

# 當責、創新、專注、顧客導向

Accountability 、 Innovation 、 Dedication 、 Customer orientation

全員品保 顧客滿意  
成為全球一流之航太及科技服務企業



## GRI Standards (2016) Comparison Table

### ◆ Universa Standard

Topic	Disclose content		Chapter	Page	Note
General Disclosure	102-1	Name of the organization	Basic information	05	
	102-2	Activities, brands, products, and services	Basic information	05	
	102-3	Location of headquarters	Basic information	05	
	102-4	Location of operations	Basic information	05	
	102-5	Ownership and legal form	Basic information	05	
	102-6	Markets served	Product Categories and Markets	33	
	102-7	Scale of the organization	Basic information Financial Performance	05 31	
	102-8	Information on employees and other workers	Employee Hiring	82	
	102-9	Supply chain	Supplier Management	112	
	102-10	Significant changes to the organization and its supply chain			No significant variation
	102-11	Precautionary Principle or approach	Risk Management Climate Change Risk Management	41 58	
	102-12	External initiatives	Sustainability Policy Integration of Industrial Supply Chain Industry-academic cooperation	9 53 86	
	102-13	Membership of associations	Participation in Local and Foreign Organizations	37	
Strategy	102-14	Statement from senior decision-maker	Message from the Chairman	02	
Ethics	102-16	Values, principles, standards, and norms of behavior	Basic information Ethical Corporate	07	

Topic	Disclose content		Chapter	Page	Note
			Management	43	
Governance	102-18	Governance structure	Organization Structure	08	
			Governance Organization	39	
Stakeholder communication	102-40	List of stakeholder groups	Stakeholder Communication	15	
	102-41	Collective bargaining agreements	Labor-Management Relations	87	
	102-42	Identifying and selecting stakeholders	Stakeholder Communication	14	
	102-43	Approach to stakeholder engagement	Stakeholder Communication	15	
	102-44	Key topics and concerns raised	Analysis and Decisions of Material Issues	17	
Reportin	102-45	Entities included in the consolidated financial statements	Editor's Note	01	
	102-46	Defining report content and topic Boundaries	Analysis and Decisions of Material Issues	17	
	102-47	List of material topics	Analysis and Decisions of Material Issues	19	
	102-48	Restatements of information			None
	102-49	Changes in reporting			No significant variation
	102-50	Reporting period	Editor's Note	01	
	102-51	Date of most recent report	Editor's Note	01	
	102-52	Reporting cycle	Editor's Note	01	
	102-53	Contact point for questions regarding the report	Editor's Note	01	
	102-54	Claims of reporting in accordance with the GRI Standards	Editor's Note	01	
	102-55	GRI content index	GRI Standards (2016) Comparison Table	118	
102-56	External assurance	Editor's Note Assurance Statement	01 130		
Management approach	103-1	Explanation of the material topic and its Boundary	Analysis and Decisions of Material Issues- Explanation of material issues	20	
	103-2	The management approach and its components	Analysis and Decisions of Material Issues- Management approach of material issues and its components	23	
	103-3	Evaluation of the management approach	Analysis and Decisions of Material Issues-	23	

Topic	Disclose content		Chapter	Page	Note
			Management approach of material issues and its components		

### ◆ Topic-Specific Standards

ESG	GRI Standard		Disclose content	Chapter	Page	Note
Governance	201 Economic Performance	201-1	Direct economic value generated and distributed	Financial Performance	31	
		201-3	Defined benefit plan obligations and other retirement plans	Employee Rights and Benefits	87	
	204 Procurement Practices	204-1	Proportion of spending on local suppliers	Supplier Management- Distribution of global procurement	113	
	205 Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	Ethical Corporate Management	43	
		205-3	Confirmed incidents of corruption and actions taken			None
Environment	302 Energy	302-1	Energy consumption within the organization	Energy Management- Review of energy consumption	69	
		302-3	Energy intensity	Energy Management- Review of energy consumption	70	
		303-4	Reduction of energy consumption	Energy Management- Review of energy consumption	71	
	305 Emissions	305-1	Direct (Scope 1) GHG emissions	Greenhouse Gas Inventory	63	
		305-2	Energy indirect (Scope 2) GHG emissions	Greenhouse Gas Inventory	63	
		305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Air Pollution Management	75	
	306 Waste	306-1	Waste generation and significant	Waste Management	76	

ESG	GRI Standard		Disclose content	Chapter	Page	Note
	(2018)		waste-related impacts			
		306-2	Management of significant waste-related impacts	Work process for significant impact involving waste	77	
		306-4	Transport of hazardous waste	Waste Management	78	
	307 Environmental Compliance	307-1	Non-compliance with environmental laws and regulations			None
	308 Supplier Environmental Assessment	308-2	Negative environmental impacts in the supply chain and actions taken	Supplier Management	115 116	
Social	401 Employment	401-1	New employee hires and employee turnover	Employee Hiring	82	
		401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Rights and Benefits	87	
		401-3	Parental leave	Employee Rights and Benefits	88	
	403 Occupational Health and Safety (2018)	403-1	Occupational safety and health management system	Safe and Healthy Work Environment-Operations of the safety and health management system	93	
		403-2	Hazard identification, risk assessment, and incident investigation	Safe and Healthy Work Environment-Hazard identification, risk assessment, and incident investigation	94	
				Contractor safety and health management	98	
		403-3	Occupational health services	Safe and Healthy Work Environment-Health promotion management and health education services	100	
	Implementation of the Employee Assistance System			91		

ESG	GRI Standard		Disclose content	Chapter	Page	Note
		403-4	Worker participation, consultation, and communication on occupational safety and health	Safe and Healthy Work Environment -Safety and Health Committee -Occupational hazards -Contractor safety and health management	93 95 98	
		403-5	Worker training on occupational health and safety	Safe and Healthy Work Environment- Safety and health training	94	
		403-6	Promotion of worker health	Safe and Healthy Work Environment-Employee healthcare	99	
		403-7	Prevention and mitigation of occupational safety and health impacts directly linked by business relationships	Safe and Healthy Work Environment	92-102	
				Supply chain sustainability management Contractor safety and health management	115 98	
		403-8	Workers covered by an occupational safety and health management system	Safe and Healthy Work Environment- Operations of the safety and health management system Contractor safety and health management	93 98	
		403-9	Work-related injuries	Safe and Healthy Work Environment-Occupational hazards	95	
	Contractor safety and health management			98		
403-10	Work-related ill health	Safe and Healthy Work Environment -Occupational hazards - Occupational disease prevention, diagnosis, and treatment	95 99			
418 Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data			None	

◆ Voluntary disclosure

ESG	GRI Standard		Disclose content	Chapter	Page	Note
Social	404 Training and Education	404-1	Average hours of training per year per employee	Talent Cultivation and Development- Employee training and talent development	85	
		404-2	Programs for upgrading employee skills and transition assistance programs	Talent Cultivation and Development	85	
				Implementation of the Employee Assistance System	91	
	405 Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	Governance Organization Employee Hiring	39 82	
		405-2	Ratio of basic salary and remuneration of women to men	Employee Hiring-Overview of hiring	82	
	406 Non-discrimination	406-1	Incidents of discrimination and corrective actions taken			None
	408 Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor			None
	409 Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor			None
	416 Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	Quality Management	110	
	419 Socioeconomic Compliance	419-1	Non-compliance with laws and regulations in the social and economic area			None

◆ Other Material Issues (not listed in GRI standards)

Topic	Disclose content	Chapter	Page	Note
Informaion security	Trade Secret Protection Informaion security	Trade Secret Protection	46	
		Informaion security	46	
Indigenous production of aircraft	Indigenous production of aircraft Establishment F-16 Maintenance & Support Center	Indigenous production of aircraft	49	
		Establishment F-16 Maintenance & Support Center	52	
		Establishment F-16 Maintenance & Support Center	52	

Topic	Disclose content	Chapter	Page	Note
	Integration of Industrial Supply Chain	Integration of Industrial Supply Chain		
Product Quality R&D	Quality control system certification Special process certification Inspection capacity	Quality Management	110	
Customer Services	Customer Services	Customer Services	110	

## Sustainability Accounting Standards Board (SASB)

### Industry: Aerospace & Defense

Topic	Calculation indicators	Number	Measurement unit	AIDC response
<b>Energy Management</b>	(1)Total energy consumed,(2)percentage grid electricity,(3)percentage renewable	RT-AE-130a.1	Gigajoules (GJ), Percentage (%)	1. Total energy consumption: 483,674 GJ ° 2. Percentage of grid electricity supply: 93% ° 3. Renewable energy: 0.01% (installed capacity exceeded 9.36kWp). Refer to page 69 of the Report for details.
<b>Hazardous Waste Management</b>	Amount of hazardous waste generated, percentage recycled	RT-AE-150a.1	Metric tons (t), Percentage (%)	(1)456.48 metric tons (2)0% Refer to page 78 of the Report for details.
	Number and aggregate quantity of reportable spills, quantity recovered	RT-AE-150a.2	Number, Kilograms (kg)	(1)0 (2)N/A (3)N/A Refer to page 78 of the Report for details.
<b>Data Security</b>	(1)Number of data breaches,(2)percentage involving confidential information	RT-AE-230a.1	Number, Percentage (%)	The Company's business involves sensitive military information and is not disclosed.
	Description of approach to identifying and addressing data security risks in (1)company operations and (2)products	RT-AE-230a.2	n/a	Refer to page 46 of the Report for details.
<b>Product Safety</b>	Number of recalls issued, total units recalled	RT-AE-250a.1	Number	The Company's products are sensitive military information and are not disclosed.
	Number of counterfeit parts detected, percentage avoided	RT-AE-250a.2	Number, Percentage (%)	Zero(0)counterfeit part was detected in 2021
	Number of Airworthiness Directives received, total units affected	RT-AE-250a.3	Number	The Company received 8 Airworthiness Directives (ADs) from the Civil Aeronautics



Topic	Calculation indicators	Number	Measurement unit	AIDC response
				Administration (CAA) and 1 AD from the European Union Aviation Safety Agency (EASA) in 2021. According to evaluations, they do not apply to the Company's aircraft (Gulfstream Astra SPX) or no implementation is required. The total units affected was 0.
	Total amount of monetary losses as a result of legal proceedings associated with product safety	RT-AE-250a.4	Reporting currency	N/A
<b>Fuel Economy&amp;Emissions in Use-phase</b>	Revenue from alternative energy-related products	RT-AE-410a.1	Reporting currency	NTD\$13,092,215
	Description of approach and discussion of strategy to address fuel economy and greenhouse gas (GHG)emissions of products	RT-AE-410a.2	n/a	<p>The Company owns one Gulfstream Astra SPX which performed 86 flights in 2021 with 198.6 total flight hours and consumed 195,164 liters of fuel.</p> <p>The fuel conservation strategy from the perspective of the aircraft user can be implemented in five ways:</p> <ol style="list-style-type: none"> <li>1. Payload calculation: The aircraft takeoff weight directly affects flight fuel consumption. If we can effectively control the weight before takeoff (e.g., reduce non-essential equipment and personnel on board and accurately assess the amount of fuel required for the mission), we can ensure flight safety and effectively reduce fuel consumption.</li> <li>2. Route plan: Use the most suitable aircraft</li> </ol>

Topic	Calculation indicators	Number	Measurement unit	AIDC response
				<p>flight plan to effectively reduce fuel consumption for flight missions.</p> <p>3. Integration of sorties: As a profit-seeking company, the number of mission hours required by customers cannot be reduced. Other missions such as training or maintenance flights can be effectively managed or optimized (e.g., integration or multi-purpose missions) to reduce the number of sorties or flight hours and effectively reduce fuel consumption.</p> <p>4. Aircraft maintenance: Maintenance operations for aircrafts must be implemented in accordance with technical orders to ensure that aircrafts are in optimal conditions and effectively reduce fuel consumption.</p> <p>5. Communication between flight crew: Mission debriefing and average fuel consumption for missions can be used to review the effects of aircraft operations on fuel consumption, and pilots can use the opportunities to communicate and identify the most fuel-efficient solutions for adoption.</p>
<b>Materials Sourcing</b>	Description of the management of risks associated with the use of critical materials	RT-AE-440a.1	n/a	<p>1. The Company is part of the aerospace industry with procurement of materials from Europe, Asia, Americas, and other places across the globe. The most critical raw materials used are nickel alloy, aluminum alloy, and stainless steel/alloy steel. The</p>

Topic	Calculation indicators	Number	Measurement unit	AIDC response
				<p>high strength, corrosion resistance, light weight, and durability of carbon composite materials have made them crucial for the aerospace industry in recent years as they help reduce the weight of aircraft and reduce fuel consumption. It has gradually become one of the key raw materials in the aerospace industry due to its energy-saving properties.</p> <p>2. Due to the impact of the COVID-19 pandemic and the international sanctions arising from the Russo-Ukrainian War, the global supply chain now faces exacerbated risks of disruption due to material shortages. With rising prices and continuous shipping congestion, the Company must focus on ensuring timely supply of materials.</p> <p>3. AIDC enhances contract performance supervision to ensure suppliers resolve material shortages and continue to expand long-term contracts with suppliers to maintain the speed of supplies and stabilize the prices of materials. The Company also eased the lead time requirements for various materials and adjusted the sea and air transportation time appropriately based on international conditions and port congestion to complete procurement operations ahead of schedule. It provides suppliers with sufficient preparation and production time to ensure that materials can be delivered on time to meet customer demand for timely deliveries.</p>

Topic	Calculation indicators	Number	Measurement unit	AIDC response
				<p>4. If there is a shortage of materials due to a global shortage, the Company also uses related professional methods such as searching for spot products, alternative products, or higher level components to continue the work progress.</p> <p>5. Where the delivery is delayed due to port congestion, the Company shall use air freight to respond to emergencies based on requirements for individual cases. The Company's units will also work together to find the optimal solution to reduce the impact of shortages and price increases.</p>
<b>Business Ethics</b>	Total amount of monetary losses as a result of legal proceedings associated with incidents of corruption, bribery, and/or illicit international trade	RT-AE-510a.1	Reporting currency	0
	Revenue from countries ranked in the "E" or "F" Band of Transparency International's Government Defence Anti-Corruption Index	RT-AE-510a.2	Reporting currency	NTD\$14,236,566
	Discussion of processes to manage business ethics risks throughout the value chain	RT-AE-510a.3	n/a	Refer to page 43 of the Report
<b>Activity indicators</b>	Production by reportable segment	RT-AE-000.A	Number	Refer to page 6 of the Report for details.
	Number of employees	RT-AE-000.B	Number	6,772 individuals in 2021. Refer to page 83 of the Report for details.

**Assurance Statement**



**ASSURANCE STATEMENT**

**SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE AEROSPACE INDUSTRIAL DEVELOPMENT CORPORATION'S SUSTAINABILITY REPORT FOR 2021**

**NATURE AND SCOPE OF THE ASSURANCE/VERIFICATION**

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by AEROSPACE INDUSTRIAL DEVELOPMENT CORPORATION (hereinafter referred to as AIDC) to conduct an independent assurance of the Sustainability Report for 2021 (hereinafter referred to as the SR Report). The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included the sampled text, and data in accompanying tables, contained in the report presented during verification. 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 AIDC's Stakeholders.

**RESPONSIBILITIES**

The information in the AIDC's SR Report of 2021 and its presentation are the responsibility of the directors or governing body (as applicable) and management of AIDC. 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 verification with the intention to inform all AIDC'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, including the Principles contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) 101: Foundation 2016 for report quality, and the guidance on levels of assurance contained within the AA1000 series of standards and guidance for Assurance Providers.

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 Level (AA1000AP Evaluation only)

#### SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Select specific reporting criteria included in the contract

##### Reporting Criteria Options

1. GRI Standards (Core)
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) at a moderate level of scrutiny, and
- evaluation of the report against the requirements of Global Reporting Initiative Sustainability Reporting Standards (100, 200, 300 and 400 series) claimed in the GRI content index as material and in accordance with.

#### ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, ESG 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, Total Impact Measurement and Management, and Social Return on Investment assessments (SROI), 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 verification, 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 AIDC, being free from bias and conflicts of interest with the organisation, 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.

#### FINDINGS AND CONCLUSIONS

##### VERIFICATION/ ASSURANCE OPINION

On the basis of the methodology described and the verification work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the reporting criteria.

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting

**AA1000 ACCOUNTABILITY PRINCIPLES (2018) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS**

**Inclusivity**

AIDC has demonstrated its commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, sustainability experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns.

**Materiality**

AIDC 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.

**Responsiveness**

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

**Impact**

AIDC has included in this report the disclosures of the organization's impacts on stakeholders and on the organization itself. Measurements and evaluations on potential impacts, such as direct and indirect, intended and unintended, and positive and negative impacts and the relevant management process to address these impacts are to be further described in future report.

**GLOBAL REPORTING INITIATIVE REPORTING STANDARDS CONCLUSIONS, FINDINGS AND RECOMMENDATIONS**

The report, AIDC's SR Report of 2021, is adequately in line with the GRI Standards in accordance with Core Option. The material topics and their boundaries within and outside of the organization are properly defined in accordance with GRI's Reporting Principles for Defining Report Content. Disclosures of identified material topics and boundaries, and stakeholder engagement, GRI 102-40 to GRI 102-47, are correctly located in content index and report. The report may have more descriptions on how the impacts on economic, environment and people were assessed and evaluated, as well as the specific actions taken to address such impacts.

Signed:

For and on behalf of SGS Taiwan Ltd.



David Huang  
Senior Director  
Taipei, Taiwan  
23 May, 2022  
[WWW.SGS.COM](http://WWW.SGS.COM)



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