Table 2-2-2

Promotion of Sustainable Development – Implementation Status and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons

Item	Implementation status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
1. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board? **(The TWSE/TPEx listed company shall report the implementation status. This is not a comply-or-explain provision.)**			1. Describe the Company's governance framework for the promotion of sustainable development. 2. Describe the Company's organizational departments responsible for implementing sustainability efforts, including but not limited to: (1) Name of the exclusively (or concurrently) dedicated unit, the time of its establishment, and the authorization given to it by the board of directors. (2) Composition of the staff members of the unit promoting sustainability, the state of its operation, and the status of implementation in the current year (e.g., its work plan and the tasks it is charged with). (3) The frequency with which the unit promoting sustainability reports to the board of directors (at least once per year) or the date of its report to the board in the current year. 3. Describe the board of directors' oversight of sustainable development, including but not limited to formulating management guidelines and concrete promotional plans	

			and carrying out review measures.	
2. Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies? (Note 2) **(The TWSE/TPEx listed company shall report the implementation status. This is not a comply-or-explain provision.)**			1. Specify the boundaries of the risk assessment (the scope of the subsidiaries covered). In addition, the risk assessment boundaries of this item should be the same as the boundaries of each subsequent environmental and social topic in this Table. If there is any difference, the boundaries should be described in each such item. 2. Specify the assessment standards and processes used by the Company in its ESG materiality assessment to describe significant ESG issues, the results of the assessment, and the risk management policies or strategies adopted.	
3. Environmental Issues (1) Has the Company set an environmental management system designed to industry characteristics?			1. Specify how the Company implements an effective environmental management system, and the laws and regulations on which it is based. 2. Specify the relevant international certification standards adopted by the company (which should be valid as at the date of printing of the annual report) and the scope of their coverage.	
(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?			Describe the Company's policies to improve energy efficiency and use renewable materials, including but not limited to base year data, promotion measures, targets and achievements.	
(3) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?			Describe how the Company assesses the current and emerging potential risks and opportunities of climate change for its business, its assessment results, and the relevant response measures taken.	

(4) Did the company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other wastes?			1. State the statistical data, intensity (e.g., per unit of product, service, or turnover) and scope of coverage (e.g., all factories and subsidiaries) for the following items in the last two years: (1) Greenhouse gases: including carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, nitrogen trifluoride and others announced by the competent central authorities, distinguishing between direct emissions (domain 1, i.e., emissions directly from sources owned or controlled by the Company), emissions from indirect energy choices (domain 2, i.e., indirect greenhouse gas emissions from intaken electricity, heat, or steam) and other indirect emissions (domain 3, i.e., emissions from company activities that are not indirect energy emissions, but originate from sources owned or controlled by other companies); (2) Volume of water consumption; (3) Waste: Distinguish the total weight of hazardous waste and non-hazardous waste. If not in the manufacturing industry, it is not necessary to make this distinction, and it is sufficient to disclose the total weight of waste and additionally describe the statistical methods adopted based on the characteristics of the industry. 2. Describe the policies for greenhouse gas reduction, water use reduction or other waste management,	

			including but not limited to base year data, reduction targets, promotion measures and achievements. 3. State the certification status of each piece of information (should be valid as of the date of publication of the annual report) and the scope of coverage of the information.	
4. Social Issues (1) Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?			Describe the policies and specific management plans for the protection of human rights (such as human rights assessment, human rights risk mitigation measures, relevant education and training, etc.), and the relevant laws and regulations and international human rights conventions on which they are based.	
(2) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?			1. The employee welfare measures that should be described include but are not limited to employee salary/compensation, workplace diversity and equality (including but not limited to the proportion of female employees and senior managers), leave, allowances, gift money, and subsidies, etc. 2. Describe the policies for reflecting business performance or results in employee salary/compensation and the status of their implementation.	
(3) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?			1. Describe the measures taken for a safe and healthy working environment for employees, and the education policy for employees and its implementation. 2. The relevant certifications obtained by the company (which should be valid as of the date of publication of the annual report) and the scope covered. 3. State the number of cases of occupational accidents and	

			the number of employees involved in the given year, and the ratio to the total number of employees, and related improvement measures. 4. State the number of fire incidents and the number of casualties in the given year, and the ratio of the number of casualties to the total number of employees, and improvement measures related to fire incidents.	
(4) Has the Company established effective career development training programs for employees?			Describe the aspects (such as newcomer training, ongoing professional training, manager training, etc.) and scope (such as: managers at all levels, colleagues, etc.) of the training programs and the status of their implementation.	
(5) Does the company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?			Specify the laws and regulations and international standards that followed for each matter, and state the names, contents, and complaint procedures of the policies protecting the rights and interests of consumers or customers.	
(6) Has the company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?			1. Describe the supplier management policies and related rules and regulations for compliance. The content should have positive and specific requirements for suppliers in environmental protection, occupational safety and health or labor rights (e.g., requirements to pass relevant certifications). 2. Describe the implementation of the supplier management policies and related legal compliance (e.g., the implementation of supplier self-assessment, guidance or education, performance evaluation, etc.).	

5. Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above?			1. Specify the international reporting standards or guidelines that it refers to and specify the reports that it prepares disclosing non-financial information. 2. If it obtains third party assurance or certification, specify the name of the certifying organization providing the assurance or certification, and the items or scope certified and the standards that are followed.	
6. If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, please describe any deviation from the principles in the Company's operations:				
7. Other important information to facilitate better understanding of the company's promotion of sustainable development:				

Note 1: If "Yes" is ticked in the "Implementation status" column, please concretely describe the major policies, strategies, and measures adopted and the status of their implementation. If "No" is ticked in the "Implementation status" column, please explain the deviations and the reasons in the "Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons" column and explain the Company's plans for adoption of related policies, strategies, and measures in the future. However, for Items 1 and 2, the TWSE/TPEx listed company shall describe its governance and supervisory framework for sustainable development, including but not limited to management policy, strategy and goal formulation, review measures, etc. It additionally shall describe the company's risk management policies or strategies for operations-related environmental, social, and corporate governance issues, and their assessment status.

Note 2: The materiality principle refers to focusing on environmental, social and corporate governance issues likely to have a material impact on the Company's investors and other stakeholders.

Note 3: Regarding the method for disclosure, please refer to the "SAMPLE ANNUAL REPORT" page on the website of the Taiwan Stock Exchange Corporate Governance Center.