

## Appendix: GRI Index

Statement of Use: Cheng Shin Rubber Industry Co., Ltd. has followed the GRI Standards for reporting for the period January 1, 2022 to December 31, 2022

GRI 1 used

GRI 1: Foundation 2021

Applicable GRI industry standards: At the time of this report, there were no applicable GRI industry standards.

GRI Standards	Disclosure Items	Page	Section	Supplementary Notes
General Disclosures				
	2-1 Organizational details	5	1.2 About Cheng Shin	
	2-2 Entities included in the organization's sustainability reporting	3	About This Report	Please refer to the Company's consolidated financial statements for details.
	2-3 Reporting period, frequency and contact point	3	About This Report	
	2-4 Restatements of information	28	1.6.2 Governance Level Performance Evaluation and Remuneration System	Misreporting of training hours for integrity management (Anti-corruption, Anti-bribery, and Employee Code of Conduct) over the years
	2-5 External assurance			No external guarantees/assurance were carried out during the year
	2-6 Activities, value chain and other business relationships	32~49	1.8 Safe and Reliable Cheng Shin Tire 1.9 Supply Chain Partners, Growing with Cheng Shin 1.10 Protecting Customer Privacy	
	2-7 Employees	71	3.1 Employee Care Policy	
	2-8 Workers who are not employees	71	3.1 Employee Care Policy	
	2-9 Governance structure and composition	22	1.6 Corporate Governance	
Material Topics	2-10 Nomination and selection of the highest governance body	23	1.6 Corporate Governance	
	2-11 Chair of the highest governance body	23	1.6 Corporate Governance	
	2-12 Role of the highest governance body in overseeing the management of impacts	27	1.7 Risk Management	
	2-13 Delegation of responsibility for managing impacts	27~31	1.7 Risk Management	
	2-15 Conflicts of interest	25 26	1.6.3 Integrity and Anti-Corruption	
	2-16 Communication of critical concerns	11~13	1.3 Stakeholder Engagement	
		18~21	1.5 Identification of Material Topics	
	2-17 Collective knowledge of highest governance body	23	1.6 Corporate Governance	
		24	1.6 Corporate Governance	
	2-18 Evaluating the highest governance body's performance	24	1.6 Corporate Governance	
	2-19 Remuneration policies	24	1.6 Corporate Governance	
	2-20 Process for determining remuneration	24	1.6 Corporate Governance	
2-21 Annual total compensation ratio	24	1.6 Corporate Governance		
2-22 Statement on sustainable development strategy	4	Message from the Chairman 1.4 Sustainable Cheng Shin		
	13~17			

GRI Standards	Disclosure Items	Page	Section	Supplementary Notes
General Disclosures	2-23 Policy/Commitment	40~42 78~80	1.9.2 Supply Chain Management Policies of Cheng Shin 3.2 Human Rights Policy and Labor-Management Relations	
	2-24 Embedding policy commitments	40~42 78~80	1.9.2 Supply Chain Management Policies of Cheng Shin 3.2 Human Rights Policy and Labor-Management Relations	
	2-25 Processes to remediate negative impacts	18~21	1.5 Identification Process for Material Topics	
	2-26 Mechanisms for seeking advice and raising concerns	18~212	1.5 Identification Process for Material Topics	
	2-27 Compliance with laws and regulations	5 70	1.6.3 Integrity and Anti-Corruption 2.7 Compliance with Environmental Regulations	
	2-28 Membership of associations	10	1.2 About Cheng Shin	
	2-29 Approach to stakeholder engagement	11~13 19~21	1.3 Stakeholder Engagement 1.5 Identification of Material Topics	
Business Performance				
GRI 3: Material topics 2021	3-1 Process to determine material topics	18~21	1.5 Identification of Material Topics	
	3-2 List of material topics	18~21	1.5 Identification of Material Topics	
	3-3 Evaluation of the management approach	18~21	1.5 Identification of Material Topics	
GRI 201: Economic Performance 2016	GRI 201-1 Direct economic value generated and distributed	5 9	1.2 About Cheng Shin	
	201-4 Financial assistance received from government	9	1.2 About Cheng Shin	
Anti-Corruption				
GRI 3: Material topics 2021	3-1 Process to determine material topics	18~21	1.5 Identification of Material Topics	
	3-2 List of material topics	18~21	1.5 Identification of Material Topics	
	3-3 Evaluation of the management approach	18 19	1.5 Identification of Material Topics	
GRI 2: General Disclosures	GRI 2-27 Compliance with laws and regulations	25	1.6.3 Integrity and Anti-Corruption	
Sewage and waste				
GRI 3: Material topics 2021	3-1 Process to determine material topics	18~21	1.5 Identification of Material Topics	
	3-2 List of material topics	18~21	1.5 Identification of Material Topics	
	3-3 Evaluation of the management approach	18~21	1.5 Identification of Material Topics	
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	68 69	2.5 Waste Management, Recycling and Reuse	
	306-3 Waste generated	68 69	2.5 Waste Management, Recycling and Reuse	
	306-4 Waste diverted from disposal	68 69	2.5 Waste Management, Recycling and Reuse	
	306-5 Waste directed to disposal	68 69	2.5 Waste Management, Recycling and Reuse	
Customer Privacy				
GRI 3: Material topics 2021	3-1 Process to determine material topics	18~21	1.5 Identification of Material Topics	
	3-2 List of material topics	18~21	1.5 Identification of Material Topics	
	3-3 Evaluation of the management approach	18 19	1.5 Identification of Material Topics	

GRI Standards	Disclosure Items	Page	Section	Supplementary Notes
GRI 418: Customer Privacy 2016	418-1 : Substantiated complaints concerning breaches of customer privacy and losses of customer data	44	1.10 Protecting Customer Privacy	No such event occurred during the period covered by this report.
Marketing and Labeling				
GRI 3: Material topics 2021	3-1 Process to determine material topics	18~21	1.5 Identification of Material Topics	
	3-2 List of material topics	18~21	1.5 Identification of Material Topics	
	3-3 Evaluation of the management approach	18 19	1.5 Identification of Material Topics	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	36~38	1.8.2 Clear Product Labeling	
	417-2 Incidents of non-compliance concerning product and service information and labeling			No such event occurred during the period covered by this report.
Customer Health and Safety				
GRI 3: Material topics 2021	3-1 Process to determine material topics	18~21	1.5 Identification of Material Topics	
	3-2 List of material topics	18~21	1.5 Identification of Material Topics	
	3-3 Evaluation of the management approach	18 19	1.5 Identification of Material Topics	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	50		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services			No such event occurred during the period covered by this report.
Occupational Health and Safety				
GRI 3: Material topics 2021	3-1 Process to determine material topics	18~21	1.5 Identification of Material Topics	
	3-2 List of material topics	18~21	1.5 Identification of Material Topics	
	3-3 Evaluation of the management approach	18 19	1.5 Identification of Material Topics	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	81	3.3 Safe and Healthy Workplace	
	403-2 Hazard identification, risk assessment, and incident investigation	82 83	3.3 Safe and Healthy Workplace	
	403-3 Occupational health services	87 88	3.3 Safe and Healthy Workplace	
	403-4 Worker participation, consultation, and communication on occupational health and safety	82	3.3 Safe and Healthy Workplace	
	403-5 Worker training on occupational health and safety	85~87	3.3 Safe and Healthy Workplace	
	403-6 Promotion of worker health	87 88	3.3 Safe and Healthy Workplace	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	81 82	3.3 Safe and Healthy Workplace	
	403-8 Workers covered by an occupational health and safety management system	81 82	3.3 Safe and Healthy Workplace	
	403-9 Work-related injuries	83	3.3 Safe and Healthy Workplace	
	403-10 Work-related ill health		3.3 Safe and Healthy Workplace	
Employment Relationship				
GRI 3: Material topics 2021	3-1 Process to determine material topics	18~21	1.5 Identification of Material Topics	
	3-2 List of material topics	18~21	1.5 Identification of Material Topics	

GRI Standards	Disclosure Items	Page	Section	Supplementary Notes
	3-3 Evaluation of the management approach	18 19	1.5 Identification of Material Topics	
GRI 401: Employer-employee relationship 2016	401-1 New Employees & Separated Employees	76 77	3.1 Employee Care Policy	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	89~92	3.4 Employee Benefits and Care	
	401-3 Parental leave	91	3.4 Employee Benefits and Care	
Training and Education				
GRI 3: Material topics 2021	3-1 Process to determine material topics	18~21	1.5 Identification of Material Topics	
	3-2 List of material topics	18~21	1.5 Identification of Material Topics	
	3-3 Evaluation of the management approach	18 19	1.5 Identification of Material Topics	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	94	3.5 Career Development and Evaluation	
	404-2 Programs for upgrading employee skills and transition assistance programs	94~96	3.5 Career Development and Evaluation	
	404-3 Percentage of employees receiving regular performance and career development reviews	94	3.5 Career Development and Evaluation	
Other Topics				
GRI 200: Economic				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	39	1.9.1 Cheng Shin's Partners	
GRI 300: Environment				
GRI 301: Materials 2016	301-1 Materials used by weight or volume	58	2.3.1 Resource Management	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	59	2.3 Energy Resources and Greenhouse Gas Management	
	302-3 Energy intensity	60	2.3 Energy Resources and Greenhouse Gas Management	
	302-4 Reduction of energy consumption	60	2.3 Energy Resources and Greenhouse Gas Management	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	64	2.4 Water Resources Management	
	303-2 Management of water discharge-related impacts	64	2.4 Water Resources Management	
	303-3 Water withdrawal	64	2.4 Water Resources Management	
	303-4 Water discharge	65	2.4 Water Resources Management	
	303-5 Water consumption	66	2.4 Water Resources Management	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	61	2.3 Energy Resources and Greenhouse Gas Management	
	305-2 Energy indirect (Scope 2) GHG emissions	61	2.3 Energy Resources and Greenhouse Gas Management	
	305-4 GHG emissions intensity	63	2.3.5 Climate-related Information	
	305-5 Reduction of GHG emissions	60	2.3.3 Energy Conservation and Carbon Reduction Measures	

GRI Standards	Disclosure Items	Page	Section	Supplementary Notes
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	70	2.6 Air Pollution Prevention	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	40 41	1.9 Supply Chain Partners, Growing with Cheng Shin	
	308-2 Negative environmental impacts in the supply chain and actions taken	42	1.9 Supply Chain Partners, Growing with Cheng Shin	
GRI 400: Social-Employees				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	79	3.2 Human Rights Policy and Labor-Management Relations	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	71~75	3.1 Employee Care Policy	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	80	3.2 Human Rights Policy and Labor-Management Relations	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	80	3.2 Human Rights Policy and Labor-Management Relations	No operations and suppliers with significant risks were found during the reporting period
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	80	3.2 Human Rights Policy and Labor-Management Relations	No operations and suppliers with significant risks were found during the reporting period
GRI 400: Social-Communities				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	12	1.3 Stakeholder Engagement	
		57	2.2 Environmental Management	

## SASB Index

Topics	Indicator	Value	Corresponding Chapter	Type	Code
Energy Management	(1) Total energy consumed (GJ)	(1) 1,481,816	2.3.2 Energy Management	Quantified	TR-AP-130a.1
	(2) Percentage grid electricity (%)	(2) 97.5%			
	(3) Percentage renewable (%)	(3) 2.5%			
Percentage of waste	(1) Total amount of waste from manufacturing (t)	(1) 2992.84 tons	2.5 Waste Management, Recycling and Reuse	Quantified	TR-AP-150a.1
	(2) Percentage hazardous (%)	(2) 0.04%			
	(3) Percentage recycled%(Note 2)	(3) 87.59%			
Product Safety	Number of recalls issued, Total units recalled (Note 3)	0	No such event occurred during the period covered by this report.	Quantified	TR-AP-250a.1
Design for Fuel Efficiency	Revenue from products designed to increase fuel efficiency and/or reduce emissions	Can increase revenue from fuel efficiency products: NT\$1,739,663		Quantified	TR-AP-410a.1
Raw Material Procurement	Description of the management of risks associated with the use of critical materials		1.9 Supply Chain Partners, Growing with Cheng Shin	Quantified	TR-AP-440a.1
Materials Efficiency	Percentage of products sold that are recyclable	100% The products manufactured by our company are tire products, primarily using raw materials such as natural rubber, synthetic rubber, carbon black, and steel wires. After tire usage, they can be directly converted into energy through fuel conversion or transformed into other reusable resources using various technologies.		Quantified	TR-AP-440b.1
	Percentage of input materials from recycled or remanufactured content %(Note 4)	0.058%		Quantified	TR-AP-440b.2
Competitive Behavior	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations (note 5)	NT\$ 0	No such event occurred during the period covered by this report.	Quantified	TR-AP-520a.1
Number of parts produced	Number of tires produced of each tire type	Radial car tires: 5,210,369 Radial truck tires: 160,119 Motorcycle tires: 4,660,652 Bicycle tires: 8,436,338 Inner tubes: 3,970,632 Other tires: 2,747,769		Quantified	TR-AP-000.A
Weight of produced parts (t)	Total weight of tires produced of each tire type Unit: tons	Radial truck tires: 160,119 Motorcycle tires: 4,660,652 Bicycle tires: 8,436,338 Inner tubes: 3,970,632 Other tires: 2,747,769		Quantified	TR-AP-000.B
Manufacturing plant area (sqm)	Based on the area of the factory as stated in the Factory Registration Certificate.	300,029.86 sqm		Quantified	TR-AP-000.C

Note 1: SASB indicators are primarily translated from the "Sustainability Accounting Standards - AUTO PARTS, 2018," including the "Sustainability Disclosure Topics & Accounting Metrics," which was published in 2018.

Note 2: Entities should disclose the legal or regulatory frameworks used to define hazardous waste, as well as the quantity of waste defined according to each applicable framework.

Note 3: Disclosure should include discussions on major recalls, such as those impacting a large number of vehicles, multiple vehicle models, or recalls related to severe injuries or fatalities.

Note 4: Entities should describe their initiatives for obtaining scrap products and components for remanufacturing, including product recycling programs.

Note 5: Entities should provide a brief description of the nature, background, and any corrective actions taken due to monetary losses.

Note 6: This SASB Index only discloses information related to Cheng Shin's operations in Taiwan.