



CHAPTER 6

APPENDIX



- Appendix 1: GRI Sustainability Reporting Standards (the GRI Standards) Reference Table
- Appendix 2: Reference Table of Items to be Disclosed as Defined in the Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TWSE Listed Companies of the Taiwan Stock Exchange.

6.1 Appendix 1: GRI Sustainability Reporting Standards (the GRI Standards) Reference Table

“*” means important topic

GRI Standards Category/Topic	No.	Information disclosed by the GRI Standards	Corresponding section	Page number	Omitted/Remarks
Organizational overview					
GRI102 General disclosure: Core	102-1	Name of organization	About this Report	2	
	102-2	Activities, brands, products, and services	1.1 About Wiwynn	34	
	102-3	Location of headquarters	1.1 About Wiwynn	34	
	102-4	Location of operations	1.1 About Wiwynn	34	
	102-5	Ownership and legal form	1.1 About Wiwynn	34	
	102-6	Markets served	1.1 About Wiwynn	34	
	102-7	Scale of the organization	1.1 About Wiwynn	34	
	102-8	Information of employees and other workers	4.1 The Wiwynn Family	93	
	102-9	Supply chain	1.6 Supply Chain Management	51	
	102-10	Significant changes to the organization and its supply chain	About this Report	2	
	102-11	Precautionary Principle or approach	1.5 Embracing Risks and Opportunities	47	
	102-12	External initiatives	About this Report 2019 Sustainability Performance and Results	2、5	
	102-13	Membership of associations and societies	5.2 Industrial Co-prosperity	116	
Strategy					
GRI102 General disclosure: Core	102-14	Statement from senior decision-maker	A Message from the President & CEO	4	
GRI102 General disclosure: Comprehensive	102-15	Key impacts, risks, and opportunities	1.5 Embracing Risks and Opportunities	47	
Ethics and Integrity					
GRI102 General disclosure: Core	102-16	Values, principles, standards, and norms of behavior	1.3 Ethical Management	43	
GRI102 General disclosure: Comprehensive	102-17	Mechanisms for advice and concerns about ethics	1.3 Ethical Management	43	

GRI Standards Category/Topic	No.	Information disclosed by the GRI Standards	Corresponding section	Page number	Omitted/Remarks
Governance					
GRI102 General disclosure: Core	102-18	Governance structure	1.2 Corporate Governance	37	
	GRI102 General disclosure: Comprehensive				
	102-22	Composition of the highest governance body and its committees	1.2 Corporate Governance	37	
	102-23	Chair of the highest governance body	1.2 Corporate Governance	37	
	102-24	Nominating and selecting the highest governance body	1.2 Corporate Governance	37	
	102-25	Conflicts of interest	1.3 Ethical Management	43	
	102-26	Role of highest governance body in setting purpose, values, and strategy	1.3 Ethical Management	43	
	102-27	Collective knowledge of highest governance body	1.2 Corporate Governance	37	
	102-28	Evaluating the highest governance body's performance	1.2 Corporate Governance	37	
	102-30	Effectiveness of risk management processes	1.5 Embracing Risks and Opportunities	47	
	102-35	Remuneration policy	1.2 Corporate Governance	37	
	102-36	Process for determining remuneration	1.2 Corporate Governance	37	
Communication with Stakeholders					
GRI102 General disclosure: Core	102-40	List of stakeholder groups	Stakeholder Identification and Engagement	14	
	102-41	Collective bargaining agreements	-		No labor union
	102-42	Identifying and selecting stakeholders	Stakeholder Identification and Engagement	14	
	102-43	Approach to stakeholder engagement	Stakeholder Identification and Engagement	14	
	102-44	Key topics and concerns raised	Stakeholder Identification and Engagement	14	
Reporting Practice					
GRI102 General disclosure: Core	102-45	Entities included in the consolidated financial statements	1.1 About Wiwynn	34	
	102-46	Defining report content and topic Boundaries	About this Report Materiality Analysis and Boundaries of Topics	2、19	
	102-47	List of material topics	Materiality Analysis and Boundaries of Topics	19	
	102-48	Restatements of information	About this Report	2	
	102-49	Changes in reporting	About this Report	2	
	102-50	Reporting period	About this Report	2	
	102-51	Date of most recent report	About this Report	2	
	102-52	Reporting cycle	About this Report	2	

GRI Standards Category/Topic	No.	Information disclosed by the GRI Standards	Corresponding section	Page number	Omitted/Remarks
GRI102 General disclosure: Core	102-53	Contact point for questions regarding the report	About this Report	2	
	102-54	Claims of reporting in accordance with the GRI Standards	About this Report	2	
	102-55	GRI content index	6 Appendix	118	
	102-56	External assurance	About this Report	2	
Specific Topic Standards: 200 Series (Economic Topics)					
* Economic performance					
GRI103 Economic performance management policy	103-01	Explanation of the material topic and its Boundary	Sustainable Governance Management Policy	31	
	102-02	The management approach and its components	Sustainability Target Management Sustainable Governance Management Policy	23、31	
	102-03	Evaluation of the management approach	Sustainability Target Management Sustainable Governance Management Policy	23、31	
GRI201 Economic performance topic disclosure	201-1	Direct economic value generated and distributed	1.4 Business Strategies and Performance	46	
	201-2	Financial implications and other risks and opportunities due to climate change	3.1 Climate Change Strategy	78	
	201-3	Define benefit plan obligations and other retirement plans	4.2 Happy Wiwynn	98	
	201-4	Financial assistance received from government	1.4 Business Strategies and Performance	46	
Market position					
GRI202 Market position topic disclosure	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4.2 Happy Wiwynn	98	
	202-2	Proportion of senior management hired from the local community	4.1 The Wiwynn Family	93	
Indirect economic impact					
GRI203 Indirect economic impact topic disclosure	203-1	Infrastructure investments and services supported	5.1 Social Care / 5.2 Industrial Co-prosperity	115、116	
	203-2	Significant indirect economic impacts	-		None
Anti-corruption					
GRI205 Anti-corruption topic disclosure	205-2	Communication and training about anti-corruption policies and procedures	1.3 Ethical Management	43	
	205-3	Confirmed incidents of corruption and actions taken	1.3 Ethical Management	43	

GRI Standards Category/Topic	No.	Information disclosed by the GRI Standards	Corresponding section	Page number	Omitted/Remarks
Anti-competitive Behavior					
GRI206 Anti-competitive behavior topic disclosure	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	1.3 Ethical Management	43	
Specific Topic Standards: 300 Series (Environmental Topics)					
Supplies					
GRI 301 Topic disclosure on supplies	301-1	Materials used by weight or volume	3.4 Electronic Waste Management	86	
	301-2	Recycled input materials use	3.4 Electronic Waste Management	86	
	301-3	Reclaimed products and their packing materials	3.4 Electronic Waste Management	86	
Energy					
GRI302 Topic disclosure on energy	302-1	Energy consumption within the organization	3.2 Energy and Greenhouse Gas Emission Management	82	
	302-3	Energy intensity	3.2 Energy and Greenhouse Gas Emission Management	82	
	302-4	Reduction of energy consumption	3.2 Energy and Greenhouse Gas Emission Management Special Edition on Sustainable Environment -Energy-Saving Rack Laboratory	82、88	
	302-5	Reductions in energy requirements of products and services	2.1 Sustainable Product Innovation, Research and Management	58	
Water					
GRI 303 Topic disclosure on water	303-1	Water withdrawal by source	3.3 Water Resource Management	85	
	303-2	Water sources significantly affected by withdrawal of water	3.3 Water Resource Management	85	
	303-3	Water recycled and reused	3.3 Water Resource Management	85	
Biodiversity					
GRI 303 Biodiversity topic disclosure	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-	-	None
	304-2	Significant impacts of activities, products, and services on biodiversity	-	-	None
	304-3	Habitats protected or restored	3.5 Environmental Protection Performance	87	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	-	None

GRI Standards Category/Topic	No.	Information disclosed by the GRI Standards	Corresponding section	Page number	Omitted/Remarks
Emission					
GRI 305 Topic disclosure on emission	305-1	Direct (Scope 1) GHG emissions	3.2 Energy and Greenhouse Gas Emission Management	82	
	305-2	Energy indirect (Scope 2) GHG emissions	3.2 Energy and Greenhouse Gas Emission Management	82	
	305-3	Other Indirect (Scope 3) GHG emissions	3.2 Energy and Greenhouse Gas Emission Management	82	
	305-4	GHG emissions intensity	3.2 Energy and Greenhouse Gas Emission Management	82	
	305-5	Reduction of GHG emissions	3.2 Energy and Greenhouse Gas Emission Management	82	
	305-6	Emissions of ozone-depleting substances (ODS)	3.5 Environmental Protection Performance	87	
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	3.5 Environmental Protection Performance	87	
Waste sewage and waste					
GRI 306 Waste sewage and waste topic disclosure	306-1	Waste generation and significant waste-related impacts	3.3 Water Resource Management	85	
	306-2	Management of significant waste-related impacts	3.4 Electronic Waste Management	86	
	306-3	Waste generated	3.5 Environmental Protection Performance	87	
	306-4	Waste diverted from disposal	3.4 Electronic Waste Management	86	
	306-5	Waste directed to disposal	3.5 Environmental Protection Performance	87	
* Compliance with applicable environmental protection laws and regulations					
GRI 103 Compliance with applicable environmental protection laws and regulations management policy	103-1	Explanation of the material topic and its Boundary	Sustainable Environmental Management Policy	74	
	103-2	The management approach and its components	Sustainability Target Management Sustainable Environmental Management Policy	23 、 74	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable Environmental Management Policy	23 、 74	
GRI 307 Compliance with applicable environmental protection laws and regulations topic disclosure	307-1	Non-compliance with environmental laws and regulations	1.3 Ethical Management 3.5 Environmental Protection Performance	43 、 87	

GRI Standards Category/Topic	No.	Information disclosed by the GRI Standards	Corresponding section	Page number	Omitted/Remarks
Supplier environmental assessment					
GRI 308 Supplier environmental assessment topic disclosure	308-1	New suppliers that were screened using environmental criteria	1.6 Supply Chain Management	51	
	308-2	Negative environmental impacts in the supply chain and actions taken	1.6 Supply Chain Management	51	
Specific Topic Standards: 400 Series (Social Topics)					
* Employer-employee relationship					
GRI 103 Employer-employee relationship management policy	103-1	Explanation of the material topic and its Boundary	Sustainable Manpower Management Policy	90	
	103-2	The management approach and its components	Sustainability Target Management Sustainable Manpower Management Policy	23、90	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable Manpower Management Policy	23、90	
GRI 401 Employer-employee relationship topic disclosure	401-1	New employee hires and employee turnover	4.1 The Wiwynn Family	93	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.2 Happy Wiwynn	98	
	401-3	Parental leave	4.2 Happy Wiwynn	98	
* Labor-management relations					
GRI 103 Labor-management relations management policy	103-1	Explanation of the material topic and its Boundary	Sustainable Manpower Management Policy	90	
	103-2	The management approach and its components	Sustainability Target Management Sustainable Manpower Management Policy	23、90	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable Manpower Management Policy	23、90	
GRI 402 Labor-management relations topic disclosure	402-1	Minimum notice periods regarding operational changes	4.1 The Wiwynn Family	93	
* Occupational safety and health					
GRI 103 Occupational safety and health management policy	103-1	Explanation of the material topic and its Boundary	Sustainable Manpower Management Policy	90	
	103-2	The management approach and its components	Sustainability Target Management Sustainable Manpower Management Policy	23、90	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable Manpower Management Policy	23、90	

GRI Standards Category/Topic	No.	Information disclosed by the GRI Standards	Corresponding section	Page number	Omitted/Remarks
GRI 403 Occupational safety and health topic disclosure	403-1	Workers representation in formal joint management-worker health and safety committees	4.4 Occupational Safety and Health	111	
	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	4.4 Occupational Safety and Health	111	
	403-3	Workers with high incidence or high risk of diseases related to their occupation	4.4 Occupational Safety and Health	111	
	403-4	Health and safety topics covered in formal agreements with trade unions	-		No labor union
* Training and education					
GRI 103 Training and education management policy	103-1	Explanation of the material topic and its Boundary	Sustainable manpower management policy	90	
	103-2	The management approach and its components	Sustainability Target Management Sustainable manpower management policy	23、90	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable manpower management policy	23、90	
GRI 404 Training and education topic disclosure	404-1	Waste generation and significant waste-related impacts	4.3 Human Capital Development	103	
	404-2	Management of significant waste-related impacts	4.3 Human Capital Development	103	
	404-3	Waste generated	4.3 Human Capital Development	103	
Employee diversification and equal opportunity					
GRI 405 Employee diversification and equal opportunity topic disclosure	405-1	Diversity of governance bodies and employees	1.2 Corporate Governance 4.1 The Wiwynn Family	37、93	
	405-2	Ratio of basic salary and remuneration of women to men	4.2 Happy Wiwynn	98	
Non-discrimination					
GRI 406 Non-discrimination topic disclosure	406-1	Incidents of discrimination and corrective actions taken	4.1 The Wiwynn Family	93	
Freedom of assembly and group negotiation					
GRI 407 Freedom of assembly and group negotiation topic disclosure	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	4.1 The Wiwynn Family	93	
Child labor					
GRI 408 Child labor topic disclosure	408-1	Operations and suppliers at significant risk for incidents of child labor	4.1 The Wiwynn Family	93	

GRI Standards Category/Topic	No.	Information disclosed by the GRI Standards	Corresponding section	Page number	Omitted/Remarks
Forced or compulsory labor					
GRI 409 Forced or compulsory labor topic disclosure	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.1 The Wiwynn Family	93	
Security practice					
GRI 410 Security practice topic disclosure	410-1	Security personnel trained in human rights policies or procedures	4.1 The Wiwynn Family	93	
Rights of indigenous people					
GRI 411 Topic disclosure on the rights of indigenous people	411-1	Incidents of violations involving rights of indigenous peoples	4.1 The Wiwynn Family	93	
Human rights assessment					
GRI 412 Human rights assessment topic disclosure	412-1	Operations that have been subject to human rights reviews or impact assessments	CSR management / 4.1 The Wiwynn Family	9、93	
	412-2	Employee training on human rights policies or procedures	CSR management / 4.1 The Wiwynn Family	9、93	
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	4.1 The Wiwynn Family	93	
Local community					
GRI 413 Local community topic disclosure	413-1	Operations with local community engagement, impact assessments, and development programs	5.1 Social Care / 5.2 Industrial Co-prosperity	115、116	
	413-2	Operations with significant actual and potential negative impacts on local communities	-		None
Supplier Societal Assessment					
GRI 414 Supplier social assessment topic disclosure	414-1	New suppliers that were screened using social criteria	1.6 Supply Chain Management	51	
	414-2	Negative social impacts in the supply chain and actions taken	1.6 Supply Chain Management	51	
Public policy					
GRI 415 Public policy topic disclosure	415-1	Political contributions	1.3 Ethical Management	43	

GRI Standards Category/Topic	No.	Information disclosed by the GRI Standards	Corresponding section	Page number	Omitted/Remarks
* Customer's health and safety					
GRI 103 Customer's health and safety management policy	103-1	Explanation of the material topic and its Boundary	2.1 Product Innovation, Research and Development, and Management	58	
	103-2	The management approach and its components	Sustainability Target Management 2.1 Product Innovation, Research and Development, and Management	23 、 58	
	103-3	Evaluation of the management approach	Sustainability Target Management 2.1 Product Innovation, Research and Development, and Management	23 、 58	
GRI 416 Customer's health and safety topic disclosure	416-1	Assessment of the health and safety impacts of product and service categories	2.1 Product Innovation, Research and Development, and Management	58	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	1.3 Ethical Management	43	
* Marketing and labeling					
GRI 417 Marketing and labeling topic disclosure	417-1	Requirements for product and service information and labeling	2.1 Product Innovation, Research and Development, and Management	58	
	417-2	Incidents of non-compliance concerning product and service information and labeling	1.3 Ethical Management	43	
	417-3	Incidents of non-compliance concerning marketing communications	1.3 Ethical Management	43	
* Client privacy					
GRI 103 Customer privacy management policy	103-1	Explanation of the material topic and its Boundary	2.2 Management of Customer Relations	67	
	103-2	The management approach and its components	Sustainability Target Management 2.2 Management of Customer Relations	23 、 67	
	103-3	Evaluation of the management approach	Sustainability Target Management 2.2 Management of Customer Relations	23 、 67	
GRI 418 Customer privacy topic disclosure	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.2 Management of Customer Relations	67	

GRI Standards Category/Topic	No.	Information disclosed by the GRI Standards	Corresponding section	Page number	Omitted/Remarks
* Compliance with socioeconomic laws and regulations					
GRI 103 Socioeconomic laws and regulations management policy	103-1	Explanation of the material topic and its Boundary	Sustainable Governance Management Policy	31	
	103-2	The management approach and its components	Sustainability Target Management Sustainable Governance Management Policy	23、31	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable Governance Management Policy	23、31	
GRI 419 Compliance with socioeconomic laws and regulations topic disclosure	419-1	Non-compliance with laws and regulations in the social and economic area	1.3 Ethical Management	43	
* Custom topic					
* Integrity-based management					
GRI 103 Integrity-based management policy	103-1	Explanation of the material topic and its Boundary	Sustainable Governance Management Policy	31	
	103-2	The management approach and its components	Sustainability Target Management Sustainable Governance Management Policy	23、31	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable Governance Management Policy	23、31	
* Corporate governance					
GRI 103 Corporate governance management policy	103-1	Explanation of the material topic and its Boundary	Sustainable Governance Management Policy	31	
	103-2	The management approach and its components	Sustainability Target Management Sustainable Governance Management Policy	23、31	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable Governance Management Policy	23、31	
* Risk management					
GRI 103 Risk management policy	103-1	Explanation of the material topic and its Boundary	Sustainable Governance Management Policy	31	
	103-2	The management approach and its components	Sustainability Target Management Sustainable Governance Management Policy	23、31	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable Governance Management Policy	23、31	

GRI Standards Category/Topic	No.	Information disclosed by the GRI Standards	Corresponding section	Page number	Omitted/Remarks
* Controversial procurement					
GRI 103 Controversial procurement management policy	103-1	Explanation of the material topic and its Boundary	Sustainable Governance Management Policy	31	
	103-2	The management approach and its components	Sustainability Target Management Sustainable Governance Management Policy	23、31	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable Governance Management Policy	23、31	
* Supply chain labor standards					
GRI 103 Supply chain labor standards management policy	103-1	Explanation of the material topic and its Boundary	Sustainable Governance Management Policy	31	
	103-2	The management approach and its components	Sustainability Target Management Sustainable Governance Management Policy	23、31	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable Governance Management Policy	23、31	
* Product and service research, development, and innovation					
GRI 103 Product and service research, development, and innovation management policy	103-1	Explanation of the material topic and its Boundary	2.1 Product Innovation, Research and Development, and Management	58	
	103-2	The management approach and its components	Sustainability Target Management 2.1 Product Innovation, Research and Development, and Management	23、58	
	103-3	Evaluation of the management approach	Sustainability Target Management 2.1 Product Innovation, Research and Development, and Management	23、58	
* Intellectual property rights					
GRI 103 Intellectual property right management policy	103-1	Explanation of the material topic and its Boundary	2.1 Product Innovation, Research and Development, and Management	58	
	103-2	The management approach and its components	Sustainability Target Management 2.1 Product Innovation, Research and Development, and Management	23、58	
	103-3	Evaluation of the management approach	Sustainability Target Management 2.1 Product Innovation, Research and Development, and Management	23、58	

GRI Standards Category/Topic	No.	Information disclosed by the GRI Standards	Corresponding section	Page number	Omitted/Remarks
* Sustainable product					
GRI 103 Sustainable product management policy	103-1	Explanation of the material topic and its Boundary	2.1 Product Innovation, Research and Development, and Management	58	
	103-2	The management approach and its components	Sustainability Target Management 2.1 Product Innovation, Research and Development, and Management	23、58	
	103-3	Evaluation of the management approach	Sustainability Target Management 2.1 Product Innovation, Research and Development, and Management	23、58	
* Electronic waste					
GRI 103 Electronic waste management policy	103-1	Explanation of the material topic and its Boundary	Sustainable Environmental Management Policy	74	
	103-2	The management approach and its components	Sustainability Target Management Sustainable Environmental Management Policy	23、74	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable Environmental Management Policy	23、74	
* Climate change strategy					
GRI 103 Climate change strategy management policy	103-1	Explanation of the material topic and its Boundary	Sustainable Environmental Management Policy	74	
	103-2	The management approach and its components	Sustainability Target Management Sustainable Environmental Management Policy	23、74	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable Environmental Management Policy	23、74	
* Clean energy opportunity					
GRI 103 Clean energy opportunity management policy	103-1	Explanation of the material topic and its Boundary	Sustainable Environmental Management Policy	74	
	103-2	The management approach and its components	Sustainability Target Management Sustainable Environmental Management Policy	23、74	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable Environmental Management Policy	23、74	

GRI Standards Category/Topic	No.	Information disclosed by the GRI Standards	Corresponding section	Page number	Omitted/Remarks
* Human capital development					
GRI 103 Human capital development management policy	103-1	Explanation of the material topic and its Boundary	Sustainable Manpower Management Policy	90	
	103-2	The management approach and its components	Sustainability Target Management Sustainable Manpower Management Policy	23、90	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable Manpower Management Policy	23、90	
* Labor management					
GRI 103 Labor management policy	103-1	Explanation of the material topic and its Boundary	Sustainable Manpower Management Policy	90	
	103-2	The management approach and its components	Sustainability Target Management Sustainable Manpower Management Policy	23、90	
	103-3	Evaluation of the management approach	Sustainability Target Management Sustainable Manpower Management Policy	23、90	

▶▶ 6.2 Appendix 2: Reference Table of Items to be Disclosed as Defined in the Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TWSE Listed Companies of the Taiwan Stock Exchange.

Article 4 Paragraph 4	Corresponding section	Page number
The Company shall disclose the number of full-time employees not holding a managerial position, the mean salary and the median salary of the full-time employees not holding a managerial position, and the differences the foregoing three elements between this year and the preceding year.	4.2 Happy Wiwynn	98
Corporate governance status of climate-related risks and opportunities, actual and potential climate-related impacts, how to identify, evaluate, and manage climate-related risks and the indicators and goals in the assessment and management of climate-related issues.	3.1 Climate Change Strategy	78

