

COMPANY OVERVIEW					
Market Cap. (Mil USD)	\$1,011		B+	A+	B+
Revenue (Mil USD)	\$686		ESG Score	ESG Controversies Score	ESG Combined Score
No. of Employees	--				
D&I Index Ranking	405 / 6018				
TRBC Ind. Group	Semiconductors & Semiconductor Equipment				
Countries/ Region	Taiwan		B+	A-	B-
Fiscal Yr. End	2022-12-31		Environmental Pillar Score	Social Pillar Score	Governance Pillar Score
ESG Reporting Scope	79.40%				

ESG SUMMARY

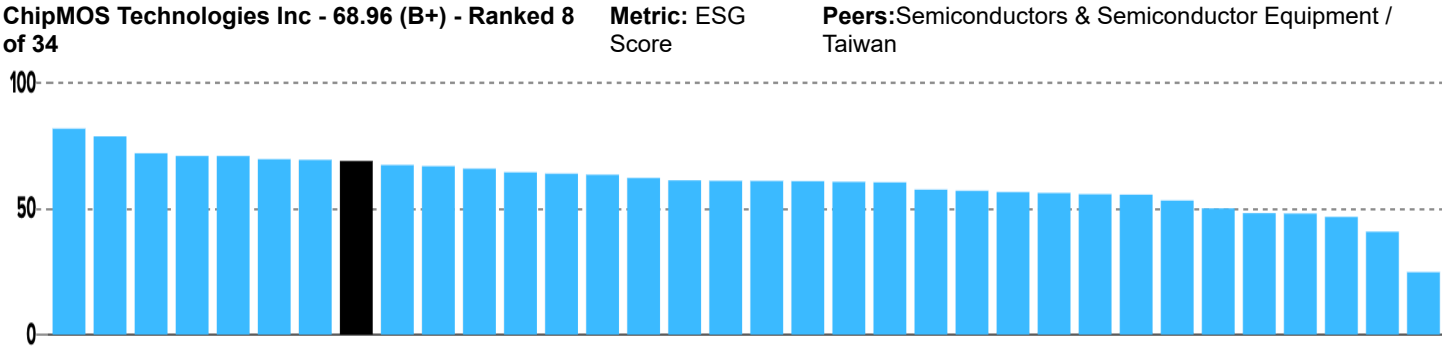
ChipMOS Technologies Inc is a(n) Semiconductors & Semiconductor Equipment company headquartered in the Taiwan. For the fiscal year ended in December 2022, 8150.TW received an ESG score of 68.96 (Grade: B+).

Over the last 5 years, the company has an average ESG score of 72.05, and a median ESG score of 75.14. Refinitiv ESG score is calculated as a sum of weighted individual pillar scores. For 8150.TW, Environmental, Social, and Governance pillars are weighted 31.17%, 42.86%, and 25.97% respectively in ESG score weighting, consistent with companies within the Semiconductors & Semiconductor Equipment industry groups.

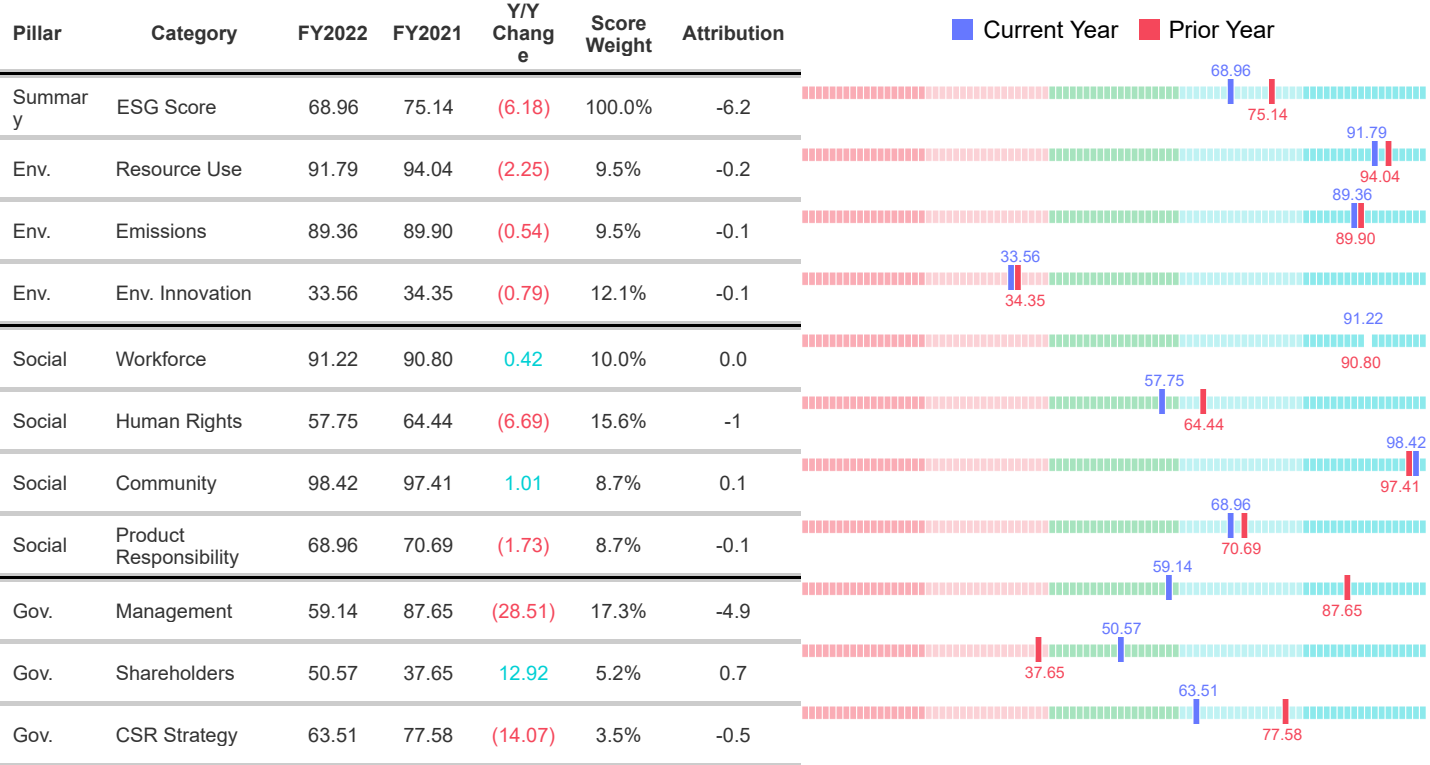
8150.TW's controversy score of 100.00 (Grade: A+) is calculated based on total count of controversies related to the company, as collected by Refinitiv ESG team and normalized based on company's market capitalization. Discounted by its controversies, 8150.TW received an ESG Combined score of 68.96 (Grade: B+) for the year.

COMPANY RELATIVE PERFORMANCE

Company Ranking Compared to	Refinitiv ESG Universe	Refinitiv ESG Universe	Semiconductors & Semiconductor Equipment	Taiwan	Semiconductors & Semiconductor Equipment / Taiwan
Number of Companies	11750		222	182	34
ESG Combined Score	1281	<div></div>	24	69	8
ESG Score	1731	<div></div>	32	72	8
Environmental Pillar Score	2035	<div></div>	35	73	9
Social Pillar Score	1554	<div></div>	30	99	14
Governance Pillar Score	4501	<div></div>	103	69	12
ESG Controversy Score	1	<div></div>	1	1	1



YEAR-OVER-YEAR ESG PERFORMANCE - ATTRIBUTION



## YEAR-OVER-YEAR ESG PERFORMANCE - MATERIAL FACTORS

Changes in company's year-over-year ESG scores are driven by two factors: Company's relative ranking against its peers, and changes in underlying data as reported by company. In the table below, "Metric Score" section identifies material changes in scores and the "Metric Value" section highlights any changes in the underlying values. Materiality is defined as any directional changes in scores greater than 8.33 (approximately one letter grade).

			Metric Score			Metric Value		
Pillar	Category	Metric Name	FY2022	FY2021	YoY Change	FY2022	FY2021	YoY Change
Env.	Resource Use	Total Energy Use To Revenues USD in million	7.55	17.67	(10.12)	2,263.96	1,809.67	454.30
Env.	Resource Use	Total Renewable Energy To Energy Use in million	99.40	89.58	9.82	892,306.63	527,086.16	365,220.47
Env.	Emissions	CO2 Equivalent Emissions Indirect, Scope 3 To Revenues USD in million	72.78	82.64	(9.86)	65.31	4.11	61.19
Env.	Emissions	VOC Emissions To Revenues USD in million	69.36	77.98	(8.62)	0.00	0.00	0.00
Env.	Emissions	Environmental Restoration Initiatives	85.81	0.00	85.81	TRUE	FALSE	Yes
Social	Workforce	Employee Satisfaction	87.50	--	87.50	93.00%	--	93.00%
Social	Workforce	Gender Pay Gap Percentage	27.94	11.67	16.27	88.50%	85.47%	3.03%
Social	Workforce	Employees With Disabilities	38.60	61.32	(22.72)	0.66%	1.06%	(0.40%)
Social	Workforce	Lost Days To Total Days	35.00	44.92	(9.92)	75	73	3
Gov.	Management	Compensation Improvement Tools	56.00	74.70	(18.70)	TRUE	TRUE	No
Gov.	Management	Succession Plan	65.43	74.70	(9.27)	TRUE	TRUE	No
Gov.	Management	External Consultants	53.43	67.47	(14.04)	TRUE	TRUE	No
Gov.	Management	Board Specific Skills, Percent	91.71	81.02	10.69	70.00%	57.14%	12.86%
Gov.	Management	Non-Executive Board Members	65.14	80.72	(15.58)	80.00%	85.71%	(5.71%)
Gov.	Management	Independent Board Members	86.57	99.10	(12.53)	50.00%	64.29%	(14.29%)
Gov.	Management	Board Member Affiliations	16.00	42.77	(26.77)	1.50	1.00	0.50
Gov.	Management	Executive Members Gender Diversity, Percent	54.00	70.48	(16.48)	18.18%	25.00%	(6.82%)
Gov.	CSR Strategy	Integrated Strategy in MD&A	52.00	67.17	(15.17)	TRUE	TRUE	No

## PERFORMANCE DRIVER SUMMARY

8150.TW's ESG score changed from previous year's 75.14 to 68.96, deteriorating marginally, driven by changes in 10 of the 10 ESG categories.

Relative improvements in Shareholders, Community, Workforce categories were more than offset by relative deteriorations in Management, CSR Strategy, Human Rights categories (See Year-Over-Year ESG Performance - Attribution section for details)

At the metrics level, changes in 107 out of 152 number of metric scores are the primary drivers for category and summary score changes.

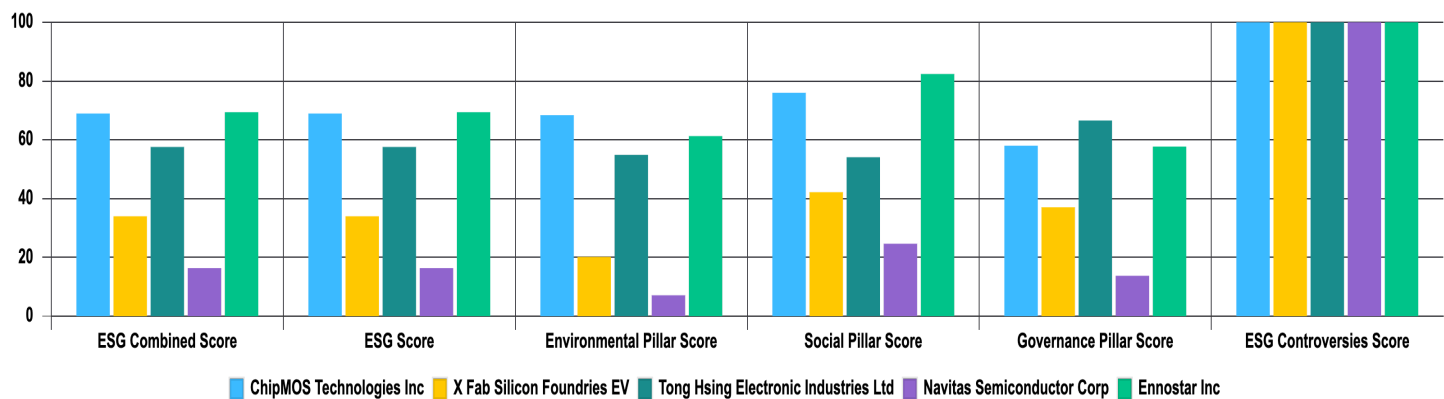
Of the 107 metrics identified, changes in relative ranking against peers drove 76 number of changes while changes in underlying reported metric values drove the rest (See Year-Over-Year ESG Performance - Material Factor section for details)

Please note changes in ESG scores are driven by two primary factors: Changes in underlying company-reported metric values and/or their relative ranking to the peer group.

## PEER SUMMARY

### Closest four peers by market capitalization and Semiconductors & Semiconductor Equipment

	8150.TW	XFAB.PA	6271.TW	NVTS.OQ	3714.TW
	ChipMOS Technologies Inc	X Fab Silicon Foundries EV	Tong Hsing Electronic Industries Ltd	Navitas Semiconductor Corp	Ennostar Inc
Company Market Cap (Mil USD)	\$1,011	\$1,058	\$1,021	\$1,010	\$1,000
Total Revenue (Mil USD)	\$696	\$907	\$378	\$79	\$727
ESG Combined Score	68.96	33.99	57.58	16.36	69.41
ESG Score	68.96	33.99	57.58	16.36	69.41
Environmental Pillar Score	68.40	20.17	54.89	7.11	61.28
Social Pillar Score	76.01	42.19	54.09	24.66	82.41
Governance Pillar Score	58.01	37.06	66.58	13.75	57.71
ESG Controversies Score	100.00	100.00	100.00	100.00	100.00

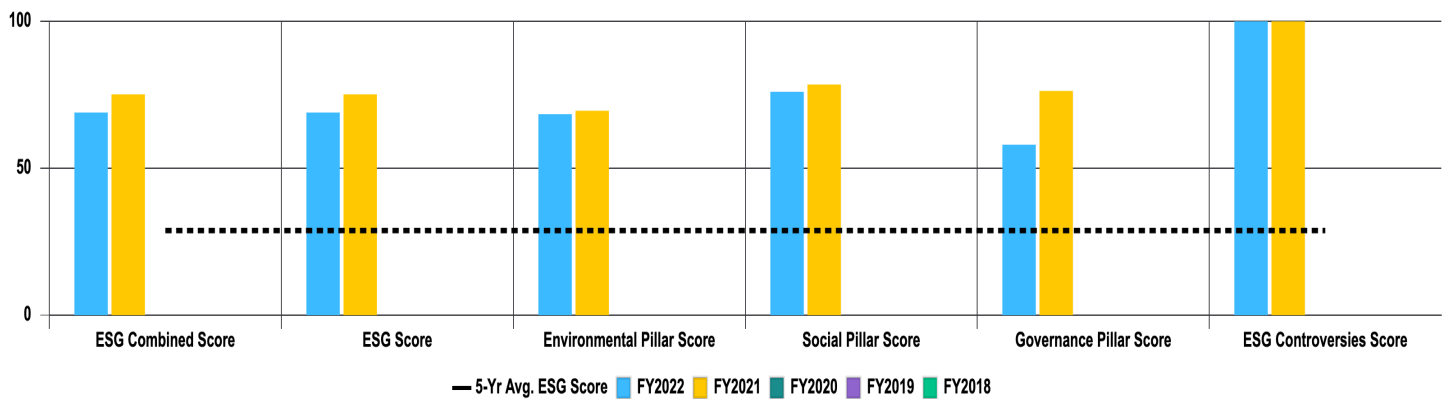


## PEER DETAIL

	8150.TW	XFAB.PA	6271.TW	NVTS.OQ	3714.TW
	ChipMOS Technologies Inc	X Fab Silicon Foundries EV	Tong Hsing Electronic Industries Ltd	Navitas Semiconductor Corp	Ennostar Inc
Policy Water Efficiency	TRUE	TRUE	TRUE	FALSE	TRUE
Policy Energy Efficiency	TRUE	TRUE	TRUE	TRUE	TRUE
Targets Water Efficiency	TRUE	TRUE	TRUE	FALSE	TRUE
Targets Energy Efficiency	TRUE	FALSE	TRUE	FALSE	TRUE
Total Energy Use To Revenues USD in million	2,263.96	2,585.10	955.42	--	2,088.01
Renewable Energy Use Ratio	--	--	--	--	0.71%
Water Use To Revenues USD in million	2,297.63	--	2,816.96	--	3,697.41
Water Recycled	1,059,510.00	--	--	--	2,346,000.00

## HISTORIC PERFORMANCE

	FY2022	FY2021	FY2020	FY2019	FY2018
Period End Date	2022-12-31	2021-12-31	--	--	--
Historic Market Cap (Mil USD)	\$797	\$1,275	\$890	\$833	\$643
Total Revenue (Mil USD)	\$791	\$981	\$782	\$659	\$614
ESG Combined Score	B+	A-	--	--	--
ESG Score	B+	A-	--	--	--
Environmental Pillar Score	B+	B+	--	--	--
Social Pillar Score	A-	A-	--	--	--
Governance Pillar Score	B-	A-	--	--	--
ESG Controversies Score	A+	A+	--	--	--



## HISTORIC PERFORMANCE SUMMARY

Over the last 2 reporting periods, 8150.TW has an average ESG score of 72.05, ranging from a high of 75.14 (FY2021) to a low of 68.96 (FY2022).

Of the three pillars that make up the overall ESG score, Social pillar performed the best, with an 2-year average score of 77.25, followed by Environmental pillar (Average score: 68.98) and then Governance pillar (Average score: 67.16).

By category and on average, Community, Resource Use, and Workforce are the three best performing categories over the last 2 years while Env. Innovation, Shareholders, and Human Rights are the three laggard categories during the same period.

## CONTROVERSIAL BUSINESS PRACTICES

Does the company engage in any controversial business activities? **No**

Did the company have any controversies in violation of the Ten Principles of the UN Global Compact? **No**

## ESG CONTROVERSIES

Bad press can be costly to companies. Controversies reported in the media can bring damages to reputation, future business opportunities, and ultimately the bottom line.

ESG controversies score aims to recognize these potential damages, and account for these factors in the scoring of a company's overall ESG performance.

From a scoring perspective, controversies could significantly impact a company's overall rating in a negative way.

Below is a list of controversies collected from the public domain.



## ESG METHODOLOGY

Refinitiv's ESG Scores are designed to transparently and objectively measure a company's relative ESG performance across ten themes based on company reported data. Below document provides detailed information on ESG scoring methodology.

[ESG Scores Methodology](#)

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