The 2026 ESG Evaluation System

October 2025

Introduction to the ESG Evaluation System

I. Preface

The Financial Supervisory Commission (the FSC) issued a 5-year "Corporate Governance Roadmap (the Roadmap)" in December 2013, with an eye to accelerating steps to promote corporate governance (CG), assisting sound corporate development, and safeguarding the interests of investors. One major project of the Roadmap is the implementation of the Corporate Governance Evaluation (the CGE). The purpose is to provide CG performance comparisons among all listed companies so that investors and companies can better realize how well specific companies are managing CG implementation. The FSC has the goal that this evaluation system will spur companies to attach greater CG importance, thereby bringing about healthy corporate competition, raising the CG level, molding a corporate culture that encourages voluntary effort towards CG improvement and overall enhance Taiwan's global standing.

Acting upon the Roadmap, the Taiwan Stock Exchange Corporation (the TWSE) founded the Corporate Governance Center (the Center) on October 25, 2013. Under FSC supervision and with cooperation among the Center and related NGOs, the CGE System was then established, and evaluation has been conducted annually beginning from fiscal year 2014.

As environmental and social matters have gained international attention, the CGE has gradually broadened its scope. This expansion, driven by the FSC's "Sustainable Development Action Plans for TWSE- and TPEx-Listed Companies (2023)", aims to cultivate a sustainable value culture, identify listed companies' ESG performance, and offer investors a reference for their decisions.

The CGE continuously refines existing indicators and incorporates environmental

and social issues. In 2026, the evaluation will undergo a further transformation and be renamed the "ESG Evaluation."

II. Overview of the Indicators

The 2026 evaluation indicators have been issued. To read the indicators, please note the following key points：

1. Wording of the indicators

The "Evaluation Indicators" column sets out the evaluation substance and scope of each indicator, e.g., the conditions to be met, the time period covered, etc.

2. Types of indicators

The "Type of Indicators" column classifies the indicators into the following five categories：

(1) Type A Indicators

Type A indicators evaluate general matters, primarily addressing good CG and sustainable development practices and guidelines that encourage companies to adopt a higher standard than mere legal compliance. Type A indicators apply to all evaluated companies.

(2) Type B Indicators

The content and issues evaluated by Type B indicators are the same as for Type A, but they are relevant only under prescribed circumstances, and thus may not be applicable to some companies.

(3) Type AA Indicators

Type AA indicators have higher weight in scoring. They evaluate superior CG and sustainable development practices, but particularly address those

that in actual current practice in Taiwan are still "advanced" in nature, e.g., whether the company voluntarily discloses the individual remuneration details of each director in its annual report.

(4) Type A＋ Indicators

Type A＋indicators allow for scoring by level of practice. For example a higher score is awarded if the company's performance reached a higher level in the specific CG or sustainable development area during the year under evaluation. For example, if the company discloses the annual emissions of greenhouse gases (GHG), it will receive one point in the category; if the content of the disclosure has been verified by an external institution, one extra point will be added to the total score.

(5) Extra Credit Indicators, Point Deduction Indicators

These indicators are grounds for points being specially added to, or deducted from, a company's evaluation score, and are described, respectively, below. After the evaluation task force has gathered and organized all the relevant information, it submits the information to the ESG Evaluation Committee for deliberation and resolutions for extra credit or for deduction of points.

i. Extra Credit Indictors

These indicators award extra points when a company performs especially well in the corporate governance (CG) or sustainable development domain, or makes concrete beneficial contributions in promoting either area during the evaluation year. Examples of such achievements include obtaining sustainability-related certifications, verifications, or accreditations, or demonstrating other exceptional performance or specific achievements in implementing CG, sustainable development or social responsibility.

ii. Point Deduction Indicators

These indicators deduct points when a company has performed deficiently in the CG area, e.g., if the chairperson or a managerial officer has been convicted by a court of a crime of violating insider trading regulations. Incidents constituting grounds for point deductions are not necessarily limited to those occurring in the year under evaluation.

III. Scoring Method

1. Weighting of indicator categories

2026 Categories of Indicators and Weight

Category	Number of Indicators by Type			Number of Indicators by Category	Category Weightings
	A and B	AA	A+		
Environmental (E)	12	0	4	16	21%
Social (S)	18	0	5	23	31%
Governance (G)	25	3	8	36	48%
Total	**55**	**3**	**17**	**75**	**100%**
Extra Credit Indicators	—	—	—	1	—
Point Deduction Indicators	—	—	—	1	—

2. Calculation of scores

(1) Calculation of scores by type of indicator

Type of Indicator	Scoring Method
Type A	If the indicator is satisfied, one point is awarded; otherwise, not.
Type B	If the indicator is satisfied, one point is awarded; otherwise, not. If the exception conditions are met, the indicator is not applied.

Type of Indicator	Scoring Method
Type AA	If the indicator is satisfied, one point is awarded in the category, and one additional point is awarded to the total score.
Type A＋	If the basic requirement of the indicator is satisfied, one point is awarded in the category. If the advanced requirement for extra credit is also satisfied, one additional point is awarded to the total score.
Extra Credit Indicator	One point or more is added to the total score, depending on the matters addressed in the indicator.
Point Deduction Indicator	One point or more is deducted from the total score, depending on the matters addressed in the indicator.

(2) Calculating scores for a category

Scores for a category are calculated in the following manner：

$$\frac{\text{Number of satisfied indicators in the category}}{\text{Total number of applicable indicators in the category}} \times \text{category weighting}$$

(3) Calculation of the total score

The points for all categories are summed up to obtain the total score for all categories. (The maximum possible total score for the three categories is 100 points.) Any additional points and point deductions are then added or subtracted, as the case may be, e.g., any additional points for AA indicators and A+ indicators, and any extra credit points or point deductions, to obtain the final total score.

3. Example

A hypothetical example of the 2026 ESG results for TWSE listed company XXX is illustrated in the following table, which shows the points awarded in the three categories, and four points added and five points deducted, respectively, for the extra credit indicators and point deduction indicators：

Category	Total Number of Indicators	Points for Satisfied Indicators (Example)				Number of Inapplicable Type B Indicators (Example)	Weighting
		Type A Indicators	Type B Indicators	Type AA Indicators	Type A+ Indicators		
Environmental (E)	16	8	—	—	—	—	21%
Social (S)	23	14	—	—	3	—	31%
Governance (G)	36	25	—	2	1 (Only the basic requirement is satisfied.)	1	48%
Extra Credit Indicators: 4 points							
Point Deduction Indicators: 5 points							

The score is calculated as follows：

[(Environmental score) x assigned weighting + (Social score) x assigned weighting + (Governance score) x assigned weighting] x 100 + (additional points for type AA indicators) + (additional points for type A+ indicators) + (additional points for extra credit indicators) – (points deducted for point deduction indicators) = Total score：

$$\left[\frac{8}{16}\times 21\% + \frac{(14+3)}{23}\times 31\% + \frac{(25+2+1)}{(36-1)}\times 48\%\right]\times 100 + 2 + 3 + 4 - 5 = 75.81$$

IV. Self-Evaluations

1. Self-evaluation period

Self-evaluations for the year 2026 will commence on October 1, 2026, and must be completed by no later than January 31, 2027.

2. Self-evaluation process

Prior to the self-evaluation commencement date, letters will be issued to notify each evaluated company. Beginning from the commencement date, the company can log in to the evaluation system and carry out its self-evaluation. The company can also log in again to make revisions at any time before submitting final confirmation or before the day the system is closed.

V. Evaluation Schedule

1. The 2026 evaluation procedures and indicators were announced in October 2025.
2. Self-evaluations will commence in October 2026.
3. The review will be completed in March 2027.
4. The results of the 2026 evaluations are to be completed in April 2027.
5. After public announcement of the evaluation results, commendations will be issued to recognize companies that have performed especially well.

VI. Other Information

1. Companies subject to evaluation

All companies listed on either the Taiwan Stock Exchange (the TWSE) or the Taipei Exchange (TPEx) are evaluated. However, a listed company shall be

excluded from the evaluation rankings if any of the following circumstances happened within the period under evaluation and before the announcement of the evaluation results:

(1) A company listed for less than one year during the period evaluated.

(2) A company whose securities have been placed under an altered trading method (pursuant to Article 49, 49-1, 49-2, 49-3, or 49-4 of the "Operating Rules of the TWSE", or to Article 12 of the "TPEx Rules Governing Securities Trading on the TPEx").

(3) A company whose securities are subject to a suspension of trading (pursuant to Article 50, 50-3, or 50-9 of the "Operating Rules of the TWSE", or to Article 12-1 of the "TPEx Rules Governing Securities Trading on the TPEx").

(4) A company whose securities have been delisted (pursuant to Article 50-1, 50-3, or 50-10 of the "Operating Rules of the TWSE", or to Article 12-2 of the "TPEx Rules Governing Securities Trading on the TPEx").

(5) Other grounds for exclusion from evaluation, as resolved by a meeting of the CGE Committee.

2. Evaluation period

The evaluations are conducted annually based on the CG and sustainability practices of the evaluation year.

3. Scope of information evaluated

The 2026 evaluations will be based on data disclosed by companies under assessment between January 1 and December 31, 2026. This data includes corporate governance (CG) and sustainability details posted to the Market Observation Post System (MOPS), in annual reports, and on official company

websites. The assessment scope also encompasses：

■ CG and sustainability related incidents that transpired during the year.

■ Information on the operations or exercise of duties at shareholder and board meetings, plus independent director activities.

■ Supervisory records from the FSC, the TWSE, and TPEx.

■ Self-assessment data entered into the evaluation system by the participants.

However, the examination of material failures to comply with CG principles (incidents leading to point deductions) is not exclusively limited to those occurring within the specific evaluation year.

4. Restrictions on use of the evaluation results

(1) The evaluations shall be performed under due care to ensure that the various evaluation indicators are properly implemented, and the information is transparent. However, the evaluation results merely reflect a company's CG and sustainability performance with respect to the indicators examined. All evaluated companies shall still act in accordance with their ethical corporate management best practice principles. This includes striving to safeguard shareholder rights and interests in addition to achieving sustainable development.

(2) The evaluation is based on the predetermined scope of evaluation information and indicators. The sources of information are public information disclosed by evaluated companies during the evaluated year, such as annual reports and information posted to corporate websites and MOPS website. For this reason, the evaluation does not reflect an organization's future level of CG or sustainability, nor does it provide a forecast for its business performance or financial health. It only indicates the CG and sustainability performance during the fiscal year evaluated. An

evaluated company is prohibited from using the evaluation results for the purposes of commercial advertising or investment solicitations.

(3) The evaluation has been designed by the Center to carry out ESG evaluations of all TWSE/TPEx listed companies. The results of self-evaluations conducted by companies on the basis of these evaluation indicators are intended only for use in evaluation and comparison, and a self-evaluating company may not make its self-evaluation results public in any way.

2026 ESG Evaluation Indicators			
Item No.	**Formerly No.**	**Evaluation Indicator**	**Type of Indicator**
Environmental (E)			
E-1	4.26	Did the company set management policies for reduction of greenhouse gas (GHG) emissions, including reduction targets, promotion measures, and achievement status? ***[If it has disclosed its 2030 carbon reduction targets, strategies, and action plan, one additional point will be added to the total score.]***	A+
E-2	4.25	Did the company disclose the Scope 1 and Scope 2 annual emissions of greenhouse gases (GHG) for the past two years? ***[If the Scope 1 and Scope 2 greenhouse gas emissions data for the past two years have been verified by an external institution, one additional point will be added to the total score.]***	A+
E-3	4.27	Has the company disclosed the types and annual emission volumes of Scope 3 greenhouse gases (GHG) for the past year?	A
E-4	4.12	Did the company set and disclose management policies for reduction of water use, including reduction targets, promotion measures and achievement status?	A
E-5	4.11	Has the company disclosed water consumption for the past two years?	A
E-6	—	Has the company established and disclosed policies and related measures for promoting a circular economy or waste management?	A
E-7	—	Has the company disclosed the total waste weight for the past two years?	A
E-8	4.28	Has the company adopted and disclosed an energy management	A+

2026 ESG Evaluation Indicators			
Item No.	**Formerly No.**	**Evaluation Indicator**	**Type of Indicator**
		plan and the status of its implementation? ***[If it has adopted ISO50001 or similar energy management system standards, and furthermore has obtained third-party certification, one additional point will be added to the total score.]***	
E-9	—	Has the company disclosed its energy usage for the past two years?	A
E-10	4.19	Did the company disclose the status of any issuance of or investment in sustainable bonds?	A
E-11	4.18	Did the company disclose information about the company's governance, strategies, risk management, metrics, and targets for climate-related risks and opportunities, with reference to the International Financial Reporting Standards S2 (IFRS S2) framework?	A
E-12	4.29	Has the company adopted internal carbon pricing to estimate the impact of climate change on the company's finances and operations?	A
E-13	4.13	Has the company established and disclosed an environmental management system and the status of its implementation? ***[If it has adopted ISO 14001 or similar environmental management system standards, and furthermore has obtained third-party certification, one additional point will be added to the total score.]***	A+
E-14	—	Has the company established and disclosed biodiversity policies or commitments, and explained the implementation status?	A

2026 ESG Evaluation Indicators			
Item No.	**Formerly No.**	**Evaluation Indicator**	**Type of Indicator**
E-15	—	Has the company established and disclosed strategies and measures for promoting natural carbon sinks, and explained the implementation status?	A
E-16	—	Has the company disclosed its established supplier management policies that require suppliers to comply with relevant regulations on environmental protection and other issues, and explained the implementation status?	A
Social (S)			
S-1	4.6	Did the company, following the International Bill of Human Rights, adopt policies to protect human rights, and disclose the contents of the policies and the unit(s) with authority and responsibility for them?	A
S-2	—	Has the company established and disclosed its human rights due diligence process and its implementation status? ***[If it discloses the human rights due diligence process established for suppliers and its implementation status, one additional point will be added to the total score.]***	A+
S-3	4.21	Did the company assess risks or opportunities to the community and take corresponding measures, and disclose the specific measures and implementation results?	A
S-4	4.22	Did the company invest resources to support domestic cultural development, and disclose the methods and results of that support?	A
S-5	4.14	Did the company disclose the identities, issues of concern to, channels of communication with, and means for responding to,	A+

2026 ESG Evaluation Indicators			
Item No.	**Formerly No.**	**Evaluation Indicator**	**Type of Indicator**
		stakeholders that it has identified? ***[If the company regularly reported the status of communication with its various stakeholders to the board, one additional point will be added to the total score.]***	
S-6	—	Did the company disclose its engagement with investors (such as through institutional investor conferences, in-person visits, video conferences, telephone calls, or emails), as well as the key content of investor inquiries and the company's responses?	A
S-7	4.2	Did the company have a designated unit in charge of promoting ethical corporate management, with responsibility for establishing and supervising the implementation of the ethical corporate management policies and prevention programs, and disclose the unit's operations and implementation, and did the unit report to the board of directors at least once a year?	A
S-8	4.15	Did the company disclose its ethical corporate management policy passed by its board of directors, expressly prescribing its specific ethical management practices and its programs to prevent unethical conduct, and specify the status of implementation?	A
S-9	4.16	Did the company adopt and disclose in detail on its website a whistle blower system for company insiders and outsiders to report illegal behavior (including corruption) and unethical behavior?	A
S-10	2.27	Has the company adopted and disclosed an intellectual property management plan linked to the company's operational	A+

2026 ESG Evaluation Indicators			
Item No.	**Formerly No.**	**Evaluation Indicator**	**Type of Indicator**
		objectives and disclosed the implementation of the plan, and did it report on the plan to the board of directors at least once a year? ***[If the company has adopted the Taiwan Intellectual Property Management System (TIPS), ISO 56001, or similar intellectual property management system standards, and furthermore has obtained third-party certification, one additional point will be added to the total score.]***	
S-11	—	Has the company invested in domestic innovative startups, and disclosed related investment information?	A
S-12	2.24	Has the company established and disclosed a cyber security risk management framework, cyber security policies, concrete management programs, and invested in resources for cyber security management? ***[If the company has adopted information security system standards ISO27001, CNS27001, or other systems or standards of equal or greater effect, and furthermore has obtained third-party certification, one additional point will be added to the total score.]***	A+
S-13	4.32	Has the company adopted a personal data protection policy, and disclosed its content and implementation status?	A
S-14	4.33	Has the company established consumer or customer rights protection policies and complaint procedures regarding its products and services with respect to issues such as customer health and safety, marketing, or labeling?	A

2026 ESG Evaluation Indicators			
Item No.	**Formerly No.**	**Evaluation Indicator**	**Type of Indicator**
S-15	4.17	Did the company disclose the supplier management policies it adopted, and require suppliers to comply with the relevant provisions regarding issues such as occupational safety and health, labor rights, cybersecurity, or privacy protection, and specify the status of implementation?	A
S-16	4.9	Did the company disclose its employee welfare measures, retirement plan, and the implementation thereof? ***[If the company's average monthly proportion of employees receiving employer contributions more than 6% under the New Labor Pension Scheme relative to the total contributing employee base exceeded 10%, one additional point will be added to the total score.]***	A+
S-17	—	Did the company provide a workplace environment and measures that are friendly to marriage, childbearing, or family caregiving, and describe the implementation status and effectiveness?	A
S-18	4.8	Has the company adopted and disclosed a policy to adequately reflect business performance or results in employee remuneration?	A
S-19	4.10	Did the company disclose the measures it takes to provide its employees with personal security and a safe working environment and the implementation thereof?	A
S-20	4.20	Did the company have a policy to promote diversity or gender equality in the workplace and disclose its implementation?	A

2026 ESG Evaluation Indicators			
Item No.	Formerly No.	Evaluation Indicator	Type of Indicator
S-21	4.30	Has the company adopted an employee training and development program to enhance the career skills of employees, and disclosed its content and implementation status?	A
S-22	4.31	Has the company regularly conducted employee opinion surveys, and disclosed the status of implementation and plans for improvement?	A
S-23	—	Did the company disclose employee turnover rates by gender and age for the past two years, as well as explaining the trends and reasons for changes?	A
Governance (G)			
G-1	1.1	Did the company report at the AGM the remuneration received by directors, including the remuneration policy, individual remuneration details, amounts, and the correlation with performance assessment results?	A
G-2	1.6	Did the company hold the AGM before the end of May?	A
G-3	1.3	Did the chairperson of the board, more than half of the directors, and the audit committee convener attend the AGM in person, and did the company disclose in the minutes the names of those who attended?	A
G-4	1.7	Did the company upload the Chinese and English versions of its shareholders meeting agenda handbook and supplemental meeting materials to the designated Internet information reporting website 30 days prior to the day of the AGM, and upload the Chinese and English versions of its annual report 18 days prior to the day of the AGM?	A

2026 ESG Evaluation Indicators			
Item No.	Formerly No.	Evaluation Indicator	Type of Indicator
G-5	1.18	Did the company provide live online streaming of the AGM or upload complete uninterrupted audio/video recordings after the meeting, and record the key content of shareholder questions along with the company's responses in the meeting minutes?	A
G-6	1.13	If the company distributed cash dividends during the year being evaluated, were all such distributions completed within 30 days after the ex-dividend date?	B
G-7	1.5	Has the company adopted specific measures to enhance corporate value and reported them to the board of directors, and has it disclosed the relevant information on the "Enhancing Corporate Value Plan" section of the MOPS?	A
G-8	1.2	Has the company adopted written rules for the procedures for financial and business operations between the company and related parties, the content of which should include procedures for managing transactions such as purchase and sale, acquisition or disposal of assets, etc., and the requirement that material transactions be approved by the board and approved by or reported at the shareholders' meeting?	A
G-9	1.15	Did the company adopt bylaws prohibiting insiders, including directors and employees, from using information not publicly disclosed in the market to trade securities, with content including (but not limited to) a prohibition against directors trading the company’s stock during a blackout period of 30 days before the publication of the company’s annual financial report and 15 days before the publication of each quarterly financial	A

2026 ESG Evaluation Indicators			
Item No.	**Formerly No.**	**Evaluation Indicator**	**Type of Indicator**
		report, and were those bylaws and the status of their implementation disclosed on the company's website?	
G-10	1.17	Is it true that the company did not have any single legal entity and its subsidiaries accounting for one-third or more of the board? ***[If the company did not have any juristic person or representative thereof serve as a director, one additional point will be added to the total score.]***	A+
G-11	2.2	Did the company adopt and disclose a board diversity policy, specific management objectives, and implementation status? ***[If neither gender among the company's directors was below one-third of the total board seats, one additional point will be added to the total score.]***	A+
G-12	2.3	Is it true that the company’s chairperson and its general manager or other equivalent officer (chief executive officer) are neither the same person nor spouses or first-degree relatives?	A
G-13	2.4	Is it true that there were no more than two directors having a relationship of spouse or of kinship within the second degree, and that the number of directors who were employees of the company, parent company, or a subsidiary company or sister company did not exceed one-third of the total number of director seats?	A
G-14	2.7	Did the company's independent directors reach one-third or more of all of the directors?	A+

2026 ESG Evaluation Indicators			
Item No.	**Formerly No.**	**Evaluation Indicator**	**Type of Indicator**
		[If the company's independent directors reached one-half or more of all of the directors, one additional point will be added to the total score.]	
G-15	2.8	Did the company's independent directors each have no more than three consecutive terms of service?	A
G-16	2.10	Did the company disclose the professional qualifications and experience of the Audit Committee and Remuneration Committee members as well as the key tasks and status of operations of the Audit Committee and Remuneration Committee for that fiscal year?	A
G-17	2.14	Did the company have a nomination committee, and did it have not less than three members, with at least half of the members being independent directors, and with an independent director serving as convener and meeting chair, and did the company disclose the organization, functions, and operations of the committee?	A
G-18	2.22	Was the company's risk management overseen by the audit committee or a board-level functional committee (e.g., risk management committee), and has the company adopted risk management policies and procedures that have been passed by the board, and disclosed the organizational structure in place for risk management, the risk management procedures, and the status of risk management operations, and did it report to the board of directors on these at least once a year?	AA
G-19	2.23	Have the rules adopted by the company for assessing the	AA

2026 ESG Evaluation Indicators			
Item No.	**Formerly No.**	**Evaluation Indicator**	**Type of Indicator**
		performance of the board of directors been passed by the board, with the express requirement that an external assessment be carried out at least once every three years, and has it furthermore carried out the assessment during the year being evaluated or the preceding two fiscal years, and disclosed the implementation status and assessment results?	
G-20	2.15	Did the company disclose how independent directors communicate on their own with the chief internal auditor and the external auditors (e.g., the manner of communication, the matters discussed, and the results of such communication regarding the company's financial reports and its financial and operating status)?	A
G-21	2.17	Did the board regularly (at least once a year) refer to the Audit Quality Indicators (AQIs) to review the independence and suitability of the external auditors and fully and accurately disclose the assessment procedures?	A
G-22	2.25	Did all of the company's independent directors complete the number of hours of continuing education required by the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies? ***[If all of the directors completed the required hours of continuing education, one additional point will be added to the total score.]***	A+
G-23	3.5	Was the annual financial report in English filed to MOPS by 18	A+

2026 ESG Evaluation Indicators			
Item No.	**Formerly No.**	**Evaluation Indicator**	**Type of Indicator**
		days before the AGM? ***[If the company disclosed the interim financial reports in English within two months after the deadline for reporting of the Chinese versions, one additional point will be added to the total score.]***	
G-24	3.9	Did the company upload the changes in the shareholding of insiders in the previous month to MOPS by the 10th (inclusively) of each month?	A
G-25	—	For a company that repurchased treasury stock and completed the repurchase period or execution during the evaluation year, did they either: (1) make the repurchase for the purpose of transferring shares to employees with an average execution rate of 90% or above, or (2) after the period expired or execution was completed, disclose the daily actual execution status during the repurchase period?	B
G-26	3.13	Did the company voluntarily disclose the individual remuneration details of each director in its annual report?	AA
G-27	3.21	Did the company voluntarily disclose in the annual report the individual remuneration details of the general manager (chief executive officer) and assistant general manager(s)?	A
G-28	3.16	Did the company disclose on its Chinese and English websites the list of substantial shareholders and information related to the company's finances, business, and corporate governance?	A
G-29	3.20	Did the company attend or voluntarily hold investor conferences at least two times in the year being evaluated, and disclose the	A+

2026 ESG Evaluation Indicators			
Item No.	**Formerly No.**	**Evaluation Indicator**	**Type of Indicator**
		link information for the complete audiovisual records of at least two conferences, and were the first and last investor conferences in the year held at least three months apart? ***[If the company held at least one investor conference each quarter or held investor conferences to address the operating results of each quarter, one additional point will be added to the total score.]***	
G-30	4.34	Has the company established a board-level sustainability committee with no less than three members, who shall possess corporate sustainability expertise and ability, and with at least one director participating in its supervision, and disclosed its composition, duties, and operations? ***[If the company has appointed a chief sustainability officer (or equivalent position) to execute sustainability affairs, and regularly reports the implementation status of sustainability development to the board of directors, one additional one point will be added to the total score.]***	A+
G-31	4.23	Did the company disclose its policy on the connection between senior managerial officer remuneration and ESG-related performance assessment?	A
G-32	4.3	Did the company regularly disclose its concrete plans for promoting environmental, social, and governance (ESG) practices and the results of the implementation of those plans?	A
G-33	4.4	Did the company disclose industry-specific metrics with reference to the Sustainability Accounting Standards Board	A+

2026 ESG Evaluation Indicators			
Item No.	**Formerly No.**	**Evaluation Indicator**	**Type of Indicator**
		(SASB) standards? ***[If the industry-specific metrics disclosed with reference to SASB standards have obtained third-party assurance or verification, one additional one point will be added to the total score.]***	
G-34	4.24	Was the sustainability report prepared by the company submitted to and passed by the board of directors?	A
G-35	4.5	Did the company obtain a third-party verification or assurance for its sustainability report?	A
G-36	4.7	Did the company upload the English version of its sustainability report?	A
Extra Credit and Point Deduction Indicators			
Extra Credit Indicators		Did the company perform especially well in the area of corporate governance or sustainability, or make concrete beneficial contributions in promoting corporate governance or sustainability? 1. Did the company voluntarily participate in any other corporate governance related evaluation system and receive certification? 2. Has the company obtained sustainability-related certification or labeling, such as: Green Stock Designation? 3. Did the company have other excellent corporate governance or sustainability performance or specific achievements in fulfilling social responsibilities, e.g.: did the company hold a physical shareholders' meeting assisted by video conferencing (hybrid AGM); did the company distribute AGM souvenirs through electronic means; has the company been identified by the Ministry of Environment as an outstanding private	

2026 ESG Evaluation Indicators			
Item No.	Formerly No.	Evaluation Indicator	Type of Indicator
		enterprise or organization in promoting green procurement; has the company been recognized as a company with better practices in enhancing corporate value?	
Point Deduction Indicators		Did the company materially violate ethical corporate management best practice principles, corporate social responsibility, or the internal control system, or otherwise materially fail to comply with the corporate governance principles? 1. Was the company or its responsible person named as a defendant in any litigation brought by the Securities and Futures Investors Protection Center (SFIPC)? If the SFIPC has legally initiated or participated in damage compensation litigation against the company's directors and managers on the firm's behalf, and has secured a favorable judgment or other enforceable title, has the organization ever neglected to actively pursue the resulting compensation? 2. Did the company materially violate its internal control system, resulting in material loss or a significant sanction by the competent authority? 3. Was the company subject to any significant administrative sanction by the competent authority, or to any search, arrest warrant, litigation, or sentencing by a judicial agency, for any other circumstance in violation of corporate governance principles, including but not limited to insider trading, stock price manipulation, false financial reporting, defalcation of assets, managerial control dispute, tax evasion, or violation of corporate governance regulations? 4. Was the company subject to any significant administrative sanction by the competent authority, or to any search, litigation, or sentencing by a judicial	

2026 ESG Evaluation Indicators			
Item No.	Formerly No.	Evaluation Indicator	Type of Indicator
		agency, for any material violation of corporate social responsibility such as damage to labor rights, environmental pollution, or product safety related or other material violation? 5. Others, e.g.: Did the company conduct any repurchase of shares into treasury stock, in which the repurchase execution rate was lower than 50% and the reason was obviously unreasonable? Did there occur, in the company's holding of a virtual-only shareholders' meeting, any material damage to shareholders' rights and interests?	