

附錄一：GRI 準則內容索引

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編號	揭露項目	對應章節 / 說明	頁碼
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編號	揭露項目	對應章節 / 說明	頁碼
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GRI 200 : 經濟主題

編號	揭露項目	對應章節 / 說明	頁碼
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		5.2 員工關懷	41
201-3	定義福利計劃義務與其它退休計畫	5.2 員工關懷	41
201-4	取自政府之財務補助	本年度無取自政府之財務補助。	-

GRI 300 : 環境主題

編號	揭露項目	對應章節 / 說明	頁碼
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305-3	其他間接 (範疇三) 溫室氣體排放	4.2 環境管理	37
GRI 307 : 有關環境保護的法規遵循 2016			
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GRI 400 : 社會指標

編號	揭露項目	對應章節 / 說明	頁碼
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401-3	育嬰假	5.3 多元職場	47
GRI 405 : 員工多元化與平等機會 2016			
405-1	治理單位與員工的多元化	5.3 多元職場	47

編號	揭露項目	對應章節 / 說明	頁碼
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413 - 1	經當地社區溝通、衝擊評估和發展計畫的營運活動	6.1 社會參與回饋	50
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附錄二：上市公司編製與申報企業社會責任報告書 作業辦法參照表

辦法	說明	報告書對應章節	頁碼
第三條第二項	企業社會責任報告書內容應涵蓋相關環境、社會及公司治理之風險評估，並訂定相關績效指標以管理所鑑別之重大主題。	3.3 風險管理	29
第四條第四項 (一)	企業非擔任主管職務之全時員工人數、非擔任主管職務之全時員工薪資平均數及中位數，及前三者與前一年度之差異。	5.2 員工關懷	42
第四條第四項 (二)	企業對氣候相關風險與機會之治理情況、實際及潛在與氣候相關之衝擊、如何鑑別、評估與管理氣候相關風險及用於評估與管理氣候相關議題之指標與目標。	1.4 永續議題鑑別	11-12

附錄三：永續會計原則 (SASB)

SASB 建築材料 2018



營建材料 Construction Materials					
揭露主題	指標代碼	性質	揭露指標	對應章節 / 說明	頁碼
溫室氣體 排放	EM-CM-110a.1	量化	1. 全球範疇一排放總量 2. 全球受管制排放量占比	4.2 環境管理	37
能源管理	EM-CM-130a.1	量化	1. 總能源消耗量； 2. 電網電力占比； 3. 替代能源占比； 4. 再生能源占比。	4.2 環境管理 * 目前未使用替代能源或再生能源。	37
水管理	EM-CM-140a.1	量化	1. 淡水取用總量； 2. 回收水占比； 3. 位於高或極高水資源壓力區域占比。	4.2 環境管理。 * 嘉新企業團所在區域皆非高水資源壓力區域。	37
廢棄物管理	EM-CM-150a.1	量化	1. 廢棄物總重量； 2. 有害廢棄物的占比 3. 廢棄物回收占比。	4.2 環境管理	37
生物多樣性 衝擊	EM-CM-160a.1	質化	描述活動場域的環境管理政策和實務	4.1 環境永續	34
生物多樣性 衝擊	EM-CM-160a.2	量化	1. 受干擾的陸域面積 2. 受影響面積恢復的占比	4.1 環境永續	34
勞工健康 與安全	EM-CM-320a.1	量化	1. 全職與約聘員工之總可記錄事故率 2. 全職與約聘員工之虛驚事故頻率	5.2 員工關懷	41
定價誠信 與透明	EM-CM-520a.1	量化	與卡特爾活動、價格壟斷與托拉斯活動相關訴訟所造成的財務損失總額	無相關情事。	-

SASB 旅宿業 2018

旅宿業 Hotels and Lodging					
揭露主題	指標代碼	性質	揭露指標	對應章節 / 說明	頁碼
能源管理	SV-HL-130a.1	量化	1. 總能源消耗量； 2. 電網電力占比； 3. 再生能源占比。	4.2 環境管理	37
水管理	SV-HL-140a.1	量化	1. 總取水量； 2. 總用水量； 3. 位於高或極高水資源壓力區域占比。	4.2 環境管理	37
生物多樣性衝擊	SV-HL-160a.1	量化	靠近或是位於受保護地區或是瀕危物種棲息地的住宿設施數量	4.1 環境永續	34
生物多樣性衝擊	SV-HL-160a.2	質化	描述環境管理政策以及維持生態系服務的實務	4.1 環境永續	34
勞動實務	SV-HL-310a.1	量化	1. 自願離職率 2. 非自願離職率	5.1 人員概況	40
勞動實務	SV-HL-310a.2	量化	違反勞動法規所造成的法律訴訟財物損失總額	無相關情事。	-
勞動實務	SV-HL-310a.3	量化	1. 平均時薪 2. 領最低薪資的各區域住宿設施員工占比	5.2 員工關懷	41
勞動實務	SV-HL-310a.4	質化	描述防止職場騷擾的政策與計畫	5.3 多元職場	47
氣候變遷因應	SV-HL-450a.1	量化	位於百年洪水氾濫區的住宿設施數量	* 飯店選址非百年洪水氾濫區。	-

附錄四：外部保證聲明

BSI 英國標準協會溫室氣體盤查 GHG 查證聲明書

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: **Chia Hsin Cement Corporation**
No.96, Sec. 2, Zhongshan N. Rd.
Zhongshan Dist.
Taipei City, 10449
Taiwan


嘉新水泥股份有限公司
臺灣
台北市
中山區
中山北路二段 96 號
10449

Hold Statement No: **GHGEV 1900**

Verification opinion statement
As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with Reasonable assurance that:

- The Greenhouse Gas Emissions with Chia Hsin Cement Corporation for the period from 2020-01-01 to 2020-12-31 was verified, including direct greenhouse gas emissions 30.5912 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy emissions 77.1415 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2020-01-01 to 2020-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity for the year 2020 is not published by Taiwan government so far, the emission factor used for electricity is 0.509 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018.



Managing Director BSI Taiwan, Peter Pu

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Statement No: GHGEV 1900

Location Verification Information

The greenhouse gas emissions information reported by the organization for the period from 2020-01-01 to 2020-12-31 is as follows:

EMISSIONS	Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals		30.5912
1.1 Stationary combustion		0.0372
1.2 Mobile combustion		25.7190
1.3 Industrial processes(anthropogenic systems)		0.000
1.4 Fugitive(anthropogenic systems)		4.8350
1.5 Land use, land use change and forestry		0.000
Direct emissions in tonnes of CO ₂ e from biomass		0.000
Category 2: Indirect GHG emissions from imported energy		77.1415
2.1 Indirect emissions from imported electricity	location-based approach	77.1415
2.2 Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.000
Category 3: Indirect GHG emissions from transportation		5.2667
3.5 Emissions from Business travels	Take Taiwan High Speed Rail, Airplane	5.2667
Category 4: indirect GHG emissions from products used by organization		29.4578
4.1 Emissions from Purchased goods	Upstream related to water, electricity production, and gasoline production	27.3728
4.2 Emissions from Capital goods	Clean up waste	2.0850

The total emissions were verified in selected branches and representative offices, including but not limited to the following:

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BSI 英國標準協會 CSR 報告書獨立第三方查證聲明書




獨立保證意見聲明書

嘉新水泥股份有限公司 2020 年企業社會責任報告書

英國標準協會與嘉新水泥股份有限公司(簡稱嘉新水泥)為相互獨立的公司,英國標準協會除了針對嘉新水泥股份有限公司 2020 年企業社會責任報告書進行評估和查證外,與嘉新水泥並無任何財務上的關係。

本獨立保證意見聲明書之目的,僅作為對嘉新水泥股份有限公司 2020 年企業社會責任報告書所界定範圍內之相關事項進行保證之結論,而不作為其他之用途。除對查證事實提出獨立保證意見聲明書外,對於其他目的之使用,或閱讀此獨立保證意見聲明書的任何人,英國標準協會並不負有或承擔任何有關法律或其他之責任。

本獨立保證意見聲明書係英國標準協會審查嘉新水泥提供之相關資訊所作之結論,因此查證範圍乃基於並限於在這些提供的資訊內容之內,英國標準協會認為這些資訊內容都是完整且準確的。

對於這份獨立保證意見聲明書內容或相關事項之任何疑問,將由嘉新水泥一併回覆。

查證範圍

嘉新水泥與英國標準協會協議的查證範圍包括:

1. 本查證作業範圍與嘉新水泥股份有限公司 2020 年企業社會責任報告書揭露之報告範圍一致。
 2. 依照 AA1000 保證標準 V3 的第 1 應用類型評估嘉新水泥遵循 AA1000 當責性原則(2018)的本質和程度,不包括對於報告書揭露的資訊/數據之可信賴度的查證。
- 本聲明書以英文作成並已翻譯為中文以供參考。

意見聲明

我們總結嘉新水泥股份有限公司 2020 年企業社會責任報告書內容,對於嘉新水泥之相關運作與績效則提供了一個公平的觀點。基於保證範圍限制事項,嘉新水泥所提供資訊與數據以及抽樣之測試,此報告書並無重大之不實陳述。我們相信有關嘉新水泥 2020 年度的經濟、社會及環境等績效資訊是被正確無誤地呈現。報告書所揭露之績效資訊展現了嘉新水泥對識別利害關係人的努力。

我們的工作是由一組具有依據 AA1000 保證標準 V3 查證能力之團隊執行,以及策劃和執行這部分的工作,以獲得必要之訊息資料及說明。我們認為就嘉新水泥所提供之足夠證據,表明其依據 AA1000 保證標準 V3 的報告方法與自我聲明符合 GRI 永續性報導準則核心選項係屬公允的。

查證方法

為了收集與作成結論有關的證據,我們執行了以下工作:

- 對來自外部團體的議題相關於嘉新水泥政策進行切談,以確認本報告書中聲明書的合適性
- 與管理者討論有關利害關係人參與的方式,然而,我們並未直接接觸外部利害關係人
- 訪談 3 位與永續性管理、報告書編製及資訊提供有關的員工
- 審查有關組織的關鍵性發展
- 審查內部稽核的發現
- 審查報告書中所作宣告的支持性證據
- 針對公司報告書及其相關 AA1000 當責性原則(2018)中有關包容性、重大性、回應性及衝擊性原則之流程管理進行審查

結論

針對 AA1000 當責性原則(2018)之包容性、重大性、回應性及衝擊性與 GRI 永續性報導準則的詳細審查結果如下:

包容性

2020 年報告書反映出嘉新水泥已持續尋求利害關係人的參與,並建立重大永續主題,以發展及達成對企業社會責任具有責任且策略性的回應。報告書中已公正地報告與揭露經濟、社會及環境的訊息,足以支持適當的計畫與目標設定。以我們的專業意見而言,這份報告書涵蓋了嘉新水泥之包容性議題。

重大性

嘉新水泥公布對組織及其利害關係人之評估、決策、行動和績效會產生實質性影響與衝擊之重大主題,永續性資訊揭露使利害關係人得以對公司之管理與績效進行判斷。以我們的專業意見而言,這份報告書適切地涵蓋了嘉新水泥之重大性議題。

回應性

嘉新水泥執行來自利害關係人的期待與看法之回應。嘉新水泥已發展相關道德政策,作為提供進一步回應利害關係人的機會,並能對利害關係人所關切之議題作出及時性回應。以我們的專業意見而言,這份報告書涵蓋了嘉新水泥之回應性議題。

衝擊性

嘉新水泥已鑑別並以平衡和有效之量測及揭露方式公正展現其衝擊。嘉新水泥已建立監督、量測、評估和管理衝擊之流程,從而在組織內實現更有效之決策和結果管理。以我們的專業意見而言,這份報告書涵蓋了嘉新水泥之衝擊性議題。

GRI 永續性報導準則

嘉新水泥提供有關依循 GRI 永續性報導準則之自我宣告,與相當於「核心選項」(每個涵蓋特定主題 GRI 準則之重大主題,至少一個特定主題的揭露項目依據其全部的報導要求)的相關資料。基於審查的結果,我們確認報告書中參照 GRI 永續性報導準則的社會責任與永續發展之相關揭露項目已被報告,部分報告或省略。以我們的專業意見而言,此自我宣告涵蓋了嘉新水泥的社會責任與永續性主題。

保證等級

依據 AA1000 保證標準 V3 我們審查本聲明書為中度保證等級,如同本聲明書中所描述之範圍與方法。

責任

這份企業社會責任報告書所屬責任,如同責任信中所宣稱,為嘉新水泥負責人所有。我們的責任為基於所描述之範圍與方法,提供專業意見並提供利害關係人一個獨立的保證意見聲明書。

能力與獨立性

英國標準協會於 1901 年成立,為全球標準與驗證的領導者。本查證團隊係由其專業背景,且接受過 AA1000AS、ISO 14001、ISO 45001、ISO 14064 及 ISO 9001 之一系列永續性、環境及社會等管理標準的訓練,具有主權稽核員資格之成員組成。本保證係依據 BSI 公平交易準則執行。

For and on behalf of BSI:


Peter Pu, Managing Director BSI Taiwan



Statement No: SRA-TW-2020037
2021-05-07

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INDEPENDENT ASSURANCE OPINION STATEMENT

Chia Hsin Cement Corporation 2020 Corporate Social Responsibility Report

The British Standards Institution is independent to Chia Hsin Cement Corporation (hereafter referred to as CHC in this statement) and has no financial interest in the operation of CHC other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of CHC only for the purposes of assuring its statements relating to its corporate social responsibility (CSR), more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by CHC. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to CHC only.

Scope

The scope of engagement agreed upon with CHC includes the followings:

1. The assurance scope is consistent with the description of Chia Hsin Cement Corporation 2020 Corporate Social Responsibility Report.
2. The evaluation of the nature and extent of the CHC's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process. This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the Chia Hsin Cement Corporation 2020 Corporate Social Responsibility Report provides a fair view of the CHC CSR programmes and performances during 2020. The CSR report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the CHC and the sample taken. We believe that the 2020 economic, social and environmental performance information are fairly represented. The CSR performance information disclosed in the report demonstrate CHC's efforts recognized by its stakeholders.

Our work was carried out by a team of CSR report assurors in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that CHC's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards: Core option were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a review of issues raised by external parties that could be relevant to CHC's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 3 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness and Impact as described in the AA1000AP (2018).

Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness and Impact of AA1000AP (2018) and GRI Standards is set out below:

Inclusivity

This report has reflected a fact that CHC has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for economic, social and environmental information in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the CHC's inclusivity issues.

Materiality

CHC publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of CHC and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the CHC's management and performance. In our professional opinion the report covers the CHC's material issues.

Responsiveness

CHC has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for CHC is developed and continually provides the opportunity to further enhance CHC's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the CHC's responsiveness issues.

Impact

CHC has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. CHC has established processes to monitor, measure, evaluate and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the CHC's impact issues.

GRI Sustainability Reporting Standards (GRI Standards)

CHC provided us with their self-declaration of in accordance with GRI Standards: Core option (For each material topic covered by a topic-specific GRI Standard, comply with all reporting requirements for at least one topic-specific disclosure). Based on our review, we confirm that social responsibility and sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported or omitted. In our professional opinion the self-declaration covers the CHC's social responsibility and sustainability topics.

Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

Responsibility

The CSR report is the responsibility of the CHC's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of Lead auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064 and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:

Peter Pu, Managing Director BSI Taiwan



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