" for our systematic information security management.
- GCSA: Awarded a Silver Award for our transparent sustainability reporting.
- Ministry of Economic Affairs: The social innovation guide co-authored by Tzu Chi and its partners received the "Golden Book Award."

1) End Poverty and Hunger

Alleviating poverty is not just about giving, but about companionship. Behind poverty lies not only a lack of material necessities but also the powerlessness and loneliness of families struggling to find a way out. A solid safety net has been established for social and humanitarian aid through direct assistance, educational empowerment, and global collaboration to break the cycle of poverty.

Key areas of work:

- Economic Security and Stable Livelihoods: Implementing stable economic assistance and diverse services to help families cope with sudden changes and swiftly alleviate economic hardships.
- Housing and Livelihood Optimization: Promoting home repair projects to improve living safety and hygiene conditions, supplemented by livelihood assistance to enhance family stability and create opportunities for self-reliance.
- Peace of Mind in Medical and Health Care: Providing medical subsidies and healthcare services to address the intertwined challenges of poverty and illness. Such efforts serve to protect the health rights of care recipients, improve their quality of life, enhance overall health resilience, and break the cycle of illness and poverty.
- Educational Empowerment and Talent Cultivation: Providing scholarships to reduce economic pressure on disadvantaged students and support their education. Diverse skills training courses help strengthen future competitiveness, allowing a successful transition from school to the workplace.

(Continued)

BUDDHIST TZU CHI CHARITY FOUNDATION
Notes to the Financial Statements

- Spiritual Support and Community Well-Being: Rebuilding support networks by extending care from individuals to the community.
- Cross-Sector Network for the Common Good: Linking community resources and diverse partnerships to promote institutional care and diverse group support.

2) Combat Climate Change and Provide Humanitarian Aid

During disaster relief, the principle of "being the first to arrive and the last to leave" transforms humanitarian care from immediate mobilization into enduring companionship. By combining professional empowerment with compassionate technology, the Foundation effectively responds to sudden, complex disasters.

Key actions include: immediate disaster response and supply matching to stabilize society; compassionate technology research and process optimization to improve global humanitarian aid; and international organizational collaboration to unite global goodwill.

Key areas of work:

- Immediate Response to Major Disasters: Care actions were carried out for 207 disaster incidents, including major earthquakes, typhoons, heavy rains, and sudden emergencies (e.g., the January 21 Chiayi earthquake, Typhoon Danas, Typhoon Wipha, Typhoon Fung-wong, and Typhoon Podul). Volunteers also provided emergency relief for incidents such as the Sanchong residential building collapse and local factory fires, helping survivors secure their physical safety and livelihoods.
  - During post-typhoon recovery, youth volunteers mobilized for extensive cleanup and environmental restoration, such as clearing 87 schools after Typhoon Danas. Following the Guangfu barrier lake overflow, over 20,000 volunteer shifts helped clear mud from affected homes, enabling the community to resume basic living functions.
  - Post-Disaster Reconstruction: Following the January 21 Chiayi earthquake, home repairs were completed for 272 households, and six prefabricated permanent homes were built on-site. An additional 175 home repairs were completed after Typhoon Danas and 68 after Typhoon Wipha. Following the April 3 Hualien Earthquake, the Great Love Residential Complex was completed in less than a year. Providing 144 move-in ready, earthquake-resistant units, this project demonstrates a paradigm of constructing permanent homes with the efficiency of temporary housing.
- Resilient Communities and Talent Cultivation: In alignment with the Ministry of the Interior's "All-Out Defense Resilience" policy, disaster relief volunteer training was expanded to include substitute draftees, village wardens, enterprises, and community members. Tzu Chi hosted and participated in 33 training courses, conducted 31 community outreach activities, and held 20 disaster response seminars.

(Continued)

- Disaster Preparedness and Relief Operations: Initiatives included compassionate technology research, environmental disaster education exhibitions, emergency rescue team training, and community disaster preparedness promotion through parent-child learning activities.
- Cross-Sector Collaboration: Memorandums of Understanding (MOUs) were signed or renewed with the Ministry of Foreign Affairs, the Agency of Rural Development and Soil and Water Conservation, the Industrial Technology Research Institute, and the Veterans Affairs Council to build a comprehensive disaster prevention and relief network.

Typhoon Wipha Relief Efforts

On September 23, Super Typhoon Wipha severely impacted eastern Hualien, causing the Matai'an River barrier lake to overflow and devastating Guangfu, Wanrong, and Fenglin townships. Guangfu Township with low-lying terrain was the hardest-hit area. Over 1,600 homes were inundated with mud; transportation and electricity were cut off, and medical resources were limited.

To provide aid based on the principles of directness, priority, respect, practicality, and timeliness, a systematic five-stage disaster relief and recovery model was established through public-private partnerships:

Phase 1: Disaster Response (Sept 21 - Oct 4)

a) Disaster Assessment and Shelter Care: Distributed daily necessities, including Tzu Chi's multipurpose foldable beds, eco-blankets, eco-friendly tableware, and instant rice.

b) Service Center at Guangfu Railway Station: Provided consultations, cleaning supplies, personal protective equipment, and beverages.

c) Mud Clearance and Restoration: Launched an island-wide volunteer cleanup mobilization on September 25.

d) Hot Meal Supply: Established a mobile kitchen at Guangfu Railway Station, with Ruisui Jing Si Hall serving as the central kitchen.

e) Medical Support: Hualien Tzu Chi Hospital set up three temporary medical stations.

f) Tzu Chi Disaster Relief Coordination Map: Developed to accurately track cleaning progress and coordinate planning based on the needs of affected households.

Phase 2: Livelihood Recovery (Oct 4 - Nov)

a) Emergency Relief Funds: Distributed 50,000 TWD (about 1,580 USD) per household starting October 4 for initial recovery needs. Vulnerable demographics, such as seniors living alone, individuals with disabilities, and elderly couples, were enrolled in long-term care programs for regular follow-up support.

(Continued)

b) Educational Support: Provided refurbished computers with new peripheral accessories to schools in disaster areas and donated stationery to students.

c) Assistive Devices: Supplied eco-friendly assistive devices to individuals and care institutions.

d) Professional Repairs: Dispatched professional teams to repair residential electrical wiring, doors, windows, and plumbing.

Phase 3: Psychosocial Support (Nov - Feb 2025)

a) Mental Health Clinics: Launched mental health initiatives in collaboration with the Tzu Chi International Medical Association (TIMA) and Tzu Chi hospitals.

b) Community Prayer Sessions: Hosted a tea gathering at the Guangfu Township Office, offering aromatherapy and mental health lectures to help residents recover from trauma.

c) Charity Run: Organized a plant-based charity run to pray for Hualien and attract crowds to revitalize the local economy.

d) Community Year-End Blessings: Held a year-end blessing ceremony at Guangfu Commercial and Industrial Vocational Senior High School to uplift community spirits.

Phase 4: Agricultural Recovery (Nov - Feb 2026)

a) Farmland Restoration: Partnered with the Taiwan Agricultural Research Institute to evaluate farmland damage. By deploying machinery and conducting soil improvement, a pilot agricultural recovery plan was launched and has already yielded preliminary results.

Phase 5: Resilience Capacity Building (March 2026 onwards)

a) Disaster Relief Volunteer Training: Transitioned from emergency rescue to long-term community resilience by organizing joint training classes in Guangfu through a public-private partnership model.

b) Local Talent Development: Shifted focus from post-disaster companionship to proactive disaster preparedness training for community members.

3) Address Declining Birthrate and Aging Society

Facing the dual challenges of an aging population and a declining birthrate, Tzu Chi remains a steadfast pillar of support for the disadvantaged. Through innovative services and interconnected care networks, demographic pressures are transformed into positive momentum for social sustainability and the common good.

(Continued)

a) Youth Empowerment: The Path to a Brighter Future

Focusing on youth development needs amid declining birthrates, efforts are directed toward closing the educational gap and protecting the right to education in rural and disaster-stricken areas. By integrating after-school tutoring, digital learning, mentorship programs, and school reconstruction, youth empowerment is promoted to cultivate a new generation equipped with a humanistic spirit and social impact.

Key areas of work:

i) Stable Schooling: Providing tutoring and educational resource subsidies to disadvantaged families, low-income students, and rural schools to ensure successful academic completion.

ii) Youth Innovation: Continuously promoting the "FUN Big Vision, Thinking Toward the Future" youth innovation program and the Compassionate Technology Innovation Competition, while supporting youth-led social innovation teams.

iii) Youth Empowerment:

1. Continuing the "Youth Mentorship Program," offering online tutoring in Mandarin and IT skills to students in Turkey, Thailand, Taiwan, and Cambodia.

2. Organizing programs such as the International Youth Leadership Program (IYLP), African Youth Talent Cultivation, the Youth Self-Awareness Experiment Project, and the LifeMaker College Youth Camp.

3. Hosting the International Youth Sustainability Summit, which integrates the UN Sustainable Development Goals (SDGs) through annual conferences, lectures, and interfaith youth forums to enhance global perspectives and action capabilities.

iv) Youth Co-learning: Establishing a cross-regional, cross-generational volunteer recruitment team and developing "Youth Co-learning Bases" that feature multi-functional interactive spaces designed by young people.

v) Coding Project: Promoting programming language education, teacher training, and gifted student training in Thailand, Turkey, Mozambique, South Africa, Mexico, and Taiwan.

b) An-Mei Elderly Care Initiative

Aligned with the UN's "2030 Agenda for Ageing," the goal is to help seniors enjoy a life of "independence, participation, care, self-fulfillment, and dignity." Youth-oriented, community-based, and technology-driven actions are implemented to support the elderly in aging safely in their familiar communities through living environment improvements, health maintenance, and psychosocial support.

(Continued)

Key areas of work:

i) Establishing Elderly Support Systems: Relieving loneliness and rebuilding support networks through regular home visits, spiritual support, economic subsidies, and material aid.

ii) Home Safety Improvements: Volunteers and repair teams conduct in-home fall risk assessments, assisting with handrail installation, lighting improvements, and creating barrier-free spaces for the elderly and disabled.

iii) Eco-friendly Assistive Device Platform: Collecting unused medical devices like wheelchairs and hospital beds. After rigorous maintenance and disinfection, they are loaned free of charge to families in need. Large operation centers are being established in northern, central, and southern Taiwan to expand service capacity.

iv) Community Care Centers: Promoting "aging in place" through individualized nutritional assessments, localized adaptive exercises, medication safety guidance, and diverse social activities.

v) Digital Health Care:

1. Establishing digital health care stations at 53 Jing Si Halls across Taiwan, providing heart rate wristbands and Bluetooth blood pressure monitor tests.

2. Collaborating with Foxconn to provide digital health care in remote and indigenous communities at 13 township health centers.

vi) Community Care Stations: Establishing Tzu Chi online blood pressure reading systems at recycling stations, introducing "balanced diet" and "regular exercise" courses to provide multifaceted care for elderly volunteers.

vii) Solitary Senior Care: Partnering with the Taipei, Kaohsiung, and Tainan city governments to care for seniors living alone.

viii) Handling Long-Term Care Services: Helping seniors age in place through the operation of 16 Tier A long-term care units, 14 Tier B Day Care Centers, 16 Tier B Home Care units, 104 Tier C Community Care Centers, and one Family Caregiver Support base.

4) Environmental Education and Climate Action

As global warming and extreme weather intensify, ecological imbalances threaten food security, water supplies, and economic stability. Environmental protection is key to mitigating the climate crisis and serves as the core of sustainable development. By integrating the "Seven Practices of Environmental Protection" into daily life, advancing disaster prevention education, and promoting zero-waste diets, concrete actions are taken toward net-zero sustainability to reduce climate risks and disaster impacts.

(Continued)

Key areas of work:

a) Net-Zero Governance and Green Energy Transition: Centered on energy conservation, green energy, and circulation, energy management is deepened and renewable energy use is expanded across campuses and branches to achieve the 2050 net-zero emissions goal.

   i) Institutional Governance: Introduced carbon inventory mechanisms and completed assessments at 23 Jing Si Halls. Initiated Task Force on Climate-related Financial Disclosures (TCFD) to identify major climate risks in phases; establishing carbon management and reduction pathways.

   ii) Facility Transition: Promoted smart energy management and green energy applications. Solar photovoltaic systems were installed at 49 facilities, obtaining 364 Renewable Energy Certificates. Established solar power monitoring systems and an island-wide power dashboard. Ten facilities (including the VEG & E pavilion) adopted Energy Management Systems (EMS) to optimize efficiency; five facilities passed ISO 50001 verification, and 10 were awarded the "Green Level Net Zero Mark" by the Taiwan Alliance for Net Zero Emissions.

b) Creating Awareness Through Environmental Education: Enhanced environmental awareness and climate adaptation capabilities through innovative tools.

   i) Deployed Mobile Environmental Education Vehicles to tour schools and communities for experiential learning.

   ii) Integrated the PaGamO platform for gamified environmental teaching.

   iii) Offered courses covering climate change, ecological protection, resource circulation, and sustainable living.

   iv) Promoted community understanding of extreme climate risks and daily carbon reduction actions.

c) Plant-Based Living and Low-Carbon Ecosystems: Using diet as a starting point to reduce ecological footprints and shape a low-carbon living network. Initiatives include the Plantarium sustainability concept hub, the VO2 meal ordering platform, eco-friendly hotels, and vegetarian markets to advocate for a fully plant-based diet and lower carbon emissions.

d) Green Design and Space Regeneration: Partnered with the Taiwan Design Research Institute (TDRI) to introduce circular design into space renovation. Repurposing second-hand spaces reduces waste at the source and implements circular economy principles, establishing replicable green space renovation models.

(Continued)

e) Integrating the Seven Practices of Environmental Protection, Circular Economy, and Humanitarian Aid:

   i) Environmental Network: A network of 92,960 certified recycling volunteers implemented resource recycling at 11,367 environmental education stations and community recycling points across Taiwan.

   ii) Resource Circulation Achievements: The annual recycling volume reached 78,299,856 kilograms, equivalent to reducing 3,523,879 metric tons of carbon dioxide—equivalent to eliminating the annual energy use of 460,000 homes.

   iii) Circular Economy and Charity: Recycled PET bottles are reprocessed into disaster relief items like eco-friendly blankets, clothing, and partition tents. Volunteers participate in sorting supplies, forming an immediate disaster relief supply chain that extends resource circulation into a cycle of goodness.

5) Foster Global Partnerships and Sustainable Development

Facing climate change, social inequality, and humanitarian crises, mutual aid is crucial to reducing disaster impacts and safeguarding social peace. Cross-sector, interfaith, and cross-generational connections build a global mutual aid network, enhancing disaster resilience, expanding service capacity, and empowering youth. By engaging with diverse partners and participating in United Nations (UN) and international conferences, charitable and humanitarian experiences are translated into a common global language, transitioning the organization from a humanitarian responder to an active advocate in global governance.

Key areas of work:

a) Collaboration for Common Goodness and Social Well-Being: Establishing partnerships with local governments, professional institutions, enterprises, and schools. Through public-private partnerships, charitable actions are promoted in Taiwan and internationally. Aligning with the UN SDGs, corporate social responsibility (CSR) and ESG targets are practiced to build a resilient society.

b) Global Partnerships and Sustainable Future: Engaging in cross-border and interfaith partnerships with international charity organizations, including The Order of St. Camillus, Medecins du Monde (MDM), Caritas, the Healy Foundation, the Lanyi Foundation, IsraAID, AMEDS Medical Center (Poland), the Polish Women Can Foundation (FPMW), Food for Ukraine, the Islamic Development Bank, and Love Binti International.

c) Tzu Chi Discourse for Global Engagement: Hosting and participating in conferences to actively integrate internationally, share charitable experiences, and showcase the core value of using goodness and love as greatest treasures.

   i) UN and International Conferences: Participating primarily in global governance and policy advocacy, youth empowerment, environmental sustainability, and interfaith dialogue. Examples include the UN Economic and Social Council (ECOSOC) Partnership Forum, the High-Level Political Forum (HLPF), the 30th UN Climate Change Conference (COP30), and Climate Week NYC.

(Continued)

ii) Academic Forums and Symposiums: Partnered with over a dozen domestic and international higher education institutions to explore themes such as the integration of technology and humanities, sustainable development, disaster prevention and relief, youth empowerment, contemporary Buddhism, and the spirit of altruism. To clarify the nature of our involvement, these engagements are categorized as follows:

- Hosted Events: The 10th Tzu Chi Forum, the Tzu Chi Global Symposium for Common Goodness, the Yin-Cheng Distinguished Lecture Series on Contemporary Buddhism and Symposiums, and the Tzu Chi Studies—Lectures on Theory and Practice.
- Co-hosted Events: The International Symposium on the Theory and Practice of the Teachings of Dharma Master Yin Shun, and Symposium on Environmental Buddhism.
- Participated Events: Berkeley Innovation Forum, the Whole-of-Society Defense Resilience International Forum, and the International Forum on Crisis and Emergency Management for Sudden Major Natural Disasters.

International Charity

Worldwide, local Tzu Chi volunteers strive for self-sufficiency in initiating charitable activities. In areas facing major disasters, resource shortages, or lacking a volunteer presence, the Foundation mobilizes resources and collaborates with international NGOs to rapidly deploy humanitarian aid. With global displacement reaching 122 million people and over 1.1 billion in extreme poverty, humanitarian aid is conducted in 60 countries to provide immediate assistance, protect vulnerable lives, and break the cycle of poverty.

1) End Poverty and Hunger

To address rising global hunger, partnerships with international organizations have been activated to launch charitable assistance in 51 countries. Concrete aid and psychosocial support are provided to families and communities affected by poverty, displacement, natural disasters, and conflicts. By promoting economic independence, expanding educational opportunities, and strengthening psychological resilience, the seeds of sustainable development are planted in underdeveloped nations.

Key areas of work:

a) Assistance Programs: Operating in 51 countries across Asia, Africa, Europe, and the Americas (including Nepal, India, Turkey, Russia, Jordan, Thailand, Sri Lanka, Vietnam, Myanmar, Eswatini, Ethiopia, Zimbabwe, Zambia, South Africa, Mozambique, Ecuador, Mexico, Poland, Ukraine, Kenya, Cambodia, Syria, and Japan). Initiatives include long-term assistance, well-drilling, scholarships, hot meal distribution, cash-for-work programs, vocational and agricultural training, free medical clinics, home repairs, and institutional reconstruction.

(Continued)

b) Refugee Assistance: Supporting refugees in Jordan, Turkey, Ukraine, Poland, Thailand, Serbia, and Pakistan with financial aid, vocational training, and food. Robust educational systems are established to prevent out-of-school crises caused by war and poverty.

c) Rice Distribution: Transporting 3,852 metric tons of rice provided by Taiwan's Agriculture and Food Agency to assist nine countries: Eswatini, Zimbabwe, South Africa, Haiti, Madagascar, Mozambique, Sierra Leone, Sint Maarten, and Lesotho.

d) International Construction Projects: Rebuilding homes and schools in Mozambique, Ecuador, and Nepal. In Mozambique, 12 schools and 993 Great Love homes were completed and handed over this year, bringing the cumulative total to 17 schools and 1,905 Great Love homes.

2) Combat Climate Change and Provide Humanitarian Aid

In response to natural and human-made disasters, disaster relief mechanisms are immediately activated, often in partnership with international NGOs. Relief operations include supply distribution, economic assistance, medical services, educational support, and psychosocial care.

Key areas of work:

a) International Disaster Relief: Providing disaster assistance in 15 countries, including Myanmar, Pakistan, Ecuador, Mozambique, Spain, Poland, Portugal, the United States, Thailand, Sri Lanka, and Mongolia. Responses included the Mandalay earthquake in Myanmar, floods in Spain and Pakistan, Cyclone Jude in Africa, the earthquake in Afghanistan, and wildfires in the US and Portugal. Relief efforts featured cash-for-work programs, hot meals, and the distribution of cash cards and food packages.

b) Emergency Stockpiles: Procuring and transporting emergency relief supplies in 12 countries (including the Netherlands, Malaysia, the US, Mozambique, Canada, Myanmar, Vietnam, Singapore, and Mongolia) to ensure immediate deployment during emergencies.

3) Assistance in Nepal

Tzu Chi has been engaged in charitable work in Nepal since the 2015 earthquake. Initially, the Foundation planned to construct permanent educational and medical facilities, including three primary and secondary schools, one university, and one hospital. However, due to various local factors, these reconstruction projects could not be formally implemented at that time.

Since 2019, the Foundation has returned to deepen its efforts in Nepal. Upon entering villages such as Lumbini (the Buddha's birthplace), volunteers found that the local lifestyle remained largely unchanged from the Buddha's era, with residents primarily living in mud-and-thatch houses and facing extreme shortages of medical and educational resources. Upholding the original intention of "giving back to the Buddha's homeland," the Foundation continues to promote the missions of Charity, Medicine, Education, and Humanistic Culture.

(Continued)

To establish a long-term, sustainable local charity system, the Foundation donated to and supported Nepalese volunteers and other Tzu Chi representatives in legally establishing an independent charitable entity, "Tzu Chi Guthi" (Registration No.: 26/081/082), in Nepal. Under Nepalese law, a "Guthi" operates as a public welfare foundation or charity. It is a legally established, independent non-profit corporation whose assets belong solely to the entity itself. It is governed and operated independently in accordance with its public welfare purpose and Nepalese regulations. Its nature is therefore identical to other local charitable foundations established by the Tzu Chi Foundation overseas, functioning as a locally governed and operated public welfare charity.

Guided by the Buddha's spirit of compassion and altruism, the Foundation seeks to give back to his homeland by assisting local residents through Tzu Chi's Four Missions. By sharing the ideals of the engaged Bodhisattva path and spiritual wealth, the objective is to gradually reverse the millennia-old poverty, both tangible and intangible, in the region. To this end, Tzu Chi signed a charitable cooperation agreement with the trust, allocating $752,564,553 in 2025 to carry out the following charitable initiatives locally:

Assistance Categories	Execution Method
Family and Institutional Assistance	• Provide living support, emergency relief, medical subsidies, and educational subsidies to families in need. • Distribute supplies and provide construction assistance to charitable, medical, or educational institutions in need.
Great Love Village Construction Project	• Repair and construct a scaled Great Love Village to provide safe havens for homeless individuals.
Community Care and Volunteer Cultivation	• Build a community activity center in Lumbini to inspire local residents' compassion and ensure the sustainability of charitable missions. • Host regular tea gatherings and activities at various community centers to encourage public participation and volunteering. • Organize regular volunteer training activities, seminars, and workshops. • Establish vocational training centers for producing uniforms, handmade soaps, mushrooms, and other products, increasing residents' income while exposing them to systematic production processes. • Provide employment and entrepreneurship counseling.
Medical Center Project	• Construct a hospital to address the shortage of local medical resources.
Model School Project	• Build a large-scale model primary school.

(Continued)

BUDDHIST TZU CHI CHARITY FOUNDATION
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Medical Mission

In response to an aging society and the needs of disadvantaged families, and in accordance with the donation charter regarding subsidies for medical undertakings and the handling of long-term care services, the Foundation donated two plots of land to the Taipei Tzu Chi Hospital of the Buddhist Tzu Chi Medical Foundation to construct the "Smart Medical and Elderly Health Building." This initiative aims to enhance medical subsidies for vulnerable groups and expand medical services in remote areas.

Support for the Mission of Education

In accordance with the donation charter regarding funding for educational undertakings, the Foundation supports the development of higher education and medical education institutions in eastern Taiwan to realize the goals of quality education and talent cultivation. By integrating charity and humanistic culture, medical education in the East is deepened to resolve regional shortages of medical professionals, fundamentally break the cycle of illness and poverty, and enhance the resilience of the overall social safety net through educational professionalism.

Key areas of work:

a) Charity and Education Industry Collaboration: Establish a Tzu Chi research and development think tank to promote human compassion, health and well-being, educational advancement, environmental practices, and humanistic values. By connecting local government, industry, and academic resources to build community partnerships, empowerment courses are promoted to inspire a spirit of service and fulfill social responsibilities.

b) Quality Education Initiative:

   i) Promote preventive medicine and retain medical talent in eastern Taiwan to boost local healthcare capacity, enhancing the effectiveness of charitable efforts and safeguarding the health and well-being of residents.

   ii) Recruit outstanding faculty and strengthen teaching standards through professional development programs, ensuring that charitable principles are integrated into all academic disciplines.

   iii) Upgrade campus facilities to improve learning environments and strengthen campus safety, creating a setting that balances professionalism, humanistic culture, technology, and infrastructure.

   iv) Guided by the principle of "education for the whole person" to ensure sound personality development and moral integrity, the initiative cultivates social elites equipped with good character, wisdom, a cooperative spirit, and practical life skills.

   v) Enhance students' innovative thinking and technological application skills to improve educational quality and address future societal challenges.

(Continued)

vi) Internationalization and the Common Good: Promote international education and cross-border exchanges to cultivate global citizens equipped with an international perspective and dedicated to environmental protection and social sustainability.

2024

Charity in Taiwan:

The world is facing multiple challenges such as climate change, armed conflicts, and economic instability, which impact people's livelihoods and social stability. Upholding the spirit of "loving-kindness, compassion, joy, and equanimity," Tzu Chi continues to implement its five major action plans: End Poverty and Hunger, Combat Climate Change and Provide Humanitarian Aid, Address Declining Birthrate and Aging Society, Protect the Environment and Raise Awareness, and Foster Global Partnerships and Sustainable Development, to carry out charitable actions globally.

From economic assistance, medical support, educational aid, livelihood empowerment, to disaster reconstruction, Tzu Chi is dedicated to helping disadvantaged families and disaster-affected communities rebuild their lives and achieve self-sufficiency. In response to the diverse needs of society, Tzu Chi is also promoting innovative charitable programs, integrating resources, and fostering cross-sector collaboration to strengthen global efforts for common goodness, aiming to fundamentally address poverty and prevent the cycle of hardships.

In terms of sustainable governance and social innovation, this year, Tzu Chi has received a total of 19 awards both domestically and internationally, including 11 sustainability awards, covering areas such as social inclusion, environmental education, charitable care, and carbon reduction living, showcasing outstanding results and influence. The Tzu Chi Foundation 2022-2023 Sustainability Report was awarded the "Platinum Award" for the 2024 Taiwan Corporate Sustainability Awards, the highest honor for non-profit organizations, recognizing the foundation's efforts in ESG practices.

Additionally, the foundation actively integrates technology and education, promoting innovative environmental education through the PaGamO gamified learning platform, which was also the "Gold Winner" for The ESG & Sustainability Awards 2024. These achievements represent the foundation's steadfast commitment and practical efforts in collaborating with industry, government, and academia to promote access to education for the disadvantaged, support for individuals with disabilities, and the establishment of a sustainable society.

(Continued)

1) End Poverty and Hunger:

The family is the most basic unit of society. In the face of declining birthrate and an aging society, the family structure in Taiwan is becoming increasingly diverse. Amid social changes, the family support system has become weaker, and among the family types that Tzu Chi has long cared for, single-parent families account for the highest proportion at 24.79%; followed by nuclear families at 20.84%, elderly living alone at 16.57%, and "one-person households" also reaching 14.41%, reflecting the current social situation.

Tzu Chi continues to uphold the principle of providing comprehensive all-around care and support for the individual and their families as a whole, centering on families and using communities as bases to provide diverse support and nurturing, including economic assistance, medical care, home repairs, educational scholarships, nutritional support, and academic tutoring, helping individuals and families overcome difficulties, move towards self-sufficiency, and promote social inclusion and harmony.

Key areas of work:

a) Economic assistance and diverse support services to help impoverished families cope with sudden changes, alleviating life pressures and economic difficulties.

b) Medical subsidies and health care services to ensure peace of mind when seeking medical care, thereby improving the interconnected challenges of poverty and illness in families.

c) Scholarships and professional skills training to reduce economic pressure, support disadvantaged students in maintaining stable education, and enhance learning and future employment capabilities.

d) Housing repairs and livelihood assistance to improve the safety of living conditions, enhancing family stability and opportunities for self-sufficiency.

e) Spiritual care and home visit companionship to help relieve psychological burdens and rebuild support systems for care recipients.

f) Community support networks and collaboration for common goodness to provide institutional care and resources for diverse groups, enhancing the overall caregiving capacity of the community.

(Continued)

2) Combat Climate Change and Provide Humanitarian Aid

Tzu Chi has always taken on proactive, comprehensive, and humanitarian care actions in disaster assistance. Upholding the spirit of being "the first to arrive and the last to leave," Tzu Chi stands by to protect and accompany those affected in every disaster. In the aftermath of disasters, Tzu Chi will immediately mobilize to provide emergency assistance; on regular days, the focus is on disaster preparedness and educational training, strengthening community disaster reduction and preparedness capabilities, while continuously optimizing disaster relief processes. By combining local and international cooperation, Tzu Chi promotes communities towards more resilient and sustainable development, enhancing overall response and disaster relief effectiveness, while implementing the spirit of "neighbors helping neighbors and families helping families," gathering the power of collective goodness.

Key areas of work:

a) Community Emergency Care: Tzu Chi has launched care actions for a total of 219 emergency incidents, including earthquakes, typhoons, fires, floods, traffic accidents, and public safety incidents across 21 counties and cities in Taiwan. Major incidents include the 2024 Hualien earthquake, Typhoon Gaemi, Typhoon Krathon, Typhoon Kong-rey, as well as incidents like the leaning houses in New Taipei's Sanchong, the fire in Yuli, Hualien, the gas explosion in Kaohsiung's Sanmin District, the bus accident in Kaohsiung, the fire at the PX Mart in Taichung, and residential fires in Shilin, Taipei, and Fengrong Road, Taitung. Volunteers immediately mobilize to disaster areas to provide hot meals, drinking water, daily necessities, emergency funds, consolation funds, and blessings, while also assisting in home clean-up and restoring school environments. For individual needs, post-disaster recovery actions such as educational assistance and housing repairs are initiated. After the 2024 Hualien earthquake on April 3, a permanent housing construction plan was launched to provide affected residents with a safe home.

b) Disaster Prevention Training and Promotion: Tzu Chi has organized and participated in 46 disaster relief volunteer training courses and conducted 41 community outreach activities for disaster prevention, enhancing charitable capabilities.

c) Disaster Preparedness Actions: This includes compassionate technology development, environmental disaster education exhibitions, emergency rescue teams training, compassionate technology experiential activities, emergency rescue equipment demonstrations, resource management education and training, and disaster education promotion in communities and schools, as well as parent-child disaster preparedness experiential activities.

(Continued)

BUDDHIST TZU CHI CHARITY FOUNDATION
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3) Address Declining Birthrate and Aging Society

Population aging and declining birthrate go hand in hand. As the young labor force decreases and the elderly population increases, this not only affects economic development but also places a heavier burden on medical and social resources. In light of this trend, charitable organizations must actively respond to societal needs by connecting innovative services and social participation, becoming a support for the disadvantaged, and playing a key role in promoting social inclusion and sustainable development.

a) Education: The Path to a Brighter Future

Education is key to breaking the cycle of poverty. Especially for children from disadvantaged families, Tzu Chi provides appropriate resources and opportunities under the philosophy of "alleviating poverty through education and skills development," enabling them to study with peace of mind, showcase their potential, and bravely pursue their dreams. At the same time, through innovative public welfare programs, Tzu Chi encourages youths to creatively respond to social issues; further integrating volunteer services and international exchanges to broaden their horizons and cultivate professional skills and social responsibility.

Key areas of work:

i) Learning Assistance: Providing scholarships for tuition, accommodation, books, uniforms, stationery, and living expenses to enable students from disadvantaged families to complete their studies.

ii) Support for Rural Education: Providing educational resources for rural and indigenous schools, including tutoring services, certification guidance, and other courses to strengthen learning capabilities to reduce the educational gap between urban and rural areas.

iii) International Youth Training and Exchange: Promoting international online mentorship, international youth leadership, and diverse training programs, organizing youth community editorial training, international youth forums and lectures, and executing international charitable exchange actions to encourage youth participation in public welfare and expand their international perspectives.

iv) Youth Innovation Promotion: Continuing to promote the FUN Big Vision, Thinking Towards the Future youth innovation program, providing resources and mentorship, supporting youth social innovation teams, and encouraging youths to bravely pursue their dreams and realize the vision of social good.

b) An-Mei Elderly Care Initiative:

Population aging is a global trend. Elderly individuals living alone or in pairs, along with health deterioration and economic pressures, often pose significant challenges in daily life.

(Continued)

Tzu Chi is committed to creating "stable homes and friendly communities" through home safety improvement plans to create a secure living space; utilizing the eco-friendly assistive device platform to extend the life of items and provide practical aids to reduce caregiving pressure; delivering meal services to warm the daily lives of the elderly; and establishing community care points that promote health to delay disabilities and build support networks. Additionally, by utilizing digital health care systems, we connect medical and care resources to provide better home medical care and health support for disadvantaged elderly individuals, allowing them to live with "independence, participation, care, self-fulfillment, and dignity."

Key Areas of Work:

i) Home Visit Care: Providing economic assistance, material aid, and home visits or telephonic care.

ii) Environmental Improvement: Improving the safety of living spaces for the elderly and disabled, and providing services through the eco-friendly assistive device platform.

iii) Nutritional Support: Nutritional supplements for the elderly, community dining, and meal delivery services, along with health consultations and services.

iv) Health Promotion: Organizing community care points, medication consultations, fitness enhancement, and digital health care.

v) Long-term Care: Providing home care and nursing services, day care center services, long-term care centers, community care points, and community health promotion for the elderly.

vi) Solitary Senior Care: Undertaking city government solitary senior care programs for Taipei, Kaohsiung, and Tainan.

vii) Community Care Stations: Establishing online blood pressure reading systems at Tzu Chi' s recycling stations, introducing "balanced diet" and "regular exercise" courses to provide multifaceted physical exercise and nutritional care for elderly volunteers.

4) Protect the Environment and Raise Awareness

The intensification of climate anomalies, global warming, an increase in extreme weather events, and the imbalance of ecosystems are issues that will impact global food security, water resources, and economic development. Environmental protection is a crucial solution to climate change and serves as the foundation for sustainable development. Tzu Chi actively engages in environmental and disaster education, promotes healthy and zero-waste diets, and strives to achieve net-zero sustainability goals to mitigate the risks posed by climate change, aiming to reduce the frequency of disasters and ensure a safer living environment for future generations.

(Continued)

Key Areas of Work:

a) Advancing the "Net Zero Emissions" Goal: The year 2023 has been set as the baseline for carbon reduction, with a target of "net zero emissions by 2050." From 2022 to 2024, carbon assessments have been completed at 23 Jing Si Halls across Taiwan, and solar energy installations have been established at 47 Jing Si Halls and community centers, with 10 centers applying for the Taiwan Alliance for Net Zero Emissions (TANZE) net-zero certification and receiving green-level certification. Additionally, the Task Force on Climate-related Financial Disclosures (TCFD) strategy has been initiated to identify significant climate-related risks and opportunities within the organization, with the assessment planned to be conducted in two phases.

b) Creating Awareness Through Environmental Education:

i) Mobile Environmental Education Vehicles: Three mobile environmental education vehicles have entered schools, with 49,445 participants experiencing and learning through this year's tour.

ii) Digital Environmental Education: The Tzu Chi x PaGamO Environmental Education E-sports World Cup has entered its fourth year, involving 121,900 participants from 1,592 schools in Taiwan, and 2,363 participants from Malaysia, using the engaging format of e-sports competitions to raise public environmental awareness.

iii) Promotion of Plant-Based Living: Advocating for a fully plant-based diet, which includes the VO2 carbon reduction meal ordering platform, vegetarian-friendly hotels in Hualien, and vegetarian markets, to reduce carbon emissions while maintaining a balance between physical and mental health and environmental resources.

iv) Certification of Environmental Education Facilities: Kaohsiung Jing Si Hall and Taichung Jing Si Hall.

v) Promotion of Environmental Education: Tzu Chi welcomed 514 group visits to learn about recycling and participate in hands-on recyclables sorting, while also conducting 419 environmental promotion events.

vi) Second-Hand Space Design and Renovation Project: Using the Tzu Chi Zhongshan Bade Community Center's thrift store as an example, this initiative integrates green design principles into the space to reduce waste generation and transform it into valuable resources.

(Continued)

c) Commitment to Environmental Stewardship:

i) To reduce pollution, extend the life of items, and care for the Earth, in 2024, there were a total of 92,520 certified recycling volunteers in Taiwan, sorting recyclables at 11,376 recycling education stations or community recycling points. The total carbon benefit from recycling throughout the year amounts to 75,243.262 tons, equivalent to the carbon sequestration of 8,454 Da'an Forest Parks (comparable to the carbon absorption of about 643 Central Parks in New York City).

ii) Through rigorous sorting and recycling, PET bottles are transformed into eco-friendly blankets, scarves, and partition tents, creating a "circular economy" that also creates a cycle of "goodness," as these products become an important support for humanitarian aid.

iii) Actively promoting climate, environmental, and ecological protection initiatives, Tzu Chi strengthens community resilience and adaptability to climate change while implementing green actions and sustainable practices.

5) Foster Global Partnerships and Sustainable Development

Tzu Chi actively participates in relevant United Nations meetings and organizes various academic collaborations and forums, continuously expanding exchanges with global partners to enhance visibility and influence in mainstream society. Tzu Chi strives to deepen global connections of goodness by promoting interfaith dialogue and charitable cooperation. At the same time, diverse methods are employed to attract youth participation, injecting sustainable momentum into Tzu Chi and nurturing the next generation of charitable action.

a) Collaboration for the Common Goodness and Social Well-Being
Continuing to establish partnerships with local governments, professional institutions, enterprises, and schools, pooling interdisciplinary expertise and resources to jointly promote charitable and public welfare actions in Taiwan and internationally; responding to the United Nations Sustainable Development Goals (SDGs), practicing corporate social responsibility (CSR), and core values of environmental, social, and corporate governance (ESG), co-creating a resilient and sustainable society and fostering a cycle of goodness.

b) Expanding Collaborations with International Charity Organizations
This includes ongoing collaboration with charitable organizations such as The Order of St. Camillus (Camillians), Medecins du Monde (MDM), Caritas Freetown, the Healy Foundation, the Lanyi Foundation, the AMEDS Clinic in Poland, the Polish Women Can Foundation (FPMW), and Food for Ukraine.

(Continued)

c) Tzu Chi Discourse for Global Engagement

i) United Nations and International Conferences: This includes the Asia-Pacific Forum on Sustainable Development (APFSD), the 6th United Nations Environment Assembly (UNEA-6), the 68th session of the Commission on the Status of Women, the Multi-Faith Leader Climate Resilience Roundtable, Vesak Day, the United Nations Civil Society Conference, the 60th Session of the Subsidiary Bodies of UNFCCC, the annual InterAction Forum in the United States, the United Nations Summit on Sustainable Development, the United Nations Summit of the Future, Climate Week NYC, the 10th United Nations Asia-Pacific Ministerial Conference on Disaster Risk Reduction, and the 29th United Nations Climate Change Conference (COP29).

ii) Academic Forums and Symposiums: Collaborating with 16 universities and 9 organizations domestically and internationally to host or co-host various seminars, including the 9th Tzu Chi Forum, the Tzu Chi Global Symposium for Common Goodness, the International Symposium on the Theory and Practice of the Teachings of Dharma Master Yin Shun, the Berkeley Innovation Forum, and the Tzu Chi Studies—Lectures on Theory and Practice, etc.

International Charity

Around the world, Tzu Chi volunteers strive to be self-sufficient. However, when major disasters occur in countries or regions where Tzu Chi has limited or no presence, the foundation mobilizes resources and collaborates with international organizations to initiate various humanitarian aid efforts. This approach enhances responsiveness and expands the scope of assistance, ensuring that timely aid is provided when it is most needed.

1) End Poverty and Hunger

The number of people suffering from hunger globally continues to rise. Tzu Chi has activated a global network of volunteers and collaborated with multiple international organizations to assist in 43 countries, providing essential aid and emotional support to families and communities affected by poverty, displacement, or disasters and conflicts, helping them rebuild their lives and improve their quality of life. Through concrete actions, Tzu Chi seeks fundamental solutions to the global hunger problem.

Key areas of work:

a) Assistance Programs: Providing living assistance, educational support, nutritional support, livelihood assistance, water resource programs, medical subsidies, medical equipment donations, and health education initiatives in 43 countries including Nepal, India, Turkiye, Jordan, Thailand, Sri Lanka, Vietnam, Myanmar, Russia, Eswatini, Ethiopia, Zimbabwe, Zambia, South Africa, Uganda, Namibia, Malawi, Madagascar, Mozambique, Lesotho, Ecuador, Paraguay, Guatemala, the Dominican Republic, Honduras, Bolivia, Chile, Saint Martin, Mexico, Poland, South Sudan, Ukraine, Sierra Leone, the UK, the Netherlands, Serbia, Syria, Burkina Faso, Guinea, Somalia, Mali, Djibouti, and Haiti.

(Continued)

b) Refugee Assistance: Aid for refugees in countries such as Turkiye, Jordan, Serbia, Poland, Ukraine, and Thailand.

c) Distribution of Rice from Taiwan's Council of Agriculture: Transporting 4,140 metric tons to assist 10 countries, including Haiti, Sierra Leone, Mozambique, Eswatini, Honduras, Zimbabwe, South Africa, Madagascar, Saint Martin, and Lesotho.

d) International Construction Projects: This year, housing assistance was completed for 578 households in Mozambique, 177 households in Malawi, and 36 households in India, with one school construction completed and the ongoing construction of the RENEW Well-Being Center in Bhutan.

2) Combat Climate Change and Provide Humanitarian Aid

In response to natural and man-made disasters, Tzu Chi is always prepared to initiate immediate and mid-to-long-term assistance. Depending on the location, timing, and local circumstances, Tzu Chi provides humanitarian aid through cash-for-work relief programs, distribution of supplies, economic assistance, medical consultations, support for school re-enrollments, and emotional support.

Key areas of work:

a) International Disaster Relief: Disaster assistance has been provided in 15 countries, including Brazil, Pakistan, Japan, Nepal, Kenya, Thailand, Mozambique, Chile, Vietnam, Mexico, Morocco, Myanmar, Syria, Sierra Leone, and the Philippines. This includes ongoing assistance for disasters such as the Morocco earthquake in 2023, flooding in Yangon, Myanmar, hurricanes in Mexico, and the Noto earthquake in Japan, as well as disasters in Brazil, Kenya, Mozambique, Chile, and Sierra Leone. Aid includes cash-for-work, distribution of cash cards and relief funds, daily necessities, educational grants, hot meals, food packages, eco-friendly blankets, water purification supplies, seeds for farming, housing repairs, permanent housing construction, church repairs, health education, donation of shower vehicles, and medical service provisions.

b) Emergency Stockpiles: Procurement and transportation of emergency supplies in 12 countries to ensure that Tzu Chi and its global branches can provide immediate relief supplies when disasters occur.

3) Support for the Mission of Education

Per the donation charter of Tzu Chi, the foundation is dedicated to the sustainable development of higher and medical education in eastern Taiwan. Upholding the philosophy of 'providing education as a means of charity and carrying out charity work through education,' we strive to implement quality education, cultivate talent that possesses both professional competence and humanistic care, and inject the power of sustainable development into society.

(Continued)

Key areas of work:

a) Charity and Education Industry Collaboration: Establishing a Tzu Chi research and development think tank to advance charitable care, health and well-being, educational advancement, environmental protection, and humanistic values. This initiative actively fulfills local and social responsibilities while achieving resource sharing, talent circulation, collaboration between industry and academia, and the integration of sustainable public welfare efforts.

b) Quality Education Initiative:

i) Supporting the professional growth of educators and research development, constructing a teaching team that combines humanistic and professional qualities, enhancing campus learning conditions and facilities, and establishing a model for sustainable higher education development in eastern Taiwan.

ii) Enhancing educational quality and teaching effectiveness, cultivating students' innovative thinking and technological application skills, expanding internship and learning opportunities, and promoting diverse youth development.

iii) Developing medical education in eastern Taiwan to train healthcare professionals with both expertise and compassion, while establishing a talent cultivation platform for elderly care and long-term care.

iv) Connecting local resources from government, industry, and academia, establishing strong partnerships with communities, embodying the spirit of service, and collectively shouldering social responsibilities.

v) Creating an internationally friendly campus, promoting international education and cultural exchanges, and fostering a global citizen perspective.

(vi) Administration expenses

		2025	2024
Personnel expenses	$	327,740,808	327,833,264
Operating expenses		72,595,026	69,683,307
Miscellaneous purchases		9,581,840	7,907,570
Depreciation and amortization expenses		33,018,199	17,066,806
	$	**442,935,873**	**422,490,947**

Administrative expenses are personnel and operating expenses incurred for the operation and the promotion of its charitable activities.

(Continued)

(vii) Cost of sale of goods or services

	2025	2024
Selling and leasing costs	$ 185,976,660	184,192,028
Activity expenses	12,503,593	13,415,849
Others	3,476,290	3,605,446
	$ 201,956,543	**201,213,323**

(viii) Other expenses

	2025	2024
Foreign exchange losses	$ 384,640,050	-
Losses on investments accounted for using equity method	112,967,011	-
Losses on scraps	6,688,486	-
Losses on valuation of financial assets	128,043	-
Others	86	1,316
	$ 504,423,676	**1,316**

(n) Financial assets and financial liabilities

(i) Financial assets

	December 31, 2025	December 31, 2024
Financial assets at fair value through profit or loss		
Mandatorily measured at fair value through profit or loss	$ 8,464,072	8,592,115
Financial assets at fair value through other comprehensive income		
Equity investments at fair value through other comprehensive income	2,744,548,246	3,031,845,104
Financial assets at cost	81,455,976	81,455,976
Financial assets at amortized cost		
Cash and cash equivalents	7,017,745,604	6,300,688,266
Notes receivable	995,828	2,653,151
Accounts receivable	52,115,408	60,622,667
Other receivables	446,496,277	343,466,617
Other current assets	3,004,541	2,754,529
Other non-current assets	41,980,231	150,723,451
Subtotal	7,562,337,889	6,860,908,681
Fund	30,751,704,376	33,172,749,944
Total	**$ 41,148,510,559**	**43,155,551,820**

(Continued)

(ii) Financial liabilities

	December 31, 2025	December 31, 2024
Financial liabilities at amortized cost		
Other payables	$ 1,265,770,488	1,382,853,448
Other current liabilities	3,295,018	3,072,929
Guarantee deposit received - non-current	64,501,101	58,034,047
Total	**$ 1,333,566,607**	**1,443,960,424**

(o) Disclosure of financial instrument information

The methods and assumptions used for financial assets and financial liabilities are measured by fair value are as follows:

(i) Non-derivative financial instruments in an active market

Financial instruments are regarded as being quoted in an active market if their quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent the actual and regularly occurring market transactions on an arm' s-length basis. Whether transactions are taking place ' regularly' is a matter of judgment and depends on the facts and circumstances of the market for the instrument.

(ii) Non-derivative financial instruments without an active market

Except for the above financial instruments in an active market, measurements of fair value of financial instruments without an active market are based on a valuation technique or quoted price from a competitor. Fair value measured by a valuation technique can be extrapolated from similar financial instruments; or other valuation technique including a model that uses observable market data as of December 31 each year. (e.g. Reference Yield Curve published by TPEx).

(6) Related-party transactions

(a) Relationships between Parents and Subsidiaries

A detailed list of the Foundation subsidiaries please refer to note 5(f).

(Continued)

(b) Information on related parties transactions

(i) Donation revenue

		2025	2024
Subsidiaries	$	184,793	288,014
Other related parties		550,746,842	222,213,145
Total	$	**550,931,635**	**222,501,159**

Donation revenue is the amount received from international Tzu Chi organizations on account of disaster occurring.

(ii) Charity expenditure

		2025	2024
Subsidiaries	$	21,941,506	19,320,359
Tzu Chi Guthi (Trust)		752,564,553	-
Other related parties		399,641,155	537,543,884
Total	$	**1,174,147,214**	**556,864,243**

The charity expenditure is to cater for emergency aids or home caring services by purchasing blankets from related parties, or for promoting the charity work by providing the services of medical caring via unit of "Tzu Chi Medical"; or for overseas emergency aid works via overseas organizations of "Tzu chi" providing relevant charity works; or for providing charity works by "Tzu Chi Education". For further information related to Tzu Chi Guthi (Trust), please refer to Note 5(m).

(iii) Medical expenditure

	2025	2024
Other related parties	$ **279,263,585**	-

The details please refer to note 5(m).

(iv) Education expenditure

	2025	2024
Other related parties	$ **716,312,976**	**840,886,980**

The details please refer to note 5(m).

(Continued)

(v) Other receivables

		December 31, 2025	December 31, 2024
Subsidiaries	$	1,798,125	2,049,536
Other related parties		4,246,363	2,139,329
Total	$	**6,044,488**	**4,188,865**

Other receivables mainly consist of royalty receivables and reimbursable management expenses.

(vi) Prepayment

		December 31, 2025	December 31, 2024
Other related parties	$	**11,002,254**	**5,842,098**

Prepayments are made to related parties for charitable work related to overseas emergency aid efforts.

(vii) Other payables

		December 31, 2025	December 31, 2024
Subsidiaries	$	16,598,725	4,535,395
Other related parties		715,325,104	664,022,429
Total	$	**731,923,829**	**668,557,824**

(viii) Income from sales of goods or services

1) Other income

		2025	2024
Subsidiaries	$	1,799,291	1,996,027
Other related parties		327,673	341,502
Total	$	**2,126,964**	**2,337,529**

2) Rental income

		2025	2024
Subsidiaries	$	3,690,500	3,629,600
Other related parties		66,538,055	65,400,742
Total	$	**70,228,555**	**69,030,342**

(Continued)

(ix) Administration expenses

		2025	2024
Subsidiaries	$	12,365,894	11,855,425
Other related parties		8,323,382	5,738,451
Total	$	**20,689,276**	**17,593,876**

(x) Cost of sale of goods or services

		2025	2024
Other related parties	$	**2,792,139**	**2,715,836**

(7) Pledged assets

The carrying values of pledged assets were as follows:

Pledged assets	Guarantee purpose	December 31, 2025	December 31, 2024
Other non-current assets - pledged time deposits	Performance bond	$ **12,672,827**	**12,672,827**

(8) Significant Commitments and Contingencies

With the aim of constructing venues and assisting in constructing the school buildings, the Foundation entered into construction contracts with many firms. As of December 31, 2025, the amount of the Foundation's unrecognized contractual commitments is $6,743,621,453, and the amount be paid for those construction works was $4,182,616,796, which is recorded as "Property, Plant and Equipment" and "operating expenses".

(9) Subsequent Events: None.

(Continued)

(10) Financial information for affiliated operating organizations:

The surplus and deficit of the Foundation's Hualien Great Love Nursery and Chiayi Dalin Great Love Nursery for the years ended December 31, 2025 and 2024 are presented below:

	2025		2024	
	Amount	%	Amount	%
Revenues				
Operating income	$ 9,161,894	97	9,201,706	97
Commissioned income	-	-	32,500	-
Interest income	325,106	3	261,604	3
Other income	-	-	7,861	-
Total revenues	9,487,000	100	9,503,671	100
Expenditures				
Operating expenses	10,004,031	105	10,284,478	108
Administration expenses	1,023,891	11	1,437,801	15
Total expenditures	11,027,922	116	11,722,279	123
Net surplus (deficit)	$ **(1,540,922)**	**(16)**	**(2,218,608)**	**(23)**

(11) Other

(a) A summary of the statement of functional expenses is as follows:

2025

By item	Operating expense									Administration expenses
	Senior welfare	Social assistance	Scholarships	Volunteer service	Youth welfare	Disaster relief	Community welfare	Educational mission	Subtotal	
Personnel expenses	24,139,265	295,973,227	24,018,313	14,422,691	23,388,752	61,306,684	10,817,966	-	454,066,898	327,740,808
Service expenses	645,774,905	242,482,756	21,036,595	187,844,352	200,630,377	31,276,413	207,054,238	-	1,536,099,636	45,574,297
Consumption costs of materials and supplies	12,266,976	18,342,150	2,018,353	2,774,658	8,297,565	2,085,097	9,924,001	-	55,708,800	13,963,887
Rental expenses	3,269,873	5,831,474	544,979	-	2,179,915	544,979	56,613	-	12,427,833	3,716,819
Depreciation and amortization	170,639,008	227,518,678	28,439,835	-	113,759,338	28,439,835	-	-	568,796,694	33,018,199
Donation expenses	43,812,527	4,565,299,222	269,637,389	12,071,580	140,884,272	1,068,249,644	7,355,286	716,312,976	6,823,622,896	-
Training expenses	-	-	-	9,629	197,297	-	-	-	206,926	15,331,294
Miscellaneous expenses	3,318,827	4,519,839	553,138	70,453	2,511,129	553,138	4,155,691	-	15,682,215	3,590,569
Total	903,221,381	5,359,967,346	346,248,602	217,193,363	491,848,645	1,192,455,790	239,363,795	716,312,976	9,466,611,898	442,935,873

(Continued)

2024

By item	Operating expense									Administration expenses
	Senior welfare	Social assistance	Scholarships	Volunteer service	Youth welfare	Disaster relief	Community welfare	Educational mission	Subtotal	
Personnel expenses	24,912,101	257,208,730	31,438,748	13,601,762	27,319,901	78,823,679	6,859,756	-	440,164,677	327,833,264
Service expenses	657,698,663	419,828,529	22,894,979	201,895,622	195,867,028	34,798,879	138,482,198	-	1,671,465,898	46,732,603
Consumption costs of materials and supplies	18,470,469	25,861,241	2,916,837	2,341,273	11,670,916	2,932,437	8,799,132	-	72,992,305	13,119,911
Rental expenses	2,026,462	4,070,996	337,744	247,200	1,350,974	337,744	54,082	-	8,425,202	3,645,830
Depreciation and amortization	165,311,760	220,415,680	27,551,960	-	110,207,840	27,551,960	-	-	551,039,200	17,066,806
Donation expenses	25,517,689	2,701,130,449	299,373,183	12,595,026	145,616,685	1,135,104,910	16,507,472	840,886,980	5,176,732,394	-
Training expenses	-	300	-	-	-	-	-	-	300	6,522,462
Miscellaneous expenses	3,023,491	4,131,315	503,915	12,887	2,015,661	504,763	187,340	-	10,379,372	7,570,071
Total	896,960,635	3,632,647,240	385,017,366	230,693,770	494,049,005	1,280,054,372	170,889,980	840,886,980	7,931,199,348	422,490,947

(b) Other disclosures

(i) Significant Business Activities:

1) Merging with other foundations: None.

2) Purchasing or disposing of significant assets: None.

3) Significant changes in operating model or business area: None.

(ii) Directors' and supervisors' recent remuneration:

Title	Attendance allowance	Honorarium	Remuneration	Other	Total
Directors and supervisors	-	-	1,006,662 (Note)	-	1,006,662

Note: All directors and supervisors of Foundation are unpaid, and do not receive any remuneration for their positions as directors and supervisors. The above remuneration was paid for the salaries of the directors who served as employees of the Society and the lecture fees paid by the professional professors.

(c) As of December 31, 2025 and 2024, the amount of member's fellowship allowance under the custody of the Foundation for authorized volunteer's fellowship and community activities amounted to $445,116,777 and $446,435,383, respectively.

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