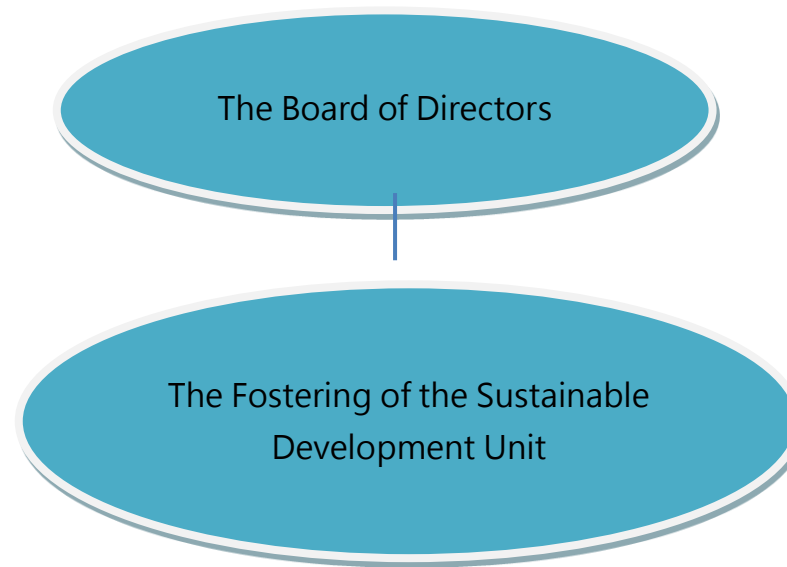


A. The Fostering of the Sustainable Development Governance Structure



The company has assigned the administration department as the dedicated unit to commit the sustainable development and the vice president as the convener in 2021, we will integrate the sustainable development into our business strategy by using a purposeful, systematic and organized approach to a long-term fulfilled Corporate Social Responsibility.

B. Sustainable Development Implementation -- 2024

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
1. Does the company establish exclusively (or concurrently) dedicated first-line managers authorized by the board to be in charge of proposing the corporate social responsibility policies and reporting to the board?	V		<p>1. The sustainable development has been integrated into our business strategy purposefully, systematically and organized approach to fulfill the CSR, hence the “Sustainability Development Unit” was set up in 2021 and approved by the Board on Jan 18, 2022 as the highest level for decision-making and assigned the vice president Lee Chih-chin as the convener, bringing together the senior managers from different fields to view the core operational competence which lays out the medium-term and long-term sustainable development plans. We are mainly responsible for the following matters:</p> <p>(1) Integrate the Company's resources and assist in integrating integrity and ethical values into the Company's business strategy, and formulate preventive measures in accordance with laws and regulations to ensure ethical business practices.</p> <p>(2) Identify sustainability issues that are relevant to the Company's operations and stakeholders' concerns, and develop strategies and approaches to address them.</p> <p>(3) Prepare budgets, plan and implement annual programs related to sustainability for each organization, and track the effectiveness of implementation to ensure that the sustainability strategy is fully implemented in the company's daily operations.</p> <p>(4) Promoting and coordinating integrity policy training.</p> <p>(5) Planning the reporting system to ensure the effectiveness of implementation.</p> <p>(6) Assisting the board of directors and management in checking and evaluating the effective operation of the precautionary measures established for the implementation of integrity management, and periodically evaluating compliance with the relevant business processes and preparing reports.</p> <p>On 113.11.13, the Board of Directors was informed of the results of the implementation of sustainable development in 2024 and the future work plan.</p>	No material difference.
2. Does the company assess ESG risks associated with its operations based on the principle of materiality,	V		1. In Nov 2021, the board of directors approved the establishment of the “Risk Management Policies and Procedures” as the Company’s overarching guiding principle for risk management. The	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons										
	Yes	No	Abstract Illustration											
and establish related risk management policies or strategies? (Note 2)			<p>Company would evaluate risks on an annual basis and formulate and implement risk management policies covering mechanisms such as management objectives, organizational structure, division of authority and responsibility and risk management procedures to effectively identify, measure and control the various risks of the Company and to contain the risks arising from business activities within an acceptable range. The 2024 Risk Identification and Mitigation Measures report has been submitted to the Board of Directors on November ,2024.</p> <p>2. The Company undertakes to integrate and manage all potential strategic, operational, financial and hazard risks that may affect its operations and profitability in a proactive and cost-effective manner, to assess annually the frequency of risk events and the severity of their impact on the Company’s operations, to define the priority and level of risk, and to adopt corresponding risk management strategies according to the level of risk.</p> <p>3.The Company’s risk management system covers “strategic risk,” “operational risk,” “financial risk,” “hazard risk” and “other risks.”</p> <p>The Company’s risk identification and mitigation measures for 2024 are as follows:</p> <table><tr><th>Major Issue</th><th>Risk</th><th>Relevant Issue</th><th>Risk Mitigation Measures</th></tr><tr><td rowspan="2">Environment</td><td rowspan="2">Hazard</td><td>Climate Change</td><td><ul style="list-style-type: none">• Continue monitoring the international climate change warnings and suggestions on risk mitigation and adjustment.• Energy conservation measures through internal accounting.</td></tr><tr><td>Energy Crisis</td><td><ul style="list-style-type: none">• To take climate risk into consideration for new factory selection and incorporate the raised foundations, cisterns and own power generation, to avoid disruptions to production due to climate hazards.</td></tr></table>	Major Issue	Risk	Relevant Issue	Risk Mitigation Measures	Environment	Hazard	Climate Change	<ul style="list-style-type: none">• Continue monitoring the international climate change warnings and suggestions on risk mitigation and adjustment.• Energy conservation measures through internal accounting.	Energy Crisis	<ul style="list-style-type: none">• To take climate risk into consideration for new factory selection and incorporate the raised foundations, cisterns and own power generation, to avoid disruptions to production due to climate hazards.	No material difference.
Major Issue	Risk	Relevant Issue	Risk Mitigation Measures											
Environment	Hazard	Climate Change	<ul style="list-style-type: none">• Continue monitoring the international climate change warnings and suggestions on risk mitigation and adjustment.• Energy conservation measures through internal accounting.											
		Energy Crisis	<ul style="list-style-type: none">• To take climate risk into consideration for new factory selection and incorporate the raised foundations, cisterns and own power generation, to avoid disruptions to production due to climate hazards.											

Evaluation Item	Implementation Status					Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons	
	Yes	No	Abstract Illustration				
						<ul style="list-style-type: none">• To provide emergency power supply at sites for temporary power interruptions.	
					Waste	<ul style="list-style-type: none">• To improve yield rate to reduce the waste.• To improve the recycling and recycled by the certificated operator with a waste clearance and disposal permit.	
			Society	Operation	Employee	<ul style="list-style-type: none">• To manage and maintain the talent periodically.• Mapping out and carrying out employee training and development programs.• Designing competitive compensation and employee benefit plans.	
				Other	Pandemic	<ul style="list-style-type: none">• Setting up a task force in each factory to draw up an pandemic prevention plan.• Remote offices using information tools.	
			Corporate Governance	Strategy	Changes in industry markets/com petitors	<ul style="list-style-type: none">• Accelerating the deployment of production lines in Southeast Asia and continuing to automate production lines to reduce manpower demand.• Continuing to upgrade technology and production processes both domestically and internationally.• Always pay attention to the industry boom.	
					Policies and regulations	<ul style="list-style-type: none">• Continuously watching and keeping abreast of changes in laws and regulations in the countries where the Company’s production sites are located to avoid operational risks arising from such changes.• In accordance with the regulations and to stipulate related measures.	

Evaluation Item	Implementation Status				Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons		
	Yes	No	Abstract Illustration				
				Operation	Customers	<ul style="list-style-type: none">• Promoting projects in line with customers’ energy saving and carbon reduction targets to meet their expectations.	
					Supply chain	<ul style="list-style-type: none">• Including risk-taking capability in the selection of suppliers and strengthening supplier management.• Encouraging strategic suppliers to promote energy saving and carbon reduction initiatives as part of their corporate social responsibility.	
					Production/ manufacturing/R&D	<ul style="list-style-type: none">• Developing documentary guidelines for various process items and strictly carrying out SOPs.• Boosting the energy efficiency of equipment; working with equipment suppliers regarding high energy-consuming machines and equipment to research and develop, introduce energy-saving models and carry out procurement control in order to effectively improve energy efficiency.• Phasing out existing high energy-consuming machines according to their age or retrofitting them according to the results of effectiveness analysis.	
					Information security	<ul style="list-style-type: none">• Continuously strengthening the management of computer equipment, network security, virus protection and system access control.• Enhancing cybersecurity promotion and education training.	
					Intellectual	<ul style="list-style-type: none">• Signing Non-Disclosure Agreements (NDAs) for	

Evaluation Item	Implementation Status						Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration				
					property	the development of production technology to reinforce product patenting.	
				Finances	Interest rates, exchange rates, taxes, strategic investments	<ul style="list-style-type: none">Regularly assessing market funding conditions and bank interest rates.Avoiding systemic and liquidity risks in financial markets by adopting a high degree of liquidity as the basis for capital allocation.Keeping abreast of tax changes in different countries and proposing timely responses.	
3. Environmental issues							
1) Does the company establish proper environmental management systems based on the characteristics of its industry?	V		1) 1. The Company’s waste is collected and recycled by an operator with a waste clearance and disposal permit. 2. The Company has obtained ISO14001 certification, the validity period and the scope of coverage for which are available on its website https://www.cosmo-ic.com/tw/download/index.aspx?kind=3				1) No material difference.
2) Does the company endeavor to utilize all resources more efficiently and use renewable materials which have low impact on the environment?	V		2) The Company strives to push for digitization and to reduce the amount of paper used for documents. In addition, the production activities in Taiwan affect the environment by generating harmful environmental factors such as dust, sewage, waste, toxicity and noise, which are all tested in accordance with the regulations and the results are reported to the competent authorities, but we continue to minimize the environmental impact produced by domestic and business activities.				2) No material difference.
3) Does the company evaluate the potential risks and opportunities in climate change with regard to the present and future of its business, and take appropriate action to counter climate change issues?	V		3) The measures taken to address the potential risks of climate change assessed to the Company now and in the future are as follows:				3) No material difference.
	V		1. Incorporating climate risk into the location and construction of the new plant, including the design of the raised foundations, cisterns and own power generation, to avoid disruptions to production due to climate hazards. 2. Providing diesel power supply units at sites prone to power shortages to cater for temporary power interruptions. 3. Keeping abreast of international climate change risk warning information, as well as climate change risk mitigation and adaptation recommendations.				
4) Does the company take inventory of its greenhouse gas emissions, water consumption, and total weight of waste in the last two years, and implement policies on	V		4) 1. The Company’s GHG (CO2) emissions for the last two years, the water consumption and total waste are as follows:				4) No material difference.

Evaluation Item	Implementation Status					Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies” and Reasons			
	Yes	No	Abstract Illustration						
			Greenhouse gas reduction: Reduce total carbon emissions by 3% per year compared to the previous year's emissions. Water consumption: Reduce annual water consumption by 3% from the previous year's emissions. Waste: Reduce annual waste emissions by 3% from the previous year's emissions. The reduction achievement rates are described as follows :						
			Category	November 30, 2024	2023		2-phase variance	2-phase variance %	Difference in reduction target
			GHG emissions Unit: tonnes CO2e/year	2,167.965	2,014.574		(153.391)	(7.61%)	The decrease in production volume in2024 resulted in a decrease in electricity consumption at the plant.
			Water Consumption	9,816 m3	9,960 m3		(144)	(1.45%)	Although the production volume decreased in 2024, the water consumption in the plant was for domestic use and not for the manufacturing process, so there was no significant difference in water consumption between the two periods.
			Total weight of waste – non-hazardous	37,830KG	35,420KG		2,410	6.8%	The decrease in production volume in 2024 also resulted in a decrease in process waste.
			Category	2023	2022		2-phase variance	2-phase variance %	Difference in reduction target
GHG emissions Unit: tonnes CO2e/year	2,014.574	2,861.46	(846.886)	(29.6%)	Direct emissions began to be included in the inventory in 2022, but the decrease in production in 2023 resulted in				

Evaluation Item	Implementation Status						Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons		
	Yes	No	Abstract Illustration						
								a decrease in electricity consumption at the plant. *	
			Water Consumption	9,960 m3	10,774 m3	(814)	(7.56%)	Although the production volume decreased in 2023, the water consumption in the plant was for domestic use and not for the manufacturing process, so there was no significant difference in water consumption between the two periods.	
			Total weight of waste – non-hazardous	35,420KG	57,970 KG	(22,550)	(38.9%)	There was no significant difference in water consumption between the two phases. The decrease in production volume in 2023 also resulted in a decrease in the amount of waste material used in the manufacturing process.	
			3.The Company’s ongoing policy initiatives to push for GHG reduction and water conservation management are as follows: (1) The Company has introduced an electronic document system for a paperless office, making it easy to operate, saving time and significantly reducing paper consumption. (2) Switching to electronic signatures for regular processes saves time and cuts paper consumption. (3) Lights are turned off when leaving and checked again at the end of the day to ensure that the power is off. (4) The room air conditioning temperature is set at 26 °C. (5) To achieve the energy saving and carbon reduction targets, high efficiency facilities such as LED lamps, automated sensor lights and related energy saving labeled products will be used.						
4. Social issues 1) Does the company formulate appropriate management policies and procedures according to	V		1) Cosmo Electronics Corp. is committed to the Responsible Business Alliance (RBA), and to fulfill its CSR and protect the basic human rights of all its employees, it upholds and respects the principles						1) No material difference.

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons										
	Yes	No	Abstract Illustration											
relevant regulations and the International Bill of Human Rights?			enshrined in the UN Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the UN Global Compact and the UN International Labor Organization, and it will not commit any human rights violations or infringements and clearly states that it will treat all employees with fairness and equity. Cosmo Electronics Corp.’s human rights policy applies to the Company and each of its operating locations, and complies with labor and gender equality in employment laws and regulations where it operates, and it has formulated and enforces human rights protection and labor policies.											
			<table><tr><th>Human Rights Issue</th><th>Management</th></tr><tr><td>Diversity and inclusion (D&I) and Equity</td><td>1.To provide employees with a gender equality, diverse work place, upholding the openness, fairness and no discrimination is allowed on the basis of age, sex, physical and mental disabilities, race, religion, political stance or pregnancy. 2.To eliminate any form of forced labor, employment discrimination, sexual harassment and disrespect of privacy to create an equal opportunity, respectful, safe, equitable and free of discrimination and harassment work environment. 3.To fulfill internal control in recruitment process, the hiring posts will comply with the discrimination rules, prior to an interview, the interviewer is well informed that any non-job-related personal information shall be avoided.</td></tr><tr><td>Against child labor</td><td>1.In conformity with the local laws on minimum age requirements and the company’s internal control rules, the interviewee is required to present identity document to prevent from child laboring. 2.The Company did not hire children as labor in 2024</td></tr><tr><td>Meet the minimum wage</td><td>To provide more than required minimum wage and employee welfare in accordance with the local government requirements.</td></tr><tr><td>Reasonable working hours</td><td>The Internal control of the performance appraisal and employee management stipulate the attendance and work overtime. No mandatory overtime is allowed without employees’ consent and will provide overtime pay or compensatory leave. The working hours meet the local government requirements and will care and manage employees’ attendance regularly.</td></tr></table>		Human Rights Issue	Management	Diversity and inclusion (D&I) and Equity	1.To provide employees with a gender equality, diverse work place, upholding the openness, fairness and no discrimination is allowed on the basis of age, sex, physical and mental disabilities, race, religion, political stance or pregnancy. 2.To eliminate any form of forced labor, employment discrimination, sexual harassment and disrespect of privacy to create an equal opportunity, respectful, safe, equitable and free of discrimination and harassment work environment. 3.To fulfill internal control in recruitment process, the hiring posts will comply with the discrimination rules, prior to an interview, the interviewer is well informed that any non-job-related personal information shall be avoided.	Against child labor	1.In conformity with the local laws on minimum age requirements and the company’s internal control rules, the interviewee is required to present identity document to prevent from child laboring. 2.The Company did not hire children as labor in 2024	Meet the minimum wage	To provide more than required minimum wage and employee welfare in accordance with the local government requirements.	Reasonable working hours	The Internal control of the performance appraisal and employee management stipulate the attendance and work overtime. No mandatory overtime is allowed without employees’ consent and will provide overtime pay or compensatory leave. The working hours meet the local government requirements and will care and manage employees’ attendance regularly.
			Human Rights Issue		Management									
			Diversity and inclusion (D&I) and Equity		1.To provide employees with a gender equality, diverse work place, upholding the openness, fairness and no discrimination is allowed on the basis of age, sex, physical and mental disabilities, race, religion, political stance or pregnancy. 2.To eliminate any form of forced labor, employment discrimination, sexual harassment and disrespect of privacy to create an equal opportunity, respectful, safe, equitable and free of discrimination and harassment work environment. 3.To fulfill internal control in recruitment process, the hiring posts will comply with the discrimination rules, prior to an interview, the interviewer is well informed that any non-job-related personal information shall be avoided.									
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Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
2) Does the company have reasonable employee benefit measures (including salaries, leave, and other benefits), and do business performance or results reflect on employee salaries?	V		<p>Safety in the work place</p> <p>1.A well-implemented safety and hygiene measures to create a healthy, safe and caring work environment for the employees, therefore they can benefit from this spiritually and mentally. The adaptation of a zero tolerance approach for occupational accident in the factory.</p> <p>2. The Prevention and Management of Unlawful Infringement in the Performance of Duties put in place to ensure the work place is safe.</p> <p>3.Training for the occupational safety includes : fire safety, first aid personnel training, CPR and AED, personnel assignment in charge of occupational safety and health.</p> <p>4.A well-planned anti-sexual harassment prevention and appropriate disciplinary measures have been mapped out, an email HR.COSMO@cosmo-inc.com is dedicated to file a complaint in order to protect the employee's right and ensure a safe work environment.</p> <p>5. In accordance with the Fire Services Law and its implementing regulations, the Company has a fire protection plan and conducts monthly inspections of fire prevention and evacuation facilities, fire safety equipment (e.g., fire extinguishers, indoor hydrants, etc.), and daily inspections of power supplies according to the plan. Fire prevention and escape drills are held every six months. Before the end of May each year, we appoint a qualified professional fire inspection company to report to the competent authority for fire equipment inspection.</p> <p>6. The office has an access control, guests or vendors must be confirmed by the inviting unit or the interviewed unit before proceeding to the office.</p> <p>7. The office is equipped with a security system, and colleagues leaving the office after work will be monitored by the security system to ensure the safety of the office.</p>	2) No material difference.
			<p>Labor-management Consultation</p> <p>1.To provide a diverse communication channel, a regular labor-management meeting is scheduled to cover company policy, employment benefits and activities. The meeting allows employees to fully express themselves to provide the immediate and necessary assistance they need.</p> <p>2.The Employees' Welfare Committee is established to hold regular/</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
3) Does the company provide a healthy and safe working environment and organize training on health and safety for its employees on a regular basis?	V		<div>irregular activities which aims to enhance the interaction and a healthy body & mind between employees.</div> <div> 2) 1. The Company has devised and implemented reasonable staff welfare measures, details of which are set out in this Annual Report V. Description of Labor Relations, which are also available on the Company’s website and the MOPS for public inquiry. 2. The Company has laid down the “Year-end bonus / Guidelines for Operating Performance Bonus” as the basis for the operating achievements of each business unit, and then adjusts the compensation of employees properly according to the following conditions: (1) Industry salary levels: Salaries are adjusted annually by reference to industry salary surveys and in line with industry salary levels and economic trends. (2) Performance criteria: Salaries are adjusted according to the operational performance of the Company and the performance of individuals, and operational results are duly reflected in the compensation of employees. (3) Promotion criteria: When a staff member is recognized for promotion, the salary will be increased immediately to encourage excellence. 3) (1) We hold regular safety training sessions on the use of equipment, workshops, and fire drills for all staff every year. (2) All new recruits are trained in labor safety courses on arrival. (3) Annual testing of organic solvents, exhaust, drainage, heavy metals, etc. by a professional institution is commissioned and control or protective measures are taken immediately when the levels are in excess of what is required by law. (4) As stipulated in the labor safety and health regulations, a labor safety committee and a labor safety and health specialist are in place to regularly monitor and carry out safety inspections in the workplace and improve their duties, and to regularly send staff to vocational training institutions for training as provided for in the regulations. (5) Regular staff health checks are carried out and, in the case of staff working in special environments, special health checks are conducted to enable them to keep track of their condition. (6) Specialist tests on the workplace are regularly undertaken by qualified agents and any abnormalities are promptly rectified. (7) Through systematic execution and regular audits, the Company ensures that environmental and safety protection aspects are properly carried out. The implementation is as follows: </div>	3) No material difference.
4) Does the company provide its employees with career development and training sessions?	V			4) No material difference.
5) Do the company’s products and services comply with relevant laws and international standards in relation to customer health and safety, customer privacy, and marketing and labeling of products and services, and are relevant consumer protection and grievance procedure policies implemented?	V			5) No material difference.
6) Does the company implement supplier management	V			6) No material

Evaluation Item	Implementation Status					Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons							
	Yes	No	Abstract Illustration										
policies, requiring suppliers to observe relevant regulations on environmental protection, occupational health and safety, or labor and human rights? If so, describe the results.			<table><tr><th>Item</th><th>2023</th><th>As of September 2024</th></tr><tr><td>Labor safety and health training</td><td rowspan="2">Total 59 hrs / 2,463 persons</td><td rowspan="2">Total 403 hrs / 100 persons</td></tr><tr><td>Fire safety</td></tr></table>			Item	2023	As of September 2024	Labor safety and health training	Total 59 hrs / 2,463 persons	Total 403 hrs / 100 persons	Fire safety	4) We organize regular and occasional employee training to enhance their career development capabilities and help the Company grow with its staff. 5) We have dedicated staff and an email address on our website to handle this. 6) The Company has developed the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct, which include a supplier management policy that requires suppliers to follow relevant guidelines on environmental, occupational safety and health or labor human rights issues.
Item	2023	As of September 2024											
Labor safety and health training	Total 59 hrs / 2,463 persons	Total 403 hrs / 100 persons											
Fire safety													

5. Does the company reference internationally accepted reporting standards or guidelines, and prepare reports that disclose non-financial information of the company, such as corporate social responsibility reports? Do the reports above obtain assurance from a third party verification unit?		V	The Company plans to prepare an ESG report in 2025.	It will be implemented in accordance with the policy considering the operating conditions, size and system of the company.
6. Describe the difference, if any, between actual practice and the corporate social responsibility principles, if the company has implemented such principles based on the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies: Not applicable.				
<p>7. Other significant information for explaining the implementation status of sustainable development practices:</p> <p>The Board of Directors shall be elected pursuant to the candidate nomination system and are nominated by shareholders and the Board of Directors in consultation with appropriate candidates, then the elected candidates will assemble the Board of Directors. The Company advocates the principle of fairness, justness and openness to fulfill the diversity based on the company's business operations, operating model and development needs pursuant to the "Corporation by-laws"," Corporate Governance Best Practice Principles" and "Procedures for Election of Directors".</p> <p>The re-election of the Board of the Directors held in 2021 with 9 members which 3 independent directors included. The professional knowledge (ex. legal, accounting, industry, financing, marketing or technology), professional skills (ex. operational judgement, accounting and financing analytic ability, management ability, crisis management, industry knowledge, going globally, leadership, decision-making ability) and whether are capable of the related industry experience, those are being considered when selecting the Board of Directors. The establishment of selecting the candidates for the Board of Directors meets with the criterion and related regulations to ensure the suitable candidates can be identified effectively.</p> <p>The preparation for successor of the managerial level</p> <p>In favor of the company management and operation, the continuing education is scheduled for the important managerial level to ensure they keep abreast of the latest important information, the education information includes hours and relevant records are available on the annual report. The Company will conduct the internal education training annually for the managerial level and encourage staff taking external training to strengthen their capabilities for the talent cultivation. Apart from that, the Company conducts performance appraisal every 6 months via observation and interviews to better understand what areas need to be improved and expectations of the staff, the results will be utilized as the reference for the successor planning.</p>				

C. Electronic GHG Accounting and Verification Schedule, 2024 Execution Updates

Category	Subcategory	Estimated Schedule	September 2024 Update
1. To formulate the GHG Accounting Execution Team	1-1. Dedicated (concurrent) unit	Before 2022/12/31	Done
	1-2. Responsibilities		Done
	1-3 Internal verification unit		Done
2. To schedule execution plan and timetable	2-1 Operational boundary	2023/1/1~2023/3/31	Done
	2-2 The Sources of GHG Emissions Identification	2023/4/1~2024/12/31	As scheduled
	2-3 Activity Data Collection	2025/1/1~2025/12/31	As scheduled
	2-4 Emissions calculation	2026/1/1~2026/6/30	As scheduled
	2-5 GHG emissions compilation	2026/7/1~2026/10/31	As scheduled
3.Accounting Completion		Before 2026/8/31	As scheduled
4. Verification Completion (by a certified verification body)		Before 2028/8/31	As scheduled