

Appendix 2. SASB Comparison Chart

Topics of Disclosure and Accounting Metrics

Topic	Indicator Code	Accounting Metric	2022 Disclosure/Corresponding Chapter
Energy management	RT-EE-130a.1	(1) Total energy consumed	5.2 Environmental and Energy Management
		(2) Percentage grid electricity	5.2 Environmental and Energy Management
		(3) Percentage renewable	5.2 Environmental and Energy Management
Hazardous waste management	RT-EE-150a.1	Amount of hazardous waste generated	0 tonnes/5.4 Waste Management
		Percentage of hazardous waste recycled	0 tonnes/5.4 Waste Management
	RT-EE-150a.2	Number of reportable spills	N/A
		Aggregate quantity of reportable spills	N/A
		Quantity of reportable spills recovered	N/A
Product Safety	RT-EE-250a.1	Number of recalls issued	0 recalls/3.2 Quality Management
		Total units recalled	0 units/3.2 Quality Management
	RT-EE-250a.2	Total amount of monetary losses as a result of legal proceedings associated with product safety	NT\$0/3.2 Quality Management
Product lifecycle management	RT-EE-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	N/A
	RT-EE-410a.2	Percentage of eligible products, by revenue, meeting ENERGY STAR® criteria	N/A
	RT-EE-410a.3	Revenue from renewable energy-related and energy efficiency-related products	N/A
Materials sourcing	RT-EE-440a.1	Description of the management of risks associated with the use of critical materials	Signing of long-term procurement contracts with local suppliers for enhanced resilience/3.4 Sustainable Supply Chain Management
Business ethics	RT-EE-510a.1	Description of policies and practices for prevention of corruption and bribery	2.3 Business Integrity
		Description of policies and practices for prevention of anti-competitive behavior	2.5 Compliance
	RT-EE-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	NT\$0/2.3 Business Integrity
	RT-EE-510a.3	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	NT\$0/2.5 Compliance

Activity Indicators

Indicator Code	Accounting Metric	2022 Disclosure/Corresponding Chapter
RT-EE-000.B	Number of employees	564 employees/4.1 Diverse and Inclusive Workplace