

A grayscale photograph of a modern, multi-story office building with a grid-like facade and large windows. The building is identified by signage as Celxpert Energy Corporation and 加百裕工業. The text '2021 ESG Report' is overlaid on the left side of the image.

# 2021 ESG Report

Stock Code : 3323.TW

Celxpert website : <https://www.celxpert.com.tw/>

**Celxpert**  
Energy Corporation

# Contents

## About this Report 03

---

## Letter from the Chairman 04

---

## Stakeholder Engagement 05

---

## 1 Corporate Governance 07

---

1.1 Company Overview 08

1.2 Policy Philosophy 13

1.3 Operating Performance 15

1.4 Quality management 17

1.5 Supply Chain Sustainability  
Management 19

1.6 Information Security Risk  
Management 21

1.7 Risk Management 23

## 2 Green Environment 24

---

2.1 Green Management 25

2.2 Green Products 27

2.3 Green Design 29

2.4 Environmental Management 31

2.5 Energy Management 32

2.6 Water Resource Management 34

## 3 Happy Workplace 35

---

3.1 Human Rights Policy 36

3.2 Human Resource Profile 37

3.3 Education 41

3.4 Employee welfare 44

3.5 Friendly Work Environment 47

3.6 Social Care 51

## 4 Appendix 53

---

4.1 GRI Standards Index : General  
Disclosures 54

4.2 GRI Standards Index : Topic-  
Specific Standards 56

## About this Report

Celxpert Energy Corporation (hereafter referred to as Celxpert or the company) actively shows our achievements and competitiveness in three ESG dimensions (environmental, social, and governance) in this report. Celxpert provides the stakeholders with our efforts and performance in three sustainability indicator of the environmental, social, and governance area.

## Report Writing Principles

This report has been prepared in accordance with the GRI Sustainability Reporting Standards (GRI standards): Core option. It was also edited and disclosed referring to Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies.

## Reporting Period

This report is the version of 2021, covering Year 2020 (between January 1, 2020 and December 31, 2020), Year 2021 (between January 1, 2021 and December 31, 2021), and Year 2022 (between January 1, 2022 and September 30, 2022). The report is published on Celxpert's official website and is available for all the stakeholders. Celxpert will keep issuing sustainability reports and actively disclose major topics of the company.

This report is issued in October, 2022.

The previous report was issued in June, 2020.

The next report will be issued in June, 2024.

## Reporting Scope

The reporting scope comprises the company's main operational locations, including Taiwan Headquarters in Longtan, Taoyuan and the subsidiary in Kunshan, Jiangsu, China. The report contains three main dimensions (environmental, social, and economic), presenting the information of the main topics in these two year.

## Data Collection and Editorial Policy

The information in this report was provided by corresponding department in Celxpert, and compiled, edited, and typesetting by the editorial team. This report was reviewed by department managers, finalized and issued after the chairman's verification.

Contact Unit: Human Resources Administration Division

Tel: +886-3-4899054

Financial data : cited from the financial reports certified by KPMG.  
Quality management systems ( ISO 9001:2015 ) : certified by SGS TAIWAN LIMITED

Environmental management systems ( ISO 14001:2015 ) : certified by SGS TAIWAN LIMITED

Occupational health and safety management systems ( ISO 45001:2018 ) : certified by SGS TAIWAN LIMITED

Hazardous substance process management systems ( IECQ QC 080000:2017 ) : certified by SGS TAIWAN LIMITED

## Letter from the Chairman

COVID-19 has continued affecting global economy tremendously since 2020. Celxpert remains resilient throughout the hard time. With the efforts of the managers at every level and all the employees, our company reached record high revenue in 2021. Facing the severe epidemic, Celxpert worked actively in line with the government's epidemic prevention policies and measures, and established a new working and living mode, for instance, working from home, decreasing visit frequency, online meeting and online interview via information and communications technology, split operation, etc. At the same time, Celxpert also established Epidemic Command Center to ensure the implementation of the epidemic prevention plan to maintain working and living as usual during pandemic. We devoted to protecting our global employees' health and the company's operation. In addition, we encouraged the employees to get vaccinated to reduce the risk of severe illness, enhance protection against coronavirus and ensure the occupational health.

Celxpert's commitment is to be the best battery solution provider for our clients. In addition to developing diverse products, we have strived for transformation in the marketing dimension, the operational dimension and the manufacturing dimension to find differentiated value proposition as well as business opportunities. We have also integrated strategies to steer the company towards a better future. The most difficult part for operating a business enterprise is that finding the right people to do the right things. Operation does not only rely on management but must be achieved by research, development, design, and manufacture standardization. When the company pursues business growth, we also need to lead the industry development, give back to society, and create the greatest value. Maximizing benefits for our shareholders, employees, customers and partners is Celxpert's core consideration for future development planning and decision-making.

Looking towards the future, Celxpert will continue to work with our core value, "Integrity, Innovation, Quality Assurance ". We implement sustainable practices, including environment sustainability, social engagement and corporate governance, and also obey the framework of RE100 and Sustainable Development Goals (SDGs). As for energy saving and carbon reduction, Celxpert has established a task force aiming to the reporting of greenhouse gas emissions and removals. In 2022, we have completed Greenhouse Gas Inventory Report, showing our determination to cope with climate change, energy saving and carbon reduction, so as to achieve the goal of carbon neutrality. Celxpert promotes environmental policies for the Sustainable Development Goals (SDGs) and assists the stakeholders to understand the company's influence on the society as well as the environment. We dedicate to enhancing the company's sustainable competitive advantages, creating sustainable value, and striding towards common good.

Chairman



## Stakeholder Engagement

### Identify Stakeholders

Celxpert has identified six major stakeholders: investors and shareholders, customers, suppliers, employees, government and authorities, and society through ESG Team Meeting and the identification procedures. Via assessment of the connection and the extent of influence among these six stakeholders, Celxpert compiled related issues and the importance to define the scopes that issues have economic, environmental and social impact, planned management strategies and implementation methods, and made Celxpert Materiality Matrix.

### Stakeholder Communication

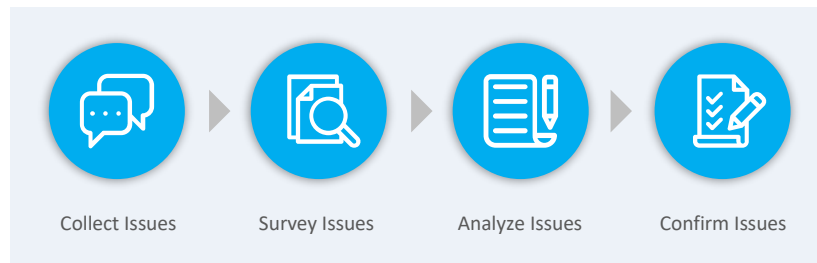
Celxpert continuously engages our stakeholders through various channels, including but not limited to daily communications, phone contacts, meetings, satisfaction surveys, and visits. We respond the issues that stakeholders concern by related departments and this report.

	Investors/ Shareholders		Customers		Suppliers	Employees		Government and Authorities	Society
Communication Channels	• General shareholders' meeting	• Financial statements	• Satisfaction survey	• Auditing • Meeting	• Supplier assessment • Phone and Email contact • Commitment letter	• Labor-management meeting	• Employee opinion box • Intranet	• Official document • Market observation post system	• Official website • CSR activity
Communication Frequency	Annually	Quarterly	Annually	As needed	As needed	Quarterly	As needed	As needed	As needed
Focus Issues	Operational performance/ Corporate governance/ Risk management		Integrity and ethic/ Quality management/ Technology research and development		Supplier management	Employee benefits/ Talent cultivation/ Occupational health and safety		Regulatory compliance	Social engagement/ Social charity/ Environmental management

## Materiality Analysis

### Material Topic Analysis Process

This report followed the methodology for materiality analysis to identify material sustainability topics that stakeholders concern and have impact on operation. It is also the fundamental of information disclosure to achieve the goal of effective communication.

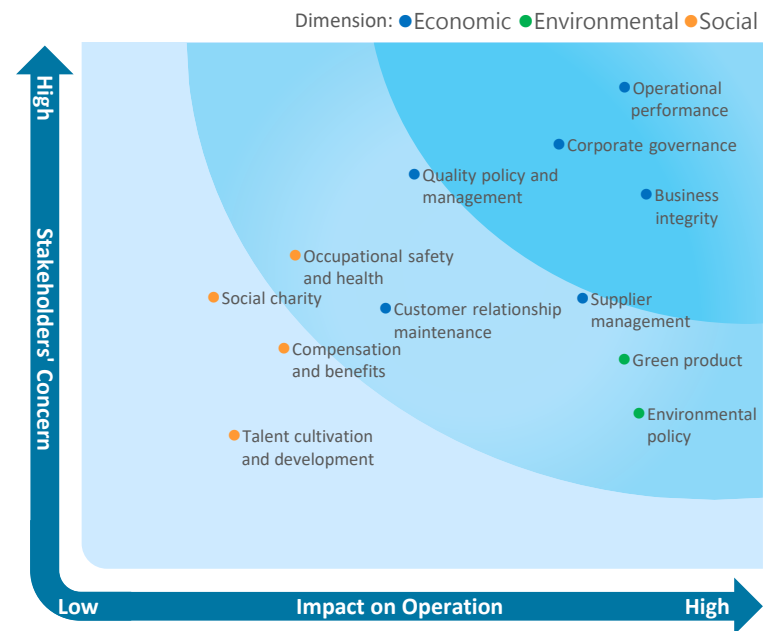


### Collect Issues

Celxpert conducted the materiality analysis in line with GRI Standards, following the principles and the definition content. In addition, we collected the topics which our stakeholders concern. 12 material issues are listed after discussion and confirmation.

### Analyze Material Issues

According to the extent of stakeholders' concern and the impact from the sustainability topics, we confirmed Celxpert Materiality Matrix and defined three dimensions including all the material issues. On the basis of the materiality analysis to review the completeness of main topics, we identified 12 material issues: 6 issues for the economic dimension, 2 issues for the environmental dimension and 2 issues for the social dimension.



# 1

## Corporate Governance

- 1.1 Company Overview
- 1.2 Policy Philosophy
- 1.3 Operating Performance
- 1.4 Quality Management
- 1.5 Supply Chain Sustainability Management
- 1.6 Information Security Risk Management
- 1.7 Risk Management

## 1.1 Company Overview

Founded in 1997, Celxpert is one of the top three battery pack manufacturers in Taiwan, with headquarters in Longtan, Taoyuan, as the R&D and business center and also setting up a manufacturing center in Kunshan, China. Celxpert is committed to the development and design of battery packs. We provide customers with battery packs that include design, manufacture and service. Celxpert's Taiwan headquarters and Kunshan factory have set up safety labs that meet international certifications (ISO IEC 17025, UL/CSA/TUV). To enhance the value of our products and services, Celxpert focuses not only on cost control but also on quality and technology, the pursuit of customer satisfaction, refining R&D and technical capabilities, valuing customer needs and working closely with long-term partners to maintain good relationships.

Celxpert has long been supported and recognized by customers. Today, Celxpert strives for innovation and progress with the concept of sustainable management and continuous promotion of green energy products and aspires to be a company that protects the global environment and provides next-generation energy.

### Business Locations



Taiwan Headquarters

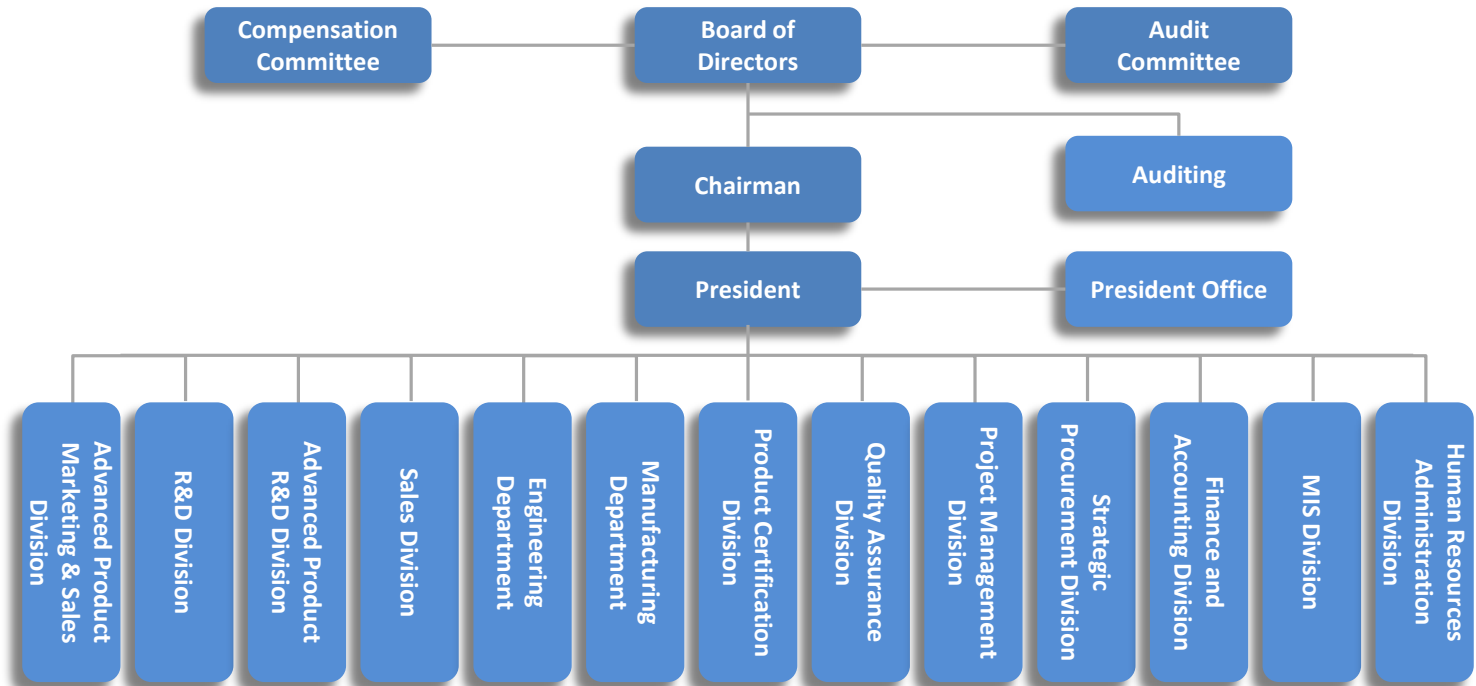


Kunshan Plant

1.1.1 Basic information of the company

Company Name	Celxpert Energy Corporation	Chairman and President	Steve Huang	Headquarters address	No. 128, Gong Wu Rd., Wu Lin Vil., Lung Tan, Taoyuan, Taiwan
Establishment Date	November 20, 1997	Stock Code	3323	Operating location	NO. 1111, Hanpu Road, Yushan Town, Kunshan City, Jiangsu Province, P.R.China
Capital	Headquarters: NTD 833.06 million  Kunshan: USD 15 million	Number of employees	Headquarters: 359 employees  Kunshan: 1,579 employees	Main Products and Services	Battery Packs for Laptop and Tablet Network Device Power Tool & Garden Tool Energy Storage E-Mobility E-Bike

Organizational Chart



## Products and Services

Celxpert's "customer satisfaction" is based on providing high-quality battery packs. "Innovation Excellence" is the result of more efforts and tests. Celxpert not only provides high-quality products at affordable prices but also leads the competition based on technical superiority. The laboratory with the ability to verify the reliability, performance of cells, battery packs and fully complies with the management and establishment procedures of ISO/IEC 17025 and UL CTPD regulations.

Products	Product Features and Advantages
Laptop & Tablet	The mission for different extender range capacity or dynamic detection battery performance, we provide convenience solution to the customers, enhance design flexibility with complex material optional, making battery lighter and slimmer.
Network Device	We provide the high effective , high quality, safest Li-ion battery pack . Our battery will support high performance and let the customers' mobile hotspot with best function and longer share time. The customers could enjoy the wireless easily & freely .
Power Tool & Garden Tool	We provide high-performance, high-stability and high-safety lithium-ion battery packs for power tools to create more significant advantages and business opportunities for our customers. Power tools need to operate in harsh environments, and a qualified lithium-ion battery must withstand the harsh environment.
Energy Storage	We provide complete lithium-ion battery storage and backup solutions, and have developed our own BMS system to achieve good battery stability, high safety and long life. Our design and assembly process system have passed international energy storage safety certification, UN38.3/UL/IEC62619 and other related regulations.
E-Mobility	Celxpert provides a wide range of lithium-ion battery pack solutions to meet market needs and provide electric mobility such as boats, scooters and aerial work vehicles. Our self-developed BMS systems establish intelligent management, providing high reliability, high efficiency and optimal lithium-ion battery life solutions.
E-Bike	All self-developed BMS, comply with the EU e-bike EN 15194/ISO 13849 design specifications. 36V ~ 96V e-bike and electric scooters' ODM/OEM battery solutions. Integrate customers' frame design, and flexibility with various vehicle development. Extensive support for mid-range, wheel drive system communication. Intelligent battery diagnostic tool and APP to quickly grasp the battery status.

## 1.1.2 The Board of Directors

Celxpert follows Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and focuses on the diversification of business model. The composition of the board members is diverse and independent.

In July 2021, the shareholders' meeting elected the ninth board of directors members according to the director election method. Served by nine directors, three of them are independent directors, hoping to introduce professional knowledge and external perspectives to improve the operation and management.

In order to strengthen the functions of the board of directors and enhance the transparency of information, in addition to the compensation committee, the audit committee has also been set up to replace supervisors and assists the board of directors to supervise.

Celxpert's board members abide by the Code of Conduct with Integrity and the Code of Ethical Conduct for Directors and Managers. Reviewing corporate governance and operational effectiveness, in order to avoid conflicts of interest, the Board of Directors and the management are committed to operating in good faith and to implement business policies in internal control and business activities.

The Board of Directors was convened five times in 2020 with an average attendance rate of 96%, and ten times in 2021 with an average attendance rate of 96%.

### Operating Status

	2020	2021
Number of meetings	5 times	10 times
Attendance rate	96%	96%

### Board of Directors

Chairman	Steve Huang
Directors	Yung-Tsai Chen
	Chien-Ting Chen
Corporate Director	KangHuei Investment Co., Ltd (Representative: Ling-Ju Huang)
	KaiSeng Investment Co. (Representative: Serena Huang)
	Hao Bai Limited (Representative: Jung-Chou Lee)
Independent Director ( Audit Committee )	Wei-Hung Lin
	Jan-Yan Lin
	Ken Tsai

## Audit Committee

The audit committee focuses on enhancing the quality and integrity of the board of directors in overseeing the execution of the company's accounting, auditing, financial reporting processes, and financial controls. According to the Rules and Regulations of the Audit Committee of Celxpert Energy Corporation, the committee shall consist of all independent directors, with at least three members, one of whom shall be the convener, and at least one of whom shall have accounting or financial expertise.

### Responsibilities of the Audit Committee

- To establish or amend the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
- Evaluation of the effectiveness of the internal control system.
- In accordance with Article 36-1 of the Securities and Exchange Act, the Company shall establish or amend procedures for handling significant financial operations involving the acquisition or disposal of assets, derivative transactions, lending of funds to others, or endorsement or guarantee of others.
- Matters involving the directors' own interests.
- A material asset or derivatives transaction.
- A material monetary loan, endorsement, or provision of guarantee.
- The offering, issuance, or private placement of any equity-type securities.
- The hiring or dismissal of an attesting CPA, or the compensation given thereto.
- The appointment or discharge of a financial, accounting, or internal auditing officer.
- Annual and semi-annual financial reports.
- Any other material matter so required by the company or the Competent Authority.

### Operating Status

	2020	2021
Number of meetings	4 times	7 times
Attendance rate	92%	100%

## Compensation Committee

To strengthen the functions of the board of directors and management needs, and following the Securities and Exchange Act, Celxpert established the Compensation Committee of Celxpert Energy Corporation. The Compensation Committee is composed of members appointed by resolution of the board of directors to ensure that the compensation of directors and managers is in line with the company's operating performance and relevant laws and regulations and to review the company's overall compensation structure and benefits policies to attract and retain talented employees. Following the "Compensation Committee of Celxpert Energy Corporation," the number of committee members is three, appointed by resolution of the board of directors, and one convener, who is an independent director.

### Responsibilities of the Compensation Committee

- Review of employee compensation and bonus policies.
- Review of proposals for the appointment or dismissal of the company's vice presidents and above, including those within the company's establishment but stationed at subsidiaries.
- Review of Directors' remuneration in relation to the execution of business.
- Other proposals that the committee considers relevant to the company's compensation system and necessary to propose for discussion by the board of directors for review.

### Operating Status

	2020	2021
Number of meetings	3 times	3 times
Attendance rate	100%	100%

## 1.2 Policy Philosophy

### Business Philosophy

Celxpert is in the fast-growing battery energy industry, serving the laptop, consumer electronics, cell phone and future automotive fuel cell industries, providing customers with battery packs that include design, manufacturing and service. Celxpert will continue to focus on developing and designing battery packs to provide the highest added value and help customers improve performance and time-to-market benefits.

Celxpert is committed to integrity, transparency and accountability. We have built a business philosophy based on honesty and trust and established good corporate governance and risk control mechanisms to enable a sustainable business environment.

### Core Competence

Celxpert has long-term stable customers and maintains good relationships with suppliers to ensure a steady supply. Celxpert has in-house safety laboratories accredited by international laboratory association. With more than 20 years of experience in battery management system design, Celxpert continues to improve and refine its process capabilities to optimize production and develop and test its own equipment to ensure production efficiency and quality.



### Sustainability Policy

Celxpert considers international trends and related standards, we formulates corporate sustainability policies. According to the "2030 Sustainable Development Agenda" proposed by the United Nations in 2015, 17 Sustainable Development Goals (SDGs) have been discussed and identified. The three key issues of economy, society and environment are the highest spiritual indicators of the company's sustainable development and implement the road to sustainability.



#### Economic Dimension

- "Honesty and Pragmatism" to build mutual trust and commitment with all our customers.
- "Quality Assurance" to provide the most immediate and best products.
- "Innovative Excellence" To provide our customers with the best service and support.
- Abide by the principle of integrity and never accept any improper benefits.



#### Social Dimension

- Strengthen information security and raise employees' awareness of information security.
- Practice social welfare, care for the disadvantaged and local development.
- Diverse communication channels, emphasis on development and labor rights.
- Friendly workplace, providing a safe and healthy working environment.



#### Environmental Dimension

- Protect the global environment and provide alternative next-generation energy.
- Raise environmental protection and energy conservation awareness, and reduce the environmental burden.

## Integrity Code

The Celxpert Group operates in a fair, honest and open manner. The Board of Directors and management of the Company and the Group's businesses and organizations shall commit to actively implementing the policy of operating with integrity. And enforce it in internal management and external business activities. The Company and its directors, supervisors, officers, employees and substantially all persons under their control shall not offer, promise, request or accept, directly or indirectly, any improper benefit of any kind in the performance of their business, or otherwise provide or receive improper benefit from customers, agents, contractors, suppliers, public officials or other interested parties. Nor shall offer or accept, directly or indirectly, any unreasonable gift, hospitality or other improper benefits to establish a business relationship or influence the conduct of a business transaction.

### 1.2.1 Responding to International Standards and Initiatives

#### SBT

The "Science-based targets initiative" ( SBTi ) aims to promote companies to use a more scientific method to set a value that helps control global warming not exceeding 2°C (in response to the Paris Agreement), or even 1.5°C (In response to the IPCC's Special Report on Global Warming of 1.5°C)'s carbon reduction target.

Celxpert applied to join the SBT in December 2021 and signed a letter of commitment. The follow-up plan is based on the simulated scenario of global warming within 2°C developed by the International Energy Agency (IEA), and the science is based on this benchmark. Reduce carbon targets and launch related carbon reduction plans. "

## RE100

RE100 is a global renewable energy initiative led by The Climate Group and the Carbon Disclosure Project (CDP). Regarding the global RE100 target, Celxpert promised that all of the company's bases will achieve the goal of 100% renewable energy use in Taiwan bases in 2035 and 100% renewable energy use in global bases in 2040. We continue to use major strategies such as independent energy conservation, green production, and green power generation, and strive to achieve the promised goals.

## Responsible Business Alliance Code of Conduct

Celxpert follows the Responsible Business Alliance (RBA) Code of Conduct to establish a social responsibility management system framework. To ensure that the electronics industry supply chain provides a safe working environment, protects the rights of employees, maintains a healthy and safe environment, complies with the law, fulfills corporate social responsibility, and respects people and the environment, we have committed to following the RBA guidelines:

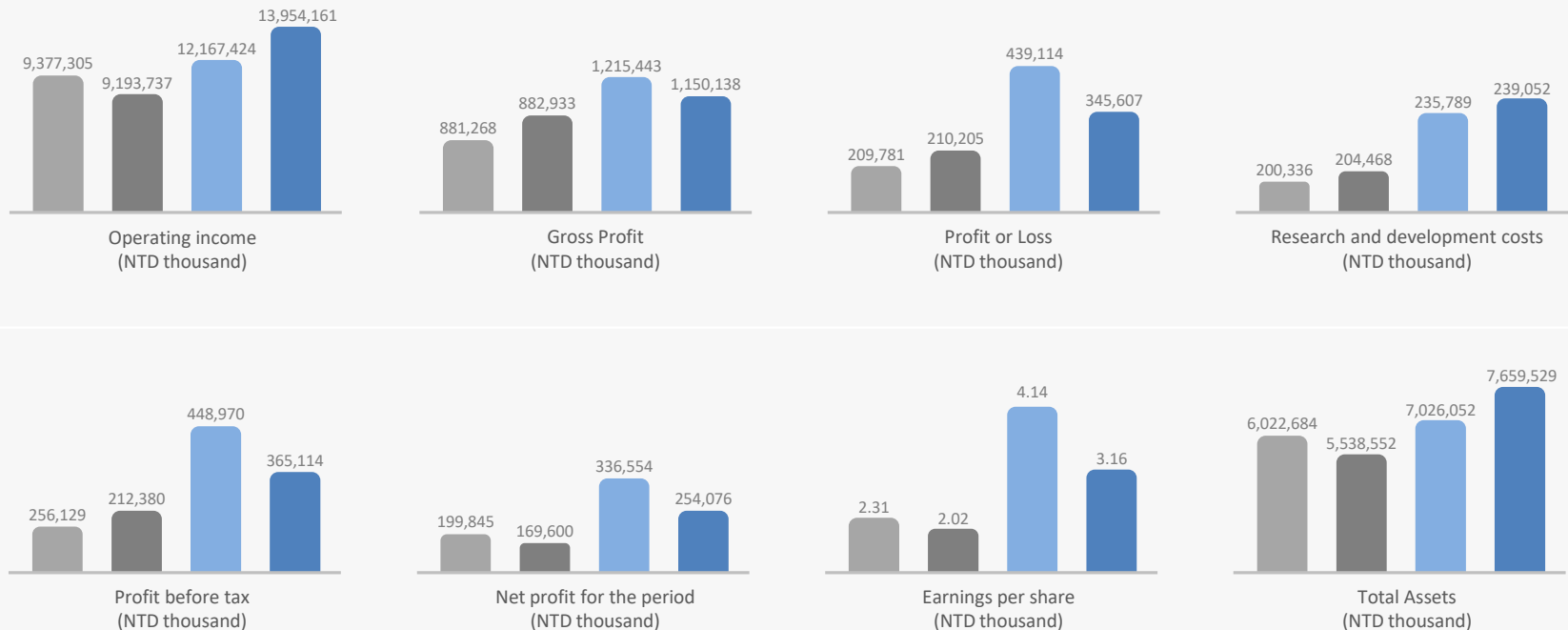
- Comply with legal requirements, protect the rights of employees, supply chain and various stakeholders.
- Provide a healthy and safe working environment for our employees to ensure zero occupational accidents.
- Strictly comply with environmental protection and hazardous substance related laws and regulations to continuously reduce the environmental impact and take responsibility for environmental protection.
- Continuously improve through management system and internal auditing system.
- Set standards for corporate governance, labor, health, safety and hygiene, intellectual property rights and environmental protection under the standards of integrity, transparency and high ethics.

## 1.3 Operating Performance

Celxpert continues developing various applications with the existing customer base and is actively expanding battery pack products in other areas, such as power tools, carriers, and energy storage applications. 2020 and 2021 revenue increased significantly and grew steadily compared to 2018 and 2019. The company continues to improve product safety and enhance product function customization to strengthen the competitiveness of our products.

### Operating Performance

2018 2019 2020 2021



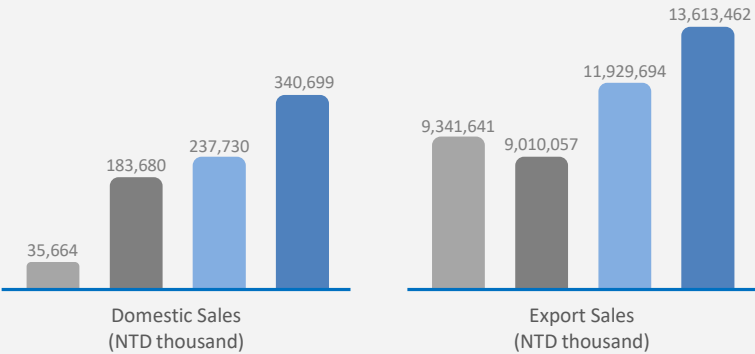
1.3.1 Product Sales Overview

Celxpert's sales volume in the past three years is mainly lithium-ion battery packs, divided into domestic and export sales. In recent years, there has been no significant change in the company's main customers, primarily based on customer orders for adjustment. Because 3C products such as electronics, information and communication are developing in the direction of wireless and portability, the types of products will gradually diversify and demand will increase. As battery packs are the primary power source for communication and information portable products, ultra-thin notebooks, business laptops, smartphones and gaming products. Thus, it will continue to grow in scale and demand.

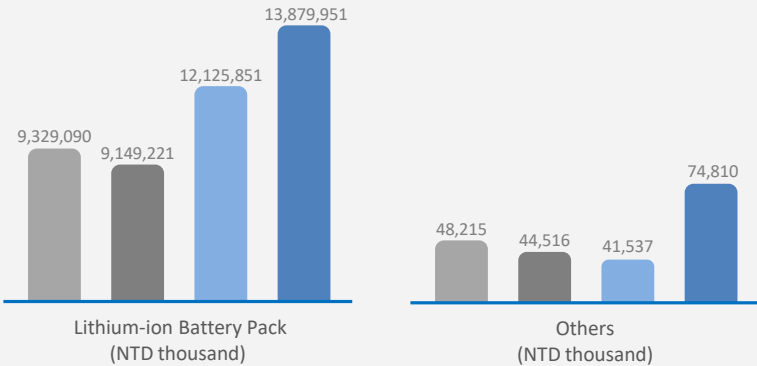
Sales Overview

2018 2019 2020 2021

Product Sales



Product Category



## 1.4 Quality Management

Celxpert is always pursuing the customer satisfaction that is the core goal and main value. We focus on providing professional services and high-quality products to meet the diverse needs of customers since the establishment. With cutting-edge product R&D and manufacturing process capabilities, we provide customers with complete services from design to distribution, and also provide customers with the fastest and nearest support services in terms of technology and services. In addition, in order to implement the quality policy, Celxpert has also passed various international certification standards and certifications to ensure the excellent quality of products and services.



### Quality Management System ISO 9001

From organizational operations, product manufacturing, improvement reviews, strengthen quality management, and enhance corporate competitiveness, that is all trying to ensure customers receiving consistent products, and excellent services.



### Environmental Management System ISO 14001

Optimize the product life cycle of product design, manufacturing, distribution, using, and disposal to protect the environment, reduce costs, and increase revenue.



### Occupational Health and Safety Management Systems ISO 45001

Establishing a safe and good working environment and lowering the risks of employees being harmed are the commitments Celxpert made to treat employees well.



### Hazardous Substance Process Management System IECQ QC 080000

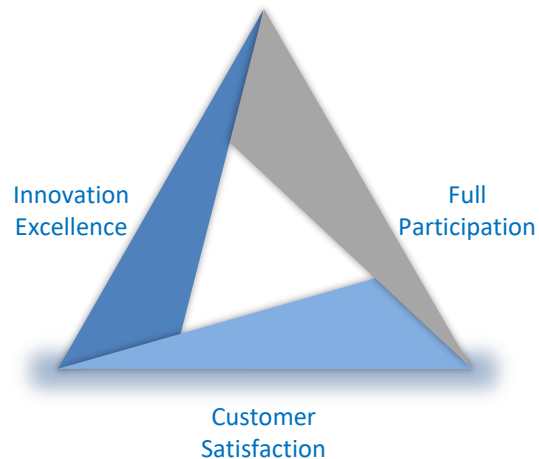
From the process of material management, supplier management, and product manufacturing, control the use without hazardous substance in the process of product production, and protect consumers in the environment without toxic substances.

	ISO 9001	ISO 14001	ISO 45001	IECQ QC 080000
Taiwan Plant	●	●		●
Kunshan Plant	●	●	●	●

### 1.4.1 Quality Policy

The spirit of the quality policy is to continuously improve product quality, which is also the highest guideline of the quality management system. According to the quality policy, Celxpert formulates quality goals at each stage. In order to ensure that product quality meets customer expectations, the quality policy is constantly publicized and employees are educated to maintain this policy.

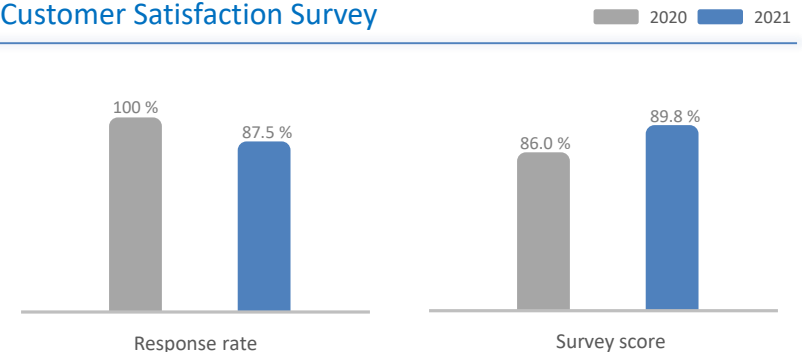
In order to implement and promote the quality policy, Celxpert continues to innovate in product design, process optimization, and process management to achieve excellence. Through full participation and continuous improvement, we provide customers with the best service to meet and even exceed customer expectations.



### 1.4.2 Customer Relations

With high-quality and efficient services, Celxpert provides customers with a full after-sales services to meet customer needs. All customers have personnel teams to handle incidents or issues, and collect valuable feedback questionnaire surveys from customer. We continuously improve the company's service quality and strengthen the good cooperative relationship with customers to create the maximum benefit and value of the enterprise together.

#### Customer Satisfaction Survey



#### Customer Management

Celxpert attaches great importance to information security and customer privacy, that is committed to protecting the confidential information and the rights of customers. We implement the company's various information management systems, that can be effectively operated and implemented confidentiality, availability, integrity of important information systems, also ensure the safe maintenance of the information system to achieve the purpose of sustainable development.

# 1.5 Supply Chain Sustainability Management

Celxpert faces the climate change and the changing “new normal” in the post-epidemic era. We take various sustainable development measures through focusing on risk management, strengthening operational resilience, valuing long-term risks and opportunities. In this changing environment of the generation, the most critical factor of creating shared value is long-term maintenance and rapid response. We actively establish a new thinking and layout to achieve the real supply chain sustainable development in the face of changing "new normal".

Celxpert fully supports the vision and goals to the Responsible Business Alliance (RBA) and ensures the energy industry pioneers providing high level quality and safety environment on battery industry supply chain, and respects all labors. Business activities comply with environmental protection norms and follow business ethics. Celxpert is committed to complying with the laws and regulations of the countries in which it operates at its global locations. The Celxpert Code of Conduct covers labor, health and safety, environmental standards, ethics and management system related items.

## Management Policy

Celxpert devotes to maintain commitment on procurement and supply chain development, and establishes a four-stage sustainability management process. In order to make sure all suppliers meet Celxpert's criteria included sustainability, Celxpert works out virtuous cycle every year.

## Commitment Goals

Celxpert formulates “Supplier Code of Conduct”, and asks all suppliers to sign back “Supplier Code of Conduct Commitment”. All suppliers are asked to complete the survey of sustainable risk assessment including compliance, sustainable management, supplier management, conflict mineral management, environmental protection, health and safety , labor rights, human rights every year, and Celxpert will execute necessary on-site audits to ensure that suppliers follow the standard.

1

### Sustainability Specifications and Investigations

- Supplier Code of Conduct commitment
- Sustainability risk assessment questionnaire

2

### Risk Assessment

- Proactive risk assessment
- Sustainability risk questionnaire
- High risk supplier risk assessment/audit

3

### Audit

- On-site/document audit
- Confirmation of improvement actions

4

### Continuous Improvement

- Supplier Conference
- Strengthen the core competence of suppliers
- Reduce transaction or exit mechanism

1.5.1 Supply Chain Sustainability Risk Assessment

In order to understand the sustainable development status and grasp the sustainability risks of the supply chain, Celxpert conducts supplier sustainability risk investigation and assessment in three stages every year to identify high risk suppliers in economic, environment and society dimensions. We conducts audits and counseling for suppliers who may have high risks to ensure that their risks can be effectively controlled and reduced.

Active Risk Assessment

Preliminary risk identification is carried out for all suppliers' locations, purchase amounts, product categories, and production processes.

Sustainability Risk Questionnaire

Critical Suppliers: Sustainability Risk Assessment Questionnaire/RBA SAQ.  
Non-critical Suppliers: Sustainability Risk Assessment Questionnaire.

High Risk Supplier Risk Assessment/Audit

High Risk Critical Supplier: On-Site Audit/RBA VAP  
High Risk Non-Critical Suppliers: RBA SAQ

1.5.2 Conflict Minerals Procurement Policy

Celxpert implements the procurement policy of not using conflict minerals, and expresses it with practical actions. We do not support or use metals from armed conflicts, illegal mining and poor working conditions in the Democratic Republic of Congo and its surrounding countries, that is, the so-called "conflict minerals". These minerals currently include gold (Au), tantalum (Ta), tin (Sn) and tungsten (W), and later added cobalt (Cobalt) and mica (Mica) without excluding other metals. Such illegal minerals have seriously caused national and social unrest.

Celxpert declares and promises not to use the minerals which violate human rights or impact environmental degradation. Celxpert has established an independent management system to check whether the conflict minerals are included in all components, and requests suppliers to investigate the source of relevant minerals with certificates of origin. Apart from above, Celxpert asks suppliers to sign the "Commitment to Not Use Conflict Minerals". For now, Celxpert has not found any case using the conflict minerals.

- Must fulfill social and environmental responsibility.
- Prohibit to produce with "conflict minerals" from Congo and the surrounding countries, but the "conflict-free minerals" are allowed to use.
- Trace the source of gold (Au), tantalum (Ta), tin (Sn) and tungsten (W) contained in the products.
- Avoid any directly or indirectly financing armed conflict groups, all suppliers shall finish the questionnaire and conduct the investigation according to OECD guidelines.
- Commit to use metals from independently certified smelters/refineries.
- Deliver this request to its suppliers.

## 1.6 Information Security Risk Management

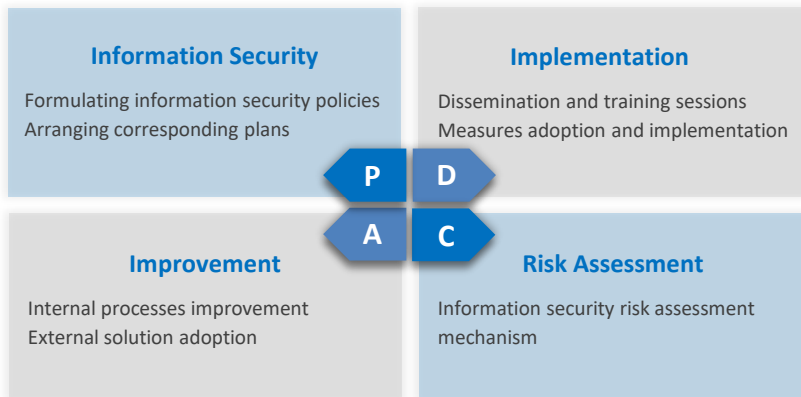
### 1.6.1 The Framework of Information Security Risk Management

Celxpert's MIS Division is responsible for the information security of the company. MIS Division, formed by 1 director and several information technology professionals, is in charge of formulating, promoting and conducting the information security policies.

Celxpert's Audit Division is responsible for supervising information security. Audit Division, including 1 director, is in charge of supervising and auditing the implementation of the internal information security. In accordance with *Regulations Governing Establishment of Internal Control Systems by Public Companies*, Celxpert compromises the information security investigation as a part of the annual internal audit plan and conduct auditing periodically. If deficiency is found, the audited department needs to submit improvement plans and concrete actions, and monitors the effect to reduce the internal information security risk.

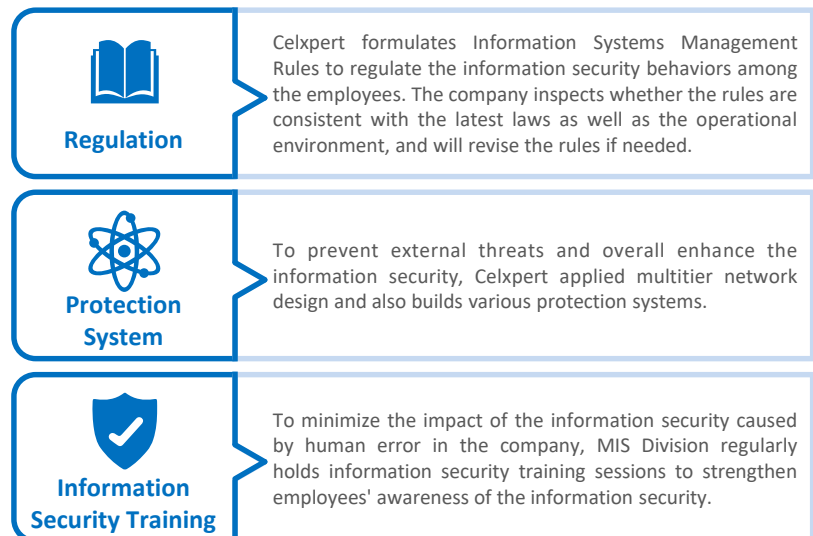
#### Management Mode of Information Security

Celxpert applied PDCA (Plan-Do-Check-Act), a circular management mode, to manage information security for goal achievement and continual improvement.



### 1.6.2 Information Security Management Policy

To effectively implement the company's information management systems, maintain the confidentiality, the completeness and the usability, protect the operation of the information systems, and achieve the goal of the corporate sustainability, the company's information security management policies encompass the three dimensions below:



1.6.3 Information Security Management Strategy

Endpoint Security Management	The host computer and the endpoints are all deployed antivirus software by the master station. The antivirus software keeps updating virus pattern and recognizing malicious behavior so that it can block virus, worms, trojan horse, ransomware, malware hidden in files, etc., to prevent hacker attacks.
Internet Access Security Management	The company's internal systems are based on the virtual networks, which are isolated from the external networks' direct access. The company also conducts multiple network security defense systems. The front-end firewalls and the intrusion prevention system can defense the external cyber attacks and instantly block the threat from the latest malware and the suspicious links.
Access Control System Security Management	<ol style="list-style-type: none"><li>1. Every employee logs in the computers to access systems or internet with a unique account. A user must access the information systems with password, and password requires changing at regular intervals.</li><li>2. Every user's access right is set in accordance with the user's competent authority. The adjustment can only be granted with official procedures that approved by the supervisor of the competent unit. Once the user's position changes, the user's account and access right will immediately be revoked to avoid unauthorized access.</li></ol>
Physical Equipment and Environmental Security Management	The host computer, the storage and the connection facilities are set in the dedicated server room. The room is equipped with the environmental monitoring system, the voltage stabilizer and the uninterruptible power supply to avoid the damage resulting from voltage instability or sudden power cut. The server room is managed by MIS Division. Entering without permission is prohibited.

Procedures of Information Security Risk Prevention

- System and document data local backup is conducted daily, weekly and monthly, and the offsite backup is conducted regularly. System data backup and recovery drill are conducted annually to ensure the information systems well functioning and the data integrity so that the risk of data loss resulting from natural disasters and the negligence can be reduced.
- If an information security incident happens that affects the operation of the company's information system or the operational efficiency, MIS Division will assemble the related units to establish Cyber Incident Response Team to handle the information security incident.
- Cybersecurity insurance is an emerging insurance. The insurance claims investigations are vague. Not all the information security incidents are covered by the insurance. Consequently, the company hasn't yet obtained a cybersecurity insurance. To reduce the harm that the potential information security incidents may cause, the internal warning system is built. When a specific information security incident happens, the system administrators will be immediately informed by a warning signal so that the administrators can take action timely and effectively to minimize the harm resulting from the negligence.

## 1.7 Risk Management

### Operational Risk Management and Risk Response

Issues	Impact on the company	Risk response and its effect
New government policies and regulations	Business model influenced by the amendments	Review and adjust the present operational model to ensure that the company obeys regulations. It is also beneficial for advancing the governance and enhancing the company's corporate reputation.
Accidents in factories (e.g., power cut and factory fire )	Property loss or the product damage	Regularly inspect fire safety equipment and manufacturing machines, and conduct emergency drills to lessen the impact when accidents happen.
Substantially demand increase	Labor shortage and production cost increase	Restructure, conduct market research and keep up with the industry trends to resiliently adapt to the change of the market demand.
Delivery failure from suppliers	Affecting production resulting in lower productivity and influencing the company operation	Deepen the partnership with the suppliers, and strengthen the supply chain management as well as stock management to maintain operation and financial management.
Talent loss	Affecting employee morale and increasing training cost	Analyze the reasons of talent loss, strengthen the communication between the company and the employees, focus on talent recruitment, and develop succession plans to assist the company growth.
Occupational risk	Resulting in employees suffering injuries and influencing the company's corporate reputation	Strengthen the training of environmental and occupational safety and health, and promote the mindset of environmental and occupational safety and health management systems to reduce incidence rate.
Impact from climate change	Decreasing the harm on the environment to ensure that the company obeys environmental regulations	Keep advocating the concept of energy saving, carbon reduction and environmental protection.
Environmental awareness from the society and strengthened corresponding regulations	Replacing the old facilities with the new ones, and reducing energy consumption	Regularly update the corresponding internal policies to comply with the laws. Replace the old facilities with the new ones to maintain efficiency and reduce energy consumption.

# 2

## Green Environment

- 2.1 Green Management
- 2.2 Green Products
- 2.3 Green Design
- 2.4 Environmental Management
- 2.5 Energy Management
- 2.6 Water Resource Management



## 2.1.1 Management of the Cells

Regarding evaluating the cells, Celxpert assesses the performance and safety of the cells to ensure the products' quality with a variety of instruments in our lab.

Concerning supplier management, Celxpert has complete procedure to audit the suppliers and verify the cells to effectively manage the high-quality cell suppliers and ensure production quality.

### Management of the Audit

Celxpert has complete procedure to audit the suppliers, including testing, audit, and improvement. First, we assess and verify the suppliers to ensure the quality of the cells. Secondly, we audit the original or new suppliers on their technical review and production procedure. Thirdly, we assist the vendors in improving. Finally, we assess and verify the suppliers to ensure the cell's quality again.

#### Evaluation Test of the Cell

Processing new supplier evaluation on the cell product to ensure the cell's quality.

#### Mechanism of Auditing the Vendor

Evaluate new suppliers and technical review regularly or irregularly every year to maintain the suppliers' quality and source new suppliers.

#### Improve Tracking and Counseling

After Improving tracking and counseling, evaluate the suppliers again.

### The Research and Analysis of the Cell

Celxpert has a rigorous test and research on the cell application to enhance the reliability and safety to improve customer satisfaction and trust in our products.

Besides, with the development of our products, Celxpert also purchases instruments to facilitate the evaluation of product cell components.

#### Cell Electrical

1. Cell overvoltage floating test.
2. Cell low voltage evaluation experiment.
3. Cell heating source experiment.

#### Cell Safety

1. Separator heat shrinkage experiments.
2. Cell impact failure evaluation experiment.

#### Cell Environment

1. Cell Block heating difference experiment.
2. Cell storage experiment.

#### Cell Application

1. Cycle life accelerated evaluation experiment.
2. Hybrid battery research.
3. Cell heating difference experiment.

## 2.2 Green Products

With the successive entry into force of RoHS and chemical substance management regulations in various countries around the world, it has become an inevitable trend to completely ban or restrict the use of hazardous chemical substances in electrical and electronic products.

The RoHS Directive currently restricts the use of certain substances: lead, cadmium, mercury, hexavalent chromium, polybrominated biphenyls (PBB) and polybrominated diphenyl ethers (PBDE), bis(2-ethylhexyl) phthalate (DEHP), butyl benzyl phthalate (BBP), dibutyl phthalate (DBP) and diisobutyl phthalate (DIBP). In addition, the WEEE Waste Electrical and Electronic Equipment Recycling Directive has a more direct impact on the global supply chain.

In order to comply with relevant regulations, laws, customer requirements and reduction of RoHS risks, Celxpert introduces IECQ QC080000 Hazardous Substance Process Management (HSPM) system. By effectively implementing HSPM, it proves that Celxpert has fulfilled its management responsibilities and exempted products from additional testing and fines.

On December 2, 2009, Celxpert obtained the IECQ QC080000 (HSPM) certificate by Intertek evaluation. Through continuous yearly review, the certificate was renewed in 2021, and the validity period will be until 2024/11/28, which proves that we are effectively implementing HSPM, and comply with relevant regulations and customer green product requirements.

### 2.2.1 HSF Policy

Celxpert has made Hazardous Substance Free (HSF) policy to show respect for the environment, protect human health, and enhance corporate green brand image.

Hazardous substances have the characteristics of persistent, bioaccumulative and toxic, which have seriously affected the environment and ecological balance. Toxic substances such as carcinogenic, mutagenic, toxic for reproduction, and endocrine disrupters also affect human health and reproduction.

The products produced by Celxpert all comply with international regulations and customer requirements, and continue to obtain the 3rd party IECQ QC 080000 certificate, which reduces the risk of violating various laws and directives and proves the effectiveness of the HSPM in the factory.

#### HSF Policy

- Bans the use of hazardous substance
- Improve product environmently friendly
- Maintain sustainable development



## 2.2.2 Hazardous Substance Management

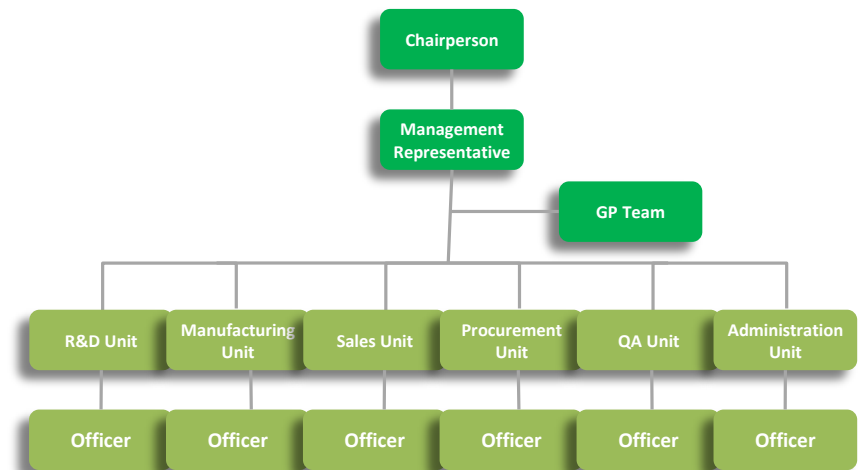
The Green Product Management (GPM) System developed by Celxpert mainly integrates the product parts approval and green investigation requirements. Through systematic management, we can improve the efficiency of communication between the company and suppliers and the product parts approval process, while reducing the risk of hazardous substances. If there is a need to update relevant information or parts approval requirements, an announcement can be made through GPM to increase the transparency of document information; and the green database is used to analyze the compliance of hazardous substances in parts and produce test reports.

After receiving the GPM notification, the supplier can upload the corresponding documents one by one for the parts approval items and other requirements, and the approval process will be completed after all the approval items are passed. Celxpert maintains good communication with suppliers. In addition to requiring due diligence of relevant employees, suppliers are also required to complete the collection and submission of relevant information in order to comply with the company's HSF policy.

In addition, Celxpert GPM manages all hazardous substances in finished products, semi-finished products, raw materials, packaging materials, and subsidiary materials. Through automated system integration functions, employees can quickly and conveniently search material specifications, approval progress and green compliance results, conduct supplier green data surveys and collect questionnaires in a systematic way, so as to strengthen customers' confidence in green product management, improve customer satisfaction, and achieve the ultimate goal of HSF products.

### Hazardous Substance Process

In order to effectively manage the process of hazardous substances, Celxpert set up a working group; the group is composed of officers from various departments. According to the corporate operating goals and development, it establishes a HSPM manual, and formulates policies and goals for the reduction of hazardous substances. and departmental standards. The group coordinates the promotion and maintenance of the management system, and the effective implementation of the process, promotes and supervises HSF activities, including the verification of hazardous substances, regular audits, and countermeasures for abnormal and emergency incidents, to ensure the implementation of HSF policy and then achieve annual goals. This system is also audited by corporate internal and third-party every year, and is continuously improved to ensure its integrity and effectiveness, so as to manufacture green products that meet regulations and customer requirements.



Hazardous Substance Process Team

## 2.3 Green Design

Celxpert is a professional battery pack manufacturer. In the application of 3C and network products, our R&D design is not only in accordance with the existing domestic and foreign environmental laws and regulations, but also mainly based on the end customer's green product standards. Under the strict requirements and restrictions of battery product specifications, quality and safety, green design introduces the life cycle concept with three aspects of "recyclable & easy-dismantling", "low pollution (toxicity)" and "energy (resource) saving". We select environmentally friendly raw materials at the early stage of design. We anticipate to reducing various environmental impacts such as greenhouse, ozone depletion, eutrophication, human toxicity, etc., to achieve a green product that is truly highly protective of human health and the environment.

### Recyclable & Easy-dismantling

WEEE 、EPR 、PPW

### Low pollution / Toxicity

RoHS 、REACH 、Battery 、PPW 、Halogen

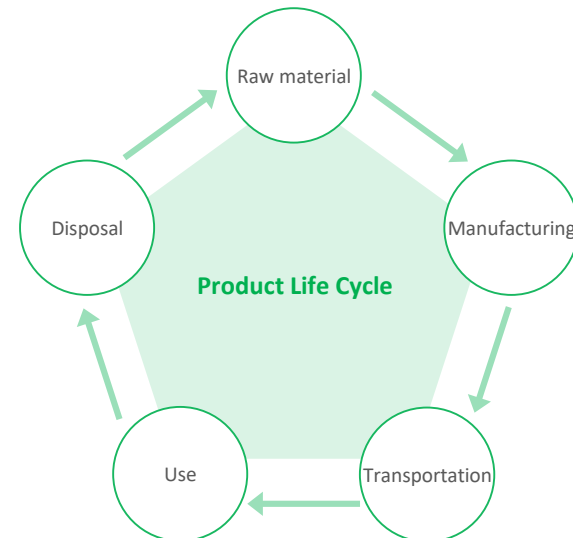
### Energy (resource) Saving

ErP 、ISO 14046 、ISO 14067

### 2.3.1 Product Life Cycle

In the procurement of raw materials, manufacturing, transportation, consumer use, and final recycling and disposal, Celxpert not only consider all possible environmental impact factors during product design, but also avoid potential harm to the environment and increasing social costs, in order to manufacture products that can achieve low pollution, low energy consumption and low toxicity.

With the growth of environmental awareness, non-green products have been gradually eliminated by the society and consumers. Violations of relevant environmental protection laws and regulations will result in fines or sentences, which will seriously damage the corporate image. So far, there have been no fines or lawsuits arising from the violation of relevant environmental protection laws or relevant green regulations for Celxpert products.



## 2.3.2 Product Halogen Free

Organic halides have immune system toxicity, carcinogenicity, mutagenicity, reproductive toxicity and persistent pollution. Improper use will cause harm to the environment and human health. The discharge of some organic halides (Ozone depleting substances) into the atmosphere will cause a hole in the ozone layer, and when some halogen compounds used as flame retardants are on fire or incinerated, the hydrogen halide gas released when combined with water vapor will harm human health, and even cause corrosion to buildings. Incomplete combustion of organic halides will also produce highly toxic substances - dioxins and furan compounds, which are extremely harmful to humans. Halogen-free is also called low-halogen, which means that the halogen content of product parts, materials and process materials meets the threshold value requirements.

For the control of non-halogenated products, Celxpert purchased XRF equipment to realize the rapid identification and screening of various heavy metals and halogens in Battery Directive and RoHS, such as Cadmium (Cd), Lead (Pb), Mercury (Hg), Chromium (Cr), Chlorine (Cl) and Bromine (Br) compounds.

At present, Celxpert has introduced halogen-free and Pb-free manufacturing processes, using environmentally friendly plastic materials and recyclable packaging materials, creating HSF products, reducing heavy metal pollution in the electronics industry, and replacing halogen compounds and plasticizers. These measures have positive effects on the environment, society and health.



X-ray Fluorescence Spectrometer

From 2020 to 2021, a total of 1934 new parts were approved, of which 1563 were halogen-free materials, accounting for 80.8%.



EU battery directive report

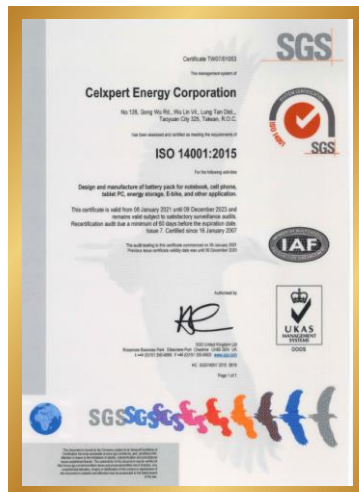
In recent years, Celxpert has been actively promoting halogen-free products. In addition to formulating a product halogen-free plan, We also clearly puts forward halogen-free requirements to suppliers, and asks them to provide halogen test reports to confirm whether the halogen content meets the above specifications.

## 2.4 Environmental Management

Based on the goal of sustainable management, Celxpert has introduced the ISO 14001, environmental management system and actively invested in environmental management and improvement of environmental performance. We implement the monitoring and management of air, water, waste, toxicity, noise and other factors that may harm the environment and personnel during the production process. In order to have a consistent implementation policy, we have established an environmental policy to implement the spirit of the environmental policy in the company's related affairs. In view of the rising public awareness of environmental protection and increasingly stringent regulations in recent years, it is necessary to improve the concept of source management and pollution prevention and control technology in order to comply with the world trend and relevant environmental regulations.

### Waste Management

Celxpert has taken the initiative to implement the ban on hazardous substances, enhancing product environmental protection. We maintain sustainable development and take the most concrete actions for environmental protection to ensure that the company's operations comply with relevant regulations. In order to effectively manage the waste in the factory, Celxpert actively promotes diversified waste treatment policies and formulating control documents to achieve effective waste management and treatment through practical actions. In 2020 and 2021, Celxpert has no losses due to environmental pollution.



ISO 14001

Celxpert does not use water in the production process, and no equipment generates waste gas, so the production operation does not cause pollution to the environment. No toxic substances are used, so there is no concern about the environmental impact of leakage.

### Waste Management Process

#### Regulatory Compliance

Waste management policy

#### Development of relevant control documents

Waste management procedures

#### Specific actions for waste reduction

Product design adjustment and process change  
Promote environmental issues in the company  
Waste and paper reduction and sorting

#### Waste disposal

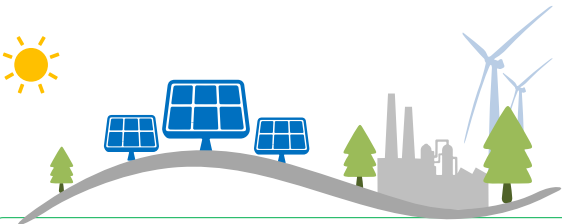
Business waste disposal  
General garbage disposal  
Recycle

## 2.5 Energy Management

Celxpert is aware of the importance of energy management and carbon reduction and has engaged the counseling and cooperation of the Taiwan Institute of Economic Research to establish a greenhouse gas inventory promotion team with the company's Vice President. At the same time, Celxpert has set up the organization boundary, inventoried the greenhouse gas emission sources, and appointed a third-party verification agency to verify the greenhouse gas inventory report, to grasp the main greenhouse gas emission areas of the company and facilitate the subsequent management of greenhouse gas emissions, so as to achieve the goal of corporate sustainability.



Photo: Aerial photo of Kunshan plant for solar power generation

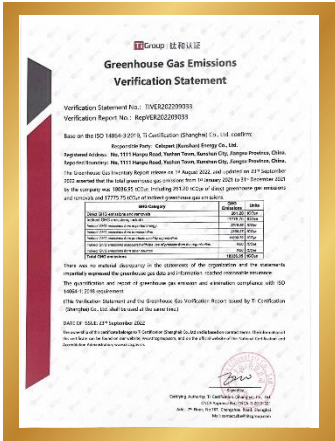


Because of the significant increase in global carbon emissions and the increasingly severe environmental impact brought about by climate change, Celxpert has set up solar power generation facilities at Kunshan plant to provide environmentally friendly and clean energy. We have spared no effort in promoting sustainable environmental development.

2.5.1 Greenhouse Gas Inventory

Celxpert is committed to monitoring and implementing carbon footprint reduction programs at operating sites, gradually improving and enhancing energy efficiency in all areas, such as lighting and power systems. We encourage colleagues to innovate and advance in many areas such as energy saving, reducing production costs, improving productivity or per capita output, waste utilization, and promoting effective energy saving measures. As well as to establish greenhouse gas reduction strategies: promoting energy conservation, reducing electricity usage, improving equipment efficiency, improving equipment maintenance, reducing refrigerant emissions, introducing plant energy saving programs (production equipment ROI <3 years, utility (production equipment ROI <3 years, utility equipment ROI <5 years), and procurement of renewable energy power and certificates.

2021 is the first time for greenhouse gas inventory, set as the base year. The total greenhouse gas emissions of the Taiwan plant is 1,763.3290 tons of CO<sub>2</sub>e, of which 915.8482 tons of greenhouse gas emissions of category 2, accounting for 51.94% of the largest. The total greenhouse gas emissions from the Kunshan plant are 18,036.9494 tons of CO<sub>2</sub>e, of which 14,456.1663 tons of CO<sub>2</sub>e are from category 3 to 6, accounting for 80.15% of the total greenhouse gas emissions. Celxpert Taiwan and Kunshan plants have completed external verification of ISO 14064-1 greenhouse gases.

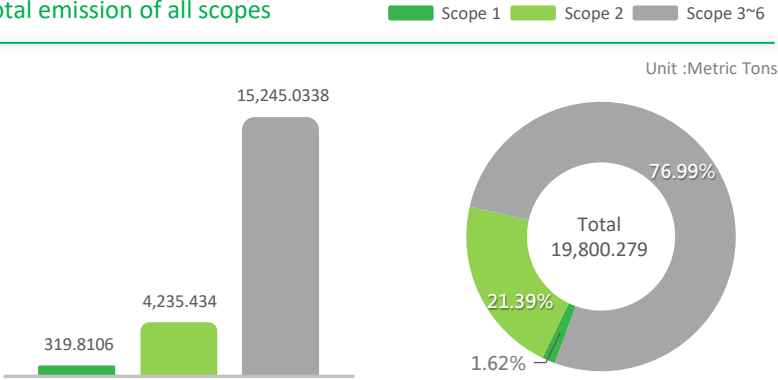


Certificate of Greenhouse Gas Inventory

Statistics of Greenhouse Gas Emissions in 2021

	Taiwan Plant	Kunshan Plant
CO <sub>2</sub>	1,712.7988	17,872.9577
CH <sub>4</sub>	26.5734	131.9206
N <sub>2</sub> O	0.2384	2.1321
HFCs	23.7183	29.9390
PFCs	0	0
SF <sub>6</sub>	0	0
NF <sub>3</sub>	0	0
Total	1,763.3290	18,036.9494

Total emission of all scopes



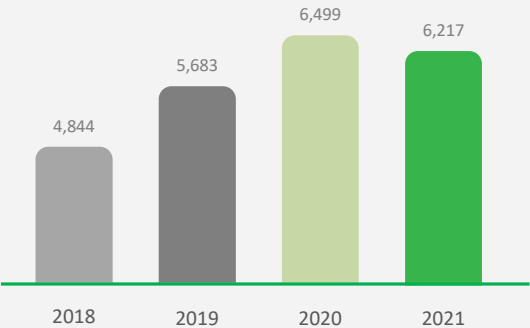
## 2.6 Water Resource Management

As water resources change rapidly due to climate change, Celxpert conducts several water conservation projects under the circumstances of the increasing of work force and production output, including promoting water conservations in summer, installing water-saving faucets, increasing the efficiency of using water and continuing paying attention to external water supply and internal water demand.

The water supply of Celxpert comes from running water. The total used water volume is 6217mt in 2021 which is 282mt less than 2020. The usage is all for domestic purpose and none for process. The calculation of carbon emission is based on water rate and charge provided by Taiwan Water Corporation.

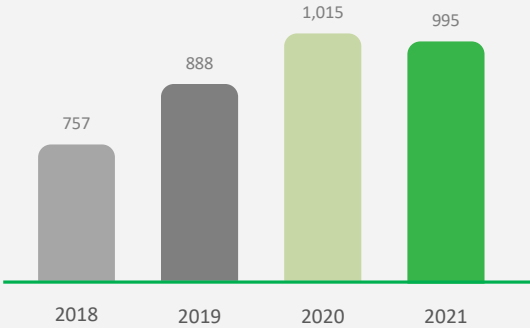
### Water Consumption Volume

Total water consumption



Unit :Metric Tons

Carbon emissions of used water



Unit :Kilogram

# 3

## Happy Workplace

- 3.1 Human Rights Policy
- 3.2 Human Resource Profile
- 3.3 Education
- 3.4 Employee Welfare
- 3.5 Friendly Work Environment
- 3.6 Social Care

## 3.1 Human Rights Policy

Celxpert adheres to its core values and complies with international standards and principles. We promulgated “Human Rights Policy” to ensure our employees’ human rights. Celxpert also strives to create harmonious employee relations and a high-involvement working environment to make sure that its own code of conduct is consistent with and no less stringent than the RBA Code of Conduct and The United Nations Global Compact. We have established all personnel rules and regulations in accordance with the law to ensure employees’ rights and interests in work are protected and socially responsible.

### Guidelines

- Forbid forced labor and zero tolerance for child labor
- Support to fight against human trafficking
- Comply with all applicable wage laws and regulations, and legal limits to working hours
- Provide a safe and secure work environment that is free of harassment
- Eliminate unlawful discrimination and ensure equality in the workplace
- Offer unrestricted freedom of association and respect for employees’ right to peaceful assembly and to collective bargaining
- Respect privacy, ensuring that personal data is collected and used in compliance with regulatory requirements

### Human Resource Management Policy

To protect the basic human rights of the employees, we are committed to protecting human rights continuously in terms of working conditions and gender equality. All of our operating bases are subject to review and assessment of human rights.



Protect employees  
/ Labor rights



Raise enterprise value  
/ Caring quality



Comply with the country  
/ labor laws



Place emphasis on  
employees /  
Training development



Create warmth  
/ Friendly work  
environment

## 3.2 Human Resource Profile

We hire employees in compliance with the labor-related regulations in the country and the basic labor rights specified in international conventions. Employment and promotion are executed based on the principles of no child labor and no discrimination, and only ability and competence are considered for employment. Celpert specifies the regulations for the employment relationship, compensation, performance evaluation, employee welfare, leave, retirement, reward, and punishment. Promotion of the employee is subject to review at the Personnel Review Committee meeting to ensure fair, open, and impartial treatment of the employee and foster harmonious labor-management relations.

To protect personal information and privacy, we will sign a personal information statement with the interviewee during the interview stage to keep his/her personal information confidential. After new employees enter the company, we will arrange for a company profile session and educational training about the job function. The company makes these arrangements to help new employees have a basic understanding of the history, culture, organizational structure, personnel, and welfare systems of the company as well as the nature of the work and their roles.

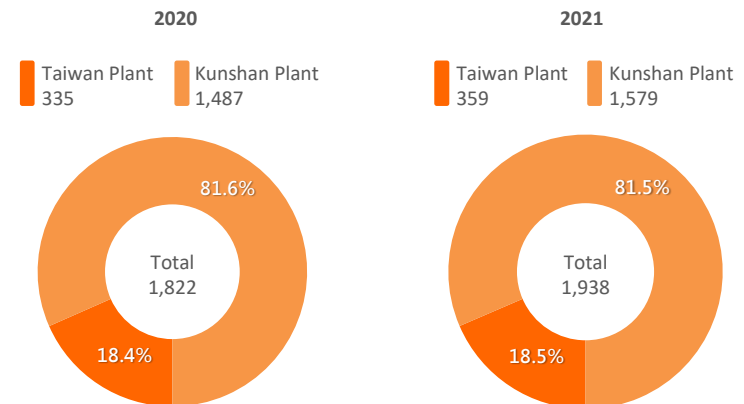
### 3.2.1 Employee Recruitment Status

As for employment, the statistics reveal the employment group, personnel structure and data analyses by gender, age and plant which retrieved from Taiwan Plant and Kunshan Plant.

As for employment, Celpert had 1,938 employees by the end of 2021. We have 116 more employees compared to the employee number in 2020. Most of the employees are female aged between 31 to 49 (66%). Celpert has clear personnel regulations. We will not treat the employees differently due to their gender, age, nationality, religion, or political orientation.

#### Personnel Structure

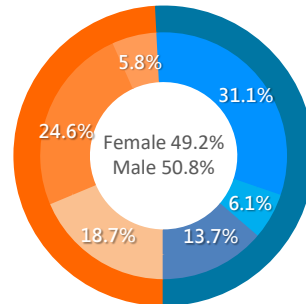
##### Number of Employees



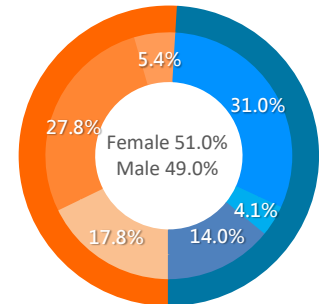
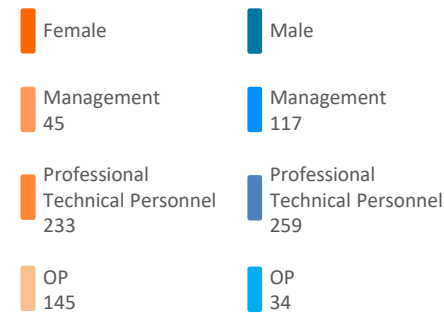
## 3.2 Human Resource Profile

## Management Positions 、 Non-Management by Gender

2020



2021



## Employee for All Employees by Gender, Age , and Region

Category	Group	2020						2021					
		Female		Male		Subtotal (person)	Percentage ( % )	Female		Male		Subtotal (person)	Percentage ( % )
		Number of people	Percentage	Number of people	Percentage			Number of people	Percentage	Number of people	Percentage		
Age	Under 30	95	11%	168	20%	263	31%	92	11%	149	18%	241	29%
	31-49	312	36%	243	28%	555	65%	316	38%	237	28%	553	66%
	Over 50	14	2%	24	3%	38	4%	18	2%	24	3%	42	5%
Region Statistic	Taiwan Plant	154	18%	181	21%	335	39%	178	21%	181	22%	359	43%
	Kunshan Plant	267	31%	254	30%	521	61%	248	30%	229	27%	477	57%
Total		856						836					

## 3.2 Human Resource Profile

New employees bring the company vigor and creativity. We hired a total of 390 new employees in 2021 due to capacity expansion. Most of them were aged below 30 and 31-49 (54%), including 285 new employees of Kunshan Plants (73%).

There's an employee assistance program which builds a good communication channel by conducting an exit interview with employees in order to understand the root cause of resignation and room to be improved for company. As for departed employees, there're 285 people of work force left in 2021, mainly professionals. By conducting exit interviews and analysis, the main reasons of resignation are not adapting to working environment and having a better job offer. To sum up, the total resignation is 61 people less than 2020.

## Number of New Hires by Region, Gender, and Age

Category	Group	2020						2021					
		Female		Male		Subtotal (person)	Percentage ( % )	Female		Male		Subtotal (person)	Percentage ( % )
		Number of people	Percentage	Number of people	Percentage			Number of people	Percentage	Number of people	Percentage		
Age	Under 30	68	17%	130	32%	198	49%	61	16%	130	33%	191	49%
	31-49	87	21%	118	29%	205	50%	109	28%	81	21%	190	49%
	Over 50	0	0%	3	1%	3	1%	4	1%	5	1%	9	2%
Region Statistic	Taiwan Plant	40	10%	67	17%	107	26%	59	15%	46	12%	105	27%
	Kunshan Plant	115	28%	184	45%	299	74%	115	29%	170	44%	285	73%
Total		406						390					

## Employee Turnover Numbers for All Employees by Gender, Age , and Region

Category	Group	2020						2021					
		Female		Male		Subtotal (person)	Percentage ( % )	Female		Male		Subtotal (person)	Percentage ( % )
		Number of people	Percentage	Number of people	Percentage			Number of people	Percentage	Number of people	Percentage		
Age	Under 30	77	22%	85	25%	162	47%	49	17%	101	35%	150	53%
	31-49	91	26%	88	25%	179	52%	71	25%	58	20%	129	45%
	Over 50	1	0%	4	1%	5	1%	1	0%	5	2%	6	2%
Region Statistic	Taiwan Plant	27	8%	47	14%	74	21%	37	13%	44	15%	81	28%
	Kunshan Plant	142	41%	130	38%	272	79%	84	29%	120	42%	204	72%
Total		346						285					

## 3.2 Human Resource Profile

## Employee Turnover Numbers for Ops by Gender, Age , and Region

Category	Group	2020						2021					
		Female		Male		Subtotal (person)	Percentage ( % )	Female		Male		Subtotal (person)	Percentage ( % )
		Number of people	Percentage	Number of people	Percentage			Number of people	Percentage	Number of people	Percentage		
Age	Under 30	39	25%	38	25%	77	50%	15	28%	9	17%	24	44%
	31-49	52	34%	25	16%	77	50%	25	46%	4	7%	29	54%
	Over 50	0	0%	0	0%	0	0%	0	0%	1	2%	1	2%
Region Statistic	Taiwan Plant	6	4%	2	1%	8	5%	12	22%	1	2%	13	24%
	Kunshan Plant	85	55%	61	40%	146	95%	28	52%	13	24%	41	76%
Total		154						54					

## Employee Turnover Numbers for Management and Professional Technical Personnel by Gender, Age , and Region

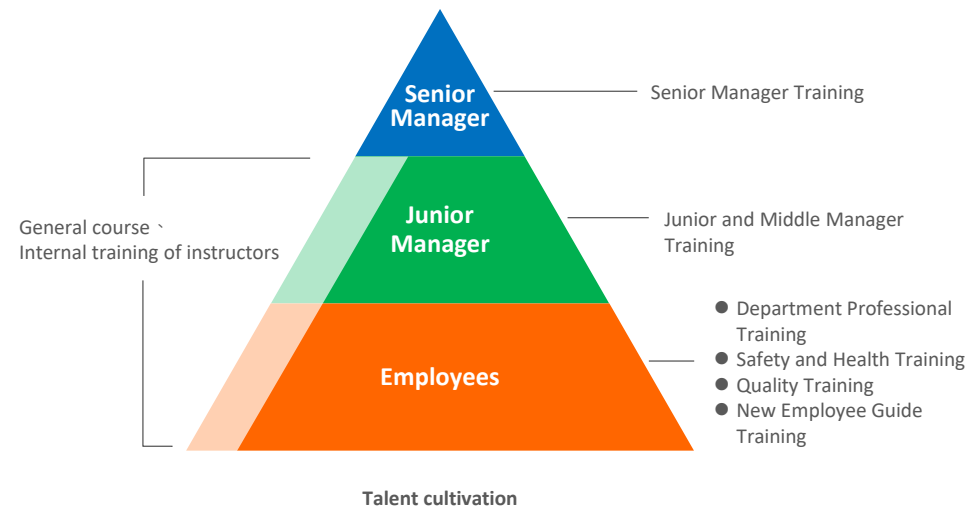
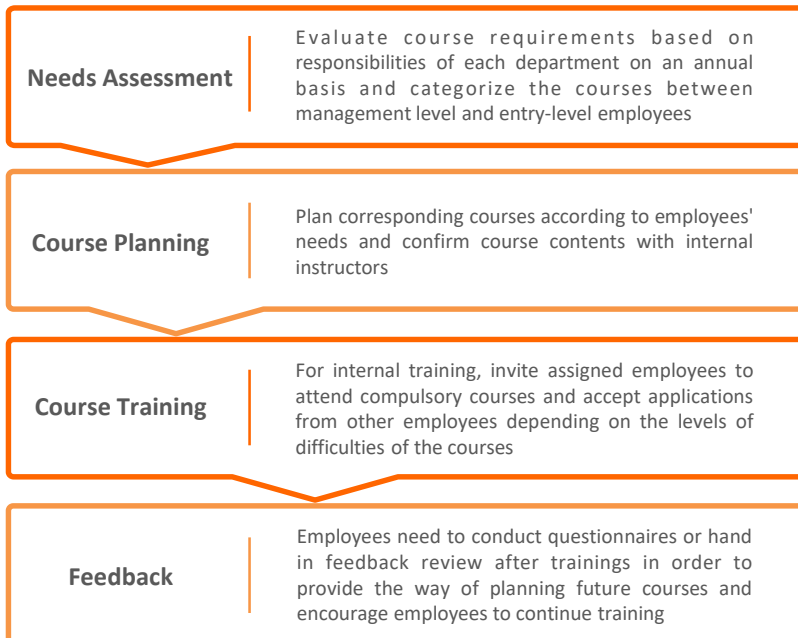
Category	Group	2020						2021					
		Female		Male		Subtotal (person)	Percentage ( % )	Female		Male		Subtotal (person)	Percentage ( % )
		Number of people	Percentage	Number of people	Percentage			Number of people	Percentage	Number of people	Percentage		
Age	Under 30	38	20%	47	24%	85	44%	34	15%	92	40%	126	55%
	31-49	39	20%	63	33%	102	53%	46	20%	54	23%	100	43%
	Over 50	1	1%	4	2%	5	3%	1	0%	4	2%	5	2%
Region Statistic	Taiwan Plant	21	11%	45	23%	66	34%	25	11%	43	19%	68	29%
	Kunshan Plant	57	30%	69	36%	126	66%	56	24%	107	46%	163	71%
Total		192						231					

\*New hire ratio = new hires / { ( number of employees at the beginning of the period + number of employees at the end of the period ) / 2 }.

## 3.3 Education

To enhance the professional functions of company employees and management, human resources department constructs a systematic cultivation. According to each employee at different stages, we prepare the education and training to meet the needs, such as: new employee guide training, quality training, safety and health training, professional skills training, management skills and other training. Through various training to help employees understand the knowledge and skills needed for work, the professional quality and work efficiency are enhanced.

### Education Planning



## New Employee Training

In order to let new comers quickly understand the company's regulations and job duties, training courses for new comers are assigned in the category of major courses. Training plan will be made for every new comer since onboarding which describes the must-to-learn items and goals within the first three months of deployment to lower their worries and concerns. Mentors assist new comers on learning while supervisors regularly host 1 on 1 meeting to listen to new comers' ideas and thoughts and provide a friendly and kind working environment.

## New employees Retention Rate

	2020	2021
Retention Rate	72%	63%

\* (Headcount of newcomers - Headcount of resigned newcomers) / Headcount of newcomers

## Occupational Safety and Health Management and Training

Celxpert dedicates to building up a well-established occupational health and safety management system. Celxpert thoroughly plans the health and safety management procedures for factory equipment, machines, chemicals and fire extinguishing facilities, completes standard regulations and training for operations and checks up measures in order to protect the safety of employees, equipment and process operations and make sure the process and workplace is safe enough for all employees.

According to the data of occupational disaster, there's zero occupational incidents in 2021 and 2022.

## Internal Training of Instructors

Celxpert understands inheriting company culture and knowledge is an important task of sustainable operations, so we strive to cultivate internal instructors by selecting employees with important knowledge and skills to be trained and evaluated as professional instructors. They're capable of planning courses and teaching so that they could take the responsibility of being an internal instructor and provide employees with sufficient knowledge and on-the-job training.

Celxpert evaluates the satisfaction of internal instructors and provide the top three with certificate of merit and medal as praise.

## Performance Evaluation System

Performance management is an important management method and tool for organization development. Celxpert attaches importance to the promotion opportunities of employees, and all employees are regularly issued performance appraisal forms every year. Individual performance appraisals are conducted according to work objectives and individual performance, which are the basis for salary adjustments. In terms of promotion, we aim to achieve sustainable development and operation of the company by achieving the right talent and reasonable promotion. The supervisors of each department will conduct the performance interview mechanism, and will use the performance interview record to provide a two-way communication channel between the supervisors and the employees with the results of the annual performance appraisal form.

Internal promotion is an excellent way to motivate employees and cultivate their motivation, and it is also one of Celxpert's talent development strategies. Through the annual performance target set by employees and supervisors, the company implements a performance appraisal for half a year to check employees' abilities. In the promotion system, employees' career planning for the future can also match the company's overall development to improve employees' opportunities for appropriate action. Celxpert has also established a multi-disciplinary learning platform for employees to enhance their abilities and cultivate the talents required for the company's development.

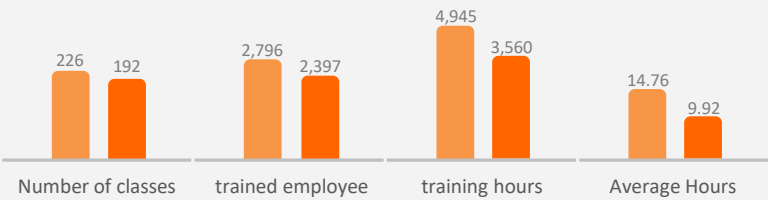
3.3.1 Talent Development

We provide multiple learning channels, for instance, e-learning, to let employees do self-learning after work to meet their needs and increase the effects of training. Due to the impact of pandemic in 2021, the total amount of internal and external training is less than the amount in 2020. The total quantity of internal training is 132 courses in 2021 with 1961 employees involved. The total quantity of external training is 46 courses with 101 employees involved. Based on the calculation of the total of employees in 2021, the average of training hours is 7.61hrs for internal training; 2.58hrs for external training.

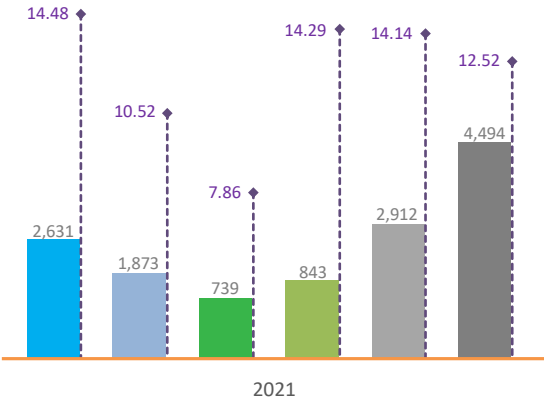
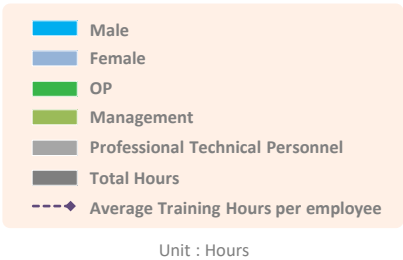
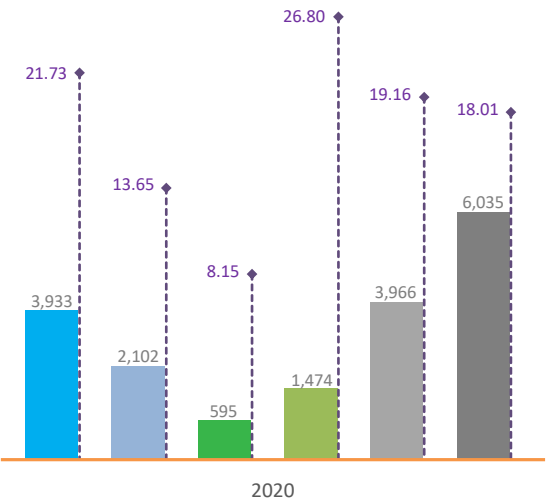
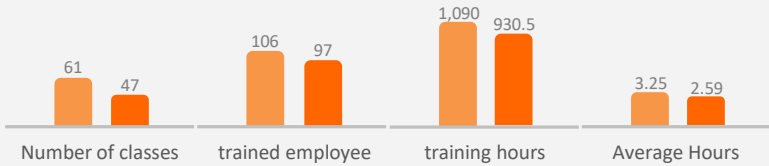
Statistics on Education

2020 2021

On-site Training



External Training



## 3.4 Employee Welfare

### Steady Salary Level

In order to reach sustainable operations and continue growth on profits to improve employees' salary level, Celxpert continuously monitors internal salary policy and provides reasonable salary based on one's professional skills, knowledge and educational/working background.

### Gender Equality

Employees are the most important assets to Celxpert. Celxpert treats every employee equally regardless of gender, race, ethnicity, religion, or political position.

### Diverse Welfare System

As for welfare policy, Celxpert employees have the welfare protected by laws, for instance, parental leave and pension. In order to facilitate employees' physical and mental health, Celxpert provides employee group insurance, health check-up, overproduction bonus, employee stock option and dividend to encourage and remain them in employment. Celxpert also plans leisure activities like domestic trips, birthday celebrations, health lecture, pressure relief lecture and club activities to maintain the balance between work and life.

#### Mutual Welfare



Employee Welfare Committee; Cash gift for marriage and maternity; Solatia for funeral and hospitalization; Gift voucher and celebration for birthday

#### Festival and Activity



Festivals vouchers, Year end Bonus, year-end party, domestic trips, Long-term Service Incentives

#### Life Security



Health check-up, authorized store, health lecture

#### Legal Welfare



Labor insurance, national health insurance, group insurance, pension contribution

#### Other Welfare



Dividends for employees, Overproduction bonus, Rent Subsidy, Department banquet, Club activities

## Unpaid Parental Leave

Celxpert implements equal rights of leave of absence for male and female employees and follows Gender Equality Employment Act to provide unpaid parental leave. Everyone could apply for it according to related procedures to fulfill the needs of taking care of family. As the gender norms that women should be family-caregivers have gradually changed these years, there're more and more male employees apply for parental leave which shows that Celxpert treats all employees as important assets. Everyone owns the right of taking leaves to take care of family no matter what the gender is.

### Statistics for Unpaid Parental Leave

Statistics	2018		2019		2020		2021	
	Female	Male	Female	Male	Female	Male	Female	Male
Number of Employees Eligible for Unpaid Parental Leave* <sup>1</sup>	10	17	9	18	11	14	13	13
Number of Employees Applying for Unpaid Parental Leave	3	0	2	4	3	1	5	0
Number of Employees Estimated to Return to Work from Unpaid Parental Leave(C)	2	0	2	3	2	1	3	0
Number of Employees Returning to Work from Unpaid Parental Leave (D)	2	0	1	3	2	0	3	0
Number of Employees Returning to Work from Unpaid Parental Leave in 2018 and Working for More than One Year (E)	1	0	1	3	2	0	* <sup>2</sup>	0
Reinstatement Rate (D/C)	100%	-	50%	100%	100%	0%	100%	-
Retention Rate (E/D)	50%	-	100%	100%	100%	-	* <sup>2</sup>	-

\*<sup>1</sup> Number of employees who applied for maternity leave and paternity leave in 2019-2021.

\*<sup>2</sup> Number of employees reinstated for more than one year.

## Employee Welfare Committee

Celxpert organizes welfare committee to provide better welfare and caring to employees. The members of the committee are willing to help and support employees to push for their rights. All the representatives are chosen or elected according to the head counts of different department. They plan annual budget every year, provide various employee benefit allowances, for instance, marriage, funeral, medical and club activities, etc. They also arrange employee activities and trips in order to build and strengthen the relationships with each other and allow employees to take some rest, achieve work-life balance and increase their organizational commitment.



Year-end party : Chairman and Senior Managers



Year-end party : Chairman and Long-term Service Incentives employees



Year-end party : Chairman and Award-winning employees



Company Trip : 3 days in Kenting



Company Trip : 3 days in Hualien

## 3.5 Friendly Work Environment

### Health Care

The company is superior to the Occupational Safety and Health Act and worker health protection rules and other laws and regulations, the implementation of a health check of all employees each year to protect the physical and mental health colleagues, prevention of occupational diseases, and as the organization of work and the improvement of the working environment reference. The implementation of the annual health check, the cost of fully subsidized by the company, colleagues can also add other inspection items at their own expense, and dependents can also enjoy preferential price to join in welfare health check.



Badge of Accredited Healthy Workplace



### Health Care Worker

Celpert not only cares about employees' health, but also encourages self health management. The company promotes the importance of healthy diet and regular physical activity, and arranges health lectures. In order to establish a healthy working environment to take care of employees' health and needs, Celpert also arranges on-site medical personnel to provide the service of medical consultations for employees.

#### Service Content

Workplace Hazard identification	Assess working environment, provide concrete suggestions on environment improvement and preventing diseases
Health Risk and Hierarchical Management	Analyze employees' annual health check-up reports and conduct risk ranking management on abnormal items, arrange health consultations and work stability assessment.
Abnormal Workload-triggered Disorders	There are prepared particularly to manage the health of staff against possible disorders triggered by high-risk employees, to help prevent diseases.
Work-related musculoskeletal damage prevention	Human-factor systematic analyze on employees and environment, provide improvement suggestions and disease consultation.
Regulations of the Maternity Health Protection at the Workplace	Assist on workplace risk assessment for pregnant women and make sure pregnant women and fetus are safe during pregnant women protection period.
Unlawful infringement in the workplace	Assess the impacts of workplace violence and sexual harassment, provide appropriate working area, hold lectures of communication skills and emotion management.

### Care and Communication Channels

Celxpert provides staff suggestion box (mailbox) and service hotline as communication channels for all employees in order to understand their needs, maintain employee relationships and assist them on resolving incidents like loss of individual rights, inappropriate working environment, unfair terms of employment or sexual harassment, etc. If employees encounter any of above incidents, they can make a complaint through above channels. Since receiving a complaint, units in charge of the incident should observe the duty of confidentiality, deal with, response and close the task within a month.

In order to protect employees' rights and assist them on understanding the provisions, Celxpert regularly holds the labor-management meeting to take immediate actions for employees whose rights are damaged, establish a friendly and trustworthy relationship to prevent illegal and controversial issues from happening and shape a friendly and solid labor relations.

#### 3.5.1 Health and Safety

Celxpert provides on-site service of medical personnel, arranges health checkup and plans relative facilities and health lectures to serve employees with a healthy working environment.

#### Health Lectures



Celxpert holds health lectures irregularly and invites healthcare professionals to share health information, so that employees can pay attention to the warning signs of their bodies and maintain good health.

### Medical office / Lactation room



Celxpert provides medical office and lactation room equipped with beds, fridges and related medical supplies. Employees in need or not feeling well at work can apply to use and take a rest.

### AED (Automated External Defibrillator)

Celxpert places importance on occupational safety, provides 3 sets of AED, holds training courses regularly and requests all staff to attend. Every staff can provide first aid and saves lives when accident occurs. With first aid equipments and knowledge and training for first aid, Celxpert establishes a safe and friendly work environment.



## Work Safety

In order to lower the risks of occupational disaster, Celxpert puts workplace safety into practice by planning the health and safety management procedures for factory equipment, machines, chemicals and fire extinguishing facilities, promotes the importance of occupational health and safety management, completes standard regulations and training for operations, and checks up measures to ensure employees, equipment and environment are safe and healthy enough.

Following Labor Safety and Health Act and Implementation Regulations Governing Labor Workplace Monitoring, Celxpert outsources qualified professionals to conduct labor workplace monitoring for Level A chemical and physical factors twice a year. The results passed and met the criteria in 2020 and 2021.

## Contractor Management

Contractors must not only provide related certificates of certain engineering techniques but also meet the safety requirements during the constructions in order to prevent them from accidents. If there are high risk activities for contracted workers, they need to apply for approvals in advance and perform related training for dangerous activities. Preliminary necessary protection and safety measures and safety checks for each contracted activities are also required to lower the risks of accidents.

There is no work related accident happened on contractors at Longtan plant in 2020 and 2021.

## Training for Emergency Response

Celxpert has established emergency response teams to make a quick response to an emergency, take immediate actions when breaking out of fire in order to reduce the damages and loss brought by disasters. To make sure field staffs could make responses to emergencies, they're trained of several emergency measures in cooperation with groups, including report to fire stations, guide and evacuate staffs, suppress combustion at initial stage when breaking out of fire, and continue assistance until fire fighters arriving.

### Emergency Response Team

Steering Committee	Assist on studying and planning emergency plans
Commander	Dispatch all field personnel with sole discretion when accident occurred.
Emergency Evacuation Routes team	Guide field personnel to evacuate and prevent people from entering accident area
Rescue Team	Give injured or sick people emergency treatment on the spot until first aid arrived
Security Team	Make sure emergency power supply is stable when a blackout happened
Contact Team	Report emergency issues to internal and external when issues happened.
Emergency Team	Suppress combustion at initial stage when breaking out of fire, and wait for fire fighters arriving if situation is under control.



### 3.5.2 Health Management

To reduce the impact of the epidemic and to protect the safety of all employees in the company, Celxpert has followed the "Guidelines for Continuous Operations in Response to the Severe and Unusual Infectious Pneumonia (COVID-19) Epidemic" published by the Central Epidemic Command Center and established the Celxpert Epidemic Prevention Plan for promotion and implementation. In response to the epidemic prevention plan, we also initiated a split shift system for AB shift employees to reduce the clustering of employees in the company and maintain normal operations through home office connection or video conferencing. We also strengthened environmental disinfection and strictly implemented the epidemic prevention plan to face the most challenging time of the epidemic.

Celxpert will continue to implement the epidemic prevention plan and work together with everyone to fight the epidemic before the epidemic is fully controlled. We hope that day will come when everything returns to the old days and when people can take off their masks and live freely.

#### Internal Epidemic Prevention

- Establish a temperature screening system: People's body temperature exceeding 37.5 degrees should go to the hospital immediately to determine the cause of their fever and be followed up by the Human Resources Administration.
- Wearing masks when entering the factory: Wearing masks throughout the factory to reduce the risk of droplet transmission.
- Environmental disinfection of the plant : To strengthen the disinfection of elevator keys, stair handrails and public areas such as restaurants and meeting rooms. Arrange regular disinfection of the plant environment.
- Safe social distance : Set the maximum number of people per room. Use video conferencing more often to reduce group gatherings. Keep a safe social distance of 1.5 meters between people in the room.
- Epidemic information update: The epidemic information announced by the central epidemic command center is updated daily on the intranet so that employees can keep abreast of the daily epidemic situation.

#### External Epidemic Prevention

- Contact tracing : Scan the QR code with a cell phone to complete the implementation of the system.
- Fill out the statement : External contractors and visitors should fill out a health declaration form when entering the factory.
- Temperature measurement : The guards will measure the visitors' body temperature and refuse to enter the factory if it is over 37.5 degrees.
- Wearing a mask : External contractors and visitors are required to wear masks throughout the entire process of entering the plant.
- Dry hand washing : Before entering the factory, we always wash our hands with the alcohol disinfectant in

## 3.6 Social Care

Celxpert's main focus is on local schools and non-profit organizations. In addition, we participate in the annual charity donation activities around Taiwan. We encourage employees to participate in social engagement and self-realization, as well as make a contribution to a better society. We encourage our own employees contribute to society through public donations manner, so that experience difficulties or disadvantaged groups of people are still optimistic and enterprising, but also to help the affected children have a better character education and become other schoolchildren life model.

### Social Citizenship

Targets	Items
Sundoor School	Subscribed for Golden Diamond pineapples from Sundoor School
Wu Han Elementary School	Held drawing contests and provided scholarship and grants
Blue Sky Home	Hosted a one-day trip for Blue Sky Home
Taoyuan City Government	Made donations of protective clothing and isolation gowns to fight against with pandemic
Taoyuan Police Department	Made response to the appeals from Taoyuan Enterprise Chamber for donations of cut resistant gloves and over sleeves
Eden Social Welfare Foundation	Employees made donations on the project of helping disadvantaged children.
Hualien Community College Development Association	Assisted on the operations of 5-Way House which provides a place of diverse learning for rural children



The winners of Wu Han elementary school's students

### Scholarship

Celxpert has partnered with Wuhan Elementary School to provide scholarships for students from disadvantaged families and physically and mentally challenged students. We hope to encourage students to study hard, take care of their moral character, and reduce the financial burden of disadvantaged families so that they can complete their studies successfully.



The principal and staff of Wuhan Elementary School presented certificates of appreciation.



Wuhan Elementary School Students Receiving Scholarships

## Public Donation

Taiwan faced the impact of the COVID-19 epidemic, and the hardest hit were the frontline medical personnel. Celxpert provided the hospital with supplies and cards to thank the medical staff for their hard work day and night. Celxpert also keeps donating to organizations in Taoyuan City or other areas for the welfare of children, adolescents, the elderly, and the mentally and physically challenged.



Food Bank Charity Donation



Group photo of medical staff and colleagues

- Celxpert donates NTD18,000 per quarter to the Taoyuan City Happiness Social Foundation to care for people with physical and mental challenged.
- Celxpert donates NTD18,000 per quarter to the Taoyuan Private Lohas Preschool to help the children in the preschool implement case management and counseling, promote recovery and empowerment through daily companionship, and organize social welfare advocacy for children and youth for their long-term development.
- Celxpert donates NTD30,000 per quarter to the 1919 Food Bank to help disadvantaged families, ingredients for accompaniment classes in remote areas, and households affected by major disasters.
- Celxpert donates NTD54,000 per quarter to the Taoyuan City Private Kangfu Development Center to care for the physically and mentally challenged.



Certificate of Appreciation from various sectors

# 4

## Appendix

**4.1 GRI Standards Index: General Disclosures**

**4.2 GRI Standards Index: Topic-Specific Standards**

## 4.1 GRI Standards Index: General Disclosures

Core Indicators GRI 102:2016			Page No.
General Disclosures	102-1	Name of the organization	8-10
General Disclosures	102-2	Activities, brands, products, and services	8-10
General Disclosures	102-3	Location of headquarters	8-10
General Disclosures	102-4	Location of operations	8-10
General Disclosures	102-5	Ownership and legal form	8-10
General Disclosures	102-6	Markets served	8-10
General Disclosures	102-7	Scale of the organization	8-10
General Disclosures	102-8	Information on employees and other workers	37-40
General Disclosures	102-9	Supply Chain	19-20
General Disclosures	102-10	Precautionary Principle or approach	No significant change
General Disclosures	102-11	External initiatives	23
General Disclosures	102-12	Membership of associations	14
General Disclosures	102-14	Statement from senior decision-maker	4
General Disclosures	102-16	Values, principles, standards, and norms of behavior	13-14
General Disclosures	102-18	Governance structure	9 、 11-12

Core Indicators GRI 102:2016			Page No.
General Disclosures	102-40	List of stakeholder groups	5
General Disclosures	102-41	Collective bargaining agreements	Without labor union
General Disclosures	102-42	Identifying and selecting stakeholders	5
General Disclosures	102-43	Approach to stakeholder engagement	5
General Disclosures	102-44	Key topics and concerns raised	5
General Disclosures	102-45	Entities included in the consolidated financial statements	9
General Disclosures	102-46	Defining Report Content and Topic Boundaries	3
General Disclosures	102-47	List of material topics	6
General Disclosures	102-50	Reporting period	3
General Disclosures	102-51	Date of Most Recent Report	3
General Disclosures	102-52	Reporting cycle	3
General Disclosures	102-53	Contact Point for Questions Regarding the Report	3
General Disclosures	102-54	Claims of Reporting in Accordance With the GRI Standards	3
General Disclosures	102-55	GRI content index	54-56
General Disclosures	102-56	External assurance	No external guarantee

# 4.1 GRI Standards Index: General Disclosures

Non-Core Indicators GRI 102:2016			Page No.
General Disclosures	102-19	Delegating authority	11-12
General Disclosures	102-22	Composition of the highest governance body and its committees	11-12
General Disclosures	102-23	Chair of the highest governance body	11-12
General Disclosures	102-24	Nominating and selecting the highest governance body	11-12
General Disclosures	102-25	Conflicts of interest	11-12
General Disclosures	102-26	Role of highest governance body in setting purpose, values, and strategy	11-12
General Disclosures	102-27	Collective knowledge of highest governance body	11-12
General Disclosures	102-28	Evaluating the highest governance body's performance	11-12
General Disclosures	102-29	Identifying and managing economic, environmental, and social impacts	6
General Disclosures	102-30	Effectiveness of risk management processes	6
General Disclosures	102-31	Review of economic, environmental, and social topics	6
General Disclosures	102-32	Highest governance body's role in sustainability reporting	11-12
General Disclosures	102-33	Communicating critical concerns	6
General Disclosures	102-34	Nature and total number of critical concerns	6
General Disclosures	102-35	Remuneration policies	44-46
General Disclosures	102-36	Process for determining remuneration	11-12

## 4.2 GRI Standards Index: Topic-Specific Standards

Specific Disclosures GRI 102:2016			Page No.
Market presence	202-2	Proportion of senior management hired from the local community at significant locations of operation	37-40
Anti-corruption	205-2	Communication and training about anticorruption policies and procedures	13-14
Materials	301-2	Recycled input materials used	27-30
Materials	301-3	Reclaimed products and their packaging materials	27-30
Energy	302-1	Energy consumption within the organization	31-33
Energy	302-2	Energy consumption outside of the organization	31-33
Energy	302-3	Energy intensity	31-33
Energy	302-4	Reduction of energy consumption	31-33
Energy	302-5	Reductions in energy requirements of products and services	31-33
Water	303-3	Water withdrawal	34
Emissions	305-1	Direct (Scope 1) GHG emissions	33
Emissions	305-2	Energy indirect (Scope 2) GHG emissions	33
Emissions	305-3	Other indirect (Scope 3) GHG emissions	33
Emissions	305-4	GHG emissions intensity	33
Emissions	305-5	Reduction of GHG emissions	33
Effluents and Waste	306-2	Waste by type and disposal method	31
Effluents and Waste	306-4	Transport of hazardous waste	31
Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria	31
Employment	401-1	New employee hires and employee turnover	37-40

Specific Disclosures GRI 102:2016			Page No.
Employment	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	44-46
Employment	401-3	Parental leave	45
Occupational Health and Safety	403-2	Hazard identification, risk assessment, and incident investigation	47-50
Occupational Health and Safety	403-3	Occupational health services	47-50
Occupational Health and Safety	403-4	Worker participation, consultation, and communication on occupational health and safety	47-50
Occupational Health and Safety	403-5	Worker training on occupational health and safety	47-50
Occupational Health and Safety	403-6	Promotion of worker health	47-50
Occupational Health and Safety	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	47-50
Occupational Health and Safety	403-8	Workers covered by an occupational health and safety management system	47-50
Occupational Health and Safety	403-9	Work-related injuries	47-50
Occupational Health and Safety	403-10	Work-related ill health	47-50
Training and Education	404-1	Average hours of training per year per employee	41-43
Training and Education	404-2	Programs for upgrading employee skills and transition assistance programs	41-43
Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	37、44
Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor	36
Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	19-22
Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	19-20
Supplier Social Assessment	414-2	Negative social impacts in the supply chain and actions taken	19-20
Socioeconomic Compliance	419-1	Non-compliance with laws and regulations in the social and economic area	36

