

Cheng Fwa Industrial Co. Ltd.
GRI G3.1 Guideline Comparison Table of the Indicators

● : disclosed × : not disclosed

| NO | GRI INDICATOR | Disclosure Status | CORRESPONDING SECTION AT THE CSR | Page | Note |
|----------|---|-------------------|---|----------|-------------------------------------|
| 1 | Strategy and analysis | | | | |
| 1.1 | Top decision-makers Statement | ● | 0. A Word from the Chairwoman/General Manager | 1 | |
| 1.2 | Major impact, risks and opportunities of sustainable development | ● | 0. A Word from the Chairwoman/General Manager | 2 | |
| 2 | About the organization | | | | |
| 2.1 | Organization name | ● | 2.1 Foundation and history | 8 | |
| 2.2 | Main brand, product and service | ● | 2.1 Foundation and history | 8 | |
| 2.3 | Operating structure, including major operating companies and subsidiaries | ● | 2.1 Foundation and history 2.2 Organization and branches | 10 11 | |
| 2.4 | Company location | ● | 2.1 Foundation and history | 8 | |
| 2.5 | Regions and countries of operation | ● | 2.1 Foundation and history | 10 | |
| 2.6 | Legal ownership | ● | 2.1 Foundation and history | 8 | |
| 2.7 | Market of the product and service | ● | 2.2 Organization and branches 2.3 Introduction of the products | 11 15 | |
| 2.8 | Size of organization | ● | 2.2 Organization and branches | 11 | |
| 2.9 | Major changes of the organization during the reporting period | ● | 2.4 Business performance | 17 | |
| 2.10 | Awards during the reporting period | ● | 2.9 Honor and recognition | 34 | |
| 3 | Basic information of the report | | | | |
| 3.1 | Reporting period | ● | 1.2 Scope of the report | 4 | |
| 3.2 | Former reporting period | ● | 1.3 Standard and self-declaration | 4 | None: first published at CSR Report |

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| 3.3 | Reporting cycle | ● | 1.5 Notes to the editors | 6 | |
| 3.4 | Report query contact | ● | 1.5 Notes to the editors | 7 | |
| 3.5 | Definition program of the report | ● | 1.5 Notes to the editors | 6 | |
| 3.6 | Report boundaries | ● | 1.2 Scope of the report | 4 | |
| 3.7 | Limit of scope and limitation of the boundaries | ● | 1.2 Scope of the report | 4 | |
| 3.8 | Decisive principles of the boundaries | ● | 1.2 Scope of the report | 4 | |
| 3.9 | Data referent amount standard | ● | 1.2 Scope of the report | 4 | |
| 3.10 | Reasons of different messages comparing to the former report | ● | | 4 | None: first published at CSR Report |
| 3.11 | Significant differences with the former report | ● | | 4 | None: first published at CSR Report |
| 3.12 | Comparison table of disclosure indicators | ● | Comparison table of the indicators | 74 | Appendix |
| 4 | Governance, commitments and engagement | | | | |
| 4.1 | Board structure and governance staff | ● | 2.8 Corporate governance | 26 | |
| 4.2 | Higher governor as operating supervisor | ● | 2.8 Corporate governance | 26 | |
| 4.3 | Independent and external board | ● | 2.8 Corporate governance | 27 | |
| 4.4 | Communication mechanism of shareholder / employee / highest governor | ● | 2.8 Corporate governance | 28 | |
| 4.5 | Salary and organizational performance of the board and senior managers | ● | 2.8 Corporate governance | 28 | |
| 4.6 | Procedures that avoid interest conflict in the board | ● | 2.8 Corporate governance | 27 | |
| 4.7 | Economic, environmental and social requirement and experience of the board | ● | 2.8 Corporate governance | 29 | |
| 4.8 | Values and code of conduct within the organization | ● | 2.8 Corporate governance | 24 | |

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| 4.9 | How will the boeard supervise the company’s performance and the compliance of regulations | ● | 2.8 Corporate governance | 28 | |
| 4.10 | Evaluation procedure of economic, environmental and social performance by the board | ● | 2.7 Corporate culture and management system 2.8 Corporate governance | 22 26 | |
| 4.11 | Description of organizational precautions or instructions | ● | 2.8 Corporate governance | 26 | |
| 4.12 | External economic, environmental and social support of the organization | ● | 2.8 Corporate governance | 26 | |
| 4.14 | List of stakeholders | ● | 1.4 Identification of interested parties and assessment and response to the major issues | 4 | |
| 4.15 | Identification of stakeholders | ● | 1.4 Identification of interested parties and assessment and response to the major issues | 5 | |
| 4.16 | Stakeholders’ participation methods | ● | 1.4 Identification of interested parties and assessment and response to the major issues | 5 | |
| 4.17 | Major issues and responses of the stakeholders | ● | 1.4 Identification of interested parties and assessment and response to the major issues | 6 | |
| Economic Performance Indicators | | | | | |
| EC 1 | Generation and distribution of economic values, including the revenues, operating costs, employee’s compensation (salary), donations, other community investments, retained earnings, and payments to capital providers and governments | ● | 2.4 Business performance 2.8 Corporate governance - equity and equity shares profit | 37 31 | |

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| EC 2 | Financial burden, risks and opportunities to the organizational operations due to climate change | × | | – | |
| EC 3 | Welfare plan and scope of the responsibility within the organizational definition | ● | 3.4 Compensation and benefits | 44 | |
| EC 4 | Acceptance of major financial support from the government | ● | 2.8 Corporate governance | – | The company did not accept any significant financial support from the government |
| EC 5 | Initial salary and minimum wage at the major operating locations. Gender comparison. | ● | 3.4 Compensation and benefits | 44 | |
| EC 6 | Supplier policy measure at the major operating locations and the proportion of training and expenditure | × | | – | |
| EC 7 | Procedure to recruit local people and the proportion of managerial level | ● | 3.2 Staff profile | 36 | |
| EC 8 | Commercial activities, donations or free services that can provide investment of infrastructure in the public interest and service development and impact | ● | 5.5 Community relations and social welfare activities | 70 | |
| EC 9 | Understand and describe significant indirect economic impact, including the range of the impact | × | | – | |
| Environmental Performance Indicators | | | | | |
| EN 1 | Usage of raw material/energy (weight/volume) | ● | 4.2 Green product | 54 | |
| EN 2 | Proportion of materials from recycling program | × | | – | |
| EN 3 | Consumption of direct energy | ● | 4.3 Carbon reduction | 58 | |

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| EN 4 | Consumption of indirect energy | ● | 4.3 Carbon reduction | 58 | |
| EN 5 | Energy saved from environmental protection and the increase of efficiency | × | | – | |
| EN 6 | Product and service plan with energy efficiency or renewable energy and the effects | × | | – | |
| EN 7 | Plan and effect of reduction of energy consumption | ● | 4.3 Carbon reduction | 58 | |
| EN 8 | Total water consumption from all the sources | ● | 4.3 Carbon reduction | 58 | The company uses tap water |
| EN 9 | Impact of the water source due to water consumption | ● | 4.3 Carbon reduction | 58 | The company uses tap water |
| EN10 | Proportion of water recycling | × | | | |
| EN 11 | Possession, rental and management of land for conservation areas or biodiversity zones: location and surface | × | | | |
| EN 12 | Significant impact from the activities, products and services towards conservation areas or biodiversity zones | × | | | |
| EN 13 | Proportion of habitat protection or restoration area | × | | | |
| EN 14 | Plans and future plans for the monitoring and management of biodiversity impacts | × | | | |
| EN 15 | The number of habitats listed by IUCN and the species impacted by the operations | × | | | |
| EN16 | Total direct and indirect greenhouse gas emissions | ● | 4.3 Carbon reduction | 58 | |

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| EN17 | Other indirect greenhouse gas emissions | ● | 4.3 Carbon reduction | 58 | |
| EN18 | Plan and efficacy of the reduction of greenhouse gases emission | × | | – | |
| EN19 | ODS emissions | ● | 4.4 Environmental pollution management | 59 | |
| EN20 | Emission of nitrogen oxides, sulfur oxides and other significant air pollutants | ● | 4.4 Environmental pollution management | 59 | |
| EN21 | Emission and treatment of waste water | ● | 4.4 Environmental pollution management | 59 | |
| EN22 | Waste verities and total weight of the treatment | ● | 4.4 Environmental pollution management | 60 | |
| EN23 | Number and amount of significant spillage | ● | 4.4 Environmental pollution management | 62 | |
| EN 24 | Dangerous "production, transportation, import and export of waste" defined by 『Basel Convention』 Appendix I, II, III and IV | × | | – | |
| EN25 | Significant impact upon the ecological environment of the waste water and runoff | ● | 4.4 Environmental pollution management | 63 | |
| EN26 | Plan and results of the reduction of environmental impact of the product and service | ● | 4.2 Green product | 54 | |
| EN27 | The proportion of the classification of sold products and recycled products | × | | – | |
| EN28 | Record of violations of environmental laws | ● | 4.4 Environmental pollution management | 57 | |
| EN29 | Environmental impact of product transportation and staff commute. | ● | 3.6 Health and safety 4.5 Green concept promotion | 48 63 | |
| EN30 | All environmental costs and investments | ● | 4.4 Environmental pollution management | 57 | |

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| LA : Labor Practices and Decent Work Performance Indicators | | | | | |
| LA 1 | No. of employees based on the type, employment contract and region | ● | 3.2 Staff profile | 37 | |
| LA 2 | Using age, gender and location to calculate the number of staff, the percentage and the turnover rate. The percentage of regular performance and career development review | ● | 3.2 Staff profile 3.3 Training development and performance evaluation | 37 42 | |
| LA 3 | Benefits of full-time employees | ● | 3.4 Compensation and benefit | 44 | |
| LA 4 | Calculate the percentage of employees in the independent labor unions or protected by collective negotiation depending on the region | × | | – | |
| LA 5 | The shortest notification period for the change of work, including the specification in the collective agreement | × | | – | |
| LA 6 | Participation of formal health and safety committee by the employer and the employee representatives as well as the percentage of labors in the committee | ● | 3.5 Labor communication | 46 | |
| LA 7 | Work injury rate, the rate of occupational diseases, lost days and absenteeism based on the region and gender. Mortality number related to the work. | ● | 3.5 Health and safety | 48 | |

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| LA 8 | Sickness education, training, assistance and prevention for the employee, the employees' family and the community members. Plans for risk control. | ● | 3.5 Health and safety | 48 | |
| LA 9 | Formal agreement with the labor union in regard to health and safety issues. | × | | — | |
| LA10 | Training hours of the employees based on gender/position | ● | 3.3 Training development and performance evaluation | 45 | |
| LA11 | Skill management for employees and lifelong learning programs and courses | ● | 3.3 Training development and performance evaluation | 44 | |
| LA12 | Percentage of regular career development training | ● | 3.3 Training development and performance evaluation | 44 | |
| LA13 | Employee distribution based on gender, age, minorities and other categories | ● | 3.2 Staff profile | 37 | |
| LA14 | Percentage of the basic salary and annual salary between male and female employees categorized by the work type and job title | ● | 3.4 Compensation and benefits | 45 | |
| LA15 | Return to work after maternity leave and retention rate | ● | 3.4 Compensation and benefits | 46 | |
| HR : Human Right Indicators | | | | | |
| HR 1 | Amount and percentage/proportion to the total amount of important agreements with human right articles or reviewed by human right units. | × | | — | |

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| HR 2 | Significant proportion of suppliers with implementation of the human rights review | ● | 4.2 Green product | 56 | |
| Human rights indicators | | | | | |
| HR 3 | Based on the company's policy, the total hours of human rights education, including the percentage of the staff | × | | – | |
| HR 4 | Amount of cases of discrimination, including the actions adopted/management/corrective measures | ● | 3.5 Labor communication | 48 | |
| HR 5 | Actions plans that may jeopardize the freedom of association and the right to collective negotiation | ● | 3.5 Labor communication | 47 | |
| HR 6 | Child labor measures by the organization and the suppliers | ● | 5.4 Social responsibility extended to the suppliers | 67 | |
| HR 7 | Forced labor situations by the organization and the supplier and the preventive measures | ● | 4.2 Green product 5.4 Social responsibility extended to the suppliers | 56 67 | |
| HR 8 | Total hours of human rights education to the security guards and the percentage of security guards | × | | – | |
| HR 9 | Violation of local employee rights | ● | 3.5 Labor communication | 47 | |
| HR 10 | Total percentage of human right reviews or operating activities | × | | – | |
| HR 11 | Cases of formal complaint and the management | ● | 3.5 Labor communication | 47 | |

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| SO Social indicators | | | | | |
| SO 1 | Plan and result of the impact of the business operations towards the local community | ● | 4.5 Green concept promotion 5.5 Community relations and social welfare activities | 63 70 | |
| SO 2 | Bribery risk analysis: the total amount and the ratio | ● | 3.5 Labor communication 5.4 Ethics and social responsibility promotion | 46 69 | |
| SO 3 | Training hours and proportion of anti-bribery policies | × | | – | |
| SO 4 | Responses to bribery | ● | 3.5 Labor communication 5.4 Ethics and social responsibility promotion | 46 69 | |
| SO 5 | Participation in public policy and lobbying | ● | | | Zero participation in public policy and lobbying |
| SO 6 | Political donations | ● | | | No political donations |
| SO 7 | Legal actions and conclusions of unfair competition, anti-trust actions and monopoly | ● | 5.4 Ethics and social responsibility promotion | 69 | |
| SO 8 | Penalty and punishment records of breach of rules | ● | 4.4 Environmental pollution management | 59 | Zero penalty |
| SO 9 | Operations with significant negative impacts towards the community | ● | 4.5 Green concept promotion 5.5 Community relations and social welfare activities | 63 70 | |
| SO10 | Preventive measures for significant negative impact on the community | ● | 4.5 Green concept promotion 5.5 Community relations and social welfare activities | 63 70 | |

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| PR Product Liability Index | | | | | |
| PR 1 | Health and safety impact assessment and improvement of the product and service life cycle | ● | 4.2 Green product | 54 | |
| PR 2 | Violations of health and safety act cases related with the product and service | ● | 4.2 Green product | 54 | |
| PR 3 | Information category of product and service; proportion of the compliance of information regulation for the significant product and service | × | | – | |
| PR 4 | Violates of product and service information and labels | ● | 2.6 Service content: customer satisfaction study | 21 | |
| PR 5 | Results of customer service satisfaction investigation | ● | 2.6 Service content: customer satisfaction study | 21 | |
| PR 6 | Market communication and promotion plans in compliance with the regulations | × | | – | |
| PR 7 | The number of violations of the provisions of the relevant marketing communications | ● | 2.6 Service content: customer satisfaction study | 21 | |
| PR 8 | The amount of complaints of violation of customer privacy and loss of customer information | ● | 2.6 Service content: customer satisfaction study | 21 | No complaint of violation of customer privacy |
| PR 9 | Records of violation of regulations related to product and service | ● | 2.6 Service content: customer satisfaction study | 21 | |