



ESG Quarterly Report

Issue: 1

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華泰電子股份有限公司
公司治理暨永續經營委員會

CBAM Will Be Carried Out a Trial in October 2023

- The full name of CBAM is Carbon Border Adjustment Mechanism.
- For the regulated products, the importer needs to obtain one of the following certificates before entering the EU :
 - ① CBAM Certificate
 - ② Proof of Carbon Tax Payment
- CBAM will be put to trial in October 2023, and will take effect on 2026.



Image Source: pixabay

Reference

- [減碳雙管齊下 碳費可對應歐盟碳邊境調整機制\(CBAM\) 碳交易可激發各界投入減碳行列 / Provisional Office of Climate Change Administration 08.09](#)
- [歐盟CBAM試行 業者明年1月底前須申報產品碳含量 / Economic Daily News 08.12](#)
- [歐盟碳邊境調整機制10月上路！為什麼自願減量碳權無法對應CBAM，但碳費可以？ / Business Today 08.15](#)

CDP planned to include plastic for the first time



Image Source: pixabay

- The full name of CDP is Carbon Disclosure Project.
- A non-profit organization initiated by an international mainstream investment institutions, which over 18 thousand enterprises participate around the global.
- There are mainly 3 kinds of questionnaires: Climate, Forest, Water.
- To respond to the trend of ESG, CDP planned to include plastic for the first time.

Reference

- [塑膠相關投資風險上千億 全球最大環境揭露計畫今年首度納入塑膠 / Taiwan Environmental Information Association 07.12](#)

The Blueprint of Bringing Taiwan in line with IFRS Sustainability Standards Is Officially Released

- The full name of ISSB is International Sustainability Standards Board.
- IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and S2 climate-related disclosures, which issued by ISSB, will take effect on January 2024.
- The Taiwan version of the IFRS S1 and S2 is expected to be carried out in stages. Listed companies with a paid-in capital of 10 billion will have to disclose in the 2026 annual report.

Reference

- [全球第一套 ESG申報標準出爐](#) / Economic Daily News 06.28
- [2024年1月生效 ISSB發布之永續揭露框架S1、S2準則條文解析](#) / CSRone 07.20
- [金管會發布我國接軌國際財務報導準則\(IFRS\)永續揭露準則藍圖，持續提升永續資訊報導品質及透明度](#) / Financial Supervisory Commission 08.17

Taiwan Carbon Exchange Unveils in Kaohsiung in August 2023

- Carbon Exchange will be set both in the north and the south of Taiwan.
- Three major operating projects:
 - ① Carbon Consulting & Education Training (Currently Provided Services)
 - ② Domestic carbon trading (expected in 2024)
 - ③ Overseas carbon trading (expected in 2024)
- The detail of carbon credit trading is expected to be announced in November this year and will be implemented in 2024.
- Only corporates can trade, and the individuals will be excluded.
- Object of transactions are voluntary carbon market credits, which cannot offset EU carbon tariffs.

Reference

- [臺灣碳權交易所正式揭牌 陳揆：完善國內碳權交易市場 逐步邁向淨零轉型目標](#) / Executive Yuan 08.07
- [碳交所揭牌 3大挑戰 國內碳權交易明年上路](#) / United Daily News 08.08
- [安侯：台灣碳權交易所賣的自願性碳權 無法抵減歐盟碳關稅](#) / Yahoo Finance 08.16

Kaohsiung City Council Passes the First Self-Government Ordinance for Net-Zero in Taiwan

[Source: The Central News Agency 06.28](#)

Kaohsiung City Establishes a Plastic-Reduction Alliance: From 7/1, consumers bringing their own reusable cups to 12 chain stores can enjoy more discounts

[Source: Environmental Protection Bureau Kaohsiung City Government \(06/18\)](#)

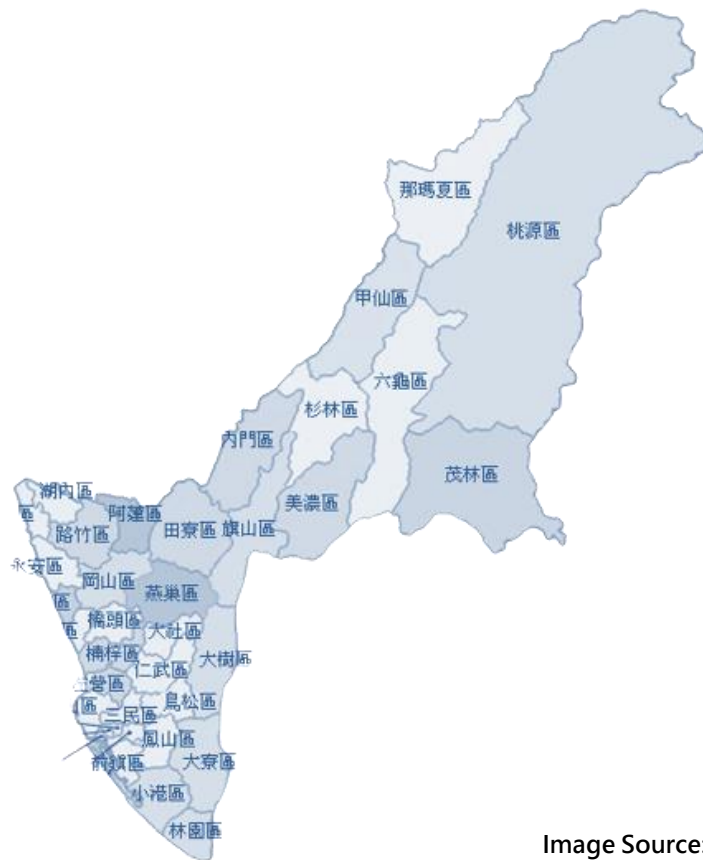


Image Source: Kaohsiung City Government

Taiwan Carbon Exchange Unveils: Mayor of Kaohsiung announce the acceleration of the transformation of the city and enterprises to net zero

[Source: NEWS RADIO 08.08](#)

Practicing Net-zero Transformation: Kaohsiung City Government launches the first handbook of carbon management

[Source: The Central News Agency 08.16](#)

1

OSE' s 2022 Sustainability Report & ESG Website Section are Officially Released



- Officially launched in August 2023
- First time OSE refers to the standards of TCFD and SASB, also also obtaining the limited assurance.
- Visit our website and sustainability report is always welcomed.
- For more information, please subscribe our ESG Newsletter and Facebook page.

- [OSE 2022 Sustainability Report](#)
- [ESG Website](#)
- [Facebook Page](#)

2

OSE Information security governance and management organization formally establishes in Q3.

3

The East 3rd Street Facility of OSE will start to generate solar power for self-consumption in Q4 for the first time.

4

The IC and EMS facilities QC080000 counseling project will start in the second quarter of this year, planning to obtain certification in 2024.

5

In Q2 and Q3, we continue to carry out health activities such as the I-Health project and bone density testing, encouraging all employees to participate.

6

OSE finishes the CDP counseling, having completed and uploaded the questionnaire

- OSE start to fill out the CDP questionnaire since 2020.
- CDP counseling are officially introduced in 2023. The relevant team members of ESG Committee have successfully finished the course and completed the questionnaire: the Climate and the Water questionnaire.
- Progress has been made this year, and OSE will continue to move on.

➤ <https://www.cdp.net/en> / CDP Website

7

OSE ESG Integration Team advances to study at Asia-Pacific Forum & Exposition for Sustainability 2023

- The Expo is jointly directed by the National Councils for Sustainable Development of the Executive Yuan and the Alliance for Sustainable Development Goals, hosted by the Taiwan Institute for Sustainable Energy Research.
- The Expo is the largest sustainable exhibition in Taiwan. Taiwan Central ministries, local governments, enterprises, universities, NGOs and other organizations participated in the exhibition. At the same occasion, public award ceremonies were held.

➤ <https://www.sdgs-asia.com.tw> / 2023 Asia-Pacific Forum & Exposition for Sustainability Website

Government agencies, enterprises, academia, NGOs and many other participants in the grand event.

The Expo includes the award ceremony of the Asia-Pacific Sustainability Action Awards and other projects.



Image Source: Self Filming



Image Source: Self Filming

One Knowledge for Sustainability: small hydropower

- Small hydropower is currently known as the power generation method that has the least impact on the environment and ecology, and it is also a power generation method with low installation costs.
- It uses the existing waterways or water facilities to install hydroelectric power generation equipment, converting the potential energy or the kinetic energy of water to generating electricity.
- The locations that can be set are quite extensive, such as rivers, irrigation canals, sewers, flood detention ponds or sand dams, etc.

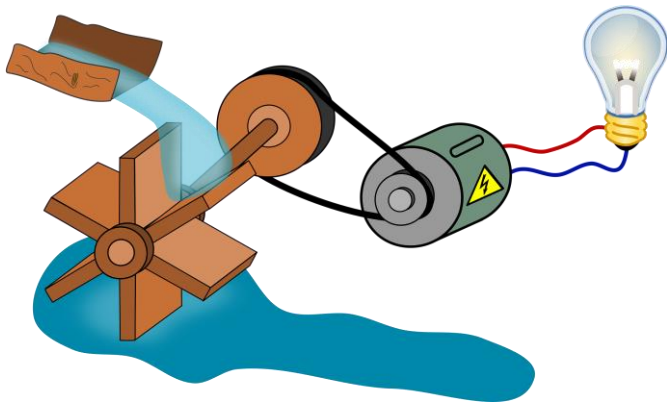


Image Source: pixabay

Reference:

- [能源教育資源總中心](#)
- [水溝也能發電！「小水力」電廠正夯·台化、宜蘭小廠賣綠電給台積 / CommonWealth Magazine 07.27](#)

Website Recommended

National Development Council,
Executive Yuan

- https://www.ndc.gov.tw/Content_List.aspx?n=FD76ECBAE77D9811

Industrial Sustainable Development
Clearinghouse, Industrial Development
Bureau, MOEA

- <https://proj.ftis.org.tw/isdn/>

Greentrade, Bureau of Foreign Trade,
MOEA

- <https://www.greentrade.org.tw/>

ESG Infohub, Taiwan Stock
Exchange(TWSE)

- <https://esg.twse.com.tw/ESG/front/tw/#/main/home>

Taiwan Carbon Solution Exchange,
Taiwan Stock Exchange(TWSE)

- <https://www.tcx.com.tw/>

Kaohsiung Climate Change,
Environmental Protection Bureau
Kaohsiung City Government

- <https://khsclimatechange.kcg.gov.tw/>

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華泰電子股份有限公司

地址：811616 高雄市楠梓區中三街9號

電話：886-7-361-3131

傳真：886-7-365-2441

電子信箱：csr@ose.com.tw

企業官網：<https://www.ose.com.tw/>

永續發展專區：<https://esg.ose.com.tw/>

Orient Semiconductor Electronics, Ltd

Address:

No. 9, Central 3rd St.,

Nanzih Dist., Kaohsiung City 811616, Taiwan (R.O.C.)

Tel: 886-7-361-3131

Fax: 886-7-365-2441

Mailbox: csr@ose.com.tw

Website: <https://www.ose.com.tw/>

ESG website: <https://esg.ose.com.tw/>