

3.4.6 Implementation Status and Deviations of the Promotion of Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Project Promoted	Implementation (Note 1)			Differences and Reasons With The Code Of Practice For Sustainable Development Of TWSE/TPEX-Listed Companies
	Yes	No	Summary	
I. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the Board of Directors authorized senior management to handle related matters under the supervision of the board?	V		<p>1. The Sustainability Development Committee (formerly known as the Corporate Social Responsibility Committee) of the Company is the core organization driving sustainable governance which was established in 2017, with the Chairman serving as the supervisory member of the committee and the CEO as the chairman. The committee has established "Guidelines of Corporate Sustainability Development Committee" (formerly known as "Guidelines of Corporate Social Responsibility Committee") and "Practices for Sustainability Development" (formerly known as "Practices for Corporate Social Responsibility"). The committee is divided into four working groups: "Corporate Governance," "Environmental Sustainability," "Raw Materials and Products," and "Employee Care and Social Care." Working group of the Corporate Governance serves as the executive secretary and is responsible for the sustainable development plans and implementation, coordinating and integrating the work of working groups to achieve annual goals, and the performance must be reported to the Board of Directors regularly.</p> <p>2. The Sustainability Development Committee generally holds two meetings per year, discussing the execution goals and performance of working groups, and continuously improving sustainability development and corporate governance by keeping abreast of the latest domestic and international trends and regulations. The committee reported to the Board of Directors on the work plan for the current year and the execution performance of the previous year on March 22, 2022, in accordance with the relevant regulations listed in the "Corporate Governance 3.0 - Sustainability Development Roadmap." Meetings are held in January, February, and October to review the effectiveness of the annual sustainability development initiatives and continuously strengthen and enhance the Company's sustainable operations, ensuring that sustainability policies and measures are effectively implemented.</p> <p>3. Implementation status of each working group of the Sustainability Development Committees' :</p> <p>(1)2022 Implementation Results:</p> <p>a. "Corporate Governance": The Board of Directors and management of the Company operate and manage the business in a manner that is in the best interest of the Company and all shareholders, while ensuring the sustainable development of the enterprise and safeguarding the legitimate rights and interests of shareholders and other stakeholders. Through effective supervision mechanisms and internal training programs on "Information Disclosure, Prevention of Insider Trading, and Code of Conduct", the Company continues to promote and strengthen corporate governance.</p> <p>b. "Environmental Sustainability":①Energy Management: The average consumption rate of industrial water, electricity, and coal all meet the target.②Environmental Management: The emissions of flue gas (including Sox, Nox, and particulate matter) all meet the target, and the discharge of wastewater also meets the target.③Greenhouse Gas Management: CO2 reduction reaches approximately 900.338 metric tons, exceeding the original target.</p> <p>c. "Raw Materials and Products": The Company's raw material procurement meets relevant specifications, and product marketing and labeling comply with laws and international standards. The Company's product sales are mainly for domestic market with some exports, and products are shipped in accordance with the Company's product specifications with no complaints received. Customer satisfaction rate reaches 97, exceeding the original</p>	No major differences.

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			<p>target'.</p> <p>d. "Employee Care and Social Responsibility": Four labor-management meetings were held throughout the year, and the Company provided group insurance, health checks, education and training, year-end bonuses, and performance bonuses to employees. The Company also complies with human rights policies and anti-discrimination regulations, promotes harmonious relations with the community, and continues to respond to caring for and supporting vulnerable groups in society.</p> <p>(2) 2023 Implementation plans:</p> <p>a. "Corporate Governance": In order to strengthen sustainable development and improve information disclosure, the Company has revised and issued relevant articles of the "Practices for Sustainable Development" and "Guidelines of Corporate Sustainability Development Committee" in accordance with the announcement of Taiwan Stock Exchange (TWSE) Letter No. 1110024366. The Company has also newly established the "Operational Procedures for Preparation and Validation of the Sustainability Report" to actively enhance sustainable development and implement corporate governance.</p> <p>b. "Environmental Sustainability": ①Energy Management: The Company sets annual standards for energy use, achieves energy control and reduction, and improves and reviews the status of energy use monthly. ②Environmental Management: The Company reports and tests regularly and sets standards for various pollutants to ensure the normal operation of the environmental management system (ISO 14001) through internal and external audits of the system. ③Greenhouse Gas Management: The Company actively promotes energy conservation and carbon reduction through process improvement and energy demand management, sets greenhouse gas reduction targets, and continuously improves.</p> <p>c. "Raw Materials and Products": The Company's product marketing and labeling comply with laws and international standards. In the future, the Company will continue to follow the Company's specifications for raw materials and products in procurement and shipment operations, aiming to improve service quality and maintain stable supply quality goals.</p> <p>d. "Employee Care and Social Care": Through regular labor-management meetings, we promote harmonious labor relations; provide various welfare allowances and bonus systems to enhance employee well-being; promote group insurance and health examinations to provide a safe working environment; allocate budgets for education and training to encourage employees to continue their education; emphasize workplace ethics and compliance with regulations to uphold employees' basic human rights; continuously donate to vulnerable groups or purchase related products, and strive to care for the community and maintain harmonious relationships with nearby residents, implementing sustainable business practices.</p>	
II. Does the Company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the Company's operations	V		<p>1. The scope of this disclosure includes performance data on sustainable development and business results of the Company's major operations in Taiwan, mainly the Taipei headquarters and Kaohsiung Plant, from January to December of 2022, in accordance with the significance, sustainability context, stakeholder inclusiveness, and completeness disclosure principles of the Global Reporting Initiative (GRI) guidelines, to ensure the Company's long-term operational capabilities, with risk management covering all operational activities. For the year 2022, 12 significant impact issues were identified based on international</p>	No major differences.

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<p>in accordance with the materiality principle, and formulate relevant risk management policies or strategies? (Note 2)</p>			<p>sustainability standards (GRI, SASB, and TCFD), United Nations Sustainable Development Goals (SDGs), and analysis of industry characteristics and peer cases, serving as the basis for risk assessment and disclosure of ESG in this year's report.</p> <p>2. The Sustainable Development Committee conducts identification and assessment of environmental, social, and corporate governance risks each year, taking into account the level of stakeholder concern and the impact on the Company's operations, to establish sustainable business goals and continuously optimize them through rolling reviews. The Internal Audit Office formulates the audit plan for the following year based on the risk assessment results by the end of December each year, and implements audit operations after obtaining approval from the Board of Directors, in order to detect potential risks early and take corrective and preventive measures.</p> <p>3. In the year 2022, the Company has achieved the objectives and measures for risk items identified in relation to ESG in the ISO 9001, ISO 14001, ISO/CNS 45001, and ISO/CNS 14064-1 management systems. A summary is as follows:</p> <table border="1"> <thead> <tr> <th>Major Issues</th> <th>Project</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>Environment</td> <td>Environmental impact and management</td> <td> <ol style="list-style-type: none"> 1. Identify and assess risks that may have significant impacts on operational activities due to global environmental changes, and establish management mechanisms and action plans to achieve sustainable development of the company. 2. Implement pollution control through process safety management systems to effectively reduce environmental impacts. 3. Establish environmental protection management procedures in accordance with relevant regulations, conduct annual audits internally and externally through the environmental management system to ensure its normal operation and reduce environmental risks. 4. Adopt and consistently implement climate-related financial disclosure frameworks to manage risks associated with climate change, conduct rolling reviews of climate change risks and potential impacts on the company. 5. Obtain certifications for environmental management system (ISO 14001) and greenhouse gas inventory verification system (ISO/CNS14064-1) on a regular </td> </tr> </tbody> </table>	Major Issues	Project	Description	Environment	Environmental impact and management	<ol style="list-style-type: none"> 1. Identify and assess risks that may have significant impacts on operational activities due to global environmental changes, and establish management mechanisms and action plans to achieve sustainable development of the company. 2. Implement pollution control through process safety management systems to effectively reduce environmental impacts. 3. Establish environmental protection management procedures in accordance with relevant regulations, conduct annual audits internally and externally through the environmental management system to ensure its normal operation and reduce environmental risks. 4. Adopt and consistently implement climate-related financial disclosure frameworks to manage risks associated with climate change, conduct rolling reviews of climate change risks and potential impacts on the company. 5. Obtain certifications for environmental management system (ISO 14001) and greenhouse gas inventory verification system (ISO/CNS14064-1) on a regular 	
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			<p>basis.</p> <p>6. Based on greenhouse gas emission statistics, actively promote energy conservation and carbon reduction measures to effectively reduce the company's direct and indirect greenhouse gas emissions.</p>	
		Society	<p>Occupational Safety</p> <p>1. Environmental pollution prevention, control, and maintenance of work environment and employee health are carried out in accordance with regulatory requirements, and environmental safety and health management, emergency response, and fire facility management procedures are established in compliance with ISO/CNS 45001 certification to ensure effective system operation.</p> <p>2. Regular safety and health education and training are scheduled, and health seminars are arranged periodically to promote health services and preventive measures, and cultivate employees' emergency response and self-safety management capabilities.</p>	
			<p>Product Safety</p> <p>1. The company's raw material procurement complies with procurement specifications, and products are shipped in accordance with company product specifications, and product marketing and labeling also comply with regulations and international standards.</p> <p>2. Safety management policies are implemented throughout the product manufacturing process to ensure compliance with industrial safety requirements at all stages. Suppliers and customers are required to follow the strictest transportation safety regulations during the transportation of raw materials and products to ensure the safest method of product transportation.</p>	

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			<p>Integrity management and regulatory compliance</p> <p>Strengthen the operation of the board of directors and the functions of directors</p> <p>Improve stakeholder communication</p>	<p>1. The company has established a code of conduct for integrity in business operations, and when entering into contracts with suppliers, customers, and other business counterparts, the terms include compliance with the company's code of conduct for integrity in business operations.</p> <p>2. Internal control mechanisms are implemented to identify relevant laws and regulations that the company needs to follow, ensuring that company employees and operational procedures comply with established systems and norms, and continuous compliance through internal and external audits.</p> <p>1. Annual training courses are arranged for company directors to update their knowledge on the latest laws, policies, and international trends.</p> <p>2. Directors and supervisors liability insurance is provided for all directors to protect their interests and enable them to carry out their duties with confidence, ensuring stable business operation and development of the company.</p> <p>1. The company values the rights and opinions of stakeholders and has a dedicated section on the company's website for stakeholders as a communication channel, continuously reviewing and improving corporate governance through understanding their concerns and issues.</p> <p>2. Through a dedicated communication channel with stakeholders, the company promotes smooth communication of internal and external opinions and information, meeting the needs of stakeholders in a timely manner.</p>

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<p>III. Environmental issues</p> <p>(I) Has the Company set an environmental management system designed to industry characteristics?</p>	V	<p>(I) The Company follows the EU REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) chemical regulations and relevant domestic specifications, and provides customers with the highest quality and safe products (Styrene and P-Diethyl Benzene). Continue to implement ISO 9001, ISO 14001 and ISO/CNS45001 systems, and ensure the applicability and effectiveness of the management system through third-party verification every year.</p> <table border="1"> <thead> <tr> <th>Certification Program</th> <th>Version</th> <th>Validity period</th> </tr> </thead> <tbody> <tr> <td>ISO 9001 Quality Management System</td> <td>2015</td> <td>2022/10/29</td> </tr> <tr> <td>ISO 14001 Environmental Management System</td> <td>2015</td> <td>2024/01/02</td> </tr> <tr> <td>ISO 45001 International Occupational Safety and Health Management System</td> <td>2018</td> <td>2024/11/14</td> </tr> <tr> <td>CNS45001 Taiwan Occupational Safety and Health Management System</td> <td>2018</td> <td>2024/11/14</td> </tr> <tr> <td>ISO 14064-1(CNS14064-1) Greenhouse Gas Inventory Verification System</td> <td>2006</td> <td>*Note</td> </tr> </tbody> </table> <p>Remarks: Greenhouse gas emissions are verified once a year, and the 2022 emissions are expected to be verified on August 31, 2023.</p>	Certification Program	Version	Validity period	ISO 9001 Quality Management System	2015	2022/10/29	ISO 14001 Environmental Management System	2015	2024/01/02	ISO 45001 International Occupational Safety and Health Management System	2018	2024/11/14	CNS45001 Taiwan Occupational Safety and Health Management System	2018	2024/11/14	ISO 14064-1(CNS14064-1) Greenhouse Gas Inventory Verification System	2006	*Note	No major differences.
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<p>(II) Does the Company endeavor to use energy more efficiently and to use recycled materials with low environmental impact?</p>	V	<p>(II) The products produced by Taiwan Styrene Monomer Corporation, Ltd. are bulk raw materials of petrochemical plastic products, and are not suitable for the use of recycled raw materials.</p>	No major differences.																		
<p>(III) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?</p>	V	<p>(III) In recent years, global warming has caused a huge impact on climate change. Abnormal weather has caused frequent floods and droughts in various places. Economic losses are difficult to calculate. In severe cases, business operations will be affected. The scope of environmental protection and management has expanded from traditional pollution control to climate change (TCFD) impact reduction, conservation and sustainable development, in order to respond to the global trend of energy conservation and carbon reduction, Taiwan Styrene Monomer Corporation has started to implement various energy conservation measures. In recent years, in line with the government's greenhouse gas reduction policy, it has promoted effective energy conservation and carbon reduction solutions through process improvement and energy demand management, while also moving towards carbon reduction targets.</p> <p>The Company implements ISO 14064-1 Greenhouse Gas Inventory and Climate Change Financial Disclosure, and through risk management thinking, rolls back the impact of climate change risks and opportunities on The Company. After identification, the potential risks and opportunities of climate change are as follows:</p> <p>1. The Company has established to build solar panels in Kaohsiung Plant for self-use of energy in the factory, and increase renewable energy. The proportion of use, and the installation of renewable energy power generation equipment will be completed by the end of 2022, and the installed capacity will be 720kW. The possible impact on finance is the increase of fixed assets (solar equipment), the increase of intangible assets (corporate reputation), and the</p>	No major differences.																		

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(IV) Did the Company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other waste?	V	<p>reduction of operating costs (cost of electricity), but the impact on the overall operation will not be too big.</p> <p>2. Physical Risk – Immediate Due to the increase in extreme weather events, the frequency of typhoons and rainstorms has increased, which may cause flooding in the Kaohsiung plant area, affecting the operation of the plant area. After evaluation, it may cause financial losses to the Kaohsiung plant. The Kaohsiung plant has completed the installation of waterproof gates, Possible financial impact on fixed assets (waterproof gate equipment) so it has an impact on overall operations. The degree does not have much impact.</p> <p>3. Resource Efficiency Opportunities In addition to cooperating with the government’s water conservation policy, the Company has carried out water recycling system planning, and established a wastewater treatment and recycling system to reduce the dependence on raw water resources and reduce wastewater discharge, which may cause a slight increase in operating costs to finance, but it will not have much impact on the overall operational impact.</p> <p>4. Energy Source Opportunities Due to the high proportion of energy costs in The Company’s manufacturing process, The Company actively develops renewable energy. The Company has completed the installation of renewable energy power generation equipment by the end of 2022, with an obligatory installation of 720kW. It can reduce energy costs, and has the opportunity of energy sources. The possible impact on finance is the increase of fixed assets (solar equipment), the increase of intangible assets (corporate reputation), and the reduction of operating costs (cost of electricity), but the impact on the overall operation will not be affected constitute too much influence.</p> <p>(IV) Our company, Taiwan Styrene Monomer Corporation in accordance with the management measures for the inventory and registration of greenhouse gas emissions announced by the Environmental Protection Agency, and the international standard for greenhouse gases ISO 14064, conducts the inventory and registration of the emission of the whole plant, and is verified by an impartial third-party verification unit: Bureau Veritas Certification Taiwan. Veritas will conduct verification, and upload the emission inventory and report, verification statement and summary report to the National Greenhouse Gas Platform.</p> <p>1. The company completes the annual inventory and registration of greenhouse gas emissions in accordance with regulations, based on the statistics from Kaohsiung plant for the previous year.</p> <table border="1"> <thead> <tr> <th colspan="3">T.S.M.C Kaohsiung Plant Category 1 -(Seven Greenhouse Gas Emissions)</th> </tr> <tr> <th>Project</th> <th>Emission equivalent (metric tons CO2e/year)</th> <th>Proportion (%)</th> </tr> </thead> <tbody> <tr> <td>CO2</td> <td>206,127.8391</td> <td>99.84%</td> </tr> <tr> <td>CH4</td> <td>82.4325</td> <td>0.04%</td> </tr> <tr> <td>N2O</td> <td>225.1986</td> <td>0.11%</td> </tr> <tr> <td>HFCs</td> <td>23.3209</td> <td>0.01%</td> </tr> <tr> <td>PFCs</td> <td>0</td> <td>0%</td> </tr> <tr> <td>SF6</td> <td>0</td> <td>0%</td> </tr> <tr> <td>NF3</td> <td>0</td> <td>0%</td> </tr> <tr> <td>Total</td> <td>206,458.7911</td> <td>100%</td> </tr> </tbody> </table>	T.S.M.C Kaohsiung Plant Category 1 -(Seven Greenhouse Gas Emissions)			Project	Emission equivalent (metric tons CO2e/year)	Proportion (%)	CO2	206,127.8391	99.84%	CH4	82.4325	0.04%	N2O	225.1986	0.11%	HFCs	23.3209	0.01%	PFCs	0	0%	SF6	0	0%	NF3	0	0%	Total	206,458.7911	100%	No major differences.
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		<p>Summary</p> <p>The greenhouse gas emissions from our Kaohsiung plant can be categorized into direct emissions (Scope 1) and energy indirect emissions from purchased electricity (Scope 2). Other indirect greenhouse gas emissions, which mainly come from sources owned or controlled by other companies, pose challenges in data collection due to difficulties and inaccuracies (including employee commuting, transportation of products/raw materials/waste, vehicles from contractors and suppliers, and services from other organizations). As these emissions are generated by companies other than our own, and considering international practices, we do not quantify them in accordance with the requirements of ISO 14064-1, and this is hereby clarified.</p> <table border="1"> <thead> <tr> <th colspan="4">Greenhouse gas emission statistics of the Company's Kaohsiung plant in recent years</th> </tr> <tr> <th rowspan="2">Project</th> <th>2020</th> <th>2021</th> <th>2022</th> </tr> <tr> <th>Emission equivalent</th> <th>Emission equivalent</th> <th>Emission equivalent</th> </tr> </thead> <tbody> <tr> <td>Scope 1 GHG emissions (metric tons CO2e)</td> <td>329,582.83</td> <td>331,800.81</td> <td>206,458.7911</td> </tr> <tr> <td>Scope 2 GHG emissions (metric tons CO2e)</td> <td>32,939.22</td> <td>33,435.71</td> <td>29,524.4432</td> </tr> <tr> <td>Scope 1 + Scope 2 (metric tons CO2e)</td> <td>362,522.05</td> <td>365,236.52</td> <td>235,983.234</td> </tr> <tr> <td>Scope 1 + Scope 2 after deducting out-sale steam</td> <td>328,201.33</td> <td>331,195.48</td> <td>-</td> </tr> <tr> <td>Annual output of SM (tons)</td> <td>341,549.84</td> <td>346,177.96</td> <td>333,161.464</td> </tr> <tr> <td>Greenhouse gas emission intensity (ton CO2e/ton SM)</td> <td>0.961</td> <td>0.957</td> <td>0.708</td> </tr> </tbody> </table> <p>Remark:</p> <ol style="list-style-type: none"> (1) Scope 1 refers to emission sources directly owned or controlled by the Company, including stationary combustion sources, process emissions, mobile combustion sources in transportation and fugitive emission sources. (2) Scope 2 refers to indirect energy emissions such as purchased steam and electricity. The power coefficient in 2022 was 0.509kg CO2e/kWh in 2021. (3) The GHG emissions of the GHG emission intensity are the GHG emissions after deducting the externally sold steam. (4) The Company's greenhouse gas emission calculation mainly adopts the "emission coefficient method." When the emission coefficient cannot be directly used for calculation, the "mass balance method" is used instead, and then the EPA greenhouse gas emission coefficient management table version 6.0.4 (2019.6) published GWP value for greenhouse gas emission calculation. Among them, the GWP value mainly adopts the value of the IPCC 2007 Fourth Assessment Report, and the quantitative formula is: Greenhouse gas emissions (CO2e) = reported activity data (use amount) with emission coefficient × emission coefficient value). (5) The 2022 warm gas emissions are estimated by the factory itself, and the verification by a third-party notary is expected to be completed in early August 2023. (6) The source of fuel activity data for stationary source equipment is the use of direct measurements. <p>2. The Kaohsiung plant is located in Lin Yuan District, Kaohsiung City. According to the Water Risk Assessment Tool developed by the World Resources Institute, the area where the company is located is not considered a high water-stressed area. In 2022, the water intake of Kaohsiung Plant was 1,270 million liters, and the water</p>	Greenhouse gas emission statistics of the Company's Kaohsiung plant in recent years				Project	2020	2021	2022	Emission equivalent	Emission equivalent	Emission equivalent	Scope 1 GHG emissions (metric tons CO2e)	329,582.83	331,800.81	206,458.7911	Scope 2 GHG emissions (metric tons CO2e)	32,939.22	33,435.71	29,524.4432	Scope 1 + Scope 2 (metric tons CO2e)	362,522.05	365,236.52	235,983.234	Scope 1 + Scope 2 after deducting out-sale steam	328,201.33	331,195.48	-	Annual output of SM (tons)	341,549.84	346,177.96	333,161.464	Greenhouse gas emission intensity (ton CO2e/ton SM)	0.961	0.957	0.708	
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Water intensity 0.00363 million liters/metric ton – SM production, a decrease of 3.71% compared to 2021.</p> <table border="1"> <thead> <tr> <th colspan="4">Water consumption statistics of the Company's Kaohsiung plant in recent years</th> </tr> <tr> <th colspan="4">Unit: million liters</th> </tr> <tr> <th>Project</th> <th>2020</th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>Water intake</td> <td>1,483.09</td> <td>1,427.59</td> <td>1,270.62</td> </tr> <tr> <td>Displacement</td> <td>153.62</td> <td>227.23</td> <td>249.82</td> </tr> <tr> <td>Water consumption</td> <td>1,330.47</td> <td>1,200.36</td> <td>1,020.80</td> </tr> <tr> <td>Steam for sale</td> <td>121.60</td> <td>123.55</td> <td>59.71</td> </tr> <tr> <td>Evaporation loss</td> <td>1,208.87</td> <td>1,076.81</td> <td>961.09</td> </tr> <tr> <td>Process water circulation</td> <td>101,259.48</td> <td>102,632</td> <td>98,772.57</td> </tr> <tr> <td>Process water recovery rate</td> <td>98.67%</td> <td>98.75%</td> <td>98.79%</td> </tr> <tr> <td>SM annual output (ton)</td> <td>341,550</td> <td>346,178</td> <td>333,161</td> </tr> <tr> <td>Water consumption per unit product (million liters/metric ton SM)</td> <td>0.00399</td> <td>0.00377</td> <td>0.00363</td> </tr> </tbody> </table> <p>Remark:</p> <ol style="list-style-type: none"> The source of new water is the Fengshan Reservoir. The usage of raw water, purchased steam, water intake and steam sales are the information provided by the monthly accounting report, and the data source is obtained from the measurement and statistics of the in-plant flowmeter. The source of water discharge data is industrial center wastewater bills. Water consumption = water intake - water discharge. Evaporation loss = water intake - water discharge - external steam. The circulation volume of process water is calculated based on the circulation volume of steam and cooling water used in the process design, and is adjusted and corrected according to the actual refining volume in each year. Process water recovery rate = process water circulation volume / (water intake - externally sold steam + process water circulation volume). Water consumption per unit product = (water intake - external steam) / SM output. <p>3. The waste produced by the Company's Kaohsiung Plant is general industrial waste and no hazardous industrial waste. The treatment methods include recycling, incineration and landfill. The waste in the factory is collected, stored and disposed of according to the provisions of the industrial waste storage, removal and treatment methods and facility standards. All the waste is entrusted to qualified cleaning companies for treatment. At the same time, it included in the factory's "Environmental Protection Management Procedures" and shall be implemented in accordance with the Waste Disposal Law and the relevant subsidiary regulations. The total weight of waste generated in 2022 was 2,682.474 tons, of which the total amount of waste transferred during disposal 1,594.62 tons, the total amount of directly disposed waste is 62.43 tons, and the waste recycling rate is 97.67%.</p> <table border="1"> <thead> <tr> <th colspan="5">2022 waste disposal statistics of the Company's Kaohsiung plant</th> </tr> <tr> <th colspan="5">Unit: metric tons</th> </tr> <tr> <th rowspan="2">Project</th> <th colspan="2">On-site disposal</th> <th colspan="2">Offsite disposal</th> </tr> <tr> <th>Weight</th> <th>How to handle</th> <th>Weight</th> <th>How to handle</th> </tr> </thead> <tbody> <tr> <td>General garbage</td> <td>-</td> <td>-</td> <td>39.37</td> <td rowspan="3">Incineration (excluding energy recovery)</td> </tr> <tr> <td>Waste wood</td> <td>-</td> <td>-</td> <td>1.1</td> </tr> <tr> <td>Waste plastics</td> <td>-</td> <td>-</td> <td>0.1</td> </tr> <tr> <td>General waste chemical mixture</td> <td>-</td> <td>-</td> <td>4.25</td> <td rowspan="2">Buried</td> </tr> <tr> <td>Waste catalyst</td> <td>-</td> <td>-</td> <td>0</td> </tr> <tr> <td>Sludge</td> <td>-</td> <td>-</td> <td>17.61</td> <td>Buried</td> </tr> <tr> <td>Fly ash</td> <td>-</td> <td>-</td> <td>1,274.44</td> <td>Recycling</td> </tr> <tr> <td>Bottom ash</td> <td>-</td> <td>-</td> <td>257.75</td> <td>Recycling</td> </tr> </tbody> </table>	Water consumption statistics of the Company's Kaohsiung plant in recent years				Unit: million liters				Project	2020	2021	2022	Water intake	1,483.09	1,427.59	1,270.62	Displacement	153.62	227.23	249.82	Water consumption	1,330.47	1,200.36	1,020.80	Steam for sale	121.60	123.55	59.71	Evaporation loss	1,208.87	1,076.81	961.09	Process water circulation	101,259.48	102,632	98,772.57	Process water recovery rate	98.67%	98.75%	98.79%	SM annual output (ton)	341,550	346,178	333,161	Water consumption per unit product (million liters/metric ton SM)	0.00399	0.00377	0.00363	2022 waste disposal statistics of the Company's Kaohsiung plant					Unit: metric tons					Project	On-site disposal		Offsite disposal		Weight	How to handle	Weight	How to handle	General garbage	-	-	39.37	Incineration (excluding energy recovery)	Waste wood	-	-	1.1	Waste plastics	-	-	0.1	General waste chemical mixture	-	-	4.25	Buried	Waste catalyst	-	-	0	Sludge	-	-	17.61	Buried	Fly ash	-	-	1,274.44	Recycling	Bottom ash	-	-	257.75	Recycling	
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			<p>4. To align with global efforts to address climate change, the "Climate Change Adaptation Act" was passed in the third reading by the Legislative Yuan, which sets a national long-term greenhouse gas reduction target of achieving net zero emissions by 2050. The company is committed to implementing corporate sustainability responsibilities by continuously promoting action plans through our Sustainability Development Committee, adopting climate-related financial disclosures (TCFD), conducting greenhouse gas inventories and third-party verifications since 2015. We have set targets to reduce greenhouse gas emissions by 10% by 2025 and 30% by 2030, using 2018 as a baseline, with the ultimate goal of achieving net zero emissions by 2050 through sustained energy conservation and carbon management, in line with our corporate culture of environmental friendliness.</p> <table border="1"> <thead> <tr> <th>Sustainable performance</th> <th>Performance statement</th> </tr> </thead> <tbody> <tr> <td>100% compliant</td> <td>The key management objectives of each energy consumption are set in line with the Company's objectives.</td> </tr> <tr> <td>Greenhouse gas emissions continue to decrease</td> <td>Reduce 1,768.83768 thousand kWh of electricity, save a total of 6,367.816 GJ, and reduce greenhouse gas emissions by 900.338 metric tons CO2/year</td> </tr> <tr> <td>No impact on water sources</td> <td>The Kaohsiung Plant of Taiwan Styrene Monomer Corporation has not affected the water source due to water intake.</td> </tr> <tr> <td>The water recovery rate 98.75%</td> <td>The water recovery rate of the Kaohsiung plant's process was 98.75%</td> </tr> <tr> <td>3.71% reduction in water consumption</td> <td>The water intensity of 0.00363 million liters/metric ton – SM production, 3.71% less than in 2021</td> </tr> <tr> <td>The recycling rate of waste 97.67</td> <td>The total weight of waste generated was 2,682.474 tons, the recycling rate of waste was 97.67%.</td> </tr> <tr> <td>No excess emissions</td> <td>The pollutant emission concentration is in line with the commitment value of the factory, and there is no discharge exceeding the standard.</td> </tr> <tr> <td>The total amount of environmental protection expenditure 230,291 thousand</td> <td>The total amount of environmental protection expenditure is 230,291 thousand. The cumulative total investment amount reached 1,991,170 thousand.</td> </tr> </tbody> </table>		Sustainable performance	Performance statement	100% compliant	The key management objectives of each energy consumption are set in line with the Company's objectives.	Greenhouse gas emissions continue to decrease	Reduce 1,768.83768 thousand kWh of electricity, save a total of 6,367.816 GJ, and reduce greenhouse gas emissions by 900.338 metric tons CO2/year	No impact on water sources	The Kaohsiung Plant of Taiwan Styrene Monomer Corporation has not affected the water source due to water intake.	The water recovery rate 98.75%	The water recovery rate of the Kaohsiung plant's process was 98.75%	3.71% reduction in water consumption	The water intensity of 0.00363 million liters/metric ton – SM production, 3.71% less than in 2021	The recycling rate of waste 97.67	The total weight of waste generated was 2,682.474 tons, the recycling rate of waste was 97.67%.	No excess emissions	The pollutant emission concentration is in line with the commitment value of the factory, and there is no discharge exceeding the standard.	The total amount of environmental protection expenditure 230,291 thousand	The total amount of environmental protection expenditure is 230,291 thousand. The cumulative total investment amount reached 1,991,170 thousand.	
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The Company has set up a complaint handling committee and an investigation team in accordance with the Gender Equality Act, and has formulated "Sexual Harassment Prevention and Management Operational Procedures," as well as related measures and procedures for handling employee complaints. During the reporting period, no employee reported any incident of discrimination, sexual harassment or violation of labor rights. <table border="1" data-bbox="558 1019 1268 2067"> <thead> <tr> <th colspan="3">2022 Implementation Policy</th> </tr> <tr> <th>Policy</th> <th>Practice</th> <th>Influence Object</th> </tr> </thead> <tbody> <tr> <td>Eliminate unlawful discrimination to reasonably secure job opportunities</td> <td>The Company creates a good environment for the career development of employees, formulates personnel management rules and regulations, and evaluates performance and promotion based on job performance and development potential, sexual orientation, age, marriage, appearance, physical and mental disabilities, shall be treated differently.</td> <td>All employees</td> </tr> <tr> <td>Prohibit child labor</td> <td>The Company has formulated work rules. 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(II) Has the Company established and implement reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?	V	<p>have the responsibility to help prevent the occurrence of illegal workplace violations, and provide a complaint hotline to create a friendly working environment. Provide health promotion publicity, labor safety hygiene and fire safety training, first aid training, etc. The 2022 annual performance is listed as follows:</p> <ol style="list-style-type: none"> To implement human rights and gender equality, Taiwan Styrene Monomer Corporation employs employees based solely on professional ability and experience, and has never been determined by race, ideology, religion, sect, place of origin, place of birth, gender, marriage, constellation, blood type, physical or mental obstacles, etc. are considered differently. During the reporting period, the Company did not have any incidents involving violations of the rights of indigenous peoples. It is indeed handled in accordance with relevant anti-discrimination laws and regulations, and in 2021, no employee reported being discriminated against. The Company does not employ or use child labor, and we have not received any reports of forced labor from our employees. There have been no labor disputes between labor and management. We regularly arrange health checks for our employees. In 2022, the total cost of health checks for our Taipei headquarters was NT\$224,000, with a total of 27 employees receiving general health checks. For our Kaohsiung plant, the total cost of health checks was NT\$742,500, with 163 employees receiving general health checks and 53 employees receiving special health checks. There were no employees identified as requiring third or fourth level health management, and there have been no reported cases of occupational diseases. There was no breach of privacy rights or information security incidents. <p>(II) The Taipei head office also has a Welfare Committee in accordance with the "Organization Guidelines for Employee Welfare Committees" promulgated by the Labor Committee, and 100% of the employees participate in it. The Kaohsiung plant has another labor union. Except for the manager level and above and the general affairs director, nine people did not join the labor union in 2022. A total of 94.5% of employees are union members and have signed a group agreement. It is also an independent labor organization that ensures employees' rights of association and negotiation. The 2022 performance is listed below:</p> <ol style="list-style-type: none"> In addition to coordinating the Company's Welfare Committee funds and promoting various welfare measures that are superior to the Labor Standards Act, the Welfare Committee also takes the initiative to care for colleagues and provide a variety of welfare options to improve physical and mental development and maintain the spirit of freedom and rights granted to the people by the Constitution. In accordance with the regulations on labor pensions, Taiwan Styrene Monomer Corporation, Ltd. pays 6% of the pension on a monthly basis based on the average salary of employees (refer to the monthly salary grading table), and saves it in the pension individual account for old workers established by the Bureau of Labor Insurance. In accordance with Article 14-6 of the "Securities and Exchange Act" and the "Measures for the Establishment and Exercise of Powers of the 	No major differences.