



附录一：报告撰写及质量管理流程





附录二、GRI 内容索引

GRI 2：一般揭露 2021

揭露项目	对应章节	页码
组织及报导实务		
2-1 组织详细信息	1.1 公司概况	13
2-2 组织永续报导中包含的实体	关于本报告书	4
2-3 报告期间、频率及联络人	关于本报告书	4
2-4 信息重编	本报告书无信息重编	-
2-5 外部保证 / 确信	关于本报告书	4
活动与工作者		
2-6 活动、价值链和其他商业关系	1.1 公司概况	13
2-7 员工	6.1 员工概况	65
2-8 非员工的工作者	6.1 员工概况	68
治理		
2-9 治理结构和组成	2.1 治理运作	29
2-10 最高治理单位的提名和遴选	2.1 治理运作	29
2-11 最高治理单位的主席	2.1 治理运作	29
2-12 最高治理单位于监督冲击管理的角色	1.2 永续发展策略	29
2-13 冲击管理的负责人	1.2 永续发展策略	34
2-14 最高治理单位于永续报导的角色	1.2 永续发展策略	19
2-17 最高治理单位的群体智识	2.1 治理运作	29



揭露项目	对应章节	页码
2-18 最高治理单位的绩效评估	2.1 治理运作	29
2-19 薪酬政策	2.1 治理运作	31
2-20 薪酬决定流程	2.1 治理运作	31
策略、政策和实务		
2-22 永续发展策略的声明	董事长的话	6
	执行副總的话	7
2-23 政策承诺	2.2 诚信经营	19
	3.1 供应链管理	39
	6.2 人权管理	70
2-24 纳入政策承诺	2.2 诚信经营	19
	3.1 供应链管理	39
	6.2 人权管理	70
2-26 寻求建议合提出疑虑的机制	2.2 诚信经营	32
2-27 法律遵循	2.2 诚信经营	32
2-28 公协会的会员资格	1.1 公司概况	17
利害关系人议合		
2-29 利害关系人议合方针	1.3 利害关系人沟通	21
2-30 团体协约	本公司无成立工会	-



GRI 3：重大主题 2021

主题	GRI 准则	披露项目	页码	
法规遵循	3-3 重大主题管理		23	
	GRI 416：顾客健康与安全 2016	416-2 违反有关产品与服务的安全法规之事件	32	
	GRI 417：营销与标示 2016	417-2 未遵循产品与服务之信息与标示相关法规的事件	32	
风险管理	3-3 重大主题管理		23	
	GRI 201：经济绩效 2016	201-2 气候变迁所产生的财务影响及其它风险与机会	34	
诚信经营	3-3 重大主题管理		23	
	GRI 205：反贪腐 2016	205-2 有关反贪腐政策和程序的沟通及训练	32	
	GRI 206：反竞争行为 2016	206-1 反竞争行为、反托拉斯和垄断行为的法律行动	32	
	3-3 重大主题管理		23	
	GRI 204：采购实务 2016	204-1 来自当地供货商的采购支出比例	40	
	供应链管理	GRI 308：供货商环境评估 2016	308-1 使用环境标准筛选新供货商	41
			308-2 供应链中负面的环境冲击以及所采取的行动	42
		GRI 414：供货商社会评估 2016	414-1 使用社会标准筛选新供货商	41
414-2 供应链中负面的社会冲击以及所采取的行动			42	
公司治理	3-3 重大主题管理		23	
	GRI 201：经济绩效 2016	201-1 组织所产生及分配的直接经济价值	33	
		201-3 确定给付制义务与其他退休计划	69	



主题	GRI 准则	揭露项目	页码
气候变迁	3-3 重大主题管理		23
	GRI 305：排放 2016	305-1 直接 (范畴一) 温室气体排放	50
		305-2 能源间接 (范畴二) 温室气体排放	50
		305-3 其它间接 (范畴三) 温室气体排放	51
		305-4 温室气体排放密集度	50
		305-5 温室气体排放减量	50
洁净科技机会	3-3 重大主题管理		23
	GRI 302：能源 2016	302-1 组织内部的能源消耗量	52
		302-3 能源密集度	52
		302-4 减少能源消耗	52
物料循环经济	3-3 重大主题管理		23
	GRI 301：物料 2016	301-1 所用物料的重量或体积	60
绿色产品	3-3 重大主题管理		23
	GRI 416：顾客健康与安全 2016	416-1 评估产品和服务类别对健康和安全的影	62
职业安全卫生	3-3 重大主题管理		23
	GRI 403：职业安全卫生 2018	403-1 职业安全卫生管理系统	73
		403-2 危害辨识、风险评估及事故调查	73
		403-3 职业健康服务	76
		403-4 有关职业安全卫生之工作者参与、咨商与沟通	76
		403-5 有关职业安全卫生之工作者训练	75
		403-6 工作者健康促进	76
		403-7 预防和减缓与业务关系直接相关联之职业安全卫生的冲击	73
		403-8 职业安全卫生管理系统所涵盖之工作者	73
		403-9 职业伤害	74



GRI 特定主题揭露：自愿性揭露指标

GRI 准则	揭露项目	页码
GRI 303：水与放流水 2018	303-3 取水量	54
	303-4 排水量	54
	303-5 耗水量	54
GRI 306：废弃物 2020	306-2 废弃物相关显着冲击之管理	55
	306-3 废弃物的产生	55
	306-4 废弃物的处置移转	55
	306-5 废弃物的直接处置	55
GRI 402：劳资关系 2016	402-1 关于营运变化的最短预告期	69
GRI 405：员工多元化与平等机会 2016	405-1 治理单位与员工的多元化	66
GRI 406：不歧视 2016	406-1 歧视事件以及组织采取的改善行动	32
GRI 408：童工 2016	408-1 营运据点和供货商使用童工之重大风险	67
GRI 409：强迫或强制劳动 2016	409-1 具强迫与强制劳动事件重大风险的营运据点和供货商	70
GRI 412：人权评估 2016	412-1 接受人权检视或人权冲击评估的营运活动	71
金管会第四条	企业对气候相关风险与机会之治理情况、实际及潜在与气候相关之冲击、如何鉴别、评估与管理气候相关风险及用于评估与管理气候相关议题之指针与目标	45



附录三、SASB 内容索引

指标代码	揭露指标	说明												
产品安全														
TC-HW-230a.1	描述产品数据安全风险的辨识和解决方法	新普台湾于 2023 年通过 ISO 27001 资讯安全管理系统认证，保障公司与客户之权益。新普科技产品均依各国强制或自愿性安全法规验证通过，并且要求产品外标上标注危险及易爆的警示。执行情形请详 2.5 资讯安全、5.4 化学品与有害物质。												
员工多元性和包容性														
TC-HW-330a.1	(1) 管理人员 (2) 技术人员 (3) 所有其他员工的性别和种族群体所占的百分比，执行情形请详 6.1 员工概况。	<table border="1"> <thead> <tr> <th>性别</th> <th>男性</th> <th>女性</th> </tr> </thead> <tbody> <tr> <td>管理人员 (人)</td> <td>9%</td> <td>7%</td> </tr> <tr> <td>技术人员 (人)</td> <td>27%</td> <td>12%</td> </tr> <tr> <td>所有其他员工 (人)</td> <td>64%</td> <td>81%</td> </tr> </tbody> </table> <p>本公司正职员工皆为亚洲人。</p>	性别	男性	女性	管理人员 (人)	9%	7%	技术人员 (人)	27%	12%	所有其他员工 (人)	64%	81%
性别	男性	女性												
管理人员 (人)	9%	7%												
技术人员 (人)	27%	12%												
所有其他员工 (人)	64%	81%												
产品生命周期														
TC-HW-410a.1	包含 IEC 62474 揭露物质的产品占营收比例	依据禁用物质法规定定期更新产品有害物质管理规定，执行情形请详 5.4 化学品与有害物质管理。												
TC-HW-410a.2	符合 EPEAT 登录要求或同等条件的合格产品所占百分比 (按收入计)	新普科技产品为 B2B 非终端产品，故难以搜集数据												
TC-HW-410a.3	符合 ENERGY STAR® 标准的合格产品所占百分比 (按收入计)	新普科技产品为 B2B 非终端产品，故难以搜集数据												
TC-HW-410a.4	回收报废产品和电子废弃物的重量、回收百分比	新普科技产品为 B2B 非终端产品，故难以搜集数据												



指标代码	揭露指标	说明
供应链管理		
TC-HW-430a.1	通过 RBA 验证稽核流程 (VAP) 或同等审核的一阶供货商工厂所占的百分比 (a) 所有工厂和 (b) 高风险工厂	(a) 2023 年有 5 家通过 RBA VAP 及 28 家同等审核，共计稽核 33 家，总执行率为 11.8%；(b) 高风险工厂稽核率 80%。
TC-HW-430a.2	一阶供货商 (1) 与 RBA 验证稽核流程 (VAP) 或同等的不符合率，以及 (2)(a) 优先不符合和 (b) 其他不符合的 相关矫正措施比率	(1) 供货商 RBA 行为准则稽核不符合率 9.9%； (2) 优先不符合项矫正措施比率 100%；其他不符合项矫正措施比率 >90%。
材料采购		
TC-HW-440a.1	描述与使用关键材料有关的风险管理	新普科技要求供货商必须签署《冲突矿产宣告书》，并于供应链执行冲突矿产尽责调查，确保产品未使用来自冲突地区之矿物，执行情形请详 3.2 供货商 ESG 风险评估：责任矿产管理与尽责调查。
TC-HW-000.A	按产品类别生产的单位数	175,208 仟组
TC-HW-000.B	生产设施面积	1,569,545 平方英尺 (ft ²)
TC-HW-000.C	自有设施的生产	100%



附录四、联合国全球盟约对照表

分类	议题	对应章节
人权	企业界应支持并尊重国际公认的人权	6.2 人权管理
	保证不与践踏人权者同流合污	3.2 供应链 ESG 风险评估
劳工标准	企业界应支持结社自由及切实承认集体谈判权	6.2 人权管理
	禁止一切形式的强迫和强制劳动	6.2 人权管理
	切实禁用童工	6.2 人权管理
	杜绝就业和职业方面的歧视	6.2 人权管理
环境	企业界应支持采用预防性方法应付环境挑战	4.1 气候变迁策略 4.2 温室气体盘查
	采取主动行动促进在环境方面更负责任的做法	4.3 能源管理行动 4.4 环境污染防治
	鼓励开发和推广环境友好型技术	CH.5 绿色产品及创新
反贪腐	企业界应努力反对一切形式的腐败，包括敲诈和贿赂	2.2 诚信经营



附录五、ISO 26000 对照表

主题	议题	对应章节
组织治理	执行目标时决策与实施的系统。	1.2 永续发展策略
		1.3 利害关系人沟通
人权	(1) 符合法规并避免因人权问题造成之风险之查核	6.2 人权管理
	(2) 人权风险处境	6.2 人权管理
	(3) 避免有同谋关系—直接、利益及沉默等同谋关系	2.2 诚信经营
	(4) 投诉处理	2.2 诚信经营
	(5) 歧视与弱势族群	6.2 人权管理
	(6) 公民权和政治权	6.2 人权管理
	(7) 经济、社会与文化权	6.1 员工概况
	(8) 工作的基本权利	6.1 员工概况
劳动实务	(1) 聘雇与聘雇关系	6.1 员工概况
	(2) 工作条件与社会保护	6.5 社会参与
	(3) 社会对话	1.3 利害关系人沟通
	(4) 工作的健康与安全	6.3 健康安全
	(5) 人力发展与训练	6.4 人才培力



主题	议题	对应章节
环境	(1) 污染预防	4.2 温室气体盘查 4.3 能源管理行动
	(2) 永续资源利用	4.4 环境污染防治 5.3 循环经济
	(3) 气候变迁减缓与适应	4.1 气候变迁策略
	(4) 自然环境的保护与恢复	报告书年度无参与
公平运作实务	(1) 反贪腐	2.2 诚信经营
	(2) 政治参与责任	报告书年度无参与政治活动
	(3) 公平竞争	2.2 诚信经营
	(4) 促进价值链的社会责任	3.2 供货商 ESG 风险评估
	(5) 尊重知识产权	2.2 诚信经营
消费者议题	(1) 公平营销、客观真实的信息与公平交易	1.1 公司概况
	(2) 消费者的健康与安全保护	5.4 化学品与有害物质
	(3) 永续消费	5.3 循环经济
	(4) 消费者服务、支持、抱怨与争议解决	1.1 公司概况
	(5) 消费者数据保护与隐私	2.2 诚信经营
	(6) 提供必要的服务	1.1 公司概况
	(7) 教育与认知	5.3 循环经济



主题	议题	对应章节
小区参与与发展	(1) 小区参与	6.5 社会参与
	(2) 教育与文化	6.5 社会参与
	(3) 就业机会创造与技术发展	6.1 员工概况
	(4) 科技发展	6.5 社会参与
	(5) 创造财富与收入	6.5 社会参与
	(6) 健康	6.5 社会参与
	(7) 社会投资	6.5 社会参与




附录六、上市上柜公司气候相关信息

项目	对应章节
1. 叙明董事会与管理阶层对于气候相关风险与机会之监督及治理。	4.1 气候变迁策略
2. 叙明所辨识之气候风险与机会如何影响企业之业务、策略及财务 (短期、中期、长期)。	4.1 气候变迁策略
3. 叙明极端气候事件及转型行动对财务之影响。	4.1 气候变迁策略
4. 叙明气候风险之辨识、评估及管理流程如何整合于整体风险管理制度。	4.1 气候变迁策略
5. 若使用情境分析评估面对气候变迁风险之韧性，应说明所使用之情境、参数、假设、分析因子及主要财务影响。	4.1 气候变迁策略
6. 若有因应管理气候相关风险之转型计划，说明该计划内容，及用于辨识及管理实体风险及转型风险之指针与目标。	4.1 气候变迁策略
7. 若使用内部碳定价作为规划工具，应说明价格制定基础。	4.1 气候变迁策略
8. 若有设定气候相关目标，应说明所涵盖之活动、温室气体排放范畴、规划期程，每年达成进度等信息；若使用碳抵消或再生能源凭证 (RECs) 以达成相关目标，应说明所抵换之减碳额度来源及数量或再生能源凭证 (RECs) 数量。	4.2 温室气体盘查
9. 温室气体盘查及确信情形。	4.2 温室气体盘查



附录七、第三方查证声明书



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE SIMPLO TECHNOLOGY CO., LTD.'S SUSTAINABILITY REPORT FOR 2023

NATURE AND SCOPE OF THE ASSURANCE
 SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by SIMPLO TECHNOLOGY CO., LTD. (hereinafter referred to as SIMPLO TECHNOLOGY) to conduct an independent assurance of the Sustainability Report for 2023 (hereinafter referred to as the Report). The scope of assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 1 Moderate level to assess whether the text and data in accompanying tables contained in the report presented and complies with the GRI Standards and AA1000 Accountability Principles (2018) during assurance 2024/5/17-2024/6/27 in SIMPLO TECHNOLOGY headquarter. The boundary of this report includes SIMPLO TECHNOLOGY Taiwan and overseas operational and production or service sites' specific performance data included the sampled text, and data in accompanying tables, contained in the report presented. Sustainability Accounting Standards (SASB) and Task Force on Climate-related Financial Disclosures (TCFD) were not included in this assurance process. SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT
 This Assurance Statement is provided with the intention of informing all SIMPLO TECHNOLOGY's Stakeholders.

RESPONSIBILITIES
 The information in the SIMPLO TECHNOLOGY's Sustainability Report of 2023 and its presentation are the responsibility of the directors or governing body (as applicable) and management of SIMPLO TECHNOLOGY. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the report content within the scope of assurance with the intention to inform all SIMPLO TECHNOLOGY's stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE
 The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognized assurance guidance and standards including the principles of reporting process contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) GRI 1: Foundation 2021 for report quality, GRI 2 General Disclosure 2021 for organization's reporting practices and other organizational detail, GRI 3 2021 for organization's process of determining material topics, its list of material topics and how to manages each topic, and the guidance on levels of assurance contained within the AA1000 series of standards.

The assurance of this report has been conducted according to the following Assurance Standards:

Assurance Standard Options and Level of Assurance	
A	SGS ESG & SRA Assurance Protocols (based on GRI Principles and guidance in AA1000)
B	AA1000ASv3 Type 1 Moderate (AA1000AP Evaluation only)

TWLPP 5008 Issue 2404

SCOPE OF ASSURANCE AND REPORTING CRITERIA
 The scope of the assurance included evaluation of adherence to the following reporting criteria:

Reporting Criteria Options	
1	GRI Standards (Reference)
2	AA1000 Accountability Principles (2018)

- AA1000 Assurance Standard v3 Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded.
- The evaluation of the report against the requirements of GRI Standards is listed in the GRI content index as material in the report and is conducted with reference to the Standards.

ASSURANCE METHODOLOGY
 The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS AND MITIGATION
 Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD) and SASB related disclosures has not been checked back to source as part of this assurance process.

STATEMENT OF INDEPENDENCE AND COMPETENCE
 The SGS Group of companies is the world leader in inspection, testing and assurance, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from SIMPLO TECHNOLOGY, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

ASSURANCE / VERIFICATION OPINION
 On the basis of the methodology described and the assurance work performed, we are satisfied that the disclosure with inclusivity, materiality, responsiveness, and impact information in the scope of assurance is reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the reporting criteria. We believe that the organization has chosen an appropriate level of assurance for this stage in their reporting.

TWLPP 5008 Issue 2404

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY
 SIMPLO TECHNOLOGY has demonstrated its commitment to stakeholder inclusivity through formalised commitment from the highest governing body. A variety of engagement efforts such as questionnaire and communication to employees, customers, investors, suppliers, CSR experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns.



MATERIALITY
 SIMPLO TECHNOLOGY has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders. It's recommended to use appropriate quantitative and thresholds to determine the significance, likelihood, and present and expected future impact of identified material sustainability topics.

RESPONSIVENESS
 The report includes coverage given to stakeholder engagement and channels for stakeholder feedback. Communications with stakeholders on an ongoing and timely manner are recommended to be delivered reasonable and viable responses.

IMPACT
 SIMPLO TECHNOLOGY has performed processes to recognize and manage the organisation's impacts that are applied across the organisation under the governance of senior management. In the future, it can be considered to defined methodology with the quantitative criteria or monetization to present the intensity of impact and prioritization.

GLOBAL REPORTING INITIATIVE REPORTING STANDARDS CONCLUSIONS, FINDINGS AND RECOMMENDATIONS
 The report, SIMPLO TECHNOLOGY's Sustainability Report of 2023, is reporting with reference to the GRI Standards and complies with the requirements set out in section 3 of GRI 1 Foundation 2021. The significant impacts were assessed and disclosed with reference to the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to Material Topic have been disclosed. The report has properly disclosed information related to SIMPLO TECHNOLOGY's contributions to sustainability development. In the future, it can be considered to enhance the disclosure about implementation of due diligence through which SIMPLO TECHNOLOGY identifies, prevents, mitigates, and accounts for how it addresses its actual and potential negative impacts on the economy, environment, and people, including impacts on their human rights.

Signed:
 For and on behalf of SGS Taiwan Ltd.

Stephen Pao
 Business Assurance Director
 Taipei, Taiwan
 17 July, 2024
www.sgs.com

TWLPP 5008 Issue 2404

Lighting the Future





SMP

SMP

新普科技股份有限公司

303103 新竹县湖口乡八德路2段471号

+886-3-5695920

