

Implementation of the promotion of sustainable development:

Evaluation Item	Implementation Status <sup>1</sup>			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Explanation <sup>2</sup>	
1. Dose the company established <u>a governance structure to promote sustainable development</u> , and set up a dedicated (or part-time) unit to promote sustainable development, those senior Management is authorized by the board of directors to handle and <u>supervised</u> by the board of directors?	V		<p>Under the supervision of the Board of Directors, the Company set up the Corporate Governance and Sustainable Development Committee on 2018.5.2. The Company set up Corporate Governance Officer from 2018.12.1 and approved by Board of Directors and the officer shall oversee all relative amendment of Corporate Governance, Corporate Social Responsibility and Ethical corporate management. This committee is the highest-level sustainable development decision-making center in the company. The chairman serves as the chairman, the Corporate Governance Officer serves as the convener, and a number of senior executives' team from different fields jointly review the company's core operational capabilities and formulate medium- and long-term sustainable development. plan.</p> <p>The "Corporate Governance and Sustainability Development Committee" serves as a cross-departmental communication platform that integrates vertically and horizontally connected. It has jurisdiction over the "Corporate Governance Team", "Corporate Social Responsibility Team" and "Ethical corporate management Team" for all aspects of environmental, society and corporate governance. Management function, identify sustainable issues related to company operations and stakeholders, formulate corresponding strategies and policies, compile budgets related to sustainable development of each organization, plan, implement, and track implementation results to ensure sustainability. The development strategy is fully implemented in the</p>	In accordance with Article 7 and 9 of “Corporate Social Responsibility Best Practice Principles” for TWSE/TPEX Listed Companies.”

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			<p>company's daily operations.</p> <p>The "Corporate Governance and Sustainability Development Committee" reports to the Board of Directors on the implementation results on the implementation of the Company's 2021-year corporate social responsibility on 2021.12.27. The content includes (1) identifying the concerns of stakeholders and formulating action plans to respond; (2) goals and policy revisions on sustainability-related issues; (3) supervising the implementation of sustainable management issues and evaluating the implementation situation.</p> <p>The Board of Directors recognized and affirmed the operation and execution of the "Corporate Governance Sustainability Development Committee".</p>	
2. Does the company conduct risk assessments of environmental, social and Corporate Governance issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	V		<p>The company formulated "risk management policies and procedures" on 2020.11.9 to conduct risk assessments on environmental, society and corporate governance issues related to company operations to ensure that the overall operation can be sustained and stable, good corporate governance and due diligence in corporate social responsibility.</p> <p>According to this procedure, the Corporate Governance and Sustainable Development Committee compiled a "Risk Management Assessment Questionnaire" for the company's risk management categories and risk projects and issued it to all teams in October 2021. All team analyzed and judged the possibility of risk events based on its actual situation. The company has made an analysis of its nature and degree of impact and has reported to the Audit Committee and the Board of Directors in November</p>	In accordance with Article 1, 5, 6 and 9 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”

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			<p>2021 on the implementation of the company's 2021-year risk management. ESG issues will be included in the risk assessment in the coming year according to the instructions of the Board of Directors.</p> <p>1. This disclosure covers the Company's sustainability performance in major locations between January 2021 and December 2021. The risk assessment boundary is based on the Company and is based on the relevance of the operation of the industry and the degree of impact on the major subject matter.</p> <p>2. The Corporate Governance Sustainability Committee conducts analysis and communicates with internal and external stakeholders based on the principle of materiality, so as to assess the ESG issues of great significance, formulate risk management policies for effective identification, measurement, supervision and control, and take specific action plans to reduce the impact of related risks.</p> <p>3. Based on the assessed risks, formulate relevant risk management policies or countermeasures as follows: (Note 1)</p>	
<p>3. Environmental issues</p> <p>(1). Does the company establish an appropriate environmental management system based on its industrial characteristics?</p>	V		<p>(1). The company has established and obtained ISO14000 environmental management system certification according to the characteristics of the industry. It attaches great importance to the impact of climate change on the company's development. By identifying climate risks and opportunities, it conducts annual greenhouse gas verification and analyzes the trend and points of greenhouse gas emissions over the years for follow-up. It's to set greenhouse gas reduction targets. The environmental management system includes</p>	<p>In accordance with Article 13 and 14 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”</p>

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			wasted water and waste management and includes aspects of climate change and greenhouse gas to meet the basic principle of compliance with environmental regulations, it will gradually implement and promote environmental sustainability and assigned the corporate governance and sustainable development committee to supervise and manage.	
(2). Is the company committed to improving the utilization efficiency of various resources and using recycled materials with low impact on the environment?	V		(2). The company is committed to the production and development of energy-saving products. In 2020, AblereX estimated three main products, a single-phase uninterruptible power system and a three-phase uninterruptible power system, which can help customers save 3,486,843.6 kWh in total, it's about 12,552,634.6 GJ which can reduce about 1,774.8 Tons of greenhouse gas emissions. Due to the increase in shipments of PV inverters, single-phase UPS and three-phase UPS in 2020 over the previous year, and new added estimated energy-saving benefits of solar inverters, the energy-saving assistance for customers in 2020 increased over 2019 1,150.4 kWh of electricity. In addition, the energy storage system (ESS500KW) launched by AblereX in 2019 belongs to the first generation product, and there is no consistent international regulatory energy efficiency standard, so it is not included in the aforementioned quantitative range of energy saving efficiency; however, this model is an integrated two-way power conversion system, The energy storage cabinet system solution of energy storage battery, system controller and cloud energy management system can coordinate with grid dispatching for real/virtual power adjustment. Its two-	In accordance with Article 12 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”

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			way power converter efficiency can reach 98.3%, and it can be scheduled according to time and electricity price. Discharging at peak times and charging at night can help reduce the power contract capacity on the user side and improve energy efficiency. Please refer to the 2020 CSR Report P.30 ~36.)	
(3) Does the company assess the potential risks and opportunities of climate change for the company now and in the future, and take measures to respond to climate-related issues?	V		(3). The sustainable development of the company has always been the commitment and obligation that the company has adhered to since its establishment. Through the identification of potential climate risks and opportunities, GHG inventory operations are conducted to analyze the trends and hotspots of GHG emissions over the years, as a follow-up goal for GHG reduction. The company's environmental management system includes wastewater and waste management and incorporates climate change and greenhouse gas aspects. Based on the basic principle of compliance with environmental regulations, it is gradually implemented to promote environmental sustainability. "Energy resource utilization management procedures", "Waste management procedures", "Waste gas treatment and monitoring management procedures", "Environmental supervision and measurement management procedures" have been formulated for all colleagues to follow, and the Corporate Governance Sustainable Development Committee has been instructed to carry out Supervision and management. As per the framework of the Task Force on Climate-related Financial Disclosure (TCFD), the company's Governance, Strategy, Risk management, Metrics and Targets for climate-related risks and opportunities are	In accordance with Article 17 of “Corporate Social Responsibility Best In accordance with Article 16 and 17 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”

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			disclosed and placed on the company's website. (Note 6)	
(4) Does the company statistical analysis the greenhouse gas emissions, water consumption and total weight of waste in the past two years, and formulate policies on energy conservation and carbon reduction, greenhouse gas reduction, water consumption or other waste management?	V		(4) In order to cooperate with the promotion of energy conservation and carbon reduction policies, the company has implemented a number of energy conservation and carbon reduction measures. It also refers to relevant regulations and develops specific improvement goals according to the actual situation. Please refer to our website <a href="https://www.ablerex.com.tw/ch/CSR/3.6.2.2.pdf">https://www.ablerex.com.tw/ch/CSR/3.6.2.2.pdf</a> As per (Note 7)	In accordance with Article 16 and 17 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”
4. Social issues (1). Does the company formulate relevant management policies and procedures in accordance with relevant regulations and international human rights conventions?	V		(1). In order to attach importance to the promotion of labor and business ethics policies, in addition to adopting the principles and spirit of the Global Reporting Initiative (GRI) to formulate and implement human rights-related policies, the company has also formulated "work rules" to regulate the company's rights and obligations related to employee human rights, and we believe that every employee should be treated fairly and humanely and with respect. It also formulated "Sexual Harassment Prevention and Punishment Measures" and provided a channel for grievances to safeguard the rights and interests of female employees. This labor human rights policy is formulated so that the entire company will abide by the principles of social responsibility and labor conditions related to labor rights. In addition, in order to fulfill our social responsibilities, we work hand in hand with our partners to formulate a "Supplier Social Responsibility Code" to expand our influence. The Company's "Human Rights Policy" respects the	In accordance with Article 18 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”

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			protections stipulated in the Human Rights Covenant and publishes it on the Company's website. Web site: <a href="https://www.ablerex.com.tw/ch/CSR/csr_3_1.pdf">https://www.ablerex.com.tw/ch/CSR/csr_3_1.pdf</a>	
(2). Does the company formulate and implement reasonable employee welfare measures (including compensation, vacation and other welfare, etc.), and appropriately reflect operating performance or results in employee compensation?	V		(2). The company has formulated the "Working Rules" in accordance with the Labor Standard Act, which summarizes the chapters on salary, bonuses, working hours, vacations, attendance and assessment, and welfare measures, as well as the company's articles of association. If the company's annual profit is obtained, it should be based on that year. The performance situation provides 6% to 10% for employee compensation. In addition, the remuneration committee considers the company's relevant policies, employee performance evaluation system and corporate social responsibility policy, and considers the salary and remuneration policies, systems, standards and structures into the salary and remuneration policy. Employee remuneration, workplace diversity and equality, the company respects the protections stipulated in the Human Rights Convention and publishes it on the company's website: <a href="https://www.ablerex.com.tw/ch/CSR/3.3.2.pdf">https://www.ablerex.com.tw/ch/CSR/3.3.2.pdf</a>	In accordance with Article 21 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”
(3). Does the company provide safe and healthy work environments for its employees, and organize training on safety and health for its employees on a regular basis?	V		(3). The health of employees is the greatest wealth of an enterprise! For the company, it can provide a complete health and safety plan, enhance the corporate sense of honor and responsibility, establish a corporate image, and implement corporate social responsibility; for employees, it not only provides a safe and healthy working environment, but also improve morale, improve health, increase job satisfaction, and extend its benefits to families and communities, creating a win-	In accordance with Article 20 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”

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			<p>win situation. The company has set labor safety and health goals and implementation plans, regularly organizes employee health checks in accordance with laws and regulations and provides sports and leisure rooms and breastfeeding rooms for employees to use. The production workshop regularly checks the noise intensity, and the areas involving heavy objects are required to wear safety shoes and promote labor safety. In terms of safety, the company organizes a half-yearly labor safety, hygiene and fire safety training. In order to monitor the quality of the office environment, we carry out cleaning and maintenance of the office area and environmental disinfection according to the annual plan, and regularly commission professional institutions to conduct drinking water quality testing of drinking water machines. (For details, please refer to pages 149~155 of the company's 2021-year annual report)</p> <p>i. In 2020, a total of 6 industrial safety accidents occurred, of which 5 were traffic accidents involving employees commuting to and from off duty. The improvement countermeasures require that units with occupational accidents should understand the working conditions of employees and avoid overwork, and asked employees to be careful and pay attention to traffic safety when commuting to and from off duty. Meanwhile, inspections of labor safety deficiencies will be carried out from time to time, and a total of 10 deficiencies have been proposed for improvement. Please refer to the company's website for the types of work-related injuries, frequency of work-related</p>	



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			<p>injuries, occupational diseases, percentage of lost days and absenteeism by region and gender in the last two years, as well as the total number of work-related fatalities:  <a href="https://www.ablerex.com.tw/ch/CSR/3.3.3.pdf">https://www.ablerex.com.tw/ch/CSR/3.3.3.pdf</a></p> <p>ii. The company has formulated an occupational safety and health management plan and implemented it. New recruits are all provided with education and training on environmental safety and health. During their employment, the company will hold labor safety and health and fire safety training every six months. Colleagues are also encouraged to reflect on issues at labor-management meetings and various communication channels to understand the issues related to occupational safety and health of colleagues in real time.</p>	
(4). Does the company create an effective career development training program for employees?	V		<p>(4). The company provides professional training and timely adjustment of work content according to the nature of the employees' work, so as to increase their experience in applying what they have learned and requires them to participate in external continuing or qualified refresher courses in accordance with laws and regulations to obtain relevant certificates or professional skills and strengthen their career Development capabilities. In addition, in the personnel evaluation and promotion, we also refer to the training and performance of employees, and actively encourage self-study and function enhancement to enable further integration between individuals, families, and work, and to cultivate talents, retain talents, and grow personally.</p>	In accordance with Article 21 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”

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			Get a virtuous circle.	
(5). Regarding the issues for health and safety of customers, privacy, marketing and labeling, does the company formulate relevant consumer protection policies and appeal procedures to comply with relevant laws and regulations and international standards?	V		(5). The laboratory established by the company's R&D center cooperates with certification authorization units to meet international energy efficiency standards to ensure that products can be legally sold in various regions around the world and meet customer and market energy-saving product specifications. Because the laws and regulations of different countries are different, the access methods of various electronic products must submit test reports or certificates in accordance with relevant local regulations. The company has established customer complaint processing procedures to provide transparent and effective consumer complaint procedures for products and services. In addition, the Corporate Social Responsibility Area is set up on the company's website, which includes the establishment of a stakeholder communication channel to facilitate consumer complaints and opinions expressed by various stakeholders. From 2016 onwards, the English Corporate Social Responsibility Area website is also available for foreign language stakeholders to think of a platform for further understanding of the company's business situation and providing complaints. Each year, we regularly implement customer satisfaction surveys, analyze and improve the results of the investigations, and conduct internal audits on these operations to ensure the implementation of this policy and related operations.	In accordance with Article 23 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”
(6). Does the company formulate a supplier management policy that requires suppliers to follow relevant	V		(6). The company originally created procedures such as "Supplier Evaluation Procedures" and "Supplier	In accordance with Article 26 of “Corporate Social

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regulations and issues regarding environmental protection, occupational safety and health, or labor rights?			<p>Environmental Impact Procedures", to evaluate the quality and environmental impact situation before trading, and to confirm the actual situation. Separately set the "Corporate Social Responsibility Code" and "Supplier Social Responsibility Code" and evaluate new suppliers in accordance with regulations to determine whether they have affected the society in the past, and follow-up planning will further increase manufacturers' impact on environmental and social assessment bonus items (ISO -9001 &amp; 14001, OHSAS18001, etc.), as an important reference for business dealings. By cooperating with suppliers and partners to build a green value chain, the company will jointly improve environmental protection, safety and health performance, and further establish a harmonious relationship of environmental sustainability and co-prosperity.</p> <p>The company's Group Purchasing Office conducts supply chain management in accordance with company regulations, and summarizes new supplier evaluation, screening, and signing of corporate social responsibility commitments; supplier evaluation; supplier audit and other projects during the period. The results meet the expected goals, and the implementation situation is announced on the company's website:  <a href="https://www.ablerex.com.tw/ch/CSR/3.1.3.pdf">https://www.ablerex.com.tw/ch/CSR/3.1.3.pdf</a></p>	Responsibility Best Practice Principles for TWSE/TPEX Listed Companies."
5. Does the company refer to internationally used reporting standards or guidelines, and compile reports such as sustainable development reports that disclose the company's non-financial information? Did the previous disclosure report obtain the assurance or assurance of a third-party verification	V		Corporate sustainable development have always been our commitments and obligations since the company was founded. Since 2015, the Company has proactively issued the annual publication "Corporate Responsibility Report of Ablere Electronics Co., Ltd.". To fully improve the quality of the report disclosure and be in line with international	In accordance with Article 29 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”

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unit?			<p>trends, the company's 2020 CSR report follows the guidelines of the Global Sustainability Reporting (GRI) Global Sustainability Report issued by the Global Reporting Initiative (GRI) in 2016 Compiled with rule. It is hoped that by adopting the "GRI Standards" (hereinafter referred to as the GRI Standards) program, the information disclosed in the report can better meet the expectations of stakeholders, and fully demonstrate the company's efforts to achieve sustainable development. (Note 3)</p> <p>The CSR report will be revised to the ESG report from 2022 and start to ask the counseling agency to start preparations for obtaining the assurance of a third-party verification unit.</p>	
<p>6. If the Company has established Sustainable Development Best-Practice based on “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”, please describe any discrepancy between the principles and their implementation:</p> <p>The Company's "Corporate Social Responsibility Best-Practice Principle" was approved by the board of directors in November 2015, and revised in November 2016 and March 2020, and the Sustainable Development Best-Practice Principle was approved by the board of directors on 2021.12.27. it's to strengthen the implementation of sustainable development. The company regularly reviews the implementation of this Principle and makes improvements accordingly. So far, there is no discrepancy in implementation.</p>				
<p>7. Other important information to facilitate better understanding of the Company's corporate social responsibility practices:</p> <p>(1). Ablerex payout dividends in consecutive 11 years from 2010-2020 in pursuing the maximum interest of shareholders.</p> <p>(2). Ablerex provides employee benefits package including holding and subsidizing domestic and foreign company trips every year, the activity has been pending due to Pandemic in 2020, holiday bonus for three traditional Chinese festivals, and offering health examinations for employees every 3 years.</p> <p>(3). The efforts of Ablerex in Corporate Governance have been ranked as TOP 5% company from 2015 to 2018, TOP 6-20% in 2019, Top 5% in 2020 and Top 6-20% of Corporate Governance Evaluation Results in Taiwan in 2021.</p> <p>(4). Ablerex has arranged external consultation and established a team in structuring the relevant system. The CSR report of Ablerex, as per website ( <a href="http://www.ablerex.com.tw/ch/csr_3_7.php">http://www.ablerex.com.tw/ch/csr_3_7.php</a> ), had been disclosed for 5 years from 2015. The 2020 CSR report can be found on website as per <a href="https://www.ablerex.com.tw/ch/CSR/CSR20210930.pdf">https://www.ablerex.com.tw/ch/CSR/CSR20210930.pdf</a></p> <p>(5). Develop and reaffirm a human rights policy. (Note 4)</p> <p>(6). Social participation</p> <p>(6.1) industry-academia cooperation/collaboration project</p> <p>In addition to provide quality products and services, the company is actively pursuing various social welfare activities in addition to the global pursuit of</p>				

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			<p>better green energy quality. In recent years, through the combination of core technology and social welfare, the company has actively invested human and financial resources in environmental energy education and fostering talents for green energy. In 2021, it invested about NTD900 thousands to support a number of research projects in production and education and sponsored the research on the application of stacked power converters and micro grid technology in KUAS of Applied Sciences and related to the solar power generation system of the National Kaohsiung University of Marine Science and Technology. The research of conversion technology has enabled the company's product R&amp;D and university academic practice to develop mutually beneficial above-mentioned cooperation between industry and universities, a total of 4 supervisors joined in 2021, benefiting 15 students and with a total of 1,176 person*hours.</p>	
(6.2) Indonesian Mulandali Tua District Health Care Support Program			<p>In response to the SDGs sustainable development goals of universal care value without borders, the company also invested resources in Medan, Indonesia to help cultivate the basic health care capabilities of local schoolteacher and community health caregivers and improve the basic equipment of local health education. and basic health awareness of school children in the local community the company also sponsors more than NTD640,000 and NTD668,000 funds in 2019 and 2020 to support provide Indonesian Medan. Delitua District Health Care Support Program.</p>	
(7) Set up the Corporate Governance Sustainable Development Committee, which has a Corporate Governance Team, a Corporate Social Responsibility Team and a Corporate Ethical corporate management Team. Note 5				
(8) The issues of concern, communication channels and communication between the company and stakeholders in 2021 are as Note 2.				
(9) The corporate responsibility reports of the past years are placed on the company's website: <a href="http://www.ablerex.com.tw/ch/csr_3_7.php">http://www.ablerex.com.tw/ch/csr_3_7.php</a> for download.				
8. If the corporate social responsibility reports have received assurance from external institutions, they should state as below: N/A				

Note 1: Risk assessment and correction action in 2021

Issue	Risk assessment item	Risk Rating	Risk management policy or correction action	Execution Assessment
Corporate Governance	Ethical corporate management and Anti-Corruption	Low	Formulate "Corporate Governance Best-Practice Principles", "Procedures for Ethical corporate management and Guidelines for Conduct" and set up external stakeholders' communication channels and other mechanisms for implementation.	Excellent
	Shareholders' equity	Low	A professional stock affairs institutions entrusted to handle shareholder matters and set up communication channels between spokespersons and external stakeholders, and set up company website to disclose company finance, business, products, corporate governance and ... etc.	Excellent
	Social economic and regulatory compliance	Low	To analyze the changes of relevant laws, regulations, other international laws and take various corresponding measures to continuously evaluate and control. Besides implement corporate governance, perform corporate social responsibility, and in accordance with relevant laws and regulations such as the Company Law and the Securities and Exchange Act, the company has formulated internal control systems for daily operations, various management rules and regulations, and has obtained the international standard organization ISO 9001 quality management system and ISO14001 The environmental management system certification is based on risk management and legal compliance.	Excellent
Operation	Operational and market risk	Low	Every business unit shall analyze changes in the industry and take various response action to manage and handle market risk it may occur.	Good
	Finance, liquidity and credit	High	Formulate internal control systems and control and procedures for acquiring or disposing of assets, endorsement guarantees, and fund loans.	Excellent
	Interest rate, exchange rate changes	Medium	(1) Continue to strengthen the concept of currency exchange risk avoidance among financial personnel, through the online exchange rate real-time system and strengthening the interaction with financial institutions so as to study and judge the exchange rate fluctuation trend for responding to the negative impact of exchange rate fluctuations.	Good

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			<p>(2) Before preparing a quotation, comprehensively consideration and evaluation of the future trend and the factors to determine an appropriate and reasonable quotation to minimize the impact of exchange rate changes.</p> <p>(3) To achieve a certain degree of natural hedging effect through the control of the mutual offset of the recurring foreign currency A/R and A/P.</p> <p>(4) Evaluate and purchase various derivative financial products that can effectively reduce exchange rate risks in accordance with the company's "Operation Procedures for Acquiring and Disposing of Assets", and strictly control the hedging positions by the responsible supervisor to avoid improper transactions so as to reduce exchange rate risks and losses.</p>	
	Cyber security Management	Low	The Cyber security risk management policy objectives are carried out in Cyber security governance, regulatory compliance, and technology application. From system to application, individual to the whole, the Cyber security management and control mechanism is fully implemented to ensure the accuracy, integrity and safety of information and communication, Achieve Cyber security risk management and guarantee the company's operating results.	Excellent
	Intellectual Property Management	Low	The company values intellectual property rights for industry leaders in the fields of UPS, PQD and other related power conversion and clean energy technologies. Management Measures” and other institutional measures are implemented to protect the company’s intellectual property rights.	Excellent
Environment	Climate change and management	Low	By identifying potential climate risks and opportunities, conducting greenhouse gas verification, analyzing the trends and hot spots of greenhouse gas emissions over the years, as the subsequent setting of greenhouse gas reduction targets. Continuous development of green energy products and supply chain management.	Good
	Wastewater and	Low	Formulate "Energy Resource Management Operating Procedures" so that	Excellent

Issue	Risk assessment item	Risk Rating	Risk management policy or correction action	Execution Assessment
	disposal management		the water quality meets the criteria of the law. The company is assembled and manufactured, and only domestic waste and sewage are discharged to the sewage sewer system. "Waste Management Procedure" The general waste is classified and delivered to qualified recycling companies, and general business waste is entrusted to a qualified resource processor for removal and transportation.	
Society	Occupational safety	Low	Formulate various strategies and implementation in accordance with laws and regulations. Regular employee health checks the production workshop regularly checks the noise intensity and Labor safety promotion, fire protection seminars and drills.	Excellent
	Product Safety	Low	The laboratories built by the company's R&D center cooperate with certification units to comply with international energy efficiency regulations to ensure that products can be legally sold in various regions around the world and meet customer and product specifications. To comply with the different laws and regulations of various countries, the access methods of various electronic products must be submitted to test reports or certificates in accordance with relevant local regulations.	Excellent
	Supplier Management	Low	The company has established procedures such as "procurement management procedures", "supplier evaluation procedures" and "supplier environmental impact procedures" to evaluate the quality and environmental impact before dealing with suppliers, and to confirm the actual situation.	Good



Note 2 Concerns, communication channels and communication with stakeholders :

Stakeholder	Focus on issues		Communication channels, response methods and communication frequency	Communication in 2021
Employee	Environmental compliance Customer health and safety Customer privacy Occupational safety and health	Socio-economic regulations compliance Labor & Labor / Management Relations Product marketing label	Corporate website and internal irregular announcements of various welfare matters Staff welfare committee information irregular announcement Labor management meeting to communicate information on various management tasks and education and training courses	Internal company announcements and email notifications for smooth information The Welfare Committee announces BS and IS monthly. Four labor-management meetings were held during the year and the situation is good. Four sessions will be held during the year, including 244 Hrs and 61 employees' work education and training.
Government agencies	Environmental compliance Customer health and safety Occupational safety and health Greenhouse gas and air pollution emissions	Socio-economic regulations compliance Labor & Labor / Management Relations Product marketing label	The company website is required to cooperate with the competent authority to supervise and check and correct the information disclosure. The contact office of official documents interacts with the competent authority from time to time to follow Corporate Governance and legal compliance	Good communication with the competent authority, no violations 2021.9.7 Voluntary disclosure of corporate social responsibility report at the Public Information Observatory
client	Environmental compliance Customer health and safety Customer privacy	Socio-economic regulations compliance Customer relationship management Product marketing label	Customer satisfaction survey for reference of company's internal management There is a specific person inside the company for customer claim channels to handle all cases of related matters to protect the rights of consumers	Implementation of customer satisfaction surveys as a basis for management improvement. A customer satisfaction survey was conducted during the year, and the situation was good.

Stakeholder	Focus on issues		Communication channels, response methods and communication frequency	Communication in 2021
Supplier or contractor	Environmental compliance Supplier Social Assessment	Local purchase	Actively invite suppliers to sign CSR commitments	New supplier highly affirmed and signed the commitments. The supplier evaluations are conducted twice during the year.
Shareholder or investor	Economic performance Customer health and safety Customer privacy	Socio-economic regulations compliance Customer relationship management	Corporate website instantly reveals relevant information about Corporate Governance, business development, operating performance, etc. Set up the Shareholders' Mailbox for Investor Communication Annual shareholders' meeting is held and published in Chinese and English version Annual report	Provide information disclosure and follow regulations to serve shareholders or investors. Hold Shareholders' meeting on Aug 18, 2021 and disclosed CSR report on Website.
bank	Environmental compliance Customer privacy Product marketing label Customer health and safety	Socio-economic regulations compliance Supplier Environmental Assessment Economic performance	Corporate website instantly reveals relevant information about Corporate Governance, business development, operating performance, etc. Maintain smooth communication with banks and focus on company financial and operational work	Communicate well with correspondent banks and comply with regulations to serve correspondent banking matters

Note 3: Set up the operation and implementation of the unit

Year	Stage	Work projects	period	Scheduled completion date	Execution progress
2021	Planning Phase	1. Identify major topics	Jan to Feb	2/26	as planned
		2. CSR Workshop	Mar	3/12	as planned
	Implementation phase	3. Update report outline structure	Mar	3/19	as planned
		4. Verification of 2020 performance and collection of information	Mar to Apr	4/30	as planned
		5. Verification of Greenhouse gas emissions	Apr to May	5/28	as planned
		6. Calculate product energy savings	Apr to May	5/28	as planned
		7. drafting CSR report	Apr to June	6/30	as planned
	Confirmation phase	8. CSR report draft final	July~Aug	8/27	as planned
		9. Report editorial	Aug~Sept	9/10	as planned
		10. Release of 2020 CSR Report	Sept	9/17	9/7

## **Human rights policy**

Updated on 2021.12.14

In order to value the promotion of labor and business ethics policies, the company has adopted the principles and spirit of the Global Reporting Initiative's (GRI Standards) in 2016. In addition to the implementation of human rights related policies, and in accordance with the government's "Labor Standards Act" and other related laws and regulations, the "work rules" are established to regulate the company's rights and obligations related to the human rights of employees. To protect the basic human rights and related rights and interests of employees, it is believed that every employee should be treated with fair humane treatment and respect and established "control measures and punitive measures against sexual harassment" and provided a complaints pipeline to safeguard the rights and interests of female employees.

### **Human rights assessment**

The company is committed to the sustainable development and operation of the company, and value people and the environment, and assumes and promotes social responsibility for employees, consumers and the overall environment. In order to reflect the commitment to providing a safe and healthy workplace, an environmental engineering and health management unit has been set up to deploy occupational safety and health personnel to manage the occupational safety and health of employees, and regular health inspections for in-service employees are held. And work together with partners to formulate a "Supplier Social Responsibility Code" and sign a corporate social responsibility commitment to expand its influence.

### **Human rights concerns and practices**

#### **Comply with relevant local government regulations and international guidelines**

The company has a detached ethical standard and must comply with relevant local government regulations and international standards and regulations. When implementing business activities, it should adopt standards that can provide employees with the greatest guarantees.

Ablerex follows the laws and regulations of the governments in various regions, when there are major changes in the company's operations that may affect the rights and interests of employees, or when there are major changes in employees' positions, they will be notified and discussed in advance.

If the labor contract is to be terminated, a notice period will be given in accordance with the Labor Standards Act as follows:

- Those who continue to work for more than three months but less than one year shall be notified ten days ago.

- Those who continue to work for more than one year but less than three years will be notified 20 days in advance.
- Those who continue to work for more than three years shall be notified 30 days in advance. "

### **Eliminate discrimination and reasonably ensure equal job opportunities**

The company ensures equal treatment in employment, salary and welfare, training opportunities, promotion, dismissal or retirement and other labor rights and interests, and does not discriminate based on age, gender, physical and mental disabilities, race, ethnicity, nationality, religion or other status, etc. Factors are treated unfairly.

### **Prohibition of child labor**

The company must not illegally employ child labor (15 to 16 years old according to Enforcement Rules of the Labor Standards Act), and it is absolutely prohibited that child workers work from 8 p.m. to 6 a.m. or engage in heavy and dangerous work in order to comply with the norms of the ILO Convention No. 138 and the UN Convention on the Rights of the Child. .

### **Prohibition of Inhuman treatment**

The company prohibits personal injury, improper physical punishment, threats of physical, sexual and other harassment, verbal violence, or any other form of intimidation.

### **Prohibition of forced labor**

The company stipulates that working hour (including overtime) should not exceed local laws and regulations and one day off during the seven days of work. The attendance system is set to list abnormal attendance situations, and special personnel are set to review abnormal records, and the relevant unit supervisors are notified to understand the work status of colleagues. Properly work arrangements to take care of the health of colleagues and the quality of family life.

### **Respect employees' freedom of association and right of collective bargaining**

The company respects the freedom of assembly and association of employees and the right to collective bargaining. According to China's trade union law, employees have the right to organize and join trade unions.

### **Provide a working environment with safety and health**

The health of employees is the greatest wealth of an enterprise! To the company, the health promotion can provide a complete health and safety plan, enhance the sense of honor and responsibility of the company, establish a corporate image, and implement corporate social responsibility; for employees, it's not only providing a safe and healthy working

environment, It can also increase morale, improve health, increase job satisfaction, extend its benefits to families and communities, and create a win-win situation.

### **Physical and mental health and work balance**

The company has a gymnasium and washrooms to provide colleagues to strengthen their bodies during their leisure time. In addition, all employees at work provide general health check every three years, and the cost of the check is borne by the company. In terms of safety, the company organizes labor safety and health and fire safety training once every six months. In order to supervise the quality of the office environment, we implement office area cleaning and maintenance and environmental disinfection operations in accordance with the annual plan, and regularly appoint professional organizations to conduct drinking water quality checking for drinking fountains. It is for all to provide employees with a healthy, safe and hygienic environment.

### **Human rights risk mitigation measures**

#### ● **Human rights protection training practices**

- Provide relevant laws and regulations for newcomer training

The company will arrange new recruit training for new recruits, summarizing company profile, business philosophy, quality policy, work rules, employee code of ethics and conduct, management of personal data protection, employee environmental safety and hygiene introduction, Ethical corporate management code, corporate social responsibility Codes, supplier social responsibility codes, human rights policies, major internal information processing and insider transaction management measures, product introductions, Cyber security risk management, respect for intellectual property rights, welfare courses, etc., to understand the company' s corporate culture, vision and working environment, And put the relevant measures on the company website and internal staff system for all colleagues to follow.

- Provide employee opinions or appeal channels

The company prohibits personal injury, improper corporal punishment, threats of physical, sexual and other harassment, verbal violence or any other forms of intimidation. Set up internal and external feedback or appeal channels.

- Occupational Safety Training

The company organizes labor safety and health and fire safety training every six months to enhance the awareness of environmental work and health. Occupational safety and health personnel may retrain in accordance with the regulations of the competent authority to ensure continuous improvement.

#### ● **Number of participants in training related to promoting human rights protection**

In 2021, there will be a total of 244 hours of internal staff education and training with 61 people.

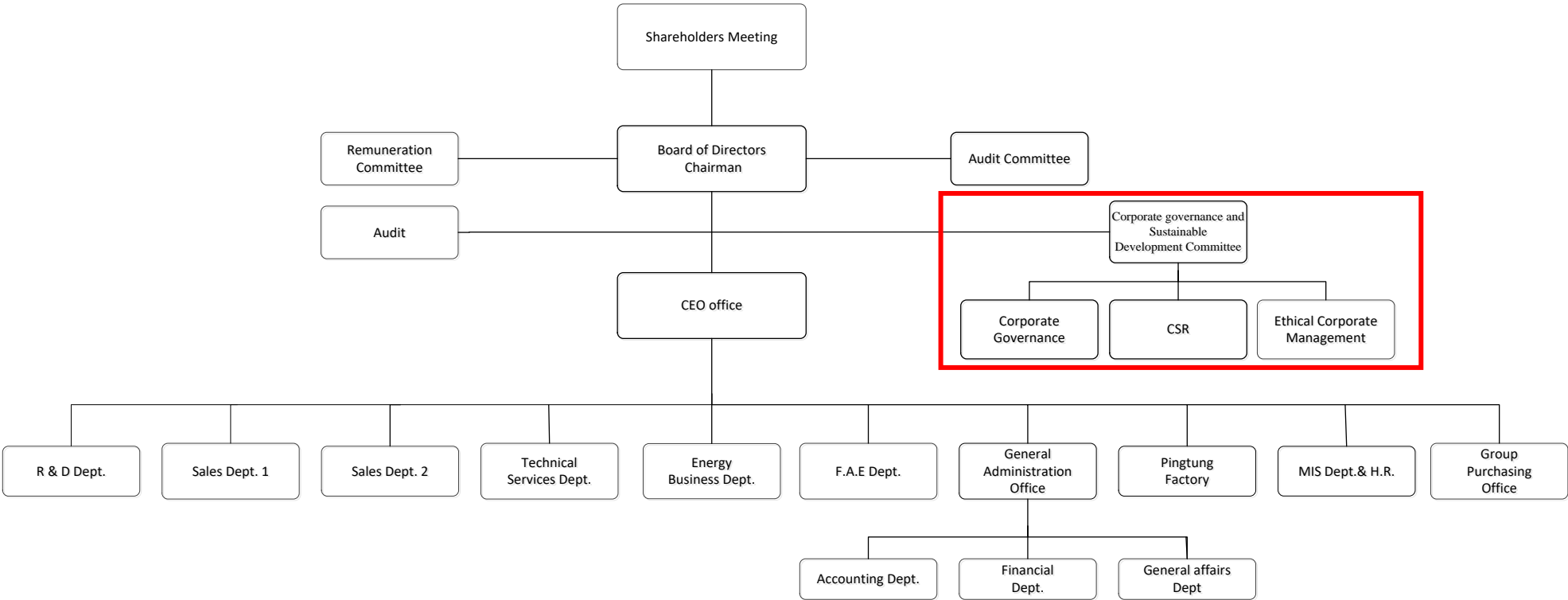
Note 5: To improve and implement the management functions of the company in all aspects of environment, society and corporate governance, the "Corporate Governance and Sustainability Development Committee" is specially set up, under the jurisdiction of the "Corporate Governance Team", "Corporate Social Responsibility Team", "Ethical corporate management Team". The description and organizational structure are as follows:

committee	member	requirements	Functional team	Primary authority	Implementation Plan in 2022
Corporate Governance and Sustainable Development Committee  (The organization Chart of the Committee as note 5.)	Chairman:	The Corporate Governance and Sustainable Development Committee is supervised by the board of directors and the chairman of the board of directors. The internal audit periodically reviews the implementation of each business year and issues a report to the board of directors. The Corporate Governance and Sustainable Development Committee plans, coordinates, and tracks the execution status of each task according to the government decrees, the announcement of the competent authority, and the relevant internal	Corporate Governance team	<ul style="list-style-type: none"> <li>➤ Ensure the enhancement of shareholders' rights, assistant directors and supervisors' functions, and protect the interests of stakeholders, and timely and fully improve information transparency.</li> <li>➤ Strengthen colleagues' compliance with laws and regulations, continue to improve corporate governance and internal control systems, and conduct regular and irregular self-inspections.</li> <li>➤ The contents of corporate governance evaluation indicators for the year are the key points for implementation. Based on the implementation schedule of each indicator, continuous progress tracking and management are conducted.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Executive board performance evaluation operations.</li> <li>➤ Gradually improve the establishment of the English version of the corporate governance rules.</li> <li>➤ To pursue the ranking of the seventh corporate governance at 5% of the top company.</li> </ul>
	Convener: Corporate Governance Officer		Corporate Social Responsibility team	<ul style="list-style-type: none"> <li>➤ According to the relevant indicators of corporate social responsibility in corporate governance evaluation, related operations and activities are executed, and the implementation status is continuously improved and tracked.</li> <li>➤ We will do our best to fulfill corporate social responsibilities and promote the balance between economic, social and environmental ecology and sustainable development, and effectively manage environmental social risks and impacts.</li> <li>➤ Identification, statistics, and compilation of corporate social responsibility report.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Assist the relevant departments of renowned domestic universities in understanding the company's operating industry and promote the cooperation between industry and education.</li> <li>➤ Prepare and upload 2021 ESG Reports to MOPS or company websites.</li> <li>➤ Enhance the linkage between the company's core business activities and the United Nations Sustainable Development Goals (SDGs).</li> <li>➤ Enhance the synergy of socially weak care or active development activities</li> </ul>
	Members: Each department head of the company is an ex officio member		Ethical Corporate Management team	<ul style="list-style-type: none"> <li>➤ According to the relevant indicators of the ethical corporate management in the corporate governance evaluation, relevant operations and activities are executed, and the implementation status is continuously improved and tracked.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Continuously or irregularly conduct advocacy and education training with colleagues.</li> <li>➤ Statistics and analysis of dishonest conduct, number of reported cases, and case status, and improvement of internal control related</li> </ul>

committee	member	requirements	Functional team	Primary authority	Implementation Plan in 2022
		<p>management rules of the company. According to the nature of the function, each task of the relevant department is assigned.</p> <p>The Corporate Governance and Sustainable Development Committee regularly report the implementation results of the annual plan to the board of directors before the end of the year, and sets the implementation plan for the next year.</p>		<ul style="list-style-type: none"> <li>➤ Ethical corporate management policy and prevention plan formulation and supervision.</li> <li>➤ Assist the board of directors and management to check and evaluate the effective operation of the preventive measures established by the implementation of the ethical corporate management, and to evaluate the relevant business processes and follow the conditions to create a report</li> </ul>	<p>operations.</p> <ul style="list-style-type: none"> <li>➤ Fixed at the end of the year to check and evaluate the implementation of the integrity of the business, and report to the board of directors on the relevant content.</li> <li>➤ Encourage colleagues to use the annual leave of the year and implement the agent system.</li> <li>➤ Strengthen the supervision and verification frequency of overseas subsidiaries</li> </ul>



Organization Chart of Corporate Governance and Sustainable development Committee:



Note 6:

Climate change risk management and response

Extreme weather has become frequently in recent years. In addition to identifying operational risks, as per the TCFD (Task Force on Climate-Related Financial Disclosures) climate-related financial disclosure proposal in 2021. The four disclosure cores of “Management” and “Metrics and Targets” establish a risk framework to understand the impact of the company on climate change risks, and then point out reactive strategy.

Governance	Regarding issues related to climate change, the company conducts discussions and management through meetings of the corporate governance and sustainable development committee, with the chairman serving as the chairman, and a meeting is held every year. Regarding issues such as utilization efficiency and other environmental impacts, we regularly report climate change issues and implementation status to the Board of Directors every year.
Strategy	Regarding issues related to climate change, the company conducts discussions and management through meetings of the corporate governance and sustainable development committee, with the chairman serving as the chairman, and a meeting is held every year. Regarding issues such as utilization efficiency and other environmental impacts, we regularly report climate change issues and implementation status to the Board of Directors every year. Transition Risks : (1) Changes in local laws and regulations lead to an increase in the company's operating costs. (2) Changes in customer demand led to reduced company orders (3) The company invested more in R&D spending.
	Physical Risks: (1) Rising temperature: Changes in raw material sources increase costs, cooling equipment increases energy consumption, and power rationing crisis (2) Typhoon disaster: road interruption, shortage of raw materials, damage to public equipment, shutdown due to flooding (3) Rising sea levels: Road disruptions, shortages of raw materials, damage to utilities, floods, shutdowns
	Opportunity: (1) Development and reserve of main raw materials in the supply chain, second supplier, energy saving and carbon reduction in office environment, continuous development of green energy products

	<p>(2) Development and reserve of main raw materials in the supply chain, second supplier, adjustment of production areas, continuous development of power equipment and green energy products</p> <p>(3) Development and reserve of main raw materials, second supplier, adjustment of production areas, continuous development of power equipment and green energy products</p>
Risk Management	Through the meeting, members are convened to discuss the risks and opportunities of gas transition, and the following risks are identified, and action plans are proposed:
	<p>1. Transition Risk Response:</p> <p>(1) Immediately follow the latest laws and regulations, check the compliance of the company's current situation with the laws and regulations, and then develop various measures to meet the laws and regulations.</p> <p>(2) Integrate the concept of reducing environmental impact into all stages of the product life cycle, and work together with the supply chain to continuously develop energy-saving products.</p>
	2. Response to physical risks: The company has successively introduced the ISO 14001 environmental management system, and reduced risks to a controllable level through regular drills through methods such as planning goals, implementing implementation, reviewing results, and continuous improvement.
Metrics and Targets	1. Reduction in greenhouse gas emissions per NTD 10 million (Tons/10 million): reduction 1% per year
	2. Water saving (K liters/people): reduction 1% per year
	3. Waste per unit of revenue: reduction 2% per year

Note 7.

- i. Since 2016, the company began to conduct greenhouse gas inventories in Taipei office and Pingtung factory with reference to ISO14064-1. The main sources of greenhouse gas emissions identified are electricity, transportation vehicles (diesel), refrigeration equipment (refrigerants), etc.

A. Quantitative management target for energy conservation and carbon reduction:

In response to global climate change, the world tried most to promote energy conservation and carbon reduction. The company's target for carbon emissions will be reduced by 1% per year over previous year.

B. Achieve target management measures:

Electric lighting, replacing traditional lamps with high-efficiency and power-saving lamps.

Office and factory lighting moving line planning and adjustment, minimize regional lighting control.

Temperature management for Air-conditioning, central time control, and short-sleeved breathable shirts issued by the company in summer.

Annually review and analyze the electricity consumption and re-define the optimal contracted capacity.

Plan the attendance and freight schedule and arrange the attendance and freight reasonably.

C. The current situation of the company has been reached:

Item	Year	Greenhouse Gas Emissions (Tons CO <sub>2</sub> e/year)		
		2019	2020	2021
Scope1 (Ton/Year)		17.60	17.53	107.55
Scope2 (Ton/Year)		437.64	483.04	569.28
Annual emission (Scope 1+2)		455.24	500.57	676.83
Revenue (Parent Company Only)		2,135,634,000	2,024,768,000	2,550,234,000
Annual emission/Revenue (Ton/NTD 10 million)		2.132	2.472	2.654

Analyses:

The company's greenhouse gas emission sources are electricity, transport vehicles (diesel), refrigeration equipment (refrigerant) and so on. The total greenhouse gas emissions in 2021 will be about 2.654 metric tons of CO<sub>2</sub>e per 10 million revenues, an increase of 7.4% compared with the 2020 CO<sub>2</sub>e emissions of about 2.472 metric tons of CO<sub>2</sub>e per 10 million revenue, mainly due to the impact of the epidemic, Ablerex to meet customer requirements, testing in the factory area, and the establishment of air-conditioned electronic warehouses in warehouses, resulting in an increase in electricity consumption.

ii. Water consumption in the last 2 years:

The company's manufacturing is based on the assembly. The type of waste and sewage discharged at each operating site and factory area from mainly domestic sewage. The wasted water is discharged to the sewage sewer system in accordance with regulations.

A. Water quantification management target:

In response to global climate change, the stabilization of water supply has become an issue for all countries. The Company failed to fulfill its social responsibilities and respond to the global water shortage issue, the water consumption management target was to be reduced by 1% over previous year.

B. Achieve target management measures:

The sanitary equipment is to be replaced with the water-saving seal product and the handwashing station is equipped with a water-saving device.

Reduce the water consumption, adjust the triangle valve and reduce the water output.

Annual review and analysis of water consumption to ensure that water is used appropriately.

C. The current situation of the company has been reached:

Period 2019-2021 Scope: Covering the Taipei Office and the Pingtung Factory.

Type	Methodology	Unit: KL (1,000 Liter)		
		2019	2020	2021
Tap water	Bill (Kilo Liters)	3,003	3,512	4,258
Total (Kilo Liters)		3,003	3,512	4,258
Employee (people)		314	323	333
Average consumption (Kilo liters/people)		9.564	10.873	12.787

Analyses:

The company's manufacturing is mainly assembly, the waste sewage discharged at each plant is mainly domestic sewage, in order to ensure that the domestic sewage discharge complied with the relevant laws and regulations on the prevention and control of water pollution, the water quality meets the release standards of the decrees, and the waste sewage discharged is discharged to the sewage sewer system in accordance with the regulations. The water consumption per people in 2021 was 12.787 thousand liters, an increase of 17.6% compared with 10.873 liters per people in 2020, mainly due to the increase in employees and the impact of the epidemic.

iii. waste management:

The company's manufacturing is mainly assembly, and wastes at each operating location and factory are divided into two categories: general waste and general business waste. Among them, general business waste is entrusted to local qualified cleaning and transportation operators to be transported to the government-designated incineration plant or landfill.

A. Quantitative waste management target:

In order to promote the sustainable environment, the company cherishes resources, from design to production to reduce the amount of waste, the management goal is 2% reduction over the previous year.

B. Achieve target management measure:

Implement the classification and recycling of resources and advocate the concept of caring for the earth.

Implement low-carbon procurement as the principle, give priority to local suppliers as much as possible, and make production reports electronic to reduce waste generation.

Improve the ability of the maintenance team, with replacement of the parts to avoid the direct scrapping.

The used pallet will be for delivery of domestic market.

C. The current situation of the company has been reached:

Code	Item	Unit	2019	2020	2021	Type	Description
D-1801	general waste	Ton	5.140	5.020	5.510	Domestic refuse	
E-0217/ E-0221	general business waste	Ton	0.711	0.196	0.150	Scraps of electronic components, products + PCB	improving maintenance technology
Total		Ton	5.85	5.22	5.66	-	-
Revenue (Parent Company)		NTD thousand	2,135,634	2,024,768	2,550,234	-	-
Waste/ Revenue		Ton/ NTD 10 million	0.027	0.026	0.022	-	-

#### Analyses :

The company's manufacturing is mainly assembly, and the waste at each operating plant is divided into two categories, such as general waste and general business waste, of which general business waste is entrusted to the local qualified cleaning industry to be transported to the government-designated incineration plant or landfill. In FY2021, it generated about 0.022 metric tons of waste per 10 million revenues, which is about 15.4% less than the approximately 0.026 metric tons of waste generated per 10 million revenues in 2020, and the implementation of waste management measures will continue.