

Appendix 3: SASB Index

Electrical and Electronic Equipment Industry: Sustainability Topics, Accounting Indicators, and ESG Chapter Comparison Table

Topic	Code	Accounting Metric	Category	Measurement unit	ESG chapters
Energy management	RT-EE-130a.1	(1) Total energy consumption	Data	(GJ)	6.4 Environmental and Energy Management
		(2) Percentage of grid electricity	Data	Percentage (%)	6.4 Environmental and Energy Management
		(3) Percentage of renewable energy	Data	Percentage (%)	Plans for green and renewable energy sources
Hazardous waste management	RT-EE-150a.1	Amount of hazardous waste generated	Fixed volume	ton	The Company has no hazardous waste
		Percentage of hazardous waste recycled	Fixed volume	Percentage (%)	The Company has no hazardous waste
	RT-EE-150a.2	Number of reportable spills	Fixed volume	ton / %	N/A
		Aggregate quantity of reportable spills	Fixed volume	Data / Kg	N/A
Product Safety	RT-EE-250a.1	Number of recalls issued	Fixed volume	Count	0 / 4.5 Quality management
		Total units recalled	Fixed volume	Count	0 / 4.5 Quality management
	RT-EE-250a.2	Total amount of monetary losses as a result of legal proceedings associated with product safety	Fixed volume	Number of times/amount	0 / 4.5 Quality management
		Percentage of products by revenue that contain IEC 62474 declarable substances	Fixed volume	Percentage (%)	N/A
Product lifecycle management	RT-EE-410a.2	Percentage of eligible products, by revenue, meeting ENERGY STAR® criteria	Fixed volume	Percentage (%)	N/A
	RT-EE-410a.3	Revenue from renewable energy-related and energy efficiency-related products	Fixed volume	Amount	N/A
	Material procurement	RT-EE-440a.1	Description of the management of risks associated with the use of critical materials	Discussion/ Analysis	Not applicable
RT-EE-510a.1		Description of policies and practices for prevention of corruption and bribery	Discussion/ Analysis	Not applicable	2.3 Business integrity
		Description of policies and practices for prevention of anti-competitive behavior	Discussion/ Analysis	Not applicable	2.4.2 Legal compliance
Business ethics	RT-EE-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Fixed volume	Amount	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	Fixed volume	Amount	NTD 0 / 2.4.2 Legal Compliance
Table 2: Activity indicators					
	RT-EE-000.A	Units produced by product category	Fixed volume	Count	Not disclosed
	RT-EE-000.B	Number of employees	Fixed volume	Count	7.2.1 Employee structure