











The engagement mechanism for the status of communicating with stakeholders

Stakeholders	Topics concerned	The meaning of stakeholders to Asia Cement	Status of implementation in 2022	Frequency and platform of communication	Paragraph of Response
 Employee	<ul style="list-style-type: none"> ● Employment relationship ● Occupational Health and Safety ● Wastes ● Human resource development ● Circular economy 	<p>Employees are the irreplaceable assets of the Company. The safe and customer-trusted products can only be produced by healthy employees working in a safe work environment. Retaining good talents and assisting employees to strengthen the competency, building Asia Cement as a happy workplace with high salary in Taiwan.</p>	<ul style="list-style-type: none"> ● Each union held its union meeting. ● 32.1 hours of annual average training for various types of employees. ● Provided comprehensive employee welfare and bonus. ● Reaching the status of not any significant occupational disasters in the whole year. ● Implementing circular economy of alternative raw material and fuel. 	<ul style="list-style-type: none"> ✘ Union meetings ✘ Non-routine interview of new employees and online announcement ✘ Non-routine update employee work guidelines ✘ Yearly supervisor interview and performance meeting ✘ Yearly labor-manager meeting ✘ Monthly occupational injury online reporting ✘ Occupational Safety and Health Committee ✘ Employee plans and non-routine education and training ✘ E-bulletin board ✘ Group "Far Eastern Magazine" 	<ul style="list-style-type: none"> ▶ 1.1 Low Carbon Green Leadership ▶ 1.3 Circular Economy ▶ 3.1 A Happy Workplace ▶ 3.2 Occupational Health and Safety
 Investor/shareholders	<ul style="list-style-type: none"> ● Labor/management relations ● Circular economy ● Corporate governance (Board of Directors) ● Local community 	<p>Disclosing the Company's operational performance in a transparent manner, meanwhile, collecting the feedbacks momentarily through the communication with the investors, and maintaining to the greatest extent the consistency of the information accessed by both the investors and the people in the management level.</p>	<ul style="list-style-type: none"> ● The annual shareholders' meeting held on June 29, 2022. ● 14 institutional investors' conferences. Participated 3 ESG engagement meetings. ● 39 meetings with the participants invited by the Company, a total of 450 participants. ● Ratio of dividend payout 70%, cash dividend yield 5%. ● For the purpose of strengthening corporate governance and ESG communication, in 2022, top management responded the questionnaires from domestic and international investors, participated 3 ESG engagement meetings and IR group attended ESG Forum in order to understand and respond the issues concerned by stakeholders. 	<ul style="list-style-type: none"> ✘ Annual shareholders' meeting and investors meeting ✘ Company website investor zone ✘ Public observatory post system ✘ Telephone or email communication feedback ✘ Irregularly publishing information at enterprise sustainability zone at the Company website, LINE, FB and open web for mining site information. 	<ul style="list-style-type: none"> ▶ 1.3 Circular Economy ▶ 2.1 Stable and Steady Corporate Governance ▶ 2.2 Products and Economic Performance ▶ 3.1 A Happy Workplace ▶ 3.3 Local Community Caring
 Customers	<ul style="list-style-type: none"> ● Sustainable mining mountain and biodiversity ● Rights of indigenous people ● Emission ● Local community ● Circular economy 	<p>Customers are the basis of corporate sustainable development, Asia Cement has always been adhering to the corporate spirit of high quality, high environmental protection and high level of service to create high added value and long-term reliable customer relations. In order to fulfill the sustainability for environment, Asia Cement aggressively promotes the manufacturing process and products that are better protecting environment. It continuously communicates with customers and increases customer satisfaction, hence, both the corporate and the environment can exist and proper together.</p>	<ul style="list-style-type: none"> ● Customer satisfaction 96.69% ● Aggressively negotiated and interacted with customers to promote environmental-friendly cement (Portland-limestone cement), not only reduced the cost for customers, but also increased customers' recognition to environmental protection. In 2022, a total of 210,000 tons of PLC were sold. ● Aggressively promoted low carbon produced Masonry cement, Participated "Tainan International Green Industry Show" and "Taipie International Construction Material and Products Show" in 2022, traveled around counties and cities in Taiwan promoting products to customers for a total of 88 sessions. The purpose was to do presentations to construction contractors/companies, and skilled cement workers about the superior features, quality and green purchasing trend of the cement products. In 2022, a total of 7,871 tons of Masonry cement were sold, a growth of 5 times comparing to the year before. ● Realized zero significant occupational disasters for the entire year. ● Implementing circular economy of alternative raw material and fuel. 	<ul style="list-style-type: none"> ✘ Annual customer satisfaction survey ✘ Quality certification ✘ Opinions responses on Website and download test report ✘ Routine and non-routine visiting customers ✘ Telephone or email communication and feedback ✘ Routine project meetings ✘ Opening the mining mountain for visiting. ✘ Irregularly publishing information at enterprise sustainability zone at the Company website, LINE, FB and open web for mining site information. 	<ul style="list-style-type: none"> ▶ 1.1 Low Carbon Green Leadership ▶ 1.3 Circular Economy ▶ 1.4 Mining Mountain and Biodiversity ▶ 3.2 Occupational Health and Safety ▶ 3.3 Local Community Caring
 Community or local groups indigenous people	<ul style="list-style-type: none"> ● Local community ● Indirect economic impact ● Rights of indigenous people ● Sustainable mining mountain and biodiversity ● Employment relationship 	<p>Deeply relating to corporate operation, Asia Cement grows together with communities, co-existing and co-prospering.</p>	<ul style="list-style-type: none"> ● The result of indigenous people counseling and voting was that the tribe agreed the continuing mining of Asia Cement Hsinchensheng mining site. ● Fulfilled the agreed benefit sharing of "10+11" items through counseling and paid out a total of NTS12,110,000; contributed a total of NTS2,4310,000 to local regions in Hualien; a total of NTS66,940,000 paid out by Asia Cement and its subsidiaries for social caring and community development. ● Mining mountain visits and safety briefings 15 sessions with 614 people. ● Asia Cement service center served up to thousands cases for residents. ● Continued the operation by adopting ESG sustainable model including low carbon, energy saving, intelligentization, recycling resources, happy workplace, co-existing and co-prosper with local communities. 	<ul style="list-style-type: none"> ✘ Visiting local groups ✘ Asia Cement service center ✘ Non-routinely holding or attending local activities ✘ Opening the mining mountain for visiting. ✘ Irregularly publishing information at enterprise sustainability zone at the Company website, LINE, FB and open web for mining site information. 	<ul style="list-style-type: none"> ▶ 1.1 Low Carbon Green Leadership ▶ 1.4 Mining Mountain and Biodiversity ▶ 3.3 Local Community Caring
 Partners	<ul style="list-style-type: none"> ● Occupational Health and Safety ● Employment relationship ● Circular economy ● Wastes ● Human resource development 	<p>Asia Cement working with partners on all aspects of ESG and dedicating to the vision of corporate sustainability.</p>	<ul style="list-style-type: none"> ● Realized zero significant occupational disasters for the entire year. ● The average annual training on all types of employees was 32.1 hours. ● Implementing circular economy of alternative raw material and fuel. 	<ul style="list-style-type: none"> ✘ Irregularly publishing information at enterprise sustainability zone at the Company website, LINE, FB and open web for mining site information. 	<ul style="list-style-type: none"> ▶ 1.1 Low Carbon Green Leadership ▶ 1.3 Circular Economy ▶ 3.1 A Happy Workplace ▶ 3.2 Occupational Health and Safety

Stakeholders	Topics concerned	The meaning of stakeholders to Asia Cement	Status of implementation in 2022	Frequency and platform of communication	Paragraph of Response
 Government agency	<ul style="list-style-type: none"> Local community Rights of indigenous people Sustainable environmental education Sustainable mining mountain and biodiversity Indirect economic impact 	Supervising and caring the outcome of legal compliance in Asia Cement, becoming the entity formulating and implementing national policy, affecting the operational principles of the industry.	<ul style="list-style-type: none"> Announced significant news in Chinese and English by law Implemented circular economy for alternative raw material and fuel. A total of 4,970 people received environmental education by face to face interaction. Conducted 15 sessions of mining site visit and safety briefings with a total of 614 people. The result of indigenous people counseling and voting was that the tribe agreed the continuing mining of Asia Cement Hsinshengsheng mining site. Fulfilled the agreed benefit sharing of "10+11" items through counseling and paid out a total of NTS12,110,000; contributed a total of NTS2,4310,000 to local regions in Hualien; a total of NTS66,940,000 paid out by Asia Cement and its subsidiaries for social caring and community development. Routinely filing environmental protection and occupational safety and health information. 	<ul style="list-style-type: none"> Public observatory post system and company website Official documents Regulation briefing, seminar or discussion meeting Information filing Eco-park and interactions on the official website Opening the mining mountain for visiting. Irregularly publishing information at enterprise sustainability zone at the Company website, LINE, FB and open web for mining site information. 	<ul style="list-style-type: none"> ▶ 1.4 Mining Mountain and Biodiversity ▶ 3.3 Local Community Caring ▶ 3.4 Eco-environmental Education
 Suppliers	<ul style="list-style-type: none"> Corporate governance (Board of Directors) Attracting and retaining talents Supply chain management Circular economy Emission 	An important partner for forming the sustainable development.	<ul style="list-style-type: none"> Supplier social responsibility commitment letter Implementing circular economy of alternative raw material and fuel. Complying with the guidelines of ethics and honesty, anti-corruption Continued the operation by adopting ESG sustainable model including low carbon, energy saving, intelligentization, recycling resources, happy workplace, co-existing and co-prosper with local communities. 	<ul style="list-style-type: none"> Suppliers assessment Supplier on-site audit or visit Telephone or email communication and feedback Ecome supplier management platform Supplier opinions survey Irregularly publishing information at enterprise sustainability zone at the Company website, LINE, FB and open web for mining site information. 	<ul style="list-style-type: none"> ▶ 1.1 Low Carbon Green Leadership ▶ 1.3 Circular Economy ▶ 2.1 Stable and Steady Corporate Governance ▶ 2.3 Supply Chain Management ▶ 3.1 A Happy Workplace
 NPO	<ul style="list-style-type: none"> Local community Circular economy Emission Employment relationship Occupational Health and Safety 	Urge Asia Cement for its sustainable development.	<ul style="list-style-type: none"> The result of indigenous people counseling and voting was that the tribe agreed the continuing mining of Asia Cement Hsinshengsheng mining site. Fulfilled the agreed benefit sharing of "10+11" items through counseling and paid out a total of NTS12,110,000; contributed a total of NTS2,4310,000 to local regions in Hualien; a total of NTS66,940,000 paid out by Asia Cement and its subsidiaries for so Implementing circular economy of alternative raw material and fuel. Continued the operation by adopting ESG sustainable model including low carbon, energy saving, intelligentization, recycling resources, happy workplace, co-existing and co-prosper with local communities. Realized zero significant occupational disasters for the entire year. 	<ul style="list-style-type: none"> Opening the mining mountain for visiting. Irregularly publishing information at enterprise sustainability zone at the Company website, LINE, FB and open web for mining site information. Attending CDP 	<ul style="list-style-type: none"> ▶ 1.1 Low Carbon Green Leadership ▶ 1.3 Circular Economy ▶ 3.1 A Happy Workplace ▶ 3.2 Occupational Health and Safety ▶ 3.3 Local Community Caring
 Academic Institute /Industry	<ul style="list-style-type: none"> Sustainable environmental education Sustainable mining mountain and biodiversity Indirect economic impact Low carbon green manufacturing process and cement 4.0 Circular economy 	Through the corporation mechanism between industry and academic sector to continue upgrade industrial technology and seek for innovative research and development.	<ul style="list-style-type: none"> Cement industry chain realized industry-academic cooperation. Cooperate with academic institutes and cross industry, jointly study and planning the application of newly emerged technology in order to steadily realize low carbon transformation and move toward net zero carbon emission. 4,970 people received environmental education, face-to-face communication. Conducted 15 sessions of mining site visit and safety briefings with a total of 614 people. In 2022, 100% reached the targets of 9 sustainable mining mountain and biodiversity indicators. Continued the operation by adopting ESG sustainable model including low carbon, energy saving, intelligentization, recycling resources, happy workplace, co-existing and co-prosper with local communities. Implementing circular economy of alternative raw material and fuel. 	<ul style="list-style-type: none"> Seminar Industry-academic cooperation project Routine interchange Scholarships Opening the mining mountain for visiting. Eco-park and the interaction with its website. Irregularly publishing information at enterprise sustainability zone at the Company website, LINE, FB and open web for mining site information. 	<ul style="list-style-type: none"> ▶ 1.1 Low Carbon Green Leadership ▶ 1.3 Circular Economy ▶ 1.4 Mining Mountain and Biodiversity ▶ 3.3 Local Community Caring ▶ 3.4 Eco-environmental Education
 General Public	<ul style="list-style-type: none"> Wastes Energy Water risk Emission Occupational Health and Safety 	Caring about the sustainable development of Asia Cement.	<ul style="list-style-type: none"> Continued the operation by adopting ESG sustainable model including low carbon, energy saving, intelligentization, recycling resources, happy workplace, co-existing and co-prosper with local communities. Realized zero significant occupational disasters for the entire year. 	<ul style="list-style-type: none"> Irregularly publishing information at enterprise sustainability zone at the Company website, LINE, FB and open web for mining site information. 	<ul style="list-style-type: none"> ▶ 1.1 Low Carbon Green Leadership ▶ 1.5 Water resource management ▶ 3.2 Occupational Health and Safety

NOTE List the top 5 significant issues based on the degree of concern by stakeholders (the ones with the same weight of concern degree are ranked by the significance of the impact to sustainability).