Part2

Environmental Sustainability, Loving the Earth

Key Performance

◆ ISO50001
Cheng Shin China has passed the external certification for the ISO50001 energy mnagement system.

◆ Greenhouse Gases Reduction
The energy saving programs promoted in Taiwan and China have reduced greenhouse gas emissions by a total of 18,133.45 tCO_2e.

◆ Reducing the Use of Water Resources
A total of 439.361 million liters of water consumption was reduced in Cheng Shin Taiwan and Cheng Shin China.

◆ Use of Green Energy
Cheng Shin has installed solar photovoltaic systems that can generate 22.2738 million kWh of electricity per year.

2.1.Risks and Challenges of Climate Change

In order to cope with the risk and impact of extreme weather, Cheng Shin convened relevant heads of all departments through the Corporate Social Responsibility Steering Group to identify major climate risk topics related to climate change based on the materiality principle and the Task Force on Climate-Related Financial Disclosures (TCFD), analyze their impact and opportunity, draw a climate change risk and opportunity matrix by identifying physical and transitional risks. Cheng Shin has developed a core and strategy for implementing climate change actions to address major risks in order to implement risk response measures, enhance the resilience of Cheng Shin to extreme climate and reduce the risk. Through regular review of the effectiveness of mitigation measures, Cheng Shin aims to standardize procedures to reduce the response time for similar risk treatment in the future.

◆ Key steps to identify climate change risks/opportunities and risk management processes

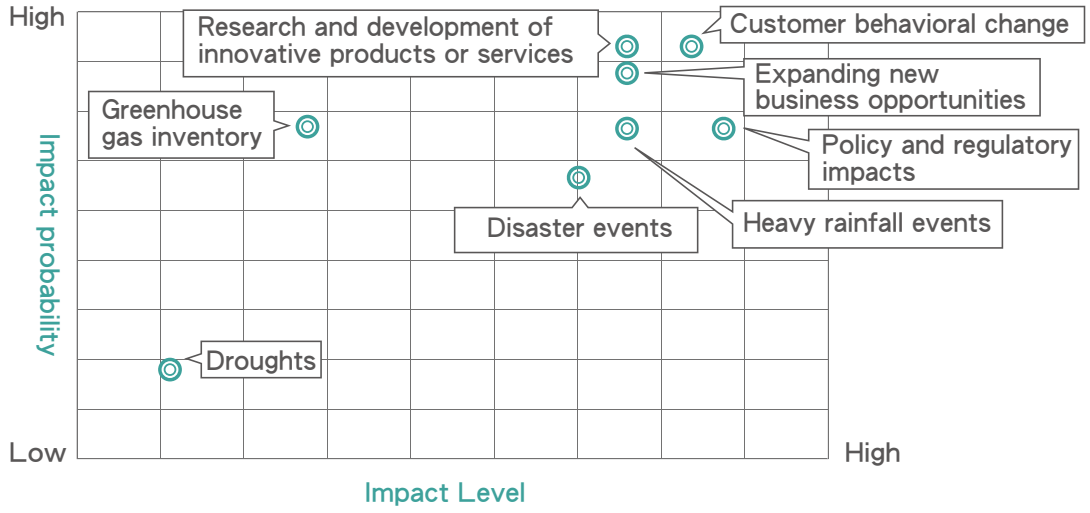
◆ Cheng Shin's TCFD Indicator Disclosure Framework

Level	Indicator	Corresponding Chapter
Governance	A. Describe the board's oversight of climate-related risks and opportunities.	2.1.Risks and Challenges of Climate Change: Identifying Climate Change Risks and Opportunities P.53
	B. Describe the role of management in assessing and managing climate-related risks and opportunities.	
Strategy	A. Describe the short term, medium term and long term climate-related risks and opportunities that the organization has identified	2.1.Risks and Challenges of Climate Change: Analysis of Climate Change Risks and Opportunities Impact P.53
	B. Describe climate-related risks and opportunities that would have a significant impact on the organization's business, strategy, and financial planning.	
	C. Describe the organization's strategic resilience, taking into account different climate change scenarios, including 2 ° C or lower.	
Risk Management	A. Describe the organization's processes for identifying and assessing climate-related risks.	2.1.Risks and Challenges of Climate Change: Climate Change Adaptation Strategies and Goals P.55
	B. Describe the organization's climate-related risks.	
	C. Describe the organization's integration of processes for identifying, assessing, and managing climate-related risks into its overall risk management framework.	
Goals and Targets	A. Disclosure of the indicators the organization uses to assess climate-related risks and opportunities in accordance with its strategy and risk management processes.	2.1.Risks and Challenges of Climate Change: Climate Change Risk and Opportunity Impact Analysis P.53
	B. Disclose the emissions and related risks within Scope 1, 2, and 3 (where applicable).	
	C. Describe the objectives and performance of the organization to manage climate-related risks and opportunities.	

◆ Identify Risks and Opportunities of Climate Change

In response to climate change and the energy usage crisis, the Cheng Shin ESG Group collaborates with personnel from various departments to assess the "likelihood of impacts" and "degree of impacts" of various risks based on materiality criteria. Eight climate change risks and opportunities have been identified, integrating Maxxis´ development with policies and solutions related to economic growth, environmental protection, and sustainable development. They also establish short, medium, and long-term objectives to continuously enhance climate resilience and foster an environmentally sustainable culture.

◆ Climate Risk and Opportunity Matrix



◆ Climate Change Risk and Opportunity Impact Analysis

Type	Potential Risks and Opportunities	Point of Impact	to Cheng Shin	Response Measures
Transitional Risk	Policy and regulatory impacts	Short-term	In response to government enforced environmental regulations, it is necessary to promptly comprehend and assess compliance within the Company. This facilitates alignment with governmental policies and regulations, but it also leads to increased expenditure on manpower costs.	· Self-inspect the pollution prevention status and the pollution prevention equipment capability on a regular basis through the internal audit of the effective environmental management system. · Establish regulations on the identification and management of environmental safety and health-related laws and regulations and collects regulations updated by relevant competent authorities every month to identify and implement them accordingly. · Conduct compliance assessment once a year to comply with statutory provisions.

Type	Potential Risks and Opportunities	Point of Impact	to Cheng Shin	Response Measures
Transitional Risk	Customer behavioral change	Mid-term	・Increasing concern on environmental issues: In order to improve environmental protection and driving safety, with the expectation on the tire industry to provide consumers with better tire quality, stricter standards of EU Labeling/Marking Requirements have been put forward to implement in stages (2017~2030). ・Purchase of all-season tires: In some European countries, there is only light and light snow all year round, and although the temperature is cold, there are no extreme cold conditions, so for the sake of convenience, consumers are starting to buy all-season tires. In response to new trends, new product positioning and new R&D directions are planned, resulting in increased labor costs.	Continue to carry out market and customer demand surveys so as to provide the new generation of all-season tire products in line with the market and customer demand.
	Cap-and-trade of greenhouse gases	Long-term	The current national policy trend will move toward total caps of greenhouse gas emissions, and only our main plant in Taiwan is subject to control, which may incur increased costs.	・Participate in industrial associations; negotiate with the government on greenhouse gas caps. ・Participate in voluntary greenhouse gas reduction and continue to enhance the efficiency of equipment. ・Conduct greenhouse gas inventory.
Physical risks	Heavy rainfall events	Short-term	The waterways in the plant are not easily drained and swell, causing water to accumulate on the roads and making it difficult for vehicles to pass, and the expenses are increased by assigning manpower and purchasing additional equipment to resolve the waterlogging situation.	Remove the silt in the waterway and increase water load. Add and purchase new equipment to increase the number of drainage motors in the plant to promote drainage efficiency.
	Droughts	Mid-term	The government´s water restriction policy has affected the water required for the Company´s operations, resulting in increased costs.	Continuously monitor government policies related to water use restrictions to prevent unanticipated policies from affecting the Company´s production capacity.
	Disaster events	Long-term	Disasters cause interruptions in operations and damages to equipment, resulting in loss of revenue.	・Contingency shall be dealt with in accordance with the "Disaster and Accident Handling Management Methods". Such as: Emergency Response Plan Operation Process, Emergency Response Contact System, and Disaster Response Management, etc. ・Implement in accordance with the Technical Guidelines on Emergency Response Measures and follow the Taiwan Occupational health and safety management systems (TOSHMS) guidelines and the five related technical guidelines (risk assessment, procurement management, contracting management, change management, and emergency response measures) issued by the Ministry of Labor.
Opportunities	Expanding new business opportunities	Mid-term	Climate anomalies can cause a change in customer demand. If we can predict the market demand and develop new products, we are likely to enter new markets and increase our revenue.	・Develop new products based on customer performance requirements. ・Segmenting markets and finding new niches.
	Develop innovative products or services	Mid-term	Anti-closing 3DSipe technology ensures that tires maintain excellent performance. Maintain product quality and enhance market competitiveness and sales volume. High wet grip 4S white smoke tread formula technology, optimize the product wet grip, enhance market competitiveness and sales volume.	Development of new generation products for each tire category.

Note: Short-term: 2022-2025 / Mid-term: 2025-2030 / Long-term: 2030-2050

◆ Response Strategies and Objectives for Climate Change

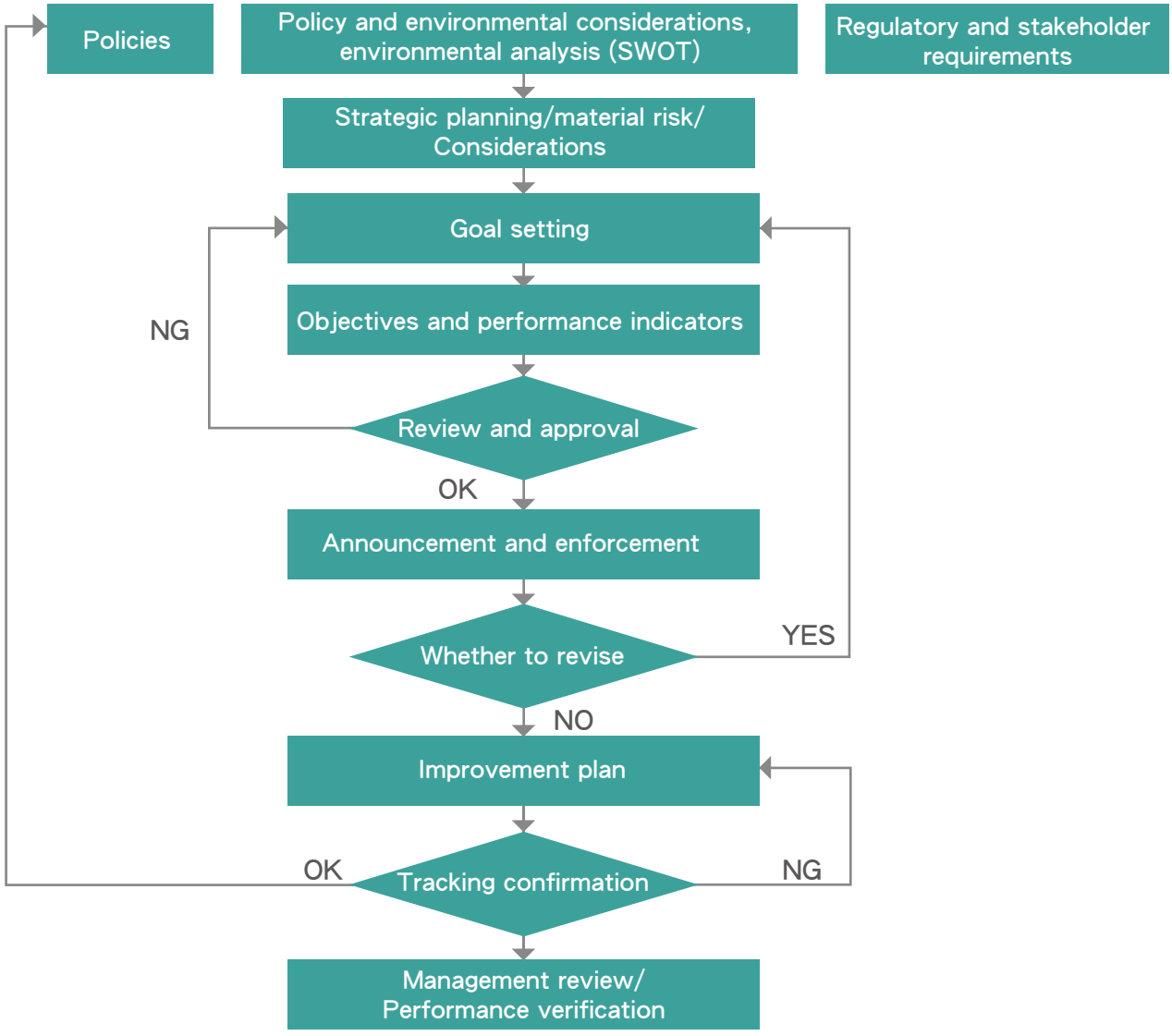
Type	Strategy	Climate Response Strategy Development Objectives	Achievements in 2022
Transitional Risk	Internal audit and regulatory identification	Continuously ensure compliance through internal audits and regulatory identification, and advance regulatory deployment being superior to the laws and regulations.	Monthly review of the newly revised regulations and bulletins against the current status of implementation in our factory plants. Monitor draft amendments to laws and regulations and attend public hearings when necessary to express our opinions.
	Precise response to market	In response to the rapid development of the electric vehicle industry, develop special products tailored to EVs (sedan cars and motorcycles). 1. Wear-resistant: The heavy weight of the electric car itself often leads to rapid tire wear. The tires for electric vehicles are further optimized and improved in terms of abrasion performance. 2. Low rolling resistance: Low rolling resistance can increase battery life and reduce charging times. 3. Grip: EVs have high torque, tires need to be specially designed to meet the acceleration mode of EVs. 4. Quietness: EVs produce little noise, so the tires need to be even quieter on the road to ensure optimal comfort.	Monthly review of the newly revised regulations and bulletins against the current status of implementation in our factory plants. Monitor draft amendments to laws and regulations and attend public hearings when necessary to express our opinions.
	Promote energy-saving and carbon-reducing manufacturing	・Align with the Bureau of Energy´s electricity saving targets each year ・Aim to reduce energy consumption by 1% in 2022.	Greenhouse gas emission intensity was 1.13 in 2021 and 1.17 in 2022.
Physical risks	Water resources risk management	・Conduct management in accordance with the Measures for Flood Control Pumping, adjust motor-related equipment as necessary (e.g., water level of each area, setting of stopping pumping water level, maintenance cycle, regional maintenance management). ・Continue to monitor climate-related information for advance development of relevant countermeasures.	・Continuously monitor government policies related to water use restrictions to prevent unanticipated policies from affecting the Company´s production capacity. ・Established a record file for obvious climate anomalies and related government policies.
	Enhance climate resilience	Conduct management according to the "Disaster Incident Management Regulations" every year, and continuously review and revise to conform to the current situation.	Implemented plant accident management in accordance with technical guidelines for emergency response measures, implemented and avoided disaster events in accordance with management regulations, and constantly revised and reviewed the contents of management provisions.
Opportunities	Develop innovative	・Passenger Car Tires / Light Truck/Passenger Bus Tires: The development of the next-generation 4X4 HT and electric vehicle tires is expected to be initiated and will continue alongside the development of four products: 4X4 AT, UHP A/S, GT A/S, and RAZR RT tires. ・Motorcycle Tires: Introducing the brand-new "MAXXIS APPROACH" next-generation tire technology, driven by a close connection and attentive listening to consumer feedback. This approach amalgamates high mileage, energy efficiency, and exceptional wet grip into a unified concept, allowing for the development and provision of products that align with customer demands. ・Bicycle Tires: In response to the growing trend of electric bicycles in the market, we are focusing on the development of MTB, Urban, and Cargo category tires specifically designed for electric bicycles. We will continue to expand our product specifications to cater to this evolving market. ・ATV Tire: 1.Development of ATV VOLTZILLA EV tires. 2.Go-Kart first-gen EV car tire development. ・Truck Tires: Development of wide-base tires for new vehicle models and planning to initiate the development of specialized tires for EV buses.	・Electric vehicle tires VSEV products, with three key performance highlights: low noise, enhanced energy efficiency, and easy handling. These products have received recognition including the SEMA Best New Product Award and the Taiwan Excellence Award. ・Adopting the design concept "Urban X Commute X Lifestyle," we have developed the versatile 12-inch multi-functional touring tire, the "MA-CT1." The tire tread design, labeled as "B3," draws inspiration from cityscapes with towering buildings, incorporating daily life visuals to enhance the connection between urban living and commuting. This tire design is equipped with wet grip, wear resistance, and energy-saving features. ・We have successfully completed the development of products for the E-BIKE segment. For E-MTBs, we have expanded popular tread patterns such as DHR II, Assegai, and DHF. Our E-Urban and E-Cargo products, Metropass and Metroloads, offer advantages such as high load-bearing capacity and extended tread life. 1. Roxxzilla ML7 won 2022 Pro Modified and Stock NA Champion and 2nd Place respectively. 2. Both the Go Kart tires M190D and RC-1K have been designated for use in Australia´s CADET category and in Southeast Asia´s Singapore markets. ・Regarding the redesign and development for the front wheels of European commercial trucks, the MS290 model offers excellent handling stability and fuel efficiency. It has achieved a B-grade fuel efficiency rating certified by the European Union.

2.2.Environmental Management

The earth´s climate and environment are deteriorating as a result of the effects of greenhouse gases, and Cheng Shin is fully aware of the fact that there is only one earth. As a global citizen, in order to comply with international norms such as the Paris Agreement and fulfill the corporate responsibility

for environmental protection, Cheng Shin is committed to greenhouse gas inventory and has a good grasp of greenhouse gas emissions. Based on the inventory results, Cheng Shin further promotes voluntary greenhouse gas reduction programs and implements the environmental policy of "energy saving, resource recovery, operational safety, pollution prevention".
Cheng Shin has recognized that environmental protection is an indispensable factor in the sustainable operation of its business and has established a corporate environmental management system in line with the global environmental protection philosophy. Cheng Shin is committed to environmentally friendly product design and improving the equipment and operating environment, and has reduced the waste gas, wastewater, noise, and waste from the process and saved energy, achieving proper recycling of resources. Cheng Shin also strengthens the promotion of industrial safety, continues to carry out all kinds of pollution prevention and control to enhance its strength, enabling the harmonious coexistence and strong growth of the enterprise while protecting the environment.
Cheng Shin's commitment to the environment is:

- Comply with all work safety and environmental laws and regulations and related requirements.
- In considering the product life cycle, Cheng Shin is committed to continuous improvement of technology and methods during the process of design, raw material, manufacturing, storage, transportation, usage, and waste disposal, so as to reduce the impact on the environment and enhance safety.
- Set up a sound internal and external communication channel and promote the concept of environmental protection to partner suppliers.
- Continue to promote industrial waste reduction, resource recycling, and pollution prevention.
- Continue to promote environmental education and establish a complete and effective environmental management system.



Environmental Management System Flow Chart

In terms of environmental management policy, Cheng Shin’ s Taiwan operations have passed the ISO14001:2015 version change certification in 2017 and continued improvement through the "Plan-Do-Check-Act" model of the ISO14001 environmental management system. It has set annual targets for energy saving, water saving, waste reduction, and resource conservation and effectively improved the overall environmental performance through regular monitoring and tracking management by the ESH Committee. In addition, in order to comply with the national promotion of energy saving and carbon reduction, the industry is moving towards green industry, in line with the international trend of environmental protection, and to promote the sustainable development of the industry.


金屬工業研究發展中心
METAL INDUSTRIES RESEARCH & DEVELOPMENT CENTRE
CERTIFICATE
OF CONFORMITY
Cheng Shin Rubber Industry Co., Ltd.
No. 215, Meigang Rd., Dacun Township, Changhua County 515, Taiwan
正新橡膠工業股份有限公司
515 彰化縣大村鄉美崗村美港路 215 號
ISO 14001:2015
The related activities of the manufacturing of:
Rubber product.
下列項目之製造的相關活動：
橡膠製品
The registration scope of site(s) of the organization is as found in ANNEX of this Certificate.
Certificate No.: SXWE001-07
Effective Date: November 14, 2020
Expiry Date: November 13, 2023
Originally Registered: November 22, 2002/BSMI
(Date/Certification body)
Chairman, MIRDC
MIRDC
ISO 14001

ISO14001:2015 Certificate

Environmental Communication

Adequate environmental communication and dialogue with stakeholders can enable them to understand Cheng Shin´s emphasis on and management of environmental protection. In accordance with the principles of "environmental communication procedures" in the ISO14001 environmental management system, each plant will conduct community and neighborhood activities from time to time to establish smooth communication channels with the residents near the plant. In addition, Cheng Shin also provides channels for telephone complaints about local residents or external stakeholder groups who have concerns about the environmental impact on the local area of the production process. When each plant receives a telephone complaint, the handling process will be recorded in detail in the "External Communication Record Form". If there is any improvement, it will be made by the competent and responsible unit according to the complaint content and tracked by the environmental management department.

Important Communication Records of Cheng Shin Taiwan and Cheng Shin China Plants in 2022

Region	External Agencies	Communication / Summary	Internal Handling Situation
Cheng Shin Taiwan	Local Agencies	The public complained about the odor situation, and routine inspections were conducted at the plant.	Provide relevant operation records for preventive equipment and material quantity reports for verification.
	Nearby residents	The public has petitioned about excessive perimeter noise. The Yunlin County Government’ s Environmental Protection Bureau´s Inspection Division conducted measurements at the intersection of Yunke Road Section 2 and Wannian Road. The area is classified as a Category 2 controlled zone, with a standard of 47dB. The measured value on-site was 52.2dB.	1.Self-monitoring was scheduled once a week for the locations of the suspect, and continued for 2 weeks. 2.nvestigated the type of noise generating equip ment in the factory. 3.Improvements were made to address the sources.

No complaints in Cheng Shin China in 2022.

2.3.Energy Resources and Greenhouse Gas Management

2.3.1.Resource Management

The products manufactured by Cheng Shin are tires, and mainly consume raw materials such as raw rubber, synthetic rubber, carbon black, steel wire, etc. In order to reduce the exploitation of earth resources and save procurement costs, Cheng Shin adopts the following methods to reduce raw material consumption as much as possible.

- Adjust process parameters to reduce raw material consumption.
- Seek substitution of by-products, or reduce the amount to eliminate the use of by-products.
- Review the reasonableness of material usage regularly.
- Look for high-strength and lightweight reinforcing materials as alternative materials.

In 2022, the total amount of raw materials used in Cheng Shin Taiwan and Cheng Shin China was 130,966 and 479,440 metric tons respectively. The production of tires (including inner tubes) amounted to 125,202 and 477,780 metric tons respectively. The material usage intensity was 0.956 and 0.997 for Cheng Shin Taiwan and Cheng Shin China. Cheng Shin continues to enhance material management, reduce waste generation, and minimize losses from scrapped products. As a result, we are able to maintain high material usage intensity. In the future, Cheng Shin will continue to utilize raw materials efficiently and maintain the intensity of raw material usage.

Usage intensity of raw materials

Manufacturing Plants		2020	2021	2022
Cheng Shin Taiwan		0.880	0.993	0.956
Cheng Shin China	Cheng Shin Kunshan	0.971	0.996	0.999
	Cheng Shin Chongqing	0.981	0.994	0.999
	Cheng Shin Xiamen	0.991	0.983	0.995

Note: Material usage intensity = Total product weight (metric tons) / Total consumed materials (metric tons)

2.3.2.Energy Management

Cheng Shin adheres to the energy policy of "Energy Conservation Carbon Reduction, and Efficiency Enhancement." We have always attached great importance to energy usage and implemented energy management as a fundamental commitment to the environment Energy management organizations have been established in both Cheng Shin China and Cheng Shin Taiwan, each setting annual energy-savinggoals and execution plans. By breaking down energy-saving targets, implementing assessment and incentive systems various departmentsare motivated to actively adopt energy-saving technology upgrades, progressively implementing energy conservation and carbon reduction initiatives. At Cheng Shin Taiwan, a solar photovoltaic system wasinaugurated by the end of 2021, and is expected to provide approximately4.66 million kWh annually, reducing about 2,342 tCO2e emissions.Cheng Shin China continues to increase the area of solar power generation reducing a total of 12,028.17 tCO2e emissions in 2022. All energymanagement personnel have been trained in the requirements of theISO50001 energy management system, and all have obtained theinternal auditor's qualification certificate and are equipped to managethe relevant requirements. In addition, Cheng Shin has already passedthe third-party management system certification, and the Kunshanplant has been awarded the Energy Efficiency Star Level 3 energyaward.

ISO50001 Certificate in Cheng Shin China

Regarding energy usage, Cheng Shin primarily utilizes electricity, gasoline, diesel, and natural gas. In 2022, the energy consumption in Cheng Shin Taiwan and Cheng Shin China was 1,481,816 GJ and 5,876,666 GJ respectively. The energy intensity in Taiwan was 11.84 GJ per metric ton, while in Cheng Shin China,it was 12.32 GJ per metric ton. Diesel fuel is used to power forklifts and emergencygenerators, while gasoline is used for Company vehicles.

State of energy use

Cheng Shin Taiwan

Energy type	2020	2021	2022
Electricity (GWh)	230.55	219.30	186.86
Diesel (KL)	106.62	95.50	41.71
Gasoline (KL)	142.61	100.05	92.83
Natural Gas (ML)	25.84	26.20	24.12
Total Calorific Value (GJ)	1,699,077	1,669,961	1,481,816

Note1:The source of calorific value refers to the "Greenhouse Gas Emission Coefficient Management Table 6.0.4" published by Taiwan Environmental Protection Administration.

Cheng Shin China

Energy type		2020	2021	2022
Electricity (GWh)	Cheng Shin Kunshan	216.25	200.25	160.65
	Cheng Shin Chongqing	64.95	61.39	44.74
	Cheng Shin Xiamen	580.98	580.85	471.45
Diesel (KL)	Cheng Shin Kunshan	314.13	290.84	233.31
	Cheng Shin Chongqing	34.83	30.96	29.99
	Cheng Shin Xiamen	491.47	491.47	417.69
Gasoline (KL)	Cheng Shin Kunshan	116.06	108.37	75.90
	Cheng Shin Chongqing	6.42	6.72	4.55
	Cheng Shin Xiamen	44.55	44.55	45.90
Natural Gas (ML)	Cheng Shin Kunshan	352.77	331.94	253.92
	Cheng Shin Chongqing	119.97	104.02	69.61
	Cheng Shin Xiamen	1,054.44	1,040.19	827.05
Total Calorific Value (GJ)	Cheng Shin Kunshan	6.23	7.14	6.60
	Cheng Shin Chongqing	2.95	2.62	1.85
	Cheng Shin Xiamen	10.83	11.49	9.99
Total Calorific Value (GJ)		7,615,396	7,415,963	5,876,666

Note 1: The energy categories are categorized according to the energy supervision items outlined in Chinese regulations, following the statistical methods and reporting guidelines specified in the Guidelines on Accounting Methods and Reporting of Greenhouse Gas Emission of Enterprises in Industrial and Other Industries.

Note 2: Cheng Shin Xiamen was added to the scope of Cheng Shin China in 2022.

Energy Usage Intensity

Region		2020	2021	2022
Cheng Shin Taiwan		13.84	11.50	11.84
Cheng Shin China	Cheng Shin Kunshan	11.09	11.04	10.25
	Cheng Shin Chongqing	11.72	10.86	9.77
	Cheng Shin Xiamen	16.21	13.76	12.32

Note: Energy intensity = energy consumption (GJ) / gross product weight (tons)

2.3.3.Energy Conservation and Carbon Reduction Measures

Cheng Shin has set a goal to annually reduce energy intensity by 1%. Since 2009, various Cheng Shin manufacturing plants have been implementing multiple energy-saving initiatives. In 2022, the main focus of energy-saving efforts was on process/plant equipment optimization, replacing outdated equipment, and implementing energy-saving control and management measures. Based on the energy-saving initiatives in 2022, it is estimated that there will be a reduction in greenhouse gas emissions. The estimated emission reductions for Cheng Shin Taiwan and Cheng Shin China are 4,104.56 metrictons and 14,028.89 tCO_2e emissions respectively.

Major Energy Saving Initiatives:

Region	Item	Content	Annual Energy Saving Performance	Annual Carbon Reduction Performance(CO_2e)
Cheng Shin Taiwan	Equipment upgrades and optimization	The purpose of carbon reduction can be achieved by modifying the operation of the equipment or upgrading the equipment.	124.05million kWh	631.41
	Replacement with energy-saving equipment	Replace old equipment with more energy-efficient equipment.	9.45million kWh	48.10
	Technical optimization	Application of production technology or equipment technology transformation, in order to achieve the purpose of carbon reduction.	212.78million kWh	1,083.05
	Green energy use	Solar panel installation	466million kWh	2,342.00
			Total	4,104.56
Cheng Shin China	Equipment upgrades and optimization	The purpose of carbon reduction can be achieved by modifying the operation of the equipment or upgrading the equipment	1. Saved 936 tons of steam 2. 706,900 kWh	1,644.20
	Technical optimization	Upgrade production technology or equipment technology transformation, in order to achieve the purpose of carbon reduction.	522,100 kWh	356.52
	Green energy use	Continuously increase installed solar power generation capacity.	17.6138 million kWh	12,028.17
			Total	14,028.89

Note 1: The base year for calculating the reduction of energy consumption is 2021.
Note 2: The amount of carbon dioxide at Taiwan plants refers to the electricity emission coefficient announced by the Bureau of Energy, citing the electricity coefficient for 2021 provided in the announcement issued on Nov 4, 2022.
Note 3: The amount of carbon dioxide in Cheng Shin China plants refers to the "Guidelines on Accounting Methods and Reporting of Greenhouse Gas Emission" announced in 2014. Steam emission coefficient: 0.11 tCO_2e/GJ; Power emission coefficient: 6.829tCO_2e/10,000 kWh.

2.3.4.Greenhouse Gas Management

The Intergovernmental Panel on Climate Change (IPCC) emphasizes that the global average temperature increase is "very likely" caused by human-induced greenhouse gas emissions. In response to international regulations such as the Paris Agreement and to fulfill our corporate responsibility for environmental protection, we are committed to conducting greenhouse gas inventories to grasp the exact status of greenhouse gas emissions and, based on the results of these inventories, to further promote voluntary greenhouse gas reduction programs and implement energy-saving improvements to reduce energy consumption and greenhouse gas emissions. In the past, Cheng Shin has referenced ISO 14064-1:2006 for organizational greenhouse gas inventory procedures and the Environmental Protection Administration's guidelines for greenhouse gas inventory reporting. We voluntarily disclose our greenhouse gas emissions annually. In 2022, Cheng Shin Taiwan officially adopted the ISO 14064-1:2018 versionfor greenhouse gas inventory procedures. Furthermore, in accordance with the Financial Supervisory Commission's "Sustainable Development Guidemap for TWSE- and TPEx-Listed Companies" releasedin March 2022, Cheng Shin has planned a schedule for greenhouse gas inventory and verification forthe Group. A comprehensive greenhouse gas inventory is being conducted across all facilities, and2023 has been set as the baseline year for energy conservation and carbon reduction. In 2022, thetotal greenhouse gas emissions for Cheng Shin Taiwan and Cheng Shin China facilities were 144,099.000 and 897,457.141 tCO_2e emissions respectively. Cheng Shin is seeing a downwardtrend in direct emissions. It is presumed that the direct emission project has been effective becauseof the continuous energy saving measures carried out at each plant year after year to improve theoperating equipment required for manufacturing processes.

Greenhouse Gas Emissions for the Past 3 Years — Unit: tCO_2e

Region		Item	2020	2021	2022
Cheng Shin Taiwan		Scope1:Direct Emissions	54,180.000	54,885.000	56,656.489
		Scope2:Indirect GHC Emissions	117,353.000	110,088.000	89,791.780
		Total	171,533.000	164,973.000	146,448.270
Cheng Shin China	Cheng Shin Kunshan	Scope1:Direct Emissions	1,085.200	1,006.790	787.310
	Cheng Shin Chongqing		105.860	96.370	88.960
	Cheng Shin Xiamen		1,338.676	1,338.676	1,156.553
	Cheng Shin Kunshan	Scope2:Indirect GHC Emissions	270,221.870	235,934.623	185,578.000
	Cheng Shin Chongqing		85,576.251	73,004.551	51,307.700
	Cheng Shin Xiamen		821,816.996	817,548.026	658,538.618
Total			1,180,144.853	1,128,929.036	897,457.141

Note1:The data for Taiwan is calculated by referring to the "Greenhouse Gas Emission Coefficient Management Table 6.0.4" published by Taiwan Environmental Protection Administration.
Note2:GWP values for greenhouse gas type are based on the IPCC Fourth Assessment Report(2007).
Note3:The carbon emission coefficient for electricity is referenced from the announcement by the Bureau of Energy on June 21, 2023, based on the 2022 electricity carbon emission coeffi cient.
Note4:The data for the mainland region is calculated by referring to the "Guidelines on Accounting Methods and Reporting of Greenhouse Gas Emission" issued by the National Development and Reform Commission of China in 2014.
Note5:According to the Financial Supervisory Commission's "Sustainable Development Guidemap for TWSE- and TPEx-Listed Companies," the year 2023 has been designated as the baseline year for energy conservation and carbon reduction.

Greenhouse gas emissions intensity Unit: tCO_2e

Region		2020	2021	2022
Cheng Shin Taiwan		1.400	1.130	1.170
Cheng Shin China	Cheng Shin Kunshan	1.659	1.517	1.402
	Cheng Shin Chongqing	1.682	1.483	1.416
	Cheng Shin Xiamen	1.585	1.353	1.221

Note: Greenhouse gas emissions (tCO_2e)/Total product weight (tons)

Greenhouse gas emissions intensity Unit: tCO_2e

Region	Item	2020	2021	2022
Cheng Shin Taiwan	Carbon dioxide (CO2)	71,142.70	68,031.30	144,240.89
	Methane	283.83	257.13	487.46
	Nitrous oxide	44.04	43.48	53.49
	Hydrofluorocarbons (HFCs)	27.41	27.41	526.43
	Perfluorocarbons (PFCs)	0.00	0.00	0.00
	Sulfur hexafluoride (SF6)	0.00	0.00	1,140.000
	Nitrogen trifluoride (NF3)	0.00	0.00	0.00

Note1 :During the reporting period in Cheng Shin China, external inventory has not been introduced yet. Therefore, this table has been intentionally left blank due to lack of data.

2.3.5.Climate-related Information

2.3.5.1.Risks and opportunities for the Company arising from climate change and related measures taken by the Company.

Item	Implementation tatus
1.Description of the Board of Directors´ and management´s oversight and management of climate-related risks and opportunities. 2.Describe how the identified climate risks and opportunities affect the business, strategy and finances of the Company (short, medium and long term). 3.Describe the financial impact of extreme climate events and transforma 4.Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.	Please refer to 2.1. Risks and Challenges of Climate Change

5.If scenario analysis is used to assess the resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts. 6.If there is a transition plan for managing climate-related risks, describe the plan, as well as the metrics and targets used to identify and manage physical risks and transition risks. 7.If internal carbon pricing is used as a planning tool, elaborate on the basis for setting the price. 8.If climate-related targets have been set, please provide information about the covered activities, scope of greenhouse gas emissions, planning schedule , progress achieved each year, etc. If carbon offsets or Renew able Energy Certificates (RECs) are used to achieve these goals, please explain the source and quantity of the offset carbon emissions or the number of RECs used for the purpose. 9.Greenhouse Gas Inventory and Confirmation Status (fill in 2.3.5.2 separately).	

2.3.5.2.Greenhouse Gas Inventory and Assurance Status

Basic Profile Information	According to the Sustainable Development Guidemap for TWSE- and TPEx-Listed Companies, at least the following information should be disclosed:
■ Companies with capitalization of more than NT$10 billion, or those involved in the steel industry, cement industry ☐ Companies with a capitalization of NT$5 billion or more but less than NT$10 billion. ☐ Company with capitalization less than NT$5 billion	■ Inventory of the parent company only ☐ Inventory of subsidiaries in the consolidated financial report ☐ Assurance of the parent company only ☐ Consolidated financial reporting subsidiary's assurance

Scope 1	Total Emissions (tCO2e)	Intensity (tCO2e/NT$1,000)	Assurance Firm	Status of Assurance
Cheng Shin Rubber Ind. Co., Ltd.	56,656	0.002776	NA	In accordance with the "Sustainable Development Guidemap for TWSE- and TPEx-Listed Companies" released by the Financial Supervisory Commission in March 2022, Cheng Shin is planning to implement a group-wide greenhouse gas inventory and verification in 2023.
Total	56,656	0.002776		

Scope 2	Total Emissions (tCO2e)	Intensity (tCO2e/NT$1,000)	Assurance Firm
Cheng Shin Rubber Ind. Co., Ltd.	89,791	0.004400	NA
Total	89,791	0.004400	

Scope 3	Not Disclosed

Note1:Greenhouse gas emissions are disclosed based on the organizational greenhouse gas inventory procedures outlined in ISO 14064-1:2006 and the guidelines for greenhouse gas inventory reporting provided by the Environmental Protection Administration.

Note2:Intensity calculation explanation: Parent company only total emissions (tCO2e) divided by the parent company's financial revenue in 2022 (in NT$ thousand).

2.4.Water Resources Management

2.4.1.Water Use Management

Item	Cheng Shin's Water Use Management Strategy
Materiality	Due to environmental and climate change, the increasing lack of water resources has become one of the top five global risks.
Policy/ Commitment	Environmental policy "energy saving, resource recovery, operational safety, pollution prevention".
Goals and Targets	Reduce production water and wastewater discharge, comply with relevant laws and regulations.
Responsibility	Environmental safety departments of the parent company and subsidiaries.
Communication Channels	Environmental communication procedures.
Action Plan	· ISO14001 environmental management system. · Cheng Shin Taiwan: RO pure water is used for boiler water, and residual water is recycled for process use, and process water is recycled. · Cheng Shin China: reclaimed water system; water saving valves are used in general · areas.Wastewater treatment method: The wastewater is pretreated at the in-plant treatmentstation and then discharged through pipes to municipal or industrial wastewatertreatment plants. Some Cheng Shin plants treat the wastewater internally and thendischarge it into natural water bodies.
Effectiveness Assessment	Regular review of production water and wastewater discharge.

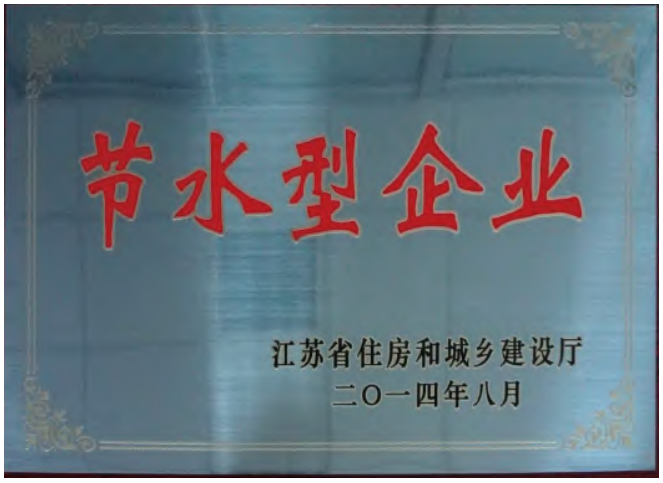
Due to climate change, water resources are becoming increasingly scarce. Both developed and developing countries have been affected by dwindling water resources. Moreover, in the Global Risk Report of the World Economic Forum issued over the past three years, "water crises" around the world have been listed as one of the five global risks. Amidst the difficult conditions of poor water resources, the stability of water supply is becoming a growing concern for business operations. Based on the position of risk control and corporate sustainability, Cheng Shin has already promoted cooling water recycling through dedicated pipes, boiler steam recovery, etc., and advocated water saving, and installed faucets with water-saving features. Cheng Shin's RO reverse osmosis is mainly used for boilers, and the wastewater after reverse osmosis is reintroduced with cooling water for recycling to avoid water waste. The water sources used by Cheng Shin include tap water and underground water. Cheng Shin holds the water rights certificate issued by the competent authority for all wells in which groundwater is extracted and uses water according to the authorized amount. In 2022, the total water consumption in Cheng Shin Taiwan and Cheng Shin China was 754.751 and 852.810 million liters respectively. Due to production adjustments and increased water-saving awareness among employees, the total water consumption decreased by 30.09% and 25.44% compared to 2021.

Water withdrawal Over the Past Three Years

Unit: million liters

Region		Item	2020	2021	2022
Cheng Shin Taiwan		Tap water	455.954	288.722	236.964
		Groundwater	626.048	790.964	517.786
		Total	1,082.002	1,079.686	754.751
Cheng Shin China	Cheng Shin Kunshan	Tap water	436.433	399.040	360.357
	Cheng Shin Chongqing		53.690	36.134	34.304
	Cheng Shin Xiamen		634.776	532.062	458.149
		Total	1,124.899	967.236	852.810

In addition, Cheng Shin China has always attached importance to water conservation,educating employees on water conservation in work activities, and posting water conservation reminders and signage in employee bathrooms, toilets, and sinks. The Company alsoencourages the multiple reuse of water resources, eliminate water leakage and waste, improve industrial water reuse, and reduce waste water discharge.



Cheng Shin’ s Kunshan Plant in China was recognized as a "Water-Saving Enterprise"

2.4.2.Wastewater Management

For wastewater generated from daily operations, Cheng Shin conducts wastewater discharge operations in accordance with local laws and regulations and ensures that the quality of the discharge water is within the limits of the "Effluent Standards". In order to reduce the discharge of wastewater, the boiler water in Cheng Shin Taiwan’s plants is replaced with RO pure water so that the residual water can be recycled for process use and the reverse washing water for process water can be recycled. In addition, a water recovery facility has been set up in the Xizhou Plant to recycle about 35% effluent of the waste (sewage) water for irrigation and toilet flushing to reduce the discharge of water. In addition, by integrating the production configuration of each plant, Cheng Shin effectively utilizes the space and water sources in the plant, fully verifies the discharge pipelines in the plant, diverges the flow direction of wastewater and rainwater, integrates the main pipelines, and eliminates those with water leakage, damage and low frequency of use. This improvement plan can effectively reduce the discharge of wastewater (sewage). Wastewater discharge from Cheng Shin China’s business operations decreased by 2.8% compared to the previous year. In terms of wastewater discharge destinations, some of the Company’s wastewater discharge in Cheng Shin Taiwan and Cheng Shin China are pre-treated at in-plant treatment stations and then discharged it to municipal or industrial park wastewater treatment plants, while in some areas, the wastewater is treated in-plant and then discharged to natural water bodies.

In 2022, the total wastewater discharged in Cheng Shin Taiwan and Cheng Shin China was 374.999 and 446.724 million liters respectively.

Wastewater Discharge over the Past Three Years

Unit: million tons

Region		Item	2020	2021	2022
Cheng Shin Taiwan		Mainly domestic wastewater and cooling wastewater	448.307	555.293	374.999
Cheng Shin China	Cheng Shin Kunshan	Mainly domestic wastewate and steam condensate wastewater	329.251	311.910	342.122
	Cheng Shin Chongqing		46.948	47.450	30.275
	Cheng Shin Xiamen	Domestic wastewater	32.309	21.160	74.327
	Total		408.508	380.520	446.724

Note1:At Cheng Shin Taiwan, wastewater volume is calculated using flowmeter equipment. Flow meters are calibrated by third-party qualified verification units in accordance with Taiwan´s environmental regulations. Calibration is conducted once a year.

Note2 Waste water in Cheng Shin China is measured by flowmeters specified by the government and connected to the government for measurement. The equipment is verified by the Quality Assur ance Department once a year.

Water Consumption

Water consumption is calculated by subtracting the wastewater discharge from the water intake. In 2021, Cheng Shin Chongqing experienced an increase in water consumption due to steam leakage, which has been resolved after repair.

Water Consumption over the Past Three Years

Unit: million tons

Region		Wastewater characteristics	2020	2021	2022
Cheng Shin Taiwan		Mainly domestic wastewater and cooling wastewater	633.695	524.393	379.752
Cheng Shin China	Cheng Shin Kunshan	Mainly domestic wastewate and steam condensate wastewater	107.182	87.13	18.235
	Cheng Shin Chongqing		6.742	-11.316	4.029
	Cheng Shin Xiamen	Domestic wastewater	602.467	510.902	383.822
	Total		716.391	586.716	406.086

Wastewater Discharge Basin and Environmentally Sensitive Areas

The wastewater from the Changhua main plant and each branch plant is first treated internally before being discharged to the Yangzaicuo River and the Zhuoshui River respectively, while the wastewater from each branch plant in Douliou is discharged to the Huwei River after being treated by the wastewater treatment plant in the Yunlin Technology-based Industrial Park (Zhuweizi Zone). None of the above discharge river sections affect particularly sensitive water bodies, wetlands or other nature reserves.

Region	Treatment Unit	Discharge Basin	Whether flowing through particularly sensitive water bodies, wetlands or other nature reserves
Changhua Plant	Self-treatment	Yangzaicuo River	No
Changhua Plant 2	Self-treatment	Yangzaicuo River	No
Changhua Plant 3	Self-treatment	Yangzaicuo River	No
Changhua Zhongzhuang Plant	Self-treatment	Yangzaicuo River	No
Changhua Xizhou Plant	Self-treatment	Yangzaicuo River	No
Douliou Plant 1	Yunlin Technology-based Industrial Park (Zhuweizi Zone) Sewage Treatment Plant	Huwei River	No
Douliou Plant 2	Yunlin Technology-based Industrial Park (Zhuweizi Zone) Sewage Treatment Plant	Huwei River	No
Douliou Plant 5	Yunlin Technology-based Industrial Park (Zhuweizi Zone) Sewage Treatment Plant	Huwei River	No

The water quality standards in Cheng Shin Taiwan and Cheng Shin China vary in accordance with the regional nature of the discharge standards. The standards for general areas and industrial areas in Taiwan are detailed in the following table. The wastewater in industrial areas is treated by the wastewater treatment facilities in the plants and discharged after reaching the discharge standard. The wastewater in industrial areas is treated by the treatment facilities in the plants and discharged dards are different from those in general areas. For water quality and quantity that exceeds the allowable discharge standard of the industrial area, additional treatment fees will be paid and the industrial area will be subject to regular water quality and quantity spot checks.

Cheng Shin adheres to local testing and reporting regulations. At Cheng Shin Taiwan, water quality testing is conducted every six months to facilitate reporting. The water quality tests conducted in 2022 all met the standards for wastewater discharge In accordance with the control items required by the Phase 5-2 EIA, the Cheng Shin China plants follow the water quality standards for sewage discharged into urban sewers, and the water quality testing result of the Cheng Shin China plants in 2022 all met the implementation standards.

Cheng Shin Taiwan

Water Quality Item	Taiwan Region Effluent Standards		Effluent Testing of Main Plant (Applicable to general local standards)	Effluent Testing of Douliou Plant 1 (Applicable to industrial area standards)
	General area	Industrial area	Effluent	Effluent
Water Temperature (℃)	May-September 38℃ October-April 35℃	45	26.6	22.2
Suspended Solids (mg/L)	30	320	<1	1.3
Biochemical Oxygen Demand (mg/L)	30	320	2.8	3.1
Chemical Oxygen Demand (mg/L)	100	480	15.2	16.1
pH	6-9	5-9	7.4	6.6
Oil and grease (mg/L)	10	10	3.5	<0.5

Note1:The relevant testing standards are as follows: Suspended solids (NIEA W210.58A), biochemical oxygen demand (NIEA W510.55B), chemical oxygen demand (NIEA W517.53B), pH (NIEA W424.53A), and water temperature (NIEA W217.51A).

Cheng Shin China

Water Quality Item	Water Quality Standards of Cheng Shin China		Effluent Testing of Cheng Shin China		
	Cheng Shin Kunshan	Cheng Shin Chongqing and Xiamen	Cheng Shin Kunshan	Chongqing	Cheng Shin Xiamen
COD(mg/m³)	70	≦300	26	31	39
SS(mg/m³)	40	≦150	5	8	11
NH3-N(mg/m³)	5	≦30	0.15	1.19	3.0
TP(mg/m³)	≦1	≦1	0.1	0.25	0.18
TN(mg/m³)	15	-	1.13	4.19	13.4
Petroleum (mg/m³)	1	≦10	ND	0.49	0.44

2.5.Waste Management, Recycling and Reuse

Currently, Cheng Shin manages its waste disposal according to approved "Business Waste Cleanup Plans" by local environmental authorities. The Company follows the regulations outlined in the "Regulation for the Administration of an Institution Jointly Handling and Disposal the Wastes" by the Ministry of Economic Affairs and the Waste Disposal Act by the Executive Yuan. Waste materials are entrusted to certified and qualified environmental transport companies for proper disposal. The Company regularly monitors the transportation routes of these companies to ensure the legality of the waste's final destination. Additionally, Cheng Shin retains the waste transport triplicate forms issued by government systems and cross-references them with inventory records to ensure data consistency. Recyclable waste (scraps) waste includes items such as waste rubber, metal waste, plastic waste, discarded pallets, and waste paper/cardboard. These materials are collected separately and then handed over to local authorized recycling operators for recycling. This process enhances the lifecycle of waste materials by promoting resource recovery and reuse. Cheng Shin also announces the waste items and containers that should be recycled, and has properly established a sorting and recycling system to strengthen the concept of resource recycling among all personnel. In addition to compliance with the regulations for waste disposal, Cheng Shin also adopts the following practices to minimize waste generation:

- Waste is classified and recycled to reduce the type and quantity of waste disposal.
- Cheng Shin has developed Level 1-3 independent maintenance plans to extend the service life of articles by regular maintenance and gradually introduce consumables and raw materials of eco-friendly materials.
- In accordance with regulations concerning the operation of business waste reuse, Cheng Shin entrusts recycling firms to handle the Company's recyclable (scrap) waste materials.
- Reduce the use of disposable tableware, provide staff with personal tableware and use stainless steel tableware in restaurants for reuse.
- The total amount of waste generated in Cheng ShinTaiwan and Cheng Shin China operations in 2022 includes domes-tic waste, general and hazardous business waste, with a total of 2,992.840 and 14,581.060 tons respectively.

Waste generation and treatment statistics

Unit: tons

Region		2020	2021	2022
Cheng Shin Taiwan		5,866.340	3,933.780	2,992.840
Cheng Shin China	Cheng Shin Kunshan	8,265.033	8,503.525	5,874.651
	Cheng Shin Chongqing	797.530	762.470	582.596
	Cheng Shin Xiamen	12,383.536	8,950.253	8,123.813
	Total	21,446.099	18,216.248	14,581.060

Note1:The above data has been cross-referenced with the government's waste transport triplicate forms and confirmed to be consistent.

Region	Waste Type	Disposal method			Total	%
		Incineration	Landfill	Recycling		
Cheng Shin Taiwan	Domestic waste	161.92	0.00	0.00	161.92	5.41%
	General business waste	174.59	33.51	2,621.48	2,829.58	94.54%
	Hazardous business waste	0.15	1.19	0.00	1.34	0.04%
	Total				2,992.84	100.00%

Region		Waste Type	Disposal method			Total	%
			Incineration	Landfill	Recycling		
Cheng Shin China	Cheng Shin Kunshan	Domestic waste	33.00	0.00	477.00	510.00	7.99%
		General business waste	230.74	0.00	5,421.96	5,652.70	88.60%
		Hazardous business waste	103.89	0.00	113.73	217.62	3.41%
		Total				6380.32	100.00%
	Cheng Shin Chongqing	Domestic waste	0.00	0.00	0.00	0.00	0.00
		General business waste	0.00	0.00	1937.64	1937.64	90.05%
		Hazardous business waste	35.30	7.74	171.04	214.08	9.95%
		Total				2151.72	100.00%
	Cheng Shin Xiamen	Domestic waste	0.00	0.00	0.00	0.00	0.00%
		General business waste	567.63	0.00	7,089.83	7,657.46	94.26%
		Hazardous business waste	150.92	0.86	314.57	466.35	5.74%
		Total				8,123.81	100.00%

Note:1.Since it is not possible to distinguish between incineration and landfill disposal methods for hazardous business waste at the Chongqing plant, the data presented is consolidated.
2.As Cheng Shin Xiamen does not distinguish between household waste and general business waste, the data presented is consolidated.
3.The above data has been cross-referenced with the government's waste transport triplicate forms and confirmed to be consistent.

2.6.Air Pollution Prevention

In the tire industry, the main sources of air pollutants are process emissions and exhaust gases from combustion in boilers. The types of pollutants include dust, particulate matter, nitrogen oxides, volatile organic compounds (VOCs), and odors. There are no substances produced that would harm the ozone layer (ODS). To control various pollutants, Cheng Shin primarily focuses on improving the efficiency of end-of-pipe treatment and implementing rigorous monitoring. The Company invests significant resources in optimizing and upgrading exhaust gas treatment equipment. For the treatment of VOCs and odors in the Cheng Shin Taiwan plants, Cheng Shin has implemented water-washing scrubbers and photocatalytic systems at the backend of the compounding process. These measures effectively reduce the emissions of VOCs and the dispersion of odors. At Cheng Shin Taiwan, historical air pollution emissions have shown a decreasing trend, primarily due to the replacement of heavy oil boilers with more eco-friendly natural gas boilers.

Air pollution emissions over the past three years Unit: kg

Region	Pollutant Type	2020	2021	2022
Cheng Shin Taiwan	Sulfur oxides	20	0.00	0.00
	Nitrogen oxides	46,660	49,140	43,520
	Volatile organic compounds	126,100	139,220	131,860
	Particulates	930	1,110	1,100
	Total	173,710	189,470	176,840

Region		Pollutant Type	2020	2021	2022
Cheng Shin China	Cheng Shin Kunshan	Volatile organic compounds	6,880	7,020	8,100
		Particulates	8,630	11,620	9,800
		Hydrogen sulfide(H_2S)	40	110	30
		Total	15,550	18,750	17,930
	Cheng Shin Chongqing	Volatile organic compounds	1,680	2,514	1,380
		Particulates	395	521	321
		Hydrogen sulfide(H_2S)	38	50	22
		Total	2,113	3,085	1,723
	Cheng Shin Xiamen	Volatile organic compounds	68,037	56,825	47,593
		Particulates	22,539	23,481	14,160
		Total	90,576	80,306	61,753

Note1:Statistics were conducted according to the major controlled pollutants according to local regulations.

2.7.Compliance with Environmental Regulations

Cheng Shin adheres to the principle of complying with laws and regulations, improving environmental quality, and reducing environmental pollution. Through effective internal audits of the environmental management system, Cheng Shin regularly reviews the pollution prevention situation and the proper rate of pollution control equipment, and corrects any deficiencies immediately. Additional provisions are established for the identification and management of environmental, health, and safety regulations. The OSH and ESH units collect relevant updates from regulatory authorities on a monthly basis and verify their compliance one by one in accordance with the implemented regulations. An annual assessment of regulatory compliance is conducted to ensure adherence to legal requirements. However, in 2022, both Cheng Shin Taiwan and Cheng Shin China regions had one instance each of violating environmental regulations. In response to these violations, Cheng Shin promptly adjusted reporting quantities, established record management, and formulated measures for prevention and improvement to prevent the recurrence of similar incidents.

Violations of environmental protection laws and regulations in Cheng Shin Taiwan and Cheng Shin China in 2022

Region		Name of Laws or Regulations Violated	Causes/ Circumstances of Violation	Amount of Fines Imposed	Improvement Plan
Cheng Shin Taiwan		Article 31, Paragraph 1, Subparagraph 2 of the Waste Disposal Act	There was an error in the online declaration, which did not match the actual on-site situation.	NT$ 6,000	Relevant units have conducted double verification to prevent a recurrence.
Cheng Shin China	Cheng Shin Xiamen	Article 36,Subparagraph 2 of Solid Waste Pollution Prevention and Control Law of the People's Republic of China	Solid waste management records were not established in a timely manner.	CNY 100,000	ccount management has been established to prevent future occurrences.