



# ESG Quarterly Report

Issue : 4

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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

## SEC Adopts Rules to Enhance and Standardize Climate-Related Disclosures for Investors

[SEC \(03.06.2024\)](#)

- Climate-related risks that have had or are reasonably likely to have a material impact on the registrant's business strategy, results of operations, or financial condition. However, it is not yet fully mandatory for disclosure.
- Large accelerated filers (LAFs) and accelerated filers (AFs) in the US need to disclose Scope 1 emissions and/or Scope 2 emissions and get assurance report at reasonable assurance level by regulation. The information of Scope 3 emissions are not currently in the requirement.
- Climate-related costs or losses, or the expenditures such as purchasing green power or carbon credits need to be explained in the financial statements.

## World's first-ever global emissions tax takes a step closer to reality

[CNBC \(03.22.2024\)](#)

- After two weeks of talks at the United Nations shipping agency in London, majority of countries support introducing the world's first-ever global emissions levy for shipping, which accounts for around 3% of global carbon emissions
- To close the price gap between fossil fuels and green energy, the IMO also seek to introduce some form of an emissions price in 2025.

## Britain seeks views on 2027 carbon border tax

[Reuters \(03.21.2024\)](#)

- The first UK CBAM accounting period was estimated to run from Jan 1, 2027, to Dec. 31, 2027, and that from 2028 will become quarterly.
- Due to many countries have no carbon pricing, UK plans to use the average auction price of carbon emission permits in its ETS over the preceding quarter as a reference price for the levy.



Image Source: Pixabay

**Carbon Anxiety – the chaos and confusions of sustainability courses**

[United Daily News \(02.01.2024\)](#)

**Taiwan OTC green securities information platform launched.**

[Economic Daily News \(02.29.2024\)](#)

**In response to 2026 EU CBAM' s regulation of eight major types of materials, carbon reduction guidelines will be introduced.**

[Commercial Times \(03.04.2024\)](#)

**Ministry of Environment says that afforestation actions can increase the amount of carbon sinks but is not equivalent to carbon credits.**

[CNA \(03.12.2024\)](#)

**The carbon fee charging will consider carbon leakage and set different discount methods for different industries.**

[CNA \(03.27.2024\)](#)



Image Source: Information Bureau, Kaohsiung City Government



Image Source: Information Bureau, Kaohsiung City Government

**Kaohsiung hosts Taiwan's first ever City COP, the International City-Level Climate Summit, in 2024.**

**The Kaohsiung Labor Bureau held workshops with the City COP and recruitment activities to advocate a just transformation.**

[Information Bureau, Kaohsiung City Government \(03.22.2024\) / \(03.24.2024\)](#)

**To create sustainable tourism, Kaohsiung holds training courses to be in line with international standards.**

[Kaohsiung.Bravo \(03.30.2024\)](#)

## 1 OSE had been awarded the TTQS Gold Medal in April 10, Taipei.

To encourage all units to invest in talent development and pursue excellent training quality, the Workforce Development Administration of the Ministry of Labor conducts Talent Quality Management System (TTQS) assessments. This is the second consecutive time that OSE has won the gold medal of TTQS. On April 10, Manager Jamie Huang from Human Resources Department attended to the awarding ceremony on behalf of OSE.

2023, around 2,000 institutions participated in the TTQS assessment, and a total of 32 institutions won gold medals (8 corporates only), with a winning rate of less than 2%. At the ceremony, Director Tsai, Meng-Liang congratulated the award-winning institutions for their diligence and achievement. He encouraged all units continue to innovate and development, to build the learning culture.

OSE continues to improve training system, implement learning map, enhance the skills of employees, stimulate their potential, and provide diverse training programs, like establishing "OSE E-Learning" digital platform, dual-axis talent cultivation, talent development party, counselor and internal lecturer system. Also, we bring about the activities like Talent Show, Continuous Improvement (CIP)... Etc., and are committed to maintain the environment that employees can learn and share. We hope to realize the company's value.



Image Source: the Workforce Development Administration of the Ministry



Image Source: OSE



Image Source: the Workforce Development Administration of the Ministry

## 2 OSE Magic Tree Master – Support The Green Life

Responding to the March 22 International Arbor Day, OSE organized a series of activities. In addition to providing tree seeds, we also visited nearby wetland reserves to implement environmental education and family activity.

This year, we provided three kinds of plants with different meanings, namely camphor tree, which symbolizes longevity and good luck, Taiwan incense-cedar, which represents good luck and avoids evil, and common jasmine orange, which means love and peace. Through planting, we seek to make our neighbor environment greener.

In addition to planting, we also organized a visit to the Yuanjhong Harbor Wetland. All participants could invite relatives, friends, and families to join. The activity combines ecological tours and hand-made Natural Dye courses, giving the opportunity to DIY, get familiar with the nearby natural environment, and enjoy with the family together.



Image Source: OSE



Image Source: OSE

## 3 Cinema Courses– Start children' s journey of enlightenment

OSE has long worked with the Kaohsiung Film Archive to launch "Cinema Courses" in non-city primary schools. Through the experiences of appreciation and introductions by lecturers, children are guided to understand the aesthetics and culture of the cinema, the language of the lens, and create a world full of fantasy and imagination for children.

In March 2024, Chenggong Elementary School in Qieding District, Kaohsiung held a course of cinema. We will continue to support local arts and cultural activities, hoping to expand children's diverse horizons and inspire them.



Image Source: Cooperation Partner



## 3. Further Readings

### OSE Footage and Link

Can a girl become an engineer? Do you have questions about whether a girl have the abilities, characteristics, and majors related to being an engineer? Follow this video and see what "they" from OSE say...

[【The Engineer you desire to be】](#)

As a mutual partner of the Business Weekly "Taiwan Environmental Conservation Education Program", OSE not only supports our children with real actions, but also knows the importance of environmental conservation education during the learning and growth process of the children. Through various activities, we work hand in hand with our employees, customers, suppliers, shareholders and other stakeholders to jointly practice sustainable development...

[Business Weekly \(03.08.2024\), " 華泰電子支持水保教育 陪伴下一代認識ESG永續發展"](#)

### OSE Official Website

- <https://www.ose.com.tw/index/>

### OSE ESG Website

- <https://esg.ose.com.tw/>

### OSE Facebook

- [https://www.facebook.com/OSEjoinus/?locale=zh\\_TW](https://www.facebook.com/OSEjoinus/?locale=zh_TW)

### Recruiting Page

- <https://www.104.com.tw/company/14vys25k>

### Recommendation

#### National Development Council, Executive Yuan

- [https://www.ndc.gov.tw/Content\\_List.aspx?n=F76ECBAE77D9811](https://www.ndc.gov.tw/Content_List.aspx?n=F76ECBAE77D9811)

#### 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/>

#### IFRS Front, Taiwan Stock Exchange (TWSE)

- <https://isds.tpex.org.tw/IFRS/front/#/main/home>

#### Taiwan Carbon Solution Exchange, Taiwan Stock Exchange (TWSE)

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

#### ESG IR Platform, Taiwan Depository & Clearing Corporation (TDCC)

- <https://irplatform.tdcc.com.tw/ir/en/front/index>

#### Kaohsiung Climate Change, Environmental Protection Bureau Kaohsiung City Government

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

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# Thank you!

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