

2024

# SUSTAINABILITY REPORT

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## About This Report

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### Cover Story

Inspired by the "Creation Hand" from Genesis, the design symbolizes the spark of innovation at the intersection of humanity and technology.

Geometric lines and dot structures echo the AI era's data connectivity and logic. The burst of light at the fingertip marks the beginning of creation—reflecting TSC's commitment to driving sustainability through innovation.

Taiwan Semiconductor Co., Ltd. (hereinafter referred to as "TSC" or "the Company") publishes an annual Sustainability Report in both Chinese and English to communicate with stakeholders about TSC's sustainability strategies and performance across the environmental, social, and governance (ESG) dimensions. Since 2023, TSC has disclosed relevant information on its official website. This report is the third Sustainability Report published by TSC, covering the disclosure period from January 1, 2024 to December 31, 2024.

<b>First Edition</b>	September 2023
<b>Previous Edition</b>	July 2024
<b>Current Edition</b>	July 2025
<b>Next Edition</b>	Scheduled for release in July 2026



Note: To support environmental protection, this report is primarily published in electronic format. Full content is disclosed on the official TSC website.

## Reporting Principles

### Sustainability Performance

This report is prepared with reference to the GRI Standards 2021, the Task Force on Climate-related Financial Disclosures (TCFD) framework, and the 2023 Semiconductors Sustainability Accounting Standard issued by the Sustainability Accounting Standards Board (SASB). It also adheres to the "Regulations Governing the Preparation and Filing of Sustainability Reports by OTC Companies" in Taiwan.

### Financial Performance

The financial data in the report has been audited by KPMG in Taiwan. Unless otherwise specified, all financial information is presented in NT\$ thousands.

## Reporting Scope

TSC Group's operations include its Rectifier Business and Barcode Printer Business. This report primarily discloses information related to the Rectifier Business and its operational and production sites. Starting from this year, data from the Shanghai and Hong Kong subsidiaries are included in the report. Some figures are retrospectively disclosed for years prior to 2024. Any inconsistencies in reporting periods or scope adjustments are Noted within the report. Other consolidated subsidiaries will be gradually incorporated into the reporting scope in future editions.

The Barcode Printer Business – TSC Auto ID Technology Co., Ltd. will publish a standalone sustainability report starting in 2025. Please refer to the Official Website of TSC Auto ID Technology Co., Ltd. for further details.

Operational Locations	
Taiwan	<ul style="list-style-type: none"> <li>The Parent company (including Taipei headquarters, Hsinchu Office, Yilan Site, and Lije Site)</li> </ul>
Mainland China	<ul style="list-style-type: none"> <li>Shandong Site (Yangxin Everwell Electronic Co., Ltd.)</li> <li>Tianjin Site (Tianjin Everwell Technology Co., Ltd.)</li> <li>Shanghai Office (Shanghai Great Technology Trading Co., Ltd.)</li> <li>Hong Kong Office (Taiwan Semiconductor (HK) Co., Ltd.)</li> </ul>

## Data Explanation

TSC is committed to the accuracy and reliability of the content and data presented in this report. No information was restated in this reporting year.

## Internal Review

This report consolidates annual sustainability performance and highlights submitted by all departments. The ESG Office reviewed and analyzed the data before submitting it to the Sustainability Committee and the Board of Directors for approval and publication. In 2023, TSC integrated the preparation and verification of its Sustainability Report into its internal control system, in accordance with the "Regulations Governing the Preparation and Filing of Sustainability Reports by OTC Companies" issued by Taiwan Stock Exchange Corporation.

## External Assurance

The report was independently assured by KPMG in Taiwan in accordance with the Republic of China Statement of Assurance Engagements No. 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (based on ISAE 3000). The Limited Assurance Statement from the independent auditor is included in "Appendix VI" of the report. The assurance process included explanations from the ESG Office and relevant departments regarding TSC's sustainability strategy and implementation results, and the final report was submitted to the ESG Committee and Board of Directors for approval.

### Contact Information

For questions or suggestions regarding this report, please feel free to contact us.

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## 2024 Sustainability Honors and Annual Achievements



Participated in the EcoVadis Sustainability Assessment

✓ Overall performance rating improved by 43%



Participated in CDP  
(formerly Carbon Disclosure Project)

- ✓ 2024 Climate Change: C (Awareness)
- ✓ 2024 Water Security: C (Awareness)



Received the Silver Award in the  
"Electronic and Information Manufacturing"  
category of the 17th Taiwan Corporate  
Sustainability Awards (TCSA)

### Environment

- Completed TCFD (Task Force on Climate-related Financial Disclosures) climate risk financial impact quantification assessment
- Launched ISO 14067 Product Carbon Footprint implementation plan
- Achieved **1,694.45 GJ** of annual energy savings compared to the previous year, equivalent to a reduction of **223.1 metric tons CO<sub>2</sub>e**
- Advanced green transformation: Renewable energy accounted for **23%** of total energy consumption
- Scope 1 and 2 greenhouse gas emissions decreased by **7,718.04 metric tons CO<sub>2</sub>e** compared to 2023
- Shandong Site recognized as a provincial water conservation benchmark enterprise
- Lije Site launched a VOC emission reduction project by implementing an organic waste gas treatment system, achieving a **71%** reduction in VOCs

### Society

- Joined "TALENT, in Taiwan – Talent Sustainability Action Alliance", supporting sustainable talent development
- Promoted comprehensive and diverse training; average training hours per employee reached **50.9 hours**
- Maintained a **zero record of occupational diseases** for three consecutive years and was awarded the **"Healthy Workplace Promotion Certification"** by the Ministry of Health and Welfare
- Blood donation drives were held at sites, resulting in over 100 bags of donated blood

average training  
hours per employee  
**50.9 hours**

Healthy Workplace  
Promotion  
Certification

### Governance

- Upgraded the ESG Committee to a functional committee under the Board of Directors, strengthening oversight on sustainability issues
- Corporate governance rating improved by one level from the previous year, **ranking in the top 20%**
- Promoted gender diversity on the board: 2 additional female directors appointed
- Initiated implementation of the ISO 27001:2022 Information Security Management Systems, and completed internal cybersecurity training to enhance awareness across all employees
- R&D investment **exceeded 3%** of net revenue for two consecutive years, reaching **NT\$126 million**
- Strengthened the implementation of codes of conduct in accordance with Responsible Business Alliance Code of Conduct (RBA)
- Local procurement accounted for **over 60%** of the total supply chain spending for the third consecutive year

## Message from the Chairman GRI 2-22

The year 2024 marked a pivotal moment in the global sustainability landscape. That year, economic development and geopolitical dynamics introduced fresh uncertainties into the climate agenda. The ongoing Russia–Ukraine conflict not only triggered a humanitarian crisis but also intensified risks related to energy security and carbon emissions. With extreme weather events occurring more frequently, 2024 is projected to become the hottest year in recorded history—ushering in what many now call the "era of global boiling." Yet, despite these daunting challenges, the world continued to push forward with sustainability efforts. The Paris Olympic Games adopted a vision of carbon positivity, redefining low-carbon standards for major global events. In Taiwan, the launch of the national carbon trading platform in October marked a critical milestone in voluntary emissions reduction and the realization of real carbon pricing.

Against this backdrop of intersecting global transformations and environmental urgency in 2024, TSC advanced its sustainability governance efforts, reinforcing both organizational resilience and corporate responsibility. Centered around four strategic pillars—deepening core business, accelerating low-carbon transition, strengthening governance, and fostering environmental inclusiveness—TSC is methodically building the essential capabilities for sustainable operations.

### Global TSC: Expanding Core Business and Global Reach

Since its founding in 1979 in Yilan, TSC has grown into a global enterprise, firmly rooted in technology leadership. Over the years, we have expanded into diverse markets including automotive, industrial control, and consumer electronics. In 2024, we reorganized R&D resources around core product lines, establishing dedicated R&D teams for each key product to accelerate innovation. Leveraging our in-house chip design capabilities and automated assembly advantages, we continued advancing development in Schottky rectifiers, fast recovery epitaxial diodes (FRED), transient voltage suppression (TVS) diodes, MOSFETs, ESD protection components, and low dropout/low power automotive regulators. These efforts aim to create a diversified, differentiated, and highly competitive product portfolio.

### Low-Carbon TSC: Driving Emissions Reduction and Green Transition

In response to the global net-zero movement, TSC launched a series of low-carbon transformation initiatives. In 2024, we completed our first full disclosure under the international CDP Climate Change and Water Security questionnaires and initiated a climate risk quantification project aligned with TCFD principles, evaluating the operational impacts of potential carbon costs. We also progressed toward our 2030 carbon management roadmap, integrating group-wide GHG inventory data and preparing for the implementation of ISO 14067 product carbon footprint standards. At the same time, we began formulating a renewable energy strategy to support Taiwan's 2050 net-zero goals and meet customer demand for sustainable product solutions.

## Agile TSC: Enhancing Governance and Organizational Resilience

In 2024, TSC elevated its "ESG Committee" to a functional committee under the Board of Directors, further embedding sustainability into corporate governance. In information security, we completed full implementation of the ISO 27001 management system and conducted in-person training to raise internal cybersecurity awareness. Governance improvements continued with board structure optimization and enhanced transparency. The proportion of female directors reached 28%, underscoring our commitment to gender diversity. Additionally, TSC ranked within the top 6%–20% in Taiwan's corporate governance evaluations, reaffirming our dedication to integrity-based management.

## Vibrant TSC: Fostering an Inclusive and Healthy Workplace

At TSC, we believe our employees are the company's most valuable asset. We continue to strengthen feedback mechanisms and have introduced competency-based modules alongside diverse training programs to support personal development and organizational growth. TSC has maintained zero occupational disease cases for three consecutive years and, in 2024, received

the "Healthy Workplace Promotion Certification" from the Ministry of Health and Welfare, demonstrating our commitment to a safe and supportive work environment. Our dedication to social responsibility is also reflected in community engagement efforts, including our annual blood donation campaigns across three facilities, initiatives to encourage donation of vouchers and receipts, and sponsorship of local arts and culture groups—each a testament to our long-standing commitment to public welfare and cultural sustainability.

In the face of increasingly complex global developments, TSC will continue to expand its global footprint, accelerate the low-carbon transition, reinforce governance resilience, and cultivate a more inclusive workplace culture. We will respond to challenges with tangible actions, continuously strengthening our organizational adaptability and long-term sustainability. With openness and collaboration, we look forward to forging strong partnerships with stakeholders as we stride confidently into the future.

Chairman **Wang Shiu Ting**

# Stakeholder Communication and Material Topic Analysis

## Stakeholder Engagement GRI 2-29

TSC values stakeholder engagement and, with reference to the five principles of the AA1000 Stakeholder Engagement Standard (SES), has identified seven major stakeholder groups: suppliers, customers, employees, investors, government agencies, media, and the general public. Through both regular and ad-hoc multi-channel communication with stakeholders, TSC seeks to understand the actual and potential impacts of its operations on these parties, using the insights gained as a basis for planning future preventive and mitigation measures. The results of stakeholder communication are reported annually to the Board of Directors by the Board Secretariat.

### Stakeholder Engagement Performance

Stakeholder	Significance to TSC	Key Topics of Concern	Communication Frequency and Channels	2024 Communication Highlights and Results
<b>Suppliers</b>	The quality of products and services provided by suppliers or contractors to TSC is a crucial factor in ensuring customer satisfaction.	Product Responsibility	<b>Regular</b> <ul style="list-style-type: none"> <li>Remote or on-site audits (annually)</li> </ul> <b>Ad hoc</b> <ul style="list-style-type: none"> <li>Supplier conferences</li> <li>EHS briefings for contractors</li> <li>Surveys and RBA self-assessments</li> </ul>	<ul style="list-style-type: none"> <li>✓ 159 suppliers signed the "Declaration of Non-use of Conflict Minerals", with a signing rate of <b>91%</b>, an increase of 1.4% from the previous year</li> <li>✓ Continued execution of online and on-site supplier audits; implemented a triennial audit plan for Tier-1 suppliers</li> <li>✓ All suppliers met TSC's automotive quality requirements</li> </ul>
<b>Customers</b>	Customers are TSC's primary source of revenue. TSC strives to understand their needs, keep up with industry trends, and deliver professional services to meet expectations.	<ul style="list-style-type: none"> <li>Product Responsibility</li> <li>Climate Strategy and Energy Management</li> <li>Water Stewardship</li> <li>Waste Management and Hazardous Substances Emission Management</li> <li>Human Rights</li> <li>Regulatory Compliance</li> <li>Sustainable Supply Chain</li> <li>Information Security Management</li> </ul>	<b>Regular</b> <ul style="list-style-type: none"> <li>Customer satisfaction surveys (annually)</li> <li>Corporate sustainability report and official website</li> </ul> <b>Ad hoc</b> <ul style="list-style-type: none"> <li>Custom meetings per client demand</li> <li>Response to questionnaires (e.g., EcoVadis, CDP, SupplyOn)</li> <li>Customer audits and on-site visits</li> </ul>	<ul style="list-style-type: none"> <li>✓ Annual customer satisfaction survey score: <b>4.7</b> out of 5.</li> <li>✓ Ad hoc ESG communication meetings and questionnaire responses were conducted to continuously understand customer needs.</li> </ul>



Stakeholder	Significance to TSC	Key Topics of Concern	Communication Frequency and Channels	2024 Communication Highlights and Results
<b>Employees</b>	Employees are TSC's most valuable asset and the foundation of sustainable development. Competitive compensation and career development help foster unity and create a better future.	Business Ethics and Integrity	<b>Regular</b> <ul style="list-style-type: none"> <li>• Labor-management meetings (quarterly)</li> <li>• Occupational health and safety meeting (quarterly)</li> <li>• General employee meetings (annually)</li> <li>• Employee satisfaction survey (annually)</li> <li>• Performance review briefings (semi-annually)</li> </ul> <b>Ad hoc</b> <ul style="list-style-type: none"> <li>• Employee Interviews</li> <li>• Employee feedback and harassment reporting mailbox</li> <li>• Departmental meetings</li> </ul>	<ul style="list-style-type: none"> <li>✓ No employee complaints received in 2024</li> <li>✓ <b>86%</b> participation in employee opinion survey; continued improvement in workplace environment</li> <li>✓ In 2024, a new HRM (Human Resource Management) System was implemented, incorporating automated calculation and verification mechanisms to prevent human error</li> <li>✓ Upholding the principle of "caring for employees," TSC provided child care subsidies to <b>72</b> recipients and granted educational awards to <b>126</b> recipients in 2024</li> </ul>
<b>Investors</b>	Shareholders and investors provide critical capital. Transparent disclosure reflects TSC's strategies, profitability, and ESG performance, ensuring stable funding and added value.	<ul style="list-style-type: none"> <li>• Business Ethics and Integrity</li> <li>• Regulatory Compliance</li> <li>• Innovative Product Management</li> <li>• Product Responsibility</li> </ul>	<b>Regular</b> <ul style="list-style-type: none"> <li>• Annual shareholder meetings and financial reports (annually)</li> <li>• Corporate Governance Evaluation System (annually)</li> <li>• Financial statements (quarterly)</li> <li>• Investor conference calls (quarterly)</li> </ul> <b>Ad hoc</b> <ul style="list-style-type: none"> <li>• Investor communication meetings (in-person or via phone)</li> <li>• Domestic and international investment forums</li> <li>• Business performance updates on the company website</li> <li>• Material information announcements via the Market Observation Post System (MOPS)</li> </ul>	<ul style="list-style-type: none"> <li>✓ Held 1 general shareholders' meeting</li> <li>✓ Held 1 investor conference call, along with multiple one-on-one or group investor meetings via phone</li> </ul>
<b>Government and competent authorities</b>	TSC maintains sound operations and open communication with competent authorities to stay updated on legal trends and proactively participate in government initiatives.	<ul style="list-style-type: none"> <li>• Business Ethics and Integrity</li> <li>• Regulatory Compliance</li> <li>• Climate Strategy and Energy Management</li> <li>• Water Stewardship</li> <li>• Waste Management and Hazardous Substances Emission Management</li> <li>• Social Engagement</li> </ul>	<b>Ad hoc</b> <ul style="list-style-type: none"> <li>• Official correspondence via documents and email</li> <li>• Assessments, evaluations, and audits</li> <li>• Various meetings (e.g., seminars, briefing sessions, forums)</li> </ul>	<ul style="list-style-type: none"> <li>✓ Participated in annual corporate governance evaluations</li> <li>✓ Maintained smooth and active communication with the government on a regular and ad hoc basis, including attending promotional briefings to stay informed about relevant regulatory initiatives</li> </ul>

Stakeholder	Significance to TSC	Key Topics of Concern	Communication Frequency and Channels	2024 Communication Highlights and Results
<b>Media</b>	The media serves as a bridge between TSC and its stakeholders, helping disseminate accurate corporate information and reinforcing brand image.	<ul style="list-style-type: none"> <li>Regulatory Compliance</li> <li>Sustainable Supply Chain</li> <li>Information Security Management</li> <li>Risk Management</li> <li>Innovative Product Management</li> <li>Product Responsibility</li> <li>Climate Strategy and Energy Management</li> <li>Water Stewardship</li> <li>Waste Management and Hazardous Substances Emission Management</li> <li>Biodiversity</li> <li>Talent Recruitment and Retention</li> <li>Diversity and Inclusion</li> <li>Occupational Health and Safety</li> <li>Human Rights</li> </ul>	<b>Regular</b> <ul style="list-style-type: none"> <li>Investor conference calls</li> </ul> <b>Ad hoc</b> <ul style="list-style-type: none"> <li>Face-to-face and telephone interviews</li> <li>Corporate website and press releases</li> <li>Social media platforms</li> </ul>	<ul style="list-style-type: none"> <li>✓ Held 1 investor conference call, along with multiple one-on-one or group investor meetings via phone</li> <li>✓ Released 10 product news articles, 4 corporate news releases, and 6 event announcements</li> </ul>
<b>General Public</b>	TSC remains responsive to local needs by collaborating with charities and schools, fulfilling CSR obligations.	<ul style="list-style-type: none"> <li>Regulatory Compliance</li> <li>Sustainable Supply Chain</li> <li>Information Security Management</li> <li>Innovative Product Management</li> <li>Product Responsibility</li> <li>Climate Strategy and Energy Management</li> <li>Waste Management and Hazardous Substances Emission Management</li> <li>Biodiversity</li> <li>Talent Recruitment and Retention</li> <li>Diversity and Inclusion</li> <li>Occupational Health and Safety</li> <li>Human Rights</li> </ul>	<b>Regular</b> <ul style="list-style-type: none"> <li>Invoice donation</li> </ul> <b>Ad hoc</b> <ul style="list-style-type: none"> <li>Disaster relief donations</li> <li>Lunch and tuition subsidies for underprivileged students</li> <li>Blood donation campaigns</li> </ul>	<ul style="list-style-type: none"> <li>✓ The Yilan Site and Lije Site collectively donated <b>150</b> uniform invoices to charitable organizations.</li> <li>✓ The Yilan Site, Lije Site, and Shandong Site jointly held blood donation drives, with a total of <b>108</b> employees participating.</li> <li>✓ At the group's annual year-end banquet, a local performing arts group was invited to deliver the opening performance, demonstrating support for Taiwan's indigenous drumming culture through concrete action.</li> </ul>

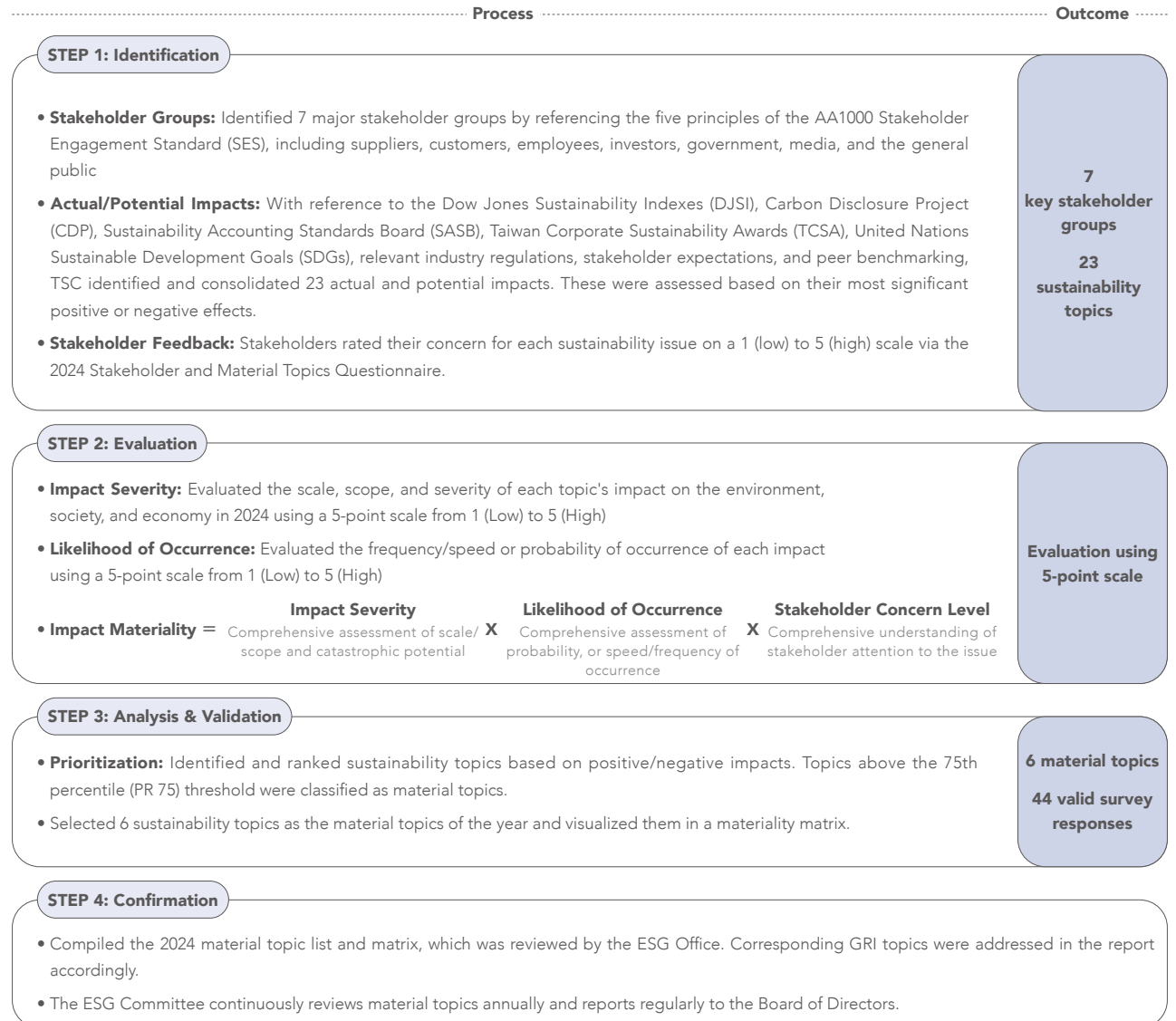
## Material Topic Identification GRI 3-1 3-2 3-3

TSC follows the Global Reporting Initiative (GRI) Standards to establish its analytical process, conducting materiality analysis through four key steps: identification, evaluation, analysis and validation, and confirmation. This process assesses the actual and potential economic, environmental, and social impacts of its business operations, serving as the basis for planning and adjusting sustainability management strategies.

In 2024, TSC collected 44 valid internal and external stakeholder questionnaires to better understand stakeholder concerns. TSC will continue refining its materiality assessments and communication mechanisms. In 2024, six material topics were identified:

- **Business Ethics and Integrity**
- **Sustainable Supply Chain**
- **Innovative Product Management**
- **Water Stewardship**
- **Climate Strategy and Energy Management**
- **Occupational Health and Safety**

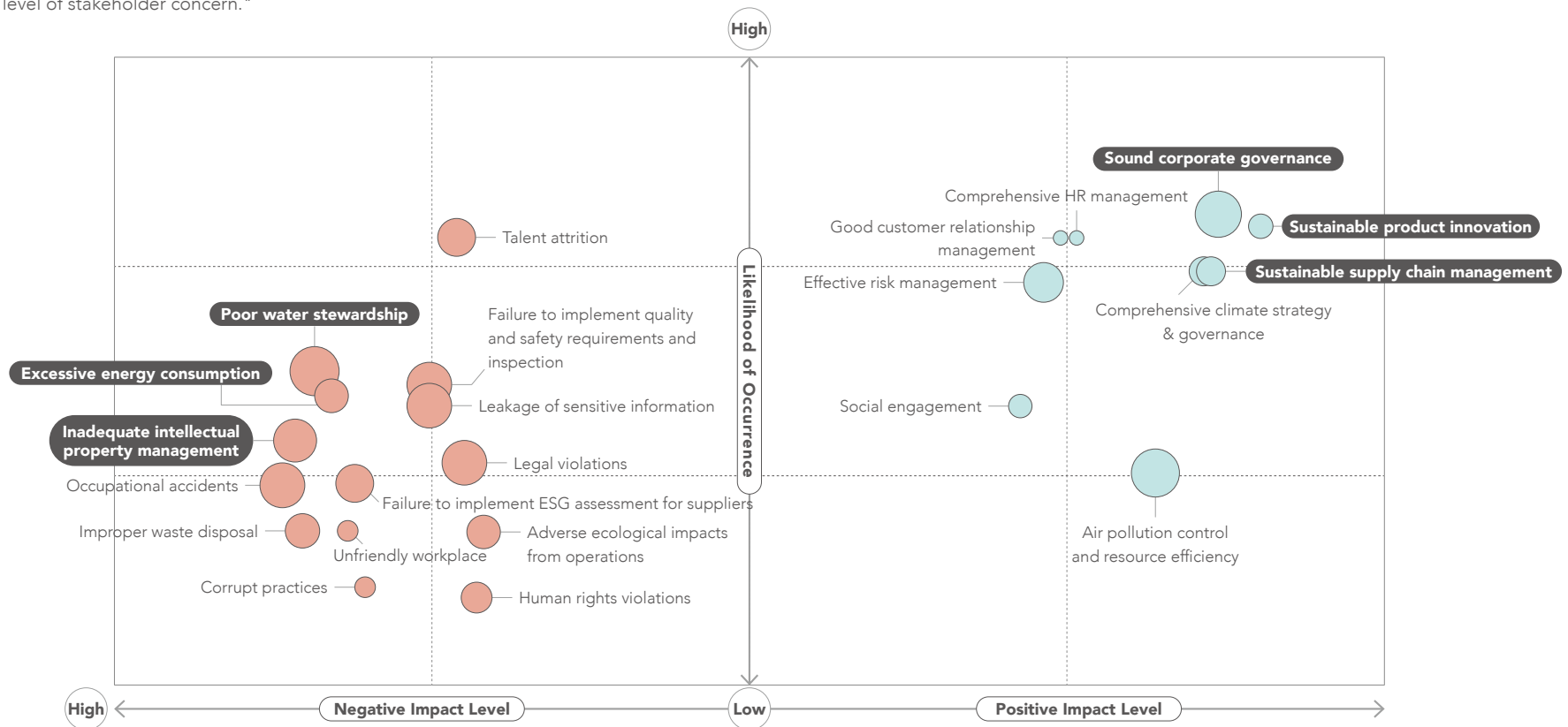
### Material Topic Identification Process



## 2024 Material Topic Matrix

In response to the GRI Material Topics 2021, TSC considered industry characteristics, geographic location, and organizational context to define both the positive and negative impacts of each sustainability issue. Using a risk management perspective, the significance of actual and potential impacts was identified.

TSC determined material and foundational topics based on the results of questionnaire scoring, which were aggregated through multiplication, weighting, and ranking, and visualized in a materiality matrix. The matrix uses the positive X-axis to represent "degree of positive impact," the negative X-axis to represent "degree of negative impact," the Y-axis to show "likelihood of occurrence," and the Z-axis to indicate the "level of stakeholder concern."



Note:

1. Topics in gray represent the material topics for 2024, while others are foundational topics.

2. The size of each bubble reflects stakeholder concern; the larger the bubble, the higher the level of stakeholder concern.

3. Likelihood of Occurrence: Assessed by TSC internal supervisor

4. Impact Level: Evaluated by TSC internal supervisor and weighted based on SASB recommended disclosure topics

## Material Topics and Implications in 2024

Material Topics	Value Chain Impact			Positive Impacts and Implications	Negative Impact and Implications	Corresponding GRI Topics/Disclosures	Management Approach (Corresponding Sections)
	Upstream	TSC	Downstream				
Governance							
Innovative Product Management	●	●		<b>Sustainable product innovation</b> Integrate sustainability into product design and production by adopting new technologies, using non-hazardous materials, and applying low-pollution, energy-saving processes. Strengthen hazardous substance management, identify recyclable materials, and promote circular design to minimize environmental impact.	<b>Inadequate intellectual property management</b> Inadequate management of trade secrets, patent assets, or other intellectual property rights may compromise the company's intellectual property protection and undermine its market leadership position.	301-1 Materials used by weight or volume 301-2 Recycled input materials used 416-2 Incidents of non-compliance concerning health and safety impacts of products and services 417-1 Requirements for product and service information and labeling 417-2 Incidents of non-compliance concerning product and service information and labeling	2.1 R&D and Innovation
Business Ethics and Integrity		●		<b>Sound corporate governance</b> Establish a robust governance and integrity framework with effective oversight to protect stakeholder rights. Through clear policies and ongoing advocacy, we ensure legal compliance and embed ethics into all operations, supporting long-term sustainable development.	-	2-9 Governance structure and composition 2-10 Nomination and selection of the highest governance body 2-11 Chair of the highest governance body 2-12 Role of the highest governance body in overseeing the management of impacts 2-13 Delegation of responsibility for managing impacts 2-14 Role of the highest governance body in sustainability reporting 2-15 Conflict of interest 2-16 Communication of critical concerns 2-17 Collective knowledge of the highest governance body 2-18 Evaluation of the performance of the highest governance body 2-19 Remuneration policies 2-20 Process to determine remuneration 2-22 Statement on sustainable development strategy 2-23 Policy commitments 2-24 Embedding policy commitments 2-25 Processes to remediate negative impacts 2-26 Mechanisms for seeking advice and raising concerns 205-1 Operations assessed for risks related to corruption 205-2 Communication and training about anti-corruption policies and procedures 405-1 Diversity of governance bodies and employees	1.2 Corporate Governance

Material Topics	Value Chain Impact			Positive Impacts and Implications	Negative Impact and Implications	Corresponding GRI Topics/Disclosures	Management Approach (Corresponding Sections)
	Upstream	TSC	Downstream				
<b>Sustainable Supply Chain</b>	●	●		<b>Sustainable supply chain management</b> Implement a sustainable supply chain management mechanism by building a highly resilient supply chain, thereby enhancing product quality, delivery reliability, and the overall sustainability performance across the supply chain.	-	2-23 Policy commitments 2-24 Embedding policy commitments 204-1 Proportion of spending on local suppliers 308-1 New suppliers that were screened using environmental criteria 308-2 Negative environmental impacts in the supply chain and actions taken 408-1 Operations and suppliers at significant risk for incidents of child labor 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor 414-1 New suppliers that were screened using social criteria 414-2 Negative social impacts in the supply chain and actions taken	3.1 Supply Chain Management
<b>Environment</b>							
<b>NEW</b> <b>Water Stewardship</b>		●		-	<b>Poor water stewardship</b> Water is vital to the semiconductor industry. Insufficient wastewater treatment or poor water monitoring may harm the environment and endanger nearby communities.	303-1~5 Water and effluents	5.3 Water Stewardship
<b>Climate Strategy and Energy Management</b>	●	●	●	-	<b>Excessive energy consumption</b> High fuel and electricity use across operations and the value chain, if unmanaged, may lead to overconsumption and environmental impact.	201-2 Financial implications and other risks and opportunities due to climate change 302-4 Reduction of energy consumption 305-5 Reduction of GHG emissions	5.1 Climate Governance and Strategies
<b>Society</b>							
<b>NEW</b> <b>Occupational Health and Safety</b>	●	●		-	<b>Occupational Accidents</b> Insufficient safety protocols may lead to occupational injuries or illnesses, endangering employee well-being and exposing the company to legal and financial risks.	403-1~10 Occupational health and safety	4.2 Protecting Workplace Safety

Note:

1. Based on the results of the material impact prioritization, TSC added two new material topics in 2024: Water Stewardship and Occupational Health and Safety. Meanwhile, three topics previously identified as material in 2023—Talent Recruitment and Retention, Information Security Management, and Customer Relationship Management—have been reclassified as material topics.