Alliance for Water Stewardship Re-assessment Report

Prepared for Flexium Interconnect (Kunshan), Inc.

(SGS0022_AWS0033)

Prepared by: SGS

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REPORT DETAILS

REFERENCE	SGS0022_AWS0033
CLIENT REFERENCE	**FLEXIUM INTERCONNECT (KUNSHAN), INC.**
REPORT TITLE	**ALLIANCE FOR WATER STEWARDSHIP RE-ASSESSMENT REPORT**
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TABLE OF CONTENT

ACRONYM

PCB:	Printed Circuit Board
FPC:	Flexible Printed Circuit Board
RO:	Reverse Osmosis
GDP:	Gross Domestic Product
WBCSD:	World Business Council for Sustainable Development
NGO:	Non-Governmental Organization
IPE:	Institute of Public and Environmental Affairs
CSR:	Corporate Social Responsibility
WWF:	World Wide Fund for Nature
WASH:	Water, Sanitation and Hygiene
ISO:	International Standardization Organization
EMS:	Environmental Management System
EHS:	Environment, Health and Safety
PRTR:	Pollutant Release and Transfer Register
RMB:	Renminbi (Chinese Currency)

1 EXECUTIVE SUMMARY

The scope of services covers the re-assessment of water use in compliance with the AWS International Water Stewardship Standard (Version 2.0) for Flexium Interconnect (Kunshan), Inc. (hereinafter referred to as “Flexium” or “the site”) located at No. 1399, Hanpu Road, Yushan Town, Kunshan City, Jiangsu Province, P. R. China. The re-assessment has been completed in compliance with the AWS Certification requirements, Version 2.0 dated in December, 2019, covering all core indicators and advanced-level indicators implemented by the site.

Flexium was established in 2000, and it is mainly engaged in the manufacture and assembly of Flexible Printed Circuit Board (FPC).

Flexium was awarded an AWS Gold certificate on 17th January 2019 which was upgraded to an AWS Platinum certificate through a re-evaluation on 12th April 2021 with the expired date of 16th January 2022. It is eager to continuously maintain the AWS Platinum certificate after the ending of the first certification cycle. Thus, Flexium entrusted SGS-CSTC Standards Technical Services Co., Ltd. (hereinafter referred to as “SGS”) to conduct the re-assessment for its facilities and activities to confirm its continual conformity with the AWS International Water Stewardship Standard (Version 2.0).

Unfortunately, because of the epidemic of COVID-19 and travel restrictions in China, the scheduled onsite re-assessment for Flexium had been disrupted many times. Finally, the onsite re-assessment was determined in July 2022.

On 25th-26th July 2022, SGS performed the re-assessment for Flexium’s facilities and activities with regard to certification to the AWS Standard (Version 2.0). No non-conformities were found during the course of the re-assessment, and a total of three observations were raised. In addition, the three observations raised during the re-evaluation on 23rd -24th December 2020 had been completely closed out.

According to the re-assessment of Flexium’s performance against the AWS advanced indicators (Version 2.0), the total of Flexium’s cumulative advanced indicators scores is 102, which is up to the AWS Platinum level.

Given the review of evidence provided and site visit inspections performed at Flexium, SGS recommends that Flexium be awarded AWS Platinum Certified status with a surveillance audit interval of annual frequency.

2 SCOPE OF RE-ASSESSMENT

The scope of services covers the re-assessment of water use in compliance with the AWS International Water Stewardship Standard (Version 2.0) for Flexium Interconnect (Kunshan), Inc. (hereinafter referred to as “Flexium” or “the site”) located at No. 1399, Hanpu Road, Yushan Town, Kunshan City, Jiangsu Province, P. R. China. The re-assessment has been completed in compliance with the AWS Certification requirements, Version 2.0 dated in December, 2019, covering all core indicators and advanced-level indicators implemented by the site.

Established in 2000, Flexium is mainly engaged in the manufacture and assembly of Flexible Printed Circuit Board (FPC).

On 25th-26th July 2022, SGS-CSTC Standards Technical Services Co., Ltd. (hereinafter referred to as “SGS”) conducted the re-assessment for Flexium’s facilities and activities with regard to certification to the AWS International Water Stewardship Standard (Version 2.0) , covering all core indicators and advanced-level indicators implemented by the site. The following Table 2.1 presents SGS audit team, and the audit plan is attached as a separate document.

Table 2.1 SGS Audit Team

Audit Team		Qualifications/Experience
Jiansong Chang	Team Leader	AWS certified auditor, with more than 26 years experience in environmental and social impact assessment (ESIA), treatment of wastewater, solid waste and hazardous waste, more than 6 years experience in performing environmental and social risk assessment in line with the IFC E&S, GRI, FSC FM and RTRS soy bean production standards. He was also involved in SGS’ all AWS certification projects in China.
Paula Sófia Gómez Geras	Technical Reviewer	AWS certified auditor, with more than 15 years experience in pollution control, environmental impact assessment, ISO14001 audit and training. AWS certified auditor and Accreditation Manager.

During the re-assessment, our working arrangement is as follows:

- A half day on the meeting with stakeholders at Flexium’s office;
- Another half day on the inspection of Flexium’s installations and activities at the site, covering production buildings, wastewater treatment station, storage warehouses for

chemicals and hazardous waste, administration areas, and employees' accommodation, etc.; and

- One day on the personnel interviews and document reviews at Flexium's office.

Flexium provided most of the requested supporting documentation as evidence whilst on site. SGS provided initial feedback on the gaps between Flexium's current management and the level required by the standard during the closing meeting of the re-assessment on 26th July 2022.

The following Table 2.2 shows some representative pictures taken at the site.

Table 2.2 Photos from Flexium Site Re-assessment

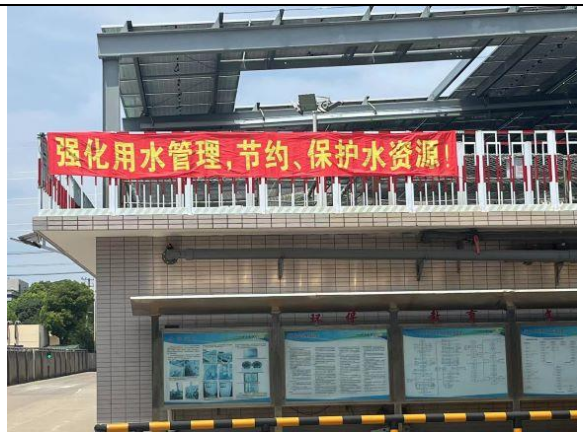


Photo 1: Slogans hung at the site for promoting AWS and employees' awareness of saving water

Photo 2: Chemical warehouse

Photo 3: Chemical-feeding area

Photo 4: Newly installed facility for purifying reclaimed water

Photo 5: Online monitoring devices installed for treated effluent

Photo 6: Well installed for monitoring underground water

Photo 7: Hanputang and Qingyanggang, receiving water body of wastewater and rain water

Photo 8: "Love Water Station" installed in the guard house and solar light box installed outside the guard house with a warm prompt of providing free drinking water for sanitation workers, policemen, delivery persons, etc.

Photo 9: Sharing best practice of water stewardship with Daxi-Tech, one supplier of Flexium

Photo 10: Sharing best practice of water stewardship with Jiangsu Jincheng Testing Technology Co. Ltd., one service provider of Flexium

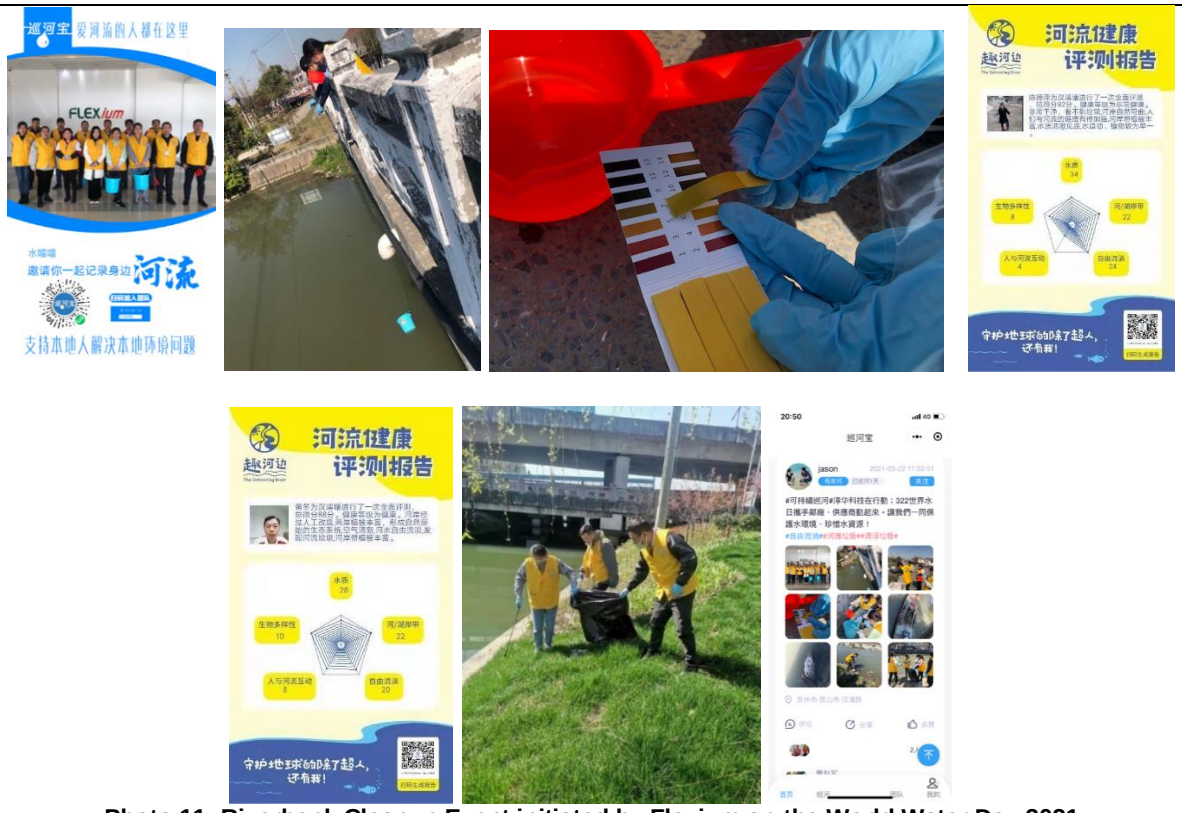
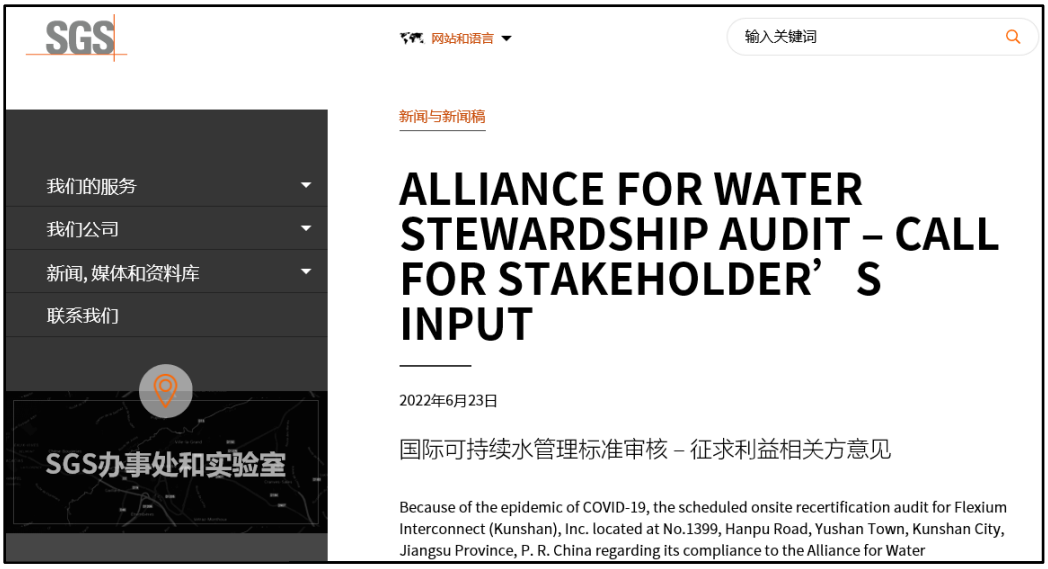


Photo 11: Riverbank Cleanup Event initiated by Flexium on the World Water Day 2021

3 STAKEHOLDER ANNOUNCEMENT AND CONSULTATION

3.1 CALL FOR STAKEHOLDER'S INPUT BEFORE ON-SITE RE-ASSESSMENT

Following the AWS Certification Requirements, before the on-site re-assessment, SGS released a stakeholder announcement on 23rd June 2022 through SGS' website: https://www.sgsgroup.com.cn/zh-cn/news/2022/06/kn-0623-water-stewardship-audit, which stated Flexium's intention to pursue AWS re-certification (See Picture 3.1). Besides submitting to AWS for publication on the AWS website, the stakeholder announcement was also displayed on Flexium's website: https://www.flexium.com.tw/Sustainability/KSEnvironManagement?lang=ch (See Picture 3.2).



Picture 3.1: Screen Shot of Releasing Stakeholder Announcement on SGS' Website

Picture 3.2: Screen Shot of Releasing Stakeholder Announcement on SGS' Website

Both SGS and Flexium had received no stakeholders' feedback information since the release of the stakeholder announcement.

3.2 STAKEHOLDER INTERVIEW DURING ON-SITE RE-ASSESSMENT

During on-site re-assessment, SGS held a stakeholder consultation meeting. Table 3.1 presents the personnel interviewed.

Table 3.1 Personnel Interviewed during Stakeholder Consultation Meeting

Organization		Personnel Interviewed
Kunshan Water-Saving Office	Government authorities	Ms. Yi Cui (Director)
Ecology and Environment Bureau of Kunshan Hi-Tech Zone		Mr. Yemin Wang (Section Chief)
Kunshan North District Wastewater Treatment Plant	Service provider	Mr. Bin Xu (Plant Manager)
		Mr. Jie Zhang (Plant Manager)
Peilvyuan Community	Community	Mr. Lichun Xing
Suzhou Daxiang Material Co., Ltd.	Supplier	Ms. Shangli Gong (Business Director)
Yufu Xingye Plastic (Kunshan) Co., Ltd.		Mr. Zejun Ding
Dingxin Electronics (Kunshan) Co., Ltd.	Neighbouring factory	Mr. Yong Fang (Section Manager)
Xufa Electronics (Kunshan) Co., Ltd.		Ms. Deping Chen (Section Manager)
		Ms. Qingzhen Hua
Au Optronics (Kunshan) Co., Ltd.	Customer	Mr. Xugang Qin
Kunshan Amazon		Mr. Bright Zhao
		Mr. Eric Cao
Flexium	Employees' representative	Ms. Zhuqing Yao
		Ms. Yunxia Tang
		Ms. Shengkan He

The stakeholder consulting meeting was held in a Flexium's conference room in the morning of 25th July 2022. Firstly, Flexium played a short video (*https://www.flexium.com.tw/Sustainability/KSEnvironManagement?lang=ch*) to present its water stewardship. Then, SGS gave a brief introduction of the AWS standard. Different topics

related to Flexium's water stewardship at the site and in the catchment were discussed and assessed during the meeting. Picture 3.3 shows the stakeholders' consultation meeting.

Picture 3.3: SGS Auditor Moderating Stakeholder Consultation Meeting

All participants gave a high appraisal to Flexium's efforts for its water stewardship. According to Ms. Yi Cui, director of Kunshan Water-Saving Office, it seems that Kunshan has no water scarcity. However, water resources in Kunshan are not abundant if the water supply from the Yangtze River, a very important passing-by water source is not taken into account. Therefore, the promotion of saving water is deemed essential for Kunshan. She said that Flexium's short video was quite impressive and it demonstrated Flexium's best practice of water stewardship which was really worth sharing. Finally, she mentioned that Kunshan Water-Saving Office would like to support and cooperate with Flexium to promote the sustainable use of water in the catchment in future events.

Based on Mr. Yemin Wang, section chief of Ecology and Environment Bureau of Kunshan Hi-Tech Zone, the quality of local water bodies has been improved a lot since the implementation of more stringent regulations on water pollution control. He gave a very high appraisal of Flexium's wastewater treatment and water recycling. He said that Flexium is always willing to cooperate with local government authorities to promote water strewardship and has become a

local model enterprise in the promotion of environmental protection and water stewardship. Flexium receives many visitors from state and local government authorities and shares its best practice of water stewardship with them every year.

Mr. Bin Xu and Mr. Jie Zhang, managers of Kunshan North District Wastewater Treatment Plant briefly introduced the management and operation of the wastewater treatment plant, and confirmed Flexium's compliance discharge of wastewater.

Mr. Lichun Xing from Peilvyuan Community expressed his deep appreciation towards Flexium's promotion of river bank restoration. Because of Flexium's great efforts and its cooperation with local government, both banks of a river had been returned vegetable plots to forests.

Interviewees of Flexium's suppliers and neighbouring factories showed their willingness to cooperate with Flexium to strengthen their water stewardship and learn more water-saving technologies through sharing Flexium's best practice.

Flexium's promotion of rasing the public awareness of environmental protection was highly admired by its customers. According to Mr. Bright Zhao and Mr. Eric Cao from Amazon, a winner of AWS certificate will be given priority to include in its supplier list.

The interview with three employees' representatives showed their satisfaction with Flexium's WASH conditions.

All stakeholders suggested that Flexium continue to maintain its good water stewardship and keep communication with the public.

4 DESCRIPTION OF CATCHMENT

Both Flexium's domestic and production water comes from the municipal tap water supplied by Kunshan Waterworks Group, which has three water supply plants and two water sources including the Kuilei Lake and the Yangtze River. According to the public information of Kunshan Waterworks Group, its tap water supply has covered the whole Kunshan city with the total area of 931.5 km^2, and the daily maximum water supply is 1,102,100 m^3.

Flexium has built a wastewater treatment station which covers the process of denitrification, dephosphorization and removal of heavy metal (Ni). After being treatmented, the effluent is discharged into the municipal sewage pipe network and then treated by the Kunshan North District Wastewater Treatment Plant. The treated effluent is discharged into the Loujiang River, through Hanputang River and Qingyanggang River, and finally flows into the Wusongjiang River. Figure 3.1 shows Flexium's water supply and wastewater discharge.

Based on the location of the water source and final destination of effluent, the external boundary (watershed) for the sustainable water management of the enterprise is determined as the Wusongjiang River catchment in Kunshan City.

The Wusongjiang River catchment belongs to a sub-catchment of the Taihu Lake catchment. The Wusongjiang River originates from the Taihu Lake, which flows through Wujiang, Suzhou, Kunshan and Shanghai's Qingpu, Jiading, Minhang, Putuo, Changning, Jing'an, Hongkou and Huangpu districts. It enters the Huangpu River at the Waibaidu Bridge. With the Bei Xinjing as the boundary, the upper reaches of the Wusongjiang River are called Wusongjiang River by local people, and the lower reaches of the Wusongjiang River is located in the east of the Bei Xinjing. After entering the Shanghai area, it is called the Suzhou River by Shanghainese. It is 125 km long, including 53.1 km long in the territory of Shanghai. Wusongjiang River is 40km long from west to east in Kunshan. It enters Kunshan from Suzhou Industrial Park (where the Jianglizhuang monitoring section controlled by Jiangsu province is installed) and flows into Shanghai (where the Shipu monitoring section controlled by the state is installed) after passing through Kunshan. With the total land area of 735.6 km^2, and the total water area of 43.5 km^2, the Wusongjiang River catchment covers Bacheng Town, Zhoushi Town, High-tech Zone, Development Zone, Lujia Town, Huaqiao Town, Zhangpu Town and Qiandeng Town. There are 1,917 rivers and 8 provincial key lakes in the catchment.

Figure 3.2, 3.3 and 3.4 respectively show the catchment of Tai Lake, the catchment of Wusongjiang River, and the water system in the catchment of Wusongjiang River.

Figure 3.1 Flexium's Water Supply and Wastewater Discharge (Blue: Water Supply; Orange: Wastewater)

Figure 3.2 The Catchment of Tai Lake

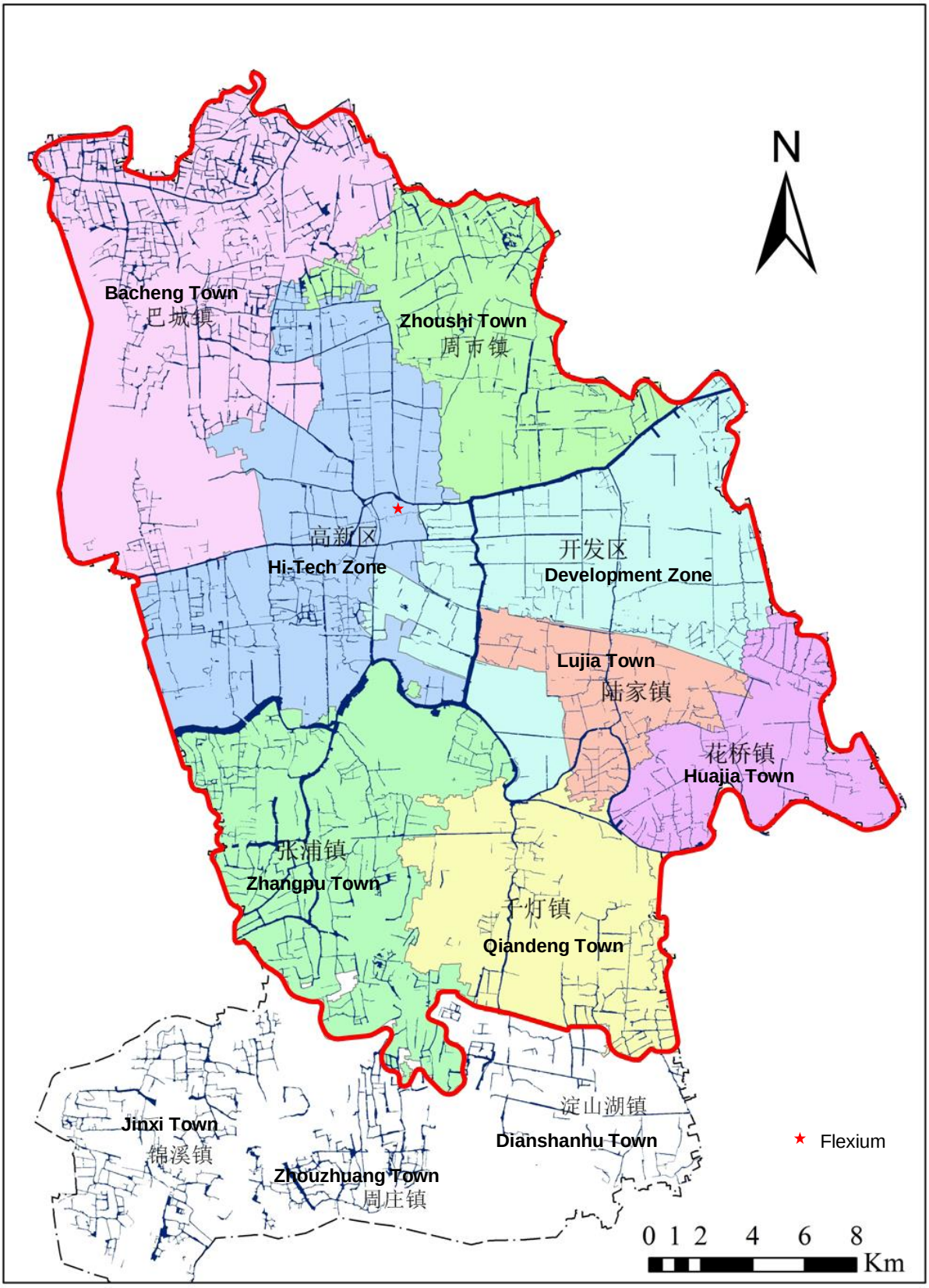


Figure 3.3 The Catchment of Wusongjiang River

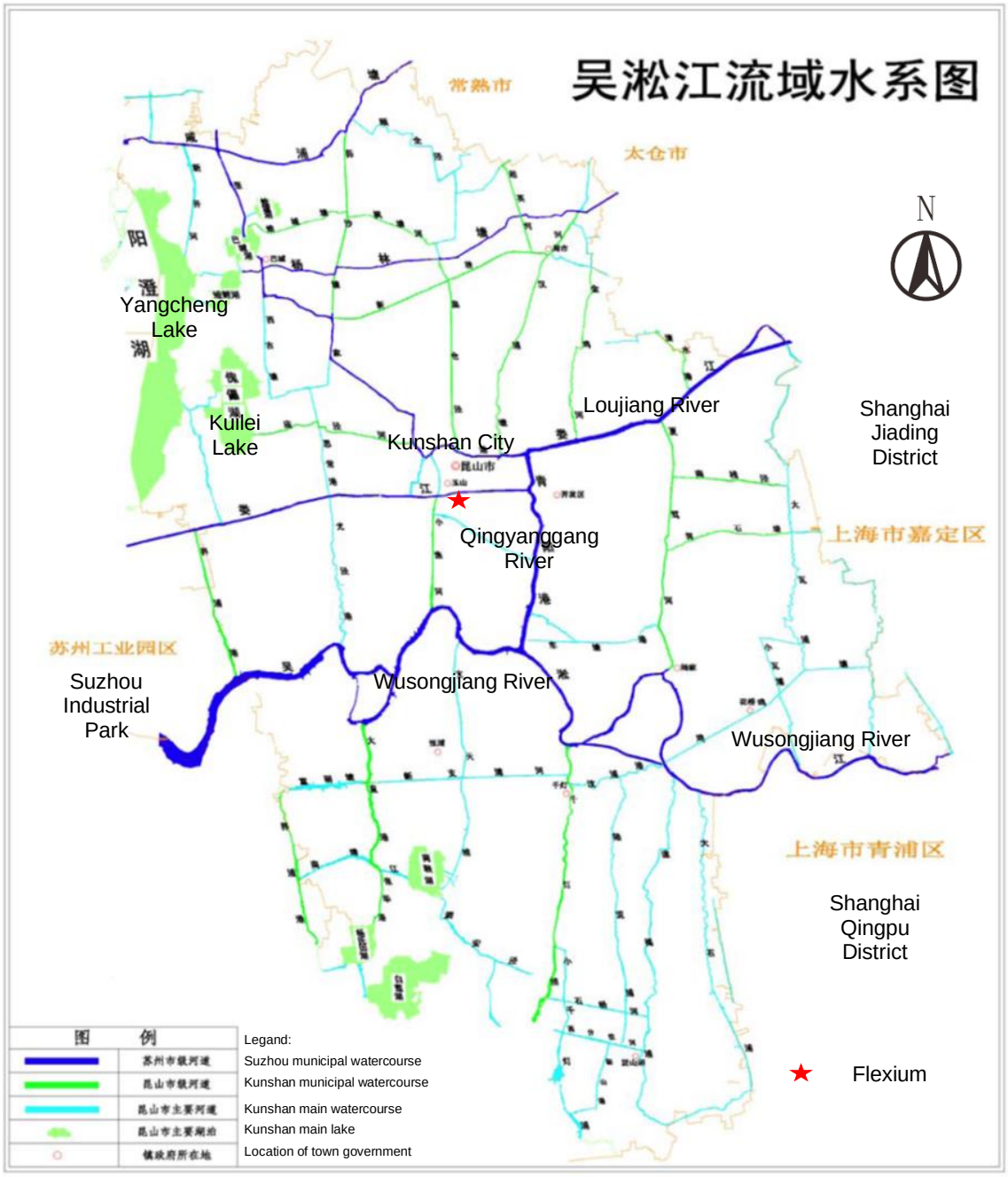


Figure 3.4 The Water System in the Catchment of Wusongjiang River

In addition, Jiangsu Provincial Government issued the “Jiangsu Provincial Plan for Ecological Space Control Areas” in January 2020, which identified and mapped 14 ecological space control areas (i.e. the Important Water-Related Areas) in Kunshan City, including 5 wetland ecosystem conservation areas; 3 water source and quality protection areas; 3 natural and cultural landscape conservation areas; 2 fishery conservation areas; and 1 soil and water conservation area.

The distribution of ecological space control areas in Jiangsu Province is shown in Figure 3.4.

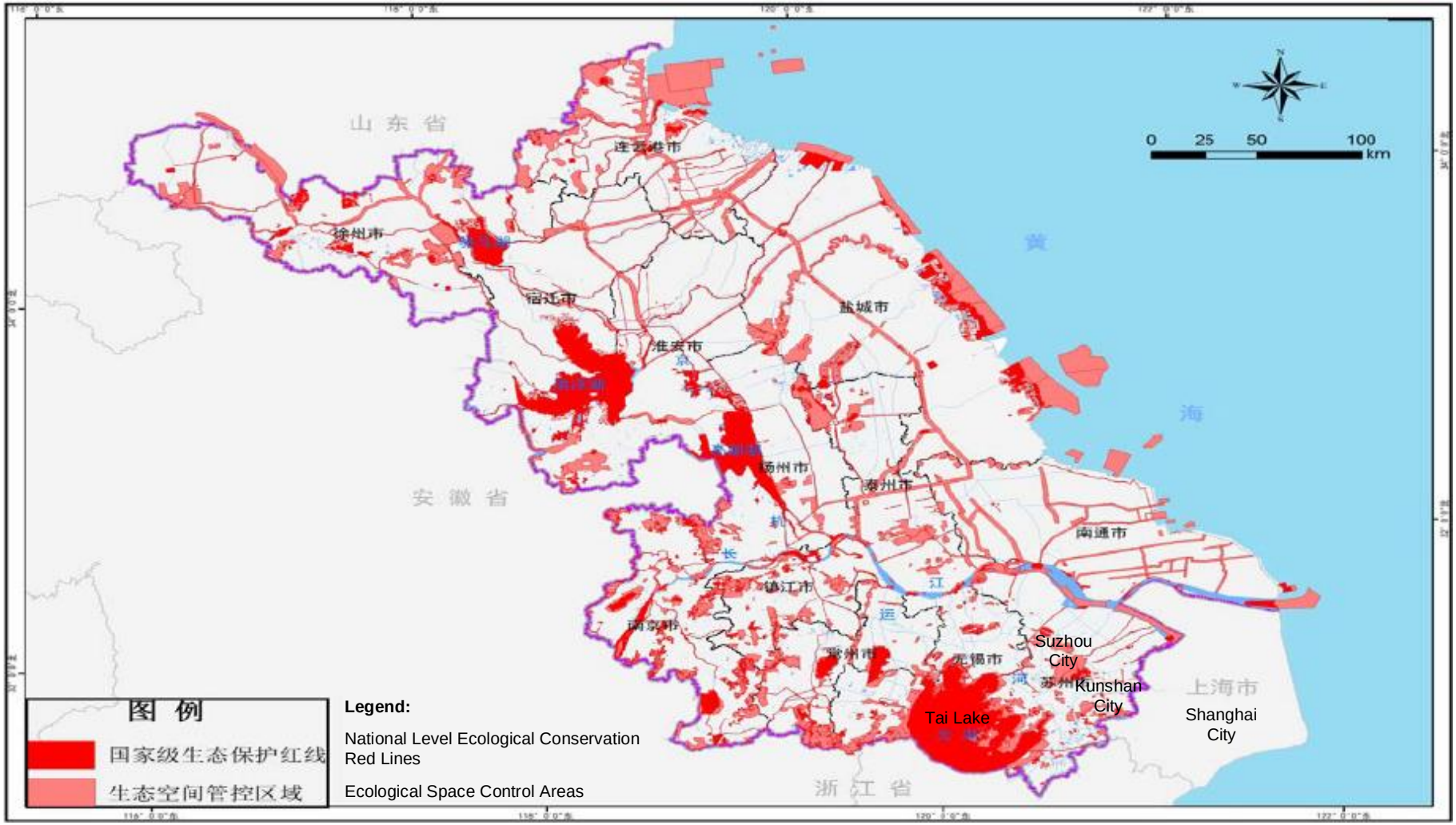


Figure 3.4 Distribution of Ecological Space Control Areas in Jiangsu Province

5 SUMMARY OF SHARED WATER CHALLENGES

Flexium has identified general shared challenges in the catchment through stakeholder consultation and these are listed in Table 5.1.

Table 5.1 Detailed Shared Water Challenges for Flexium

No.	Water Challenge	Associated Government Authority initiative/Plan*	Relevant/Rationale for Stakeholders	Relevant/Rationale for Site	Priority (1-4)	Rationale for Prioritization
1	Potentially increased levels of water shortage	Rational use of existing water resources and protection of water sources	Increase the imbalance between drinking water supply and demand, result in the rising of water costs	Increase the imbalance between drinking water supply and demand, result in the rising of water costs	2	1: Basically not concerned and affected 2: Occasionally concerned with small influence 3: Concerned but not very often. The scope of influence is controllable, and the results are not serious. 4: Frequently concerned with high attention. The scope of influence is wide, and the results are serious.
2	Insufficient water treatment infrastructure	New sewage treatment facilities may be built to collect and treat domestic sewage	Increase the safety risks of local communities' drinking water	Insufficient water treatment facilities, and noncompliance of water quality in the catchment may result in the production restriction, suspension or even shutdown of a factory.	2	
3	Groundwater and surface water pollution risk	Conduct groundwater and surface water quality surveys, introduce relevant policies and regulations, and incorporate environmental protection supervision system in environmental management	◆ The health of community residents may be affected; and ◆ Residents may complain to the local government or environmental protection authority if they discover water pollution.	Production restriction, suspension or even shutdown may be required for enterprises in the catchment.	3	
4	Water price	Raising water price	Resulting in the higher living costs for local residents and affecting their life quality	Factory manufacturing costs increase and its competitiveness declines	2	
5	More difficult to obtain water license	The priority is to meet the water use of local residents,and ensure the normal production water of enterprises.	Affect local communities' obtaining of daily domestic water	Affecting an enterprise's normal productionand its competitiveness	2	
6	More stringent requirements for water efficiency and wastewater discharge	Setting higher water efficiency rate and more stringent wastewater discharge standards	◆ Residents will be less affected by water pollution; and ◆ Residents may cooperate with local governments and environmental protection agencies to set more stringent standards so as to reduce the discharge of water pollutants.	◆ Increase the company's cost of water treatment such as the costs for chemical agents; and ◆ The company may need to invest more for improving the efficiency of its water treatment facilities.	4	

No.	Water Challenge	Associated Government Authority initiative/Plan*	Relevant/Rationale for Stakeholders	Relevant/Rationale for Site	Priority (1-4)	Rationale for Prioritization
7	Inadequate legal and regulatory supervision	Enhance supervision because the existing regulations are not fully and strictly enforced.	The living environment of residents is degraded and their health is affected. If residents discover environmental violations, they may complain to local governments or environmental protection agencies.	◆ The company shall manage its activities according to relevant environmental regulations; and ◆ The company shall conduct more stringent management according to the requirements of customers or international standards. Some requirements may be more stringent than laws and regulations.	4	
8	Policy uncertainty	Specify relevant policies and meet the requirements of the public	Influencing residents, causing their complaints to local governments or environmental agencies	◆ The company shall manage its activities according to relevant environmental regulations; and ◆ The company shall conduct more strict management according to the requirements of customers or international standards. Some requirements may be more stringent than laws and regulations.	4	
9	Increased incidence of water-related diseases	Strengthen pollution control and reduce risk factors	Influencing residents, causing their complaints to local governments or environmental agencies	◆ The surrounding residents will conduct environmental supervision on the enterprise; ◆ The company must meet pollution discharge standards and take social responsibility; and ◆ The enterprise must publicize its relevant data of water environment management.	4	

* Associated Government Authorities including national and local People's Governments, national and local environmental protection departments, national and local water affairs departments, etc. In addition, because Flexium failed to list the specific government authority initiatives/plans, an OBS was raised for the indicator 1.6.2.

6 INDICATORS CHECKLIST

6.1 CORE AWS INDICATORS

As per the requirement set out in the Section 2.11 of the AWS Certification Requirements, the following table 6.1 presents all the CORE AWS indicators with the relevant reviewed evidence provided by Flexium.

Table 6.1 Evidence Reviewed by SGS Against Each CORE AWS Indicator

Indicator	Details (Core)	Evidence Reviewed/Document Reference
1	**GATHER AND UNDERSTAND**	
1.1	**Gather information to define the site's physical scope for water stewardship purposes, including: its operational boundaries; the water sources from which the site draws; the locations to which the site returns its discharges; and the catchment(s) that the site affect(s) and upon which it is reliant.**	
1.1.1	The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including: - Site boundaries; - Water-related infrastructure, including piping network, owned or managed by the site or its parent organization; - Any water sources providing water to the site that are owned or managed by the site or its parent organization; - Water service provider (if applicable) and its ultimate water source; - Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies; - Catchment(s) that the site affect(s) and is reliant upon for water.	Maps showing the physical scope of the site are available, including: • Map of site boundaries with entry point of water supply and discharge points of wastewater and rainwater. The site presents a square shape with the following surroundings: East: Hanpu Pond; West: Hanpu Road; South: Celxper (Kunshan) Company and Unimicron (Kunshan) Company; and North: Xinmao (Kunshan) Company and JM-Plus (Kunshan) Company. • Map of water-related infrastructures at the site such as wastewater treatment station, fire pool and emergency pool. • Map of water service provider and its ultimate water source, and waste water service provider and its ultimate receiving water body. • Map of rainwater-related flow directions and receiving water bodies. • Map of catchment that the site affects and is reliant upon for water. REF001: Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022, Page 2-4

Indicator	Details (Core)	Evidence Reviewed/Document Reference
1.2	**Understand relevant stakeholders, their water-related challenges, and the site's ability to influence beyond its boundaries.**	
1.2.1	Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall: - Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people; - Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies; - Provide evidence of stakeholder consultation on water-related interests and challenges; - Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups; - Identify the degree of stakeholder engagement based on their level of interest and influence.	The Identification, Evaluation and Control of Environment, Energy Risks and Opportunities elaborates the process used for stakeholder identification and the communication channels with identified different stakeholders. The process has taken into consideration the identification of following stakeholders: • Stakeholders that have close relationship with Flexium's business and have influence on Flexium's economic, environmental and social performance; • Stakeholders located in Flexium's physical scope and the catchment that Flexium affects and is reliant upon for water; • Vulnerable people; and • Stakeholders that are disclosed by Flexium's same industry. Finally, Flexium identifies 7 categories of stakeholders including: • Employees; • Shareholders; • Communities and Neighbor factories, • Customers; • Suppliers; • Government authorities; and • Media and NGOs, etc. A Process for Communication Management including internal and external communication has been also defined in Flexium's Process for Communication Management (Document No.: PU4302, Ver. 5.0). Through stakeholder consultation, Flexium analysed water-related interests and challenges presented by different stakeholders. The degree of stakeholder engagement was also identified. REF002: Identification, Evaluation and Control of Environment, Energy Risks and Opportunities

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		REF003: Process for Communication Management (Document No.: PU4302, Ver. 5.0) REF004: Statistical Table of Stakeholders
1.2.2	Current and potential degree of influence between site and stakeholder shall be identified, within the catchment and considering the site's ultimate water source and ultimate receiving water body for wastewater.	Flexium has identified the current and potential degrees of influence between site and the 7 categories of stakeholders, and 4 scales are defined based on their importance and interests REF004: Statistical Table of Stakeholders
1.3	**Gather water-related data for the site, including: water balance; water quality, Important Water-Related Areas, water governance, WASH; water-related costs, revenues, and shared value creation.**	
1.3.1	Existing water-related incident response plans shall be identified.	Flexium has developed a series of water-related incident response plans, including: • Emergency Response Management Procedures (E-W0047, V4.0) for Emergency Operation Instructions Regarding Abnormal or Suspension of Water Supply; • Environmental Emergency Response Plan (FLEXIUM-2019 Ver.1); • Special Emergency Plan for Environmental Emergencies of Soil Contamination; and • Special Emergency Plan for Environmental Emergencies of Hazardous Waste. Flexium registered its Environmental Emergency Response Plan at Kunshan Municipal Ecology and Environment Bureau on 26 September 2019 with the registration No.: 320583-2019-0391-M. Currently, Flexium has signed a contract with Suzhou Jinyu Linsheng Environmental Engineering Co., Ltd. regarding the update of its Environmental Emergency Response Plan. REF005: Emergency Response Management Procedures (E-W0047, V4.0) for Emergency Operation Instructions Regarding Abnormal or Suspension of Water Supply REF006: Flexium's Environmental Emergency Response Plan (FLEXIUM-2019 Ver.1) REF007: Registration Form for Flexium's Environmental Emergency Response Plan issued by Kunshan Municipal Ecology and Environment Bureau on 26 September 2019 REF008: Contract signed between Flexium and Suzhou Jinyu Linsheng Environmental Engineering Co., Ltd. regarding the update of Flexium's Environmental Emergency Response Plan on 28 March 2022 REF009: Special Emergency Plan for Environmental Emergencies of Soil Contamination

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		REF010: Special Emergency Plan for Environmental Emergencies of Hazardous Waste
1.3.2	Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped.	A volumetric balance of water input and output is identified and mapped by Flexium on a quarterly basis. Its analysis of water balance complies with the "General Principles of Water Balance Test in Enterprises (GB/T12452-2008)", a China national standard. We randomly reviewed Flexium's water balance maps in the fourth quarter of 2021 and the first quarter of 2022, and the mass balance ratio was 96.91% and 96.35% respectively which met the national standard (GB/T12452-2008). REF011: Water Balance Map in the Fourth Quarter of 2021 REF012: Water Balance Map in the First Quarter of 2022
1.3.3	Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified.	Flexium has established a large database for water balance, and monthly variance in water usage is identified and mapped. We reviewed Flexium's database of water balance from January to May 2022, which showed that the high unit water consumption happened in April. According to Flexium, Kunshan City was struck by an outbreak of COVID-19 in April 2022, which led to the reduction in production output. However, all support facilities such as colling tower and exhaust gas cleaning tower had to be operated as normal. REF013: Large Database for Water Balance Established by Flexium
1.3.4	Water quality of the site's water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified.	Flexium has developed a water quality monitoring program, which specifies: • Wastewater is tested by a qualified third party on a monthly basis; • Domestic sewage is tested by a qualified third party on a monthly basis; • Rainwater is tested by a qualified third party on a quarterly basis; • Surface water of Hanpu Pond and Taicang Pond is tested by a qualified third party on a quarterly basis; • Soil and groundwater is tested by a qualified third party annually; and • Self-testing for wastewater is conducted four times a day. In addition, on-line monitoring devices had been installed at the outlet of treated effluent and networked with local environmental protection authority. We randomly checked the testing reports during site visit, and all testing results fully complied with relevant national or local standards.

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		REF014: Testing report for industrial wastewater provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 14 June 2022 REF015: Testing report for domestic sewage provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 16 June 2022 REF016: Testing report for rainwater provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 16 June 2022 REF017: Testing report for surface water of Hanputang River and Taicangtang River provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 14 June 2022 REF018: Soil and groundwater monitoring report prepared by Suzhou Jinyu Linsheng Environmental Engineering Co., Ltd. in October 2021
1.3.5	Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.	Flexium has identified potential sources of pollution such as chemical storage and usage, sludge storage at wastewater treatment station and storage of hazardous waste, and relevant measures to prevent and control contamination have been taken including strengthening of management, establishment of secondary containment and emergency response. In addition, Flexium has mapped the identified potential sources of pollution. REF019: List of Identified Potential Sources of Pollution REF020: Map of Identified Potential Sources of Pollution
1.3.6	On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.	Not applicable. There are no Important Water-Related Areas on the site.
1.3.7	Annual water-related costs, revenues, and a description or quantification of the social, cultural, environmental, or economic water-related value generated by the site shall be identified and used to inform the evaluation of the plan in 4.1.2.	We reviewed the cost analysis of Flexium's water stewardship, which is divided into three categories including water cost for domestic use, water cost for production use and wastewater treatment. The water cost for production use covers recycled water, filtered water, soft water, RO water and purified water. Flexium successfully implemented 2 water-saving projects in 2021 including the adding of reclaimed water reuse system and the reuse of reclaimed water from purified water production as RO water. Because of the implementation of the 2 water saving projects mentioned above, the annual wastewater discharge is reduced by 103,487 m^3.

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		Flexium also provides drinking water for local sanitation workers and deliverymen. On 22 March 2021, Flexium initiated a Riverbank Cleanup Event which focused on river patrol, riverbank cleaning and water testing. 4 Flexium's sections, 3 suppliers and 4 neighbouring plants were involved in the event. REF021: Statistics of water costs in 2021 REF022: Flexium AWS Management Review Report on 24 November 2021 REF023: Summary of Riverbank Cleanup Event Initiated by Flexium on 25 March 2021
1.3.8	Levels of access and adequacy of WASH at the site shall be identified.	Flexium provides dormitories and canteen for employees. Bathrooms and water purifiers are installed for all dormitories, and the WASH installations fully comply with the national "Sanitary and Administrative Standards for School Dormitory" (GB31177-2014). In addition, sanitation and hygiene installations and water purifiers are also installed at office buildings and all workshops, and the WASH installations fully comply with the national "Hygienic Standards for the Design of Industrial Enterprises" (GBZ 1-2010). To ensure drinking water safety, Flexium has developed a "Process for Drinking Machine Management" and a "Process for the Maintenance of Drinking Water Machine System", which specify the requirements of routine maintenance, cleaning standards and drinking water quality monitoring on a yearly basis. To prevent the epidemic of COVID-19, Flexium had installed the signs of seven-step hand-washing method at all hand washing sinks. The interviews with 3 employees showed that they are quite satisfied with Flexium's WASH conditions. REF024: Statistics of WASH Installations REF025: Drinking Water Quality Test Report provide by Suzhou BX Environmental Testing Engineering Technology Co., Ltd. on 31 December 2021
1.4	**Gather data on the site's indirect water use, including: its primary inputs; the water use embedded in the production of those primary inputs the status of the waters at the origin of the inputs (where they can be identified); and water used in out-sourced water-related services.**	
1.4.1	The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.	Flexium has established a list of product suppliers within the site's catchment and analysed the intensity of water consumption and water pollution based on their water quantity and quality. According to Flexium's Raw Material Supplier CSR Evaluation Rev.3.0 (W-QM-

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		0325), if a supplier generates wastewater, a wastewater testing report shall be provided. If a supplier' total number of employees exceeds 300 persons, a drinking water testing report shall be provided. If a supplier's annual water consumption exceeds 10,000 m^3, and its annual wasterwater discharge exceeds 10,000 m^3, a water-saving plan or water-saving report shall be provided. Furthermore, rainwater testing report and domestic sewage testing report shall be provided in accordance with the requirements of local regulations. In 2021, Flexium evaluated 25 suppliers' drinking water testing reports, 6 suppliers' rainwater testing reports, 7 suppliers' domestic sewage testing reports and 8 suppliers' industrial wastewater testing reports. It is expected that the CSR evaluation of raw material suppliers in 2022 will be conducted in October. In addition, by using WWF's map of water risk filter, Flexium has also analysed the water related risk level in the catchment where its suppliers are located. REF026: Flexium's Raw Material Supplier CSR Evaluation Rev.3.0 (W-QM-0325) REF027: Identification of embedded water use of primary inputs REF028: Analysis of water risk level by using WWF Water Risk Filter
1.4.2	The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.	A list of outsourced services within the site's catchment has been established by Flexium. Meanwhile, the intensity of water consumption and water pollution has been analysed based on their water quantity and quality. Based on Flexium, the treatment and disposal of solid waste is its main outsourced service. Flexium had prepared a comprehensive water stewardship report for its outsourced service. Moreover, by using WWF's map of water risk filter, Flexium also evaluated the water related risk level in the catchment where its outsourced service providers are located. REF029: Identification of embedded water use of outsourced services REF028: Analysis of water risk level by using WWF Water Risk Filter REF030: Water Stewardship Report for Outsourced Service, November 2021
1.5	**Gather water-related data for the catchment, including: water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH**	
1.5.1	Water governance initiatives shall be identified, including catchment plan(s), water-related public policies, major	Flexium has established a Procedure for Identification of Laws, Regulations and Other Requirements and Compliance Assessment, by which Flexium can identify the catchment

Indicator	Details (Core)	Evidence Reviewed/Document Reference
	publicly-led initiatives under way, and relevant goals to help inform site of possible opportunities for water stewardship collective action.	plan(s), water-related public policies and major publicly-led initiatives in a timely manner and help it to know possible opportunities for water stewardship collective action. In addition, the update water governance initiatives have been included in the Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022. Currently, China has entered into the 14th Five-Year period, many 14th Five-Year plans including water-related plans have been formally issued at national and local levels in 2021 and 2022. The review of update water governance initiatives identified by Flexium showed that the water-related plans are not fully identified such as the 14th Five-Year Plan for Water Security and the 14th Five-Year Plan for Building a Water-Saving Society separately issued by National Development and Reform Commission in December 2021 and October 2021. Therefore, an OBS01 is raised for this indicator. REF031: Procedure for Identification of Laws, Regulations and Other Requirements and Compliance Assessment REF001: Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022, Page 13-16
1.5.2	Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights.	Flexium has identified applicable water-related legal and regulatory requirements and a compliance assessment report has been developed. We reviewed Flexiumi's compliance assessment report developed in 2021 during site visit. The evaluation results demonstrated Flexium's compliance. REF032: Flexium's Evaluation Report for Compliance with Laws and Regulations Issued in 2021
1.5.3	The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.	The Section 3.2 of the Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022 provides a detailed analysis of water balance for the catchment. The water balance in the catchment is analysed based on the rainfall (mm), precipitation (m^3), surface water resources (m^3), groundwater resources(m^3), water diversion (m^3), total water supply (m^3) and total water consumption(m^3). The update data in the Bulletin of Water Resources in Taihu Lake Catchment, the Bulletin of Water Resources in Jiangsu Province, the Bulletin of Water Resources in Suzhou and Kunshan Statistical Yearbook published from 2015-2020 are adopted.

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		Based on the report, water used in Kunshan relies on the Kuilei Lake and the Yangtze River. According to Kunshan 14th Five-Year Water Development Plan, because of the double control of total consumption and intensity of water resources during the 13th Five-Year period, the total water consumption in Kunshan maintains about 0.5 billion m^3. During the 14th Five-Year period, the total water consumption in Kunshan will be controlled lower than 0.626 billion m^3. Since the existing water consumption is lower than the defined target, Kunshan has reserved a certain growth space for water consumption. REF001: Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022, Page 16-23
1.5.4	Water quality, including physical, chemical, and biological status, of the catchment shall be identified, and where possible, quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be identified.	The Section 3.3 of the Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022 has identified and quantified water quality of the catchment including the Taihu Lake, water sources, water supply and receiving waters for discharged wastewater. The water quality of all national and provincial monitoring sections installed for the Taihu Lake within Suzhou has improved a lot. The water quality of receiving waters for discharged wastewater also maintains the function defined by local governments. In addition, based on the document review, the water quality of water supply plants in Kunshan is tested on a daily basis, and the test report is released to the public on a daily, weekly and monthly basis through the website of Kunshan Waterworks Group Co., Ltd.: https://www.kswater.com/news_list.aspx?category_id=7 REF001: Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022, Page 23-26
1.5.5	Important Water-Related Areas shall be identified, and where appropriate, mapped, and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.	Jiangsu Provincial Government issued the "Jiangsu Provincial Plan for Ecological Space Control Areas" in January 2020, which identified and mapped the Important Water-Related Areas in Jiangsu Province including the Wusongjiang River Catchment where Kunshan City is located. However, Flexium failed to collect the plan and update the Important Water-Related Areas in the catchment. Therefore, an OBS02 is raised for this indicator.
1.5.6	Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.	The Section 3.5 of the Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022 elaborates the existing and planned water-related infrastructure including water supply, flood control and drainage, wastewater treatment, emergency response at provincial, catchment and city levels and water-related objectives.

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		The planned latest water-related infrastructure specified in "Kunshan 14th Five-Year Water Development Plan" has been identified and described in the Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022. REF001: Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022, Page 33-38
1.5.7	The adequacy of available WASH services within the catchment shall be identified.	With its GDP standing the first in domestic top 100 counties over the years, Kunshan City is the most developed county in China, and the adequacy of available WASH services within the catchment is also in a leading position in China. According to Kunshan Statistical Yearbook in 2021: • Rate of Tap Water Popularization: 100% • Up-to-Standard Rate of Urban Drinking Water Quality: 100% • Rate of Treatment of City Domestic Wastewater: 96.88% • Rate of Treatment of Municipal Solid Wastes: 100% • Number of Public Toilets: 244 sets REF033: Kunshan Statistical Yearbook 2021
1.6	**Understand current and future shared water challenges in the catchment, by linking the water challenges identified by stakeholders with the site's water challenges.**	
1.6.1	Shared water challenges shall be identified and prioritized from the information gathered.	The Section 4 of the Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022 identifies 9 shared challenges in the catchment, which are also elaborated in the Chapter 4 (Summary of Shared Water Challenges) of this report. Meanwhile, based on the analysis of relevance/rationale for stakeholders and relevance/rational for the site, Flexium has prioritized the shared challenges. REF001: Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022, Page 38-39
1.6.2	Initiatives to address shared water challenges shall be identified.	Based on the review of the List of Shared Water Challenges in the Catchment prepared by Flexium, although main initiatives to address shared water challenges in the catachment had been identified, Flexium failed to list their names in the List of Shared Water Challenges in the Catchment (see the Chapter 4 of this report). Therefore, an OBS03 was raised for the indicator.

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		REF001: Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022, Page 38-39
1.7	**Understand the site's water risks and opportunities: Assess and prioritize the water risks and opportunities affecting the site based upon the status of the site, existing risk management plans and/or the issues and future risk trends identified in 1.6.**	
1.7.1	Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact.	Flexium has identified its water risks covering water governance, sustainable water balance and water quality. Based on risk analysis, Flexium has prioritized its water risks according to potential impacts on normal operation, operation costs, brand and reputation, likelihood within a given time and difficulty of detection. Meanwhile, corresponding response strategies to mitigate water risks are developed. REF034: Flexium's Water Risk Profile 2022
1.7.2	Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.	Based on the analysis of water risks faced by the sites, Flexium has also identified its water-related opportunities including potential saving/value creation, priority and strategy to realize opportunities. REF035: Flexium's Water-Related Opportunities 2022
1.8	**Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.**	
1.8.1	Relevant catchment best practice for water governance shall be identified.	Flexium has identified relevant catchment best practice for water governance including: • A comprehensive water stewardship plan that is routinely reviewed and updated; • Designating responsibility for water stewardship to senior staff; • Training of all employees on the principles of water stewardship; • Establishment of EMS according to ISO 14001:2015; • Engaging with peer organizations and stakeholders to promote water stewardship; • Demonstrating its support for good water governance and stewardship with appropriate authorities; and • Communicating on its own water stewardship to set a leading example to others. REF036: Identified Best Practice for Water Stewardship

Indicator	Details (Core)	Evidence Reviewed/Document Reference
1.8.2	Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.	Flexium has identified relevant sector and/or catchment best practice for water balance including: • The quantity of water intake for unit product of PCB manufacturing follows the first level of "Cleaner Production Standard for Printed Circuit Board Manufacturing (HJ-450-2008)" defined by the Ministry of Ecology and Environment of China. • The quantity of water intake for unit product of PCB manufacturing follows the first level of "Water Quota for Forestry, Animal Husbandry, Fishery, Industry, Service and Manufacturing of Jiangsu Province (revised in 2019)" defined by Suzhou Water Affairs Bareau. • Water efficiency leader appraised by the Water Resources Department of Jiangsu Province; • Utilization of reclaimed water; • Undertake a detailed study on how water is used in the site and introduce water efficient technology into production process; • Train workers on how to improve efficiency in the work they do, and on basic daily activities, such as switching off taps; • Undertake a leak detection and measurement assessment; and • Install water efficient fittings, for example for toilets, wash rooms, equipment washing facilities, bath installations, etc. REF036: Identified Best Practice for Water Stewardship
1.8.3	Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.	Flexium has identified relevant sector and/or catchment best practice for water quality, especially match water quality to its intended purpose. Based on different uses, water is divided into the following categories: • Use for production purpose: Tap water, filtered water, soft water, RO water and purified water • Use for domestic purpose: Tap water • Use for other purpose: Reuse water for toilet flushing, greenbelt irrigation and waste gas treatment tower spraying

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		REF036: Identified Best Practice for Water Stewardship
1.8.4	Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.	Not applicable. There are no Important Water-Related Areas on the site.
1.8.5	Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.	To ensure to provide adequate sanitation for all in the workplace, Flexium has adopted WBCSD self-assessment tool, a checklist of water, sanitation and hygiene reference pints to conduct a corporate-wide survey and understand the water, sanitation and hygiene practices being implemented at each of the site's premises under direct control, as well as guiding principles for implementation. REF036: Identified Best Practice for Water Stewardship REF037: Flexium's WBCSD Self-assessment Tool
2	**COMMIT AND PLAN**	
2.1	**Commit to water stewardship by having the senior-most manager in charge of water at the site, or if necessary, a suitable individual within the organization head office, sign and publicly disclose a commitment to water stewardship, the implementation of the AWS Standard and achieving its five outcomes, and the allocation of required resources.**	
2.1.1	A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments: - That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes - That the site implementation will be aligned to and in support of existing catchment sustainability plans - That the site's stakeholders will be engaged in an open and transparent way - That the site will allocate resources to implement the Standard.	A water stewardship commitment to follow all the AWS core criteria has been signed by the CEO of Flexium Group, COO of Flexium Group and Director of Flexium EHS Department. The commitment has been displayed on the website of Flexium Group: https://www.flexium.com.tw/Sustainability/KSEnvironManagement?lang=ch REF038: Flexium's Commitment to Water Stewardship
2.2	**Develop and document a process to achieve and maintain legal and regulatory compliance.**	

Indicator	Details (Core)	Evidence Reviewed/Document Reference
2.2.1	The system to maintain compliance obligations for water and wastewater management shall be identified, including: - Identification of responsible persons/positions within facility organizational structure - Process for submissions to regulatory agencies.	Flexium's Organization Chart of Integrated Management System clearly shows the management representative of environment and water stewardship. The responsible department and person has been disclosed on the website of Flexium Group: https://www.flexium.com.tw/Sustainability/KSEnvironManagement?lang=ch In addition, Flexium has issued a "Procedure for Identification of Laws, Regulations and Other Requirements and Compliance Assessment", which specifies the collection of relevant laws and regulations including through the way of communication with local government authorities, and requirements of compliance evaluation. The compliance assessment report developed in 2021 was reviewed during site visit. The evaluation results demonstrated Flexium's compliance. REF31: Procedure for Identification of Laws, Regulations and Other Requirements and Compliance Assessment REF032: Flexium's Evaluation Report for Compliance with Laws and Regulations Issued in 2021
2.3	**Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.**	
2.3.1	A water stewardship strategy shall be identified that defines the overarching mission, vision, and goals of the organization towards good water stewardship in line with this AWS Standard.	Flexium has developed a water stewardship strategy, which is disclosed on the website of Flexium Group: https://www.flexium.com.tw/Sustainability/KSEnvironManagement?lang=ch Based on Flexium's water stewardship strategy, 9 goals will be achieved towards good water stewardship in line with this AWS Standard, including: • Comply with national environmental protection guidelines, policies, laws and regulations; • Fully promote and communicate relevant water resources policies, regulations and management systems with all staff; • Maintain a good communication with local government authorities; • Actively respond to government water management policies and regional water environment planning, and take responsibility for water management in the catchment where the site is located;

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		• Take into account the impacts of site planning, decision-making and operation on the environment; • Continue to promote water conservation and reduce the discharge of water pollutants; • Increase water reuse rate; • Adopt advanced technology to reduce the final discharge of water pollutants; and • Continuously improve communication ways and information disclosure with the public and external parties. REF039: Flexium's Water Stewardship Strategy
2.3.2	water stewardship plan shall be identified, including for each target: - How it will be measured and monitored - Actions to achieve and maintain (or exceed) it - Planned timeframes to achieve it - Financial budgets allocated for actions - Positions of persons responsible for actions and achieving targets - Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.	Flexium has developed its "Water Stewardship Plan - Improvement Action List (Year 2022)", which specifies targets, required actions, measurement, cost and benefit, accountable and responsible persons, deadline, performance evaluation, etc. The water stewardship plan is corresponding to Flexium's water challenges and opportunities and covers the AWS outcomes of water governance, water balance and water quality. REF040: Flexium's Water Stewardship Plan - Improvement Action List (Year 2022)
2.4	**Demonstrate the site's responsiveness and resilience to respond to water risks.**	
2.4.1	A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.	Flexium has developed a series of water-related incident response plans, among which the environmental emergency response plan had registered at Kunshan Municipal Ecology and Environment Bureau on 26 September 2019 with the registration No.: 320583-2019-0391-M. In addition, an on-line monitoring equipment has been installed at Flexium's wastewater treatment station and networked with local environmental protection authority. REF006: Flexium's Environmental Emergency Response Plan (FLEXIUM-2019 Ver.1)

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		REF007: Registration Form for Flexium's Environmental Emergency Response Plan issued by Kunshan Municipal Ecology and Environment Bureau on 26 September 2019
3	**IMPLEMENT**	
3.1	**Implement plan to participate positively in catchment governance.**	
3.1.1	Evidence that the site has supported good catchment governance shall be identified.	Flexium keeps close contact with local water affairs authorities, and actively supports and participates in good catchment governance organized by local government authorities. Flexium maintains the records of communication with local government authorities including water-related departments. To promote the good catchment governance, Flexium had made a short video to introduce water stewardship and uploaded it on its website (https://www.flexium.com.tw/Sustainability/KSEnvironManagement?lang=ch) so to raise its stakeholders' awareness of saving water and protecting water environment. Flexium also shared the video with Kunshan Water-Saving Office for the purpose of promoting water-saving campaigns in Kunshan. In addition, based on the interviews with officials from local water saving office and environmental protection bureau, Flexium is always willing to be selected by local government authorities as a pilot enterprise to promote good catchment governance such as water reuse, adoption of water-efficient technologies and implementation of water balance test. In fact, Flexium has become a local model enterprise in the promotion of environmental protection and water stewardship. REF041: Records of participating in catchment governance meetings and trainings
3.1.2	Measures identified to respect the water rights of others including Indigenous peoples, that are not part of 3.2 shall be implemented.	By using its "Procedure for Identification of Laws, Regulations and Other Requirements and Compliance Assessment", Flexium can identify applicable water-related legal and regulatory requirements in a timely manner. It has identified the "Water Law of the People's Republic of China", which specifies that any entity and individual's water diversion, water interception, water impoundment and water discharge cannot damage public interest and the legal rights of others. The compliance evaluation of laws and regulations developed by Flexium can assess its compliance status in time.The compliance assessment report developed in 2021 was reviewed during site visit. In addition, no water-related non-compliance has happened in

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		Flexium. The interviews with officials from local water saving office and environmental protection bureau also confirmed Flexium's compliance. REF31: Procedure for Identification of Laws, Regulations and Other Requirements and Compliance Assessment REF032: Flexium's Evaluation Report for Compliance with Laws and Regulations Issued in 2021
3.2	**Implement system to comply with water-related legal and regulatory requirements and respect water rights.**	
3.2.1	A process to verify full legal and regulatory compliance shall be implemented.	By using its "Procedure for Identification of Laws, Regulations and Other Requirements and Compliance Assessment", Flexium has identified applicable water-related legal and regulatory requirements in a timely manner. Flexium has also developed a Form for Compliance Evaluation of Laws and Regulations. The compliance assessment report developed in 2021 was reviewed during site visit. The evaluation results showed Flexium's fully legal and regulatory compliance. REF31: Procedure for Identification of Laws, Regulations and Other Requirements and Compliance Assessment REF032: Flexium's Evaluation Report for Compliance with Laws and Regulations Issued in 2021
3.2.2	Where water rights are part of legal and regulatory requirements, measures identified to respect the water rights of others including Indigenous peoples, shall be implemented.	Refer to the Criterion 3.1.2.
3.3	**Implement plan to achieve site water balance targets.**	
3.3.1	Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.	Flexium has set up the following targets for the quantity of water intake for unit product and the reuse rate of reclaimed water in its water stewardship plan in 2022. • For the product of FPC: 0.76m^3/step; • For the reuse rate of reclaimed water: 59.6%. Currently, the average quantity of water intake for unit product of FPC is 0.61 m^3/step, and reuse rate of reclaimed water is 66.2%.

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		Based on Flexium's Water Stewardship Plan - Improvement Action List (Year 2021), 2 water saving projects were successfully implemented in 2021, including the adding of reclaimed water reuse system and the reuse of reclaimed water from purified water production as RO water. Because of the implementation of the 2 water saving projects, the annual wastewater discharge is reduced by 103,487 m^3. According to Flexium's Water Stewardship Plan - Improvement Action List (Year 2022), another water saving project named the reuse of rinsing water produced at the end of wet process will be implemented in 2022. REF042: Monthly Statistics of Water Use in 2021 and 2022 REF043: Flexium's Water Stewardship Plan - Improvement Action List (Year 2021) REF040: Flexium's Water Stewardship Plan - Improvement Action List (Year 2022)
3.3.2	Where water scarcity is a shared water challenge, annual targets to improve the site's water use efficiency, or if practical and applicable, reduce volumetric total use shall be implemented.	Although the catchment where the site is located has never faced water scarcity, Flexium has been still implementing a series of water saving projects to increase its water use efficiency. Refer to the Criterion 3.3.1. REF043: Flexium's Water Stewardship Plan - Improvement Action List (Year 2021) REF040: Flexium's Water Stewardship Plan - Improvement Action List (Year 2022)
3.3.3	Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.	Not applicable. No legally-binding documentation is issued by local government authorities to Flexium for the re-allocation of water to social, cultural or environmental needs.
3.4	**Implement plan to achieve site water quality targets.**	
3.4.1	Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.	Flexium has developed a drinking water and wastewater monitoring program. The random check of monitoring records showed all testing results fully complied with relevant national or local standards. REF014: Testing report for industrial wastewater provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 14 June 2022 REF015: Testing report for domestic sewage provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 16 June 2022 REF016: Testing report for rainwater provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 16 June 2022

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		REF017: Testing report for surface water of Hanputang River and Taicangtang River provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 14 June 2022 REF018: Soil and groundwater monitoring report prepared by Suzhou Jinyu Linsheng Environmental Engineering Co., Ltd. in October 2021 REF025: Drinking Water Quality Test Report provide by Suzhou BX Environmental Testing Engineering Technology Co., Ltd. on 31 December 2021
3.4.2	Where water quality is a shared water challenge, continual improvement to achieve best practice for the site's effluent shall be identified and where applicable, quantified.	Flexium has defined the stricter discharge limits for its effluent, which are 80% of the permitted discharge levels specified in the table 2 of "Emission Standard of Pollutants for Electroplating" (GB 21900-2008) issued by the Ministry of Environmental Protection in 2008. REF014: Testing report for industrial wastewater provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 14 June 2022
3.5	**Implement plan to maintain or improve the site's and/or catchment's Important Water-Related Areas.**	
3.5.1	Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas shall be implemented.	Not applicable. There are no Important Water-Related Areas in the site. In addition, the site is located in a hi-tech area and far away from the Important Water-Related Areas. Therefore, it has little influence on the Important Water-Related Areas in the catchment.
3.6	**Implement plan to provide access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers at all premises under the site's control.**	
3.6.1	Evidence of the site's provision of adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite shall be identified and where applicable, quantified.	Flexium provides dormitories and canteen for its employees. Bathrooms and water purifiers are installed for all dormitories, and the WASH installations fully comply with the national "Sanitary and Administrative Standards for School Dormitory" (GB31177-2014). In addition, sanitation and hygiene installations and water purifiers are also installed at office buildings and all workshops, and the WASH installations fully comply with the national "Hygienic Standards for the Design of Industrial Enterprises" (GBZ 1-2010). To prevent the epidemic of COVID-19, Flexium had installed the signs of seven-step hand-washing method at all hand washing sinks. Flexium has adopted WBCSD Self-assessment Tool. The assessment results demonstrated that the site has provided adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite. The visit to employees' dormitories and

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		workshops, as well as the interviews with employees further confirmed Flexium's compliance with this criterion. REF024: Statistics of WASH Installations REF037: Flexium's WBCSD Self-assessment Tool
3.6.2	Evidence that the site is not impinging on the human right to safe water and sanitation of communities through their operations, and that traditional access rights for Indigenous and local communities are being respected, and that remedial actions are in place where this is not the case, and that these are effective.	No evidence is showed that the site is impinging on the human right to safe water and sanitation of communities through their operations according to the interviews with Flexium's employees, local community and local government authorities.
3.7	**Implement plan to maintain or improve indirect water use within the catchment.**	
3.7.1	Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.	Flexium had carried out a thorough survey for the water use of suppliers and service providers, and a total of 7 key suppliers and service providers (3 of them are located in the catchment and 4 of them are located outside the catchment) was screened and identified to investigate their indirect water consumption in 2021. A water stewardship report was respectively prepared for the 7 key suppliers and service providers. The report contains the following chapters: • Brief introduction of supplier/service provider; • Introduction of production process; • Status of water consumption; • Status of water saving; and • Testing report Flexium provided technical and management suggestions about water saving for each supplier/service provider. REF027: Identification of embedded water use of primary inputs REF029: Identification of embedded water use of outsourced services REF044: Water Stewardship Report for Luyi (Wujiang) Solid Waste Recycling and Disposal Co., Ltd., November 2021

Indicator	Details (Core)	Evidence Reviewed/Document Reference
3.7.2	Evidence of engagement with suppliers and service providers, as well as, when applicable, actions they have taken in the catchment as a result of the site's engagement related to indirect water use, shall be identified.	Flexium helped 3 key suppliers and service providers in the catchment to improve their water management in 2021. In addition, since Flexium found that some suppliers had environmental violation activities disclosed by the Institute of Public & Environmental Affairs (IPE), a non-profit environmental research organization registered and based in Beijing, China, it determined to assist those suppliers to take corrective actions for their environmental non-compliance. One supplier with non-compliance record was successfully eliminated from the IPE's website with the Flexium's help in 2021. REF027: Identification of embedded water use of primary inputs REF029: Identification of embedded water use of outsourced services REF044: Water Stewardship Report for Luyi (Wujiang) Solid Waste Recycling and Disposal Co., Ltd., November 2021 REF045: Records of eliminating suppliers' environmental non-compliance from the IPE's website
3.8	**Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.**	
3.8.1	Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.	Flexium keeps a close contact with local water-related infrastructure owners through many ways such as Wechat, e-mail, phone call or written letter. Based on the review of contact records kept by Flexium, the main records included: • Sharing its soil and groundwater testing data; • Sharing the water quality testing data of Hanputang River and Taicangtang River; • Sharing hazardous waste management plan; and • Submitting its water use plan. REF046: Records of communicating with local water-related infrastructure owners
3.9	**Implement actions to achieve best practice towards AWS outcomes: continually improve towards achieving sectoral best practice having a local/catchment, regional, or national relevance.**	

Indicator	Details (Core)	Evidence Reviewed/Document Reference
3.9.1	Actions towards achieving best practice, related to water governance, as applicable, shall be implemented.	Flexium has developed a "Process for AWS Management", which specifies the senior-most manager and his responsibilities, the process for AWS management, the evaluation and update the site's water stewardship plan, etc. In addition, to promote water governance, Flexium has taken a series of actions, including: • Organizing a "Riverbank Cleanup Event" on 22 March 2021 by using an APP named "River Patrol Kits", which are promoted by RIVERWATCHER, a NGO focusing on river protection in China; and • Taking a short video to introduce water stewardship and uploaded it on its website to promote the good catchment governance. REF047: Process for AWS Management REF036: Identified Best Practice for Water Stewardship REF023: Summary of Riverbank Cleanup Event Initiated by Flexium on 25 March 2021
3.9.2	Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.	Flexium has undertaken a detailed study on how water is used in the site and introduce water efficient technology into production process. It has implemented several water saving projects to fully use reclaimed water. The quantity of water intake for its unit product of PCB manufacturing is lower than the first level of "Water Quota for Forestry, Animal Husbandry, Fishery, Industry, Service and Manufacturing of Jiangsu Province (revised in 2019)" defined by Suzhou Water Affairs Bureau. According to the evaluation of water efficiency leader initiated by the Water Resources Department of Jiangsu Province, Flexium was successfully awarded the honor of water efficiency leader in Jiangsu Province on 4 January 2022. In addition, water efficient fittings are installed for toilets, washrooms, equipment washing facilities, bath installations, etc. Water saving marks are installed at visible places such as canteen, dormitories, washrooms and toilets. REF036: Identified Best Practice for Water Stewardship REF013: Large Database for Water Balance Established by Flexium REF048: The Third Batch of Water Efficiency Leader List issued by the Water Resources Department of Jiangsu Province on 4 January 2022
3.9.3	Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.	Water quality is classified in accordance with the different water use such as use for production purpose, use for domestic purpose and use for other purpose. Flexium

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		periodically monitors all kinds of water, and the testing results fully comply with relevant national or provincial standards. In addition, on-line monitoring devices had been installed at Flexium's wastewater treatment station and networked with local environmental protection authority. REF036: Identified Best Practice for Water Stewardship REF014: Testing report for industrial wastewater provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 14 June 2022 REF015: Testing report for domestic sewage provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 16 June 2022 REF016: Testing report for rainwater provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 16 June 2022 REF017: Testing report for surface water of Hanputang River and Taicangtang River provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 14 June 2022 REF018: Soil and groundwater monitoring report prepared by Suzhou Jinyu Linsheng Environmental Engineering Co., Ltd. in October 2021 REF025: Drinking Water Quality Test Report provide by Suzhou BX Environmental Testing Engineering Technology Co., Ltd. on 31 December 2021
3.9.4	Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.	Not applicable. There are no Important Water-Related Areas on the site.
3.9.5	Actions towards achieving best practice related to targets in terms of WASH shall be implemented.	Flexium has adopted WBCSD Self-assessment Tool. The assessment results demonstrated that the site has provided adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite. The interviews with 3 employees further confirmed their satisfaction with Flexium's WASH conditions. REF036: Identified Best Practice for Water Stewardship REF037: Flexium's WBCSD Self-assessment Tool
4	**EVALUATE**	

Indicator	Details (Core)	Evidence Reviewed/Document Reference
4.1	**Evaluate the site's performance in light of its actions and targets from its water stewardship plan and demonstrate its contribution to achieving water stewardship outcomes.**	
4.1.1	Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.	Flexium has developed a "Process for AWS Management", which specifies the requirements of evaluating site performance and and its contribution to achieving water stewardship results based on the objectives of the water stewardship plan. According to Flexium's water stewardship plan in 2021, its water stewardship targets were as follows: • Recycling rate of reclaimed water: 55%; • Water consumption: 0.8 m^3/step; and • Environmental penalty: 0 By the end of 2021, all the defined targets mentioned above had been achieve with the annual average value of 59.92%, 0.76 m^3/step and 0 respectively. In addition, 2 water-saving projects were successfully implemented in 2021, including the adding of reclaimed water reuse system and the reuse of reclaimed water from purified water production as RO water. Currently, another water saving project named the reuse of rinsing water produced at the end of wet process has been brought into Flexium's Water Stewardship Plan in 2022. REF043: Flexium's Water Stewardship Plan - Improvement Action List (Year 2021) REF040: Flexium's Water Stewardship Plan - Improvement Action List (Year 2022)
4.1.2	Value creation resulting from the water stewardship plan shall be evaluated.	Flexium analysed its costs and value creation resulting from the implementation of water stewardship plan, especially the implementation of 2 water-saving projects in 2021. Because of the adding of reclaimed water reuse system, the annual wastewater discharge is reduced by 87,107 m^3 with an economic benefit of 357,138 RMB. Because of the reuse of reclaimed water from purified water production as RO water, the annual wastewater discharge is reduced by 16,380 m^3 with an economic benefit of 147,420 RMB. REF043: Flexium's Water Stewardship Plan - Improvement Action List (Year 2021) REF022: Flexium AWS Management Review Report on 24 November 2021
4.1.3	The shared value benefits in the catchment shall be identified and where applicable, quantified.	Flexium successfully hosted the "Riverbank Cleanup Event" on 22 March 2021, and 4 Flexium's sections, 3 suppliers and 4 neighbouring plants were involved in the event. The

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		event greatly raised the participants' awareness of protecting water environment in the catchment. In addition, Flexium has monitored the water quality of surrounding water bodies for many years and shared the testing results with local environmental protection authority. What Flexium does can effectively help local environmental protection authority to reduce the risk of water pollution. REF023: Summary of Riverbank Cleanup Event Initiated by Flexium on 25 March 2021 REF017: Testing report for surface water of Hanputang River and Taicangtang River provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 14 June 2022 REF049: Record of sharing test report for Hanputang River and Taicangtang River with local environmental protection authority in 2022
4.2	**Evaluate the impacts of water-related emergency incidents (including extreme events), if any occurred, and determine the effectiveness of corrective and preventative measures.**	
4.2.1	A written annual review and (where appropriate) root-cause analysis of the year's emergency incident(s) shall be prepared and the site's response to the incident(s) shall be evaluated and proposed preventative and corrective actions and mitigations against future incidents shall be identified.	Not applicable. No water-related emergencies and extreme events occurred at the site in recent years.
4.3	**Evaluate stakeholders' consultation feedback regarding the site's water stewardship performance, including the effectiveness of the site's engagement process.**	
4.3.1	Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.	Flexium performed a satisfaction survey regarding its water stewardship in 2021. The survey results showed that 72.4% of stakeholders are fully satisfied with Flexium's water stewardship, and 17.1% of stakeholders are quite satisfied with Flexium's water stewardship. The stakeholders' main focuses are Flexium's wastewater management (accounting for 67.1%) and external communication (accounting for 46.1%). REF022: Flexium AWS Management Review Report on 24 November 2021
4.4	**Evaluate and update the site's water stewardship plan, incorporating the information obtained from the evaluation process in the context of continual improvement.**	

Indicator	Details (Core)	Evidence Reviewed/Document Reference
4.4.1	The site's water stewardship plan shall be modified and adapted to incorporate any relevant information and lessons learned from the evaluations in this step and these changes shall be identified.	Based on the evaluation of water stewardship plan implementation and stakeholder consultation in 2021, the stakeholders' main focuses are Flexium's wastewater management and external communication. Actually, the strengthening of wastewater management and external communication have been the key targets defined in Flexium's annual water stewardship plan. According to Flexium, they will continue to take strengthening of wastewater management and external communication into consideration when the development of water stewardship plan in 2022. REF022: Flexium AWS Management Review Report on 24 November 2021 REF040: Flexium's Water Stewardship Plan - Improvement Action List (Year 2022)
5	**COMMUNICATE & DISCLOSE**	
5.1	**Disclose water-related internal governance of the site's management, including the positions of those accountable for legal compliance with water-related local laws and regulations.**	
5.1.1	The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.	Flexium's Organization Chart of Integrated Management System clearly shows the management representative of environment and water stewardship. The responsible department and person has been disclosed on the website of Flexium Group: https://www.flexium.com.tw/Sustainability/KSEnvironManagement?lang=ch In addition, Flexium has issued a "Procedure for Identification of Laws, Regulations and Other Requirements and Compliance Assessment", which specifies all departments' responsibilities of collection, registration and management of laws and other requirements. REF31: Procedure for Identification of Laws, Regulations and Other Requirements and Compliance Assessment
5.2	**Communicate the water stewardship plan with relevant stakeholders.**	
5.2.1	The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.	Flexium communicates its water stewardship plan with many stakeholders, including: • Communicating with local government authorities and communities through environmental protection campaign; • Communicating with all stakeholders through questionnaires;

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		• Communicating with suppliers and service providers through supplier conference and short video; • Communicating with relevant stakeholders through its Flexium sustainability report; and • Communicating with APPLE through its Clean Water Program. REF023: Summary of Riverbank Cleanup Event Initiated by Flexium on 25 March 2021 REF022: Flexium AWS Management Review Report on 24 November 2021 REF050: Flexium Sustainability Report 2021, page 107
5.3	**Disclose annual site water stewardship summary, including the relevant information about the site's annual water stewardship performance and results against the site's targets.**	
5.3.1	A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.	Flexium discloses a summary of its water stewardship performance, including quantified performance against targets in Flexium Sustainability Report annually. REF050: Flexium Sustainability Report 2021, page 107
5.4	**Disclose efforts to collectively address shared water challenges, including: associated efforts to address the challenges; engagement with stakeholders; and co-ordination with public-sector agencies.**	
5.4.1	The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.	Flexium has disclosed its shared water-related challenges and efforts made to address these challenges on Flexium's website: https://www.flexium.com.tw/Sustainability/KSEnvironManagement?lang=ch In addition, Flexium also discloses its shared water-related challenges and efforts made to address these challenges through sharing best practice of water stewardship with suppliers (see Photo 9) and service providers (see Photo 10), and the riverbank cleanup event (see Photo 11). REF023: Summary of Riverbank Cleanup Event Initiated by Flexium on 25 March 2021
5.4.2	Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.	On 22 March 2021, Flexium initiated a Riverbank Cleanup Event which focused on river patrol, riverbank cleaning and water testing. 4 Flexium's sections, 3 suppliers and 4 neighbouring plants were involved in the event. By using this opportunity, Flexium introduced the shared water-related challenges in the catchment and its efforts made to address these challenges.

Indicator	Details (Core)	Evidence Reviewed/Document Reference
		To promote the good catchment governance, Flexium had made a short video to introduce water stewardship and uploaded it on its website (https://www.flexium.com.tw/Sustainability/KSEnvironManagement?lang=ch) so to raise its stakeholders' awareness of saving water and protecting water environment. Flexium also shared the video with Kunshan Water-Saving Office for the purpose of promoting water-saving campaigns in Kunshan. REF023: Summary of Riverbank Cleanup Event Initiated by Flexium on 25 March 2021
5.5	**Communicate transparency in water-related compliance: make any site water-related compliance violations available upon request as well as any corrective actions the site has taken to prevent future occurrences.**	
5.5.1	Any site water-related compliance violations and associated corrections shall be disclosed.	Not applicable. No water-related compliance violations occurred at the site to date. The interview with Mr. Yemin Wang, section chief of Ecology and Environment Bureau of Kunshan Hi-Tech Zone during the stakeholder consultation meeting confirmed Flexium's water-related compliance. In addition, the check of publicly available documentation such as from websites of local ecology and environment bureau, water affairs bureau, and IPE, a famous NGO in China found no complaints and negative press coverage of the site.
5.5.2	Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.	Refer to the Criterion 5.5.1. No water-related compliance violations occurred at the site to date. In addition, Flexium's procedure for management review specifies the requirement mentioned in this indicator.
5.5.3	Any site water-related violation that may pose significant risk and threat to human or ecosystem health shall be immediately communicated to relevant public agencies and disclosed.	Refer to the Criterion 5.5.1. No water-related compliance violations occurred at the site to date.

6.2 ADVANCED-LEVEL AWS INDICATORS

SGS also conducted a benchmarking exercise for Flexium's performance against the AWS Advanced-Level Criteria. The evaluation results are presented in the following Table 6.2.

Table 6.2 Evidence Reviewed by SGS Against Advanced-Level AWS Criteria

Indicator	Details (Advanced-Level)	Evidence Reviewed/Document Reference	Score
1	**GATHER AND UNDERSTAND**		
1.4.3	The embedded water use of primary inputs in catchment(s) of origin shall be quantified. (7 points)	Flexium has identified embedded water use of primary inputs in catchment of origin including product suppliers and outsourced services and analysed the intensity of water consumption and water pollution based on their water quantity and quality. Meanwhile, Flexium has also analysed the water-related risk level in the catchment where its suppliers and outsourced service providers are located. REF027: Identification of embedded water use of primary inputs REF028: Analysis of water risk level by using WWF Water Risk Filter REF029: Identification of embedded water use of outsourced services	7
1.5.8	Efforts by the site to support and undertake catchment level water-related data collection shall be identified. (4-7 points)	Taicangtang River and Hanputang River are receiving water bodies of local wastewater. To know their water quality, Flexium has been testing both rivers' water quality by a qualified third party on a quarterly basis for several years. The testing parameters consist of pH, dissolved oxygen, SS, COD, NH_3-N, TP, volatile phenol, petroleum, BOD_5, total cyanide, total copper, total nickel, potassium permanganate index, and formaldehyde. Flexium shares the testing results with local environmental protection authority. Although Flexium does not extract groundwater or directly recharge groundwater, it has drilled 11 permanent wells at the site to monitor groundwater quality. A qualified third party is entrusted to conduct the testing of grounwater quality on a yearly basis, and a total of 47 parameters are detected for groundwater. In addition, the soil quality is also tested at the same time. REF017: Testing report for surface water of Hanputang River and Taicangtang River provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 14 June 2022 REF018: Soil and groundwater monitoring report prepared by Suzhou Jinyu Linsheng Environmental Engineering Co., Ltd. in October 2021	7
1.5.9	The adequacy of WASH provision within the catchments of origin of primary inputs shall be identified. (4 points)	Flexium has identified the adequacy of WASH provision within the catchments of origin of primary inputs including the coverage of safety drinking water supply, the coverage of	4

Indicator	Details (Advanced-Level)	Evidence Reviewed/Document Reference	Score
		wastewater treatment, the rate of security disposal of municipal solid waste, and public facilities and environmental sanitation in urban districts. REF027: Identification of embedded water use of primary inputs REF051: Level of National Urban Service Facilities by Province (2021) REF033: Kunshan Statistical Yearbook 2021	
1.6.3	Future water issues shall be identified, including anticipated impacts and trends. (3 points)	Flexium has identified future water issues, anticipated impacts and trends in the section 3&4 of the Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022, and the shared water challenges in the catchment had been listed. REF001: Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022	3
2	**COMMIT AND PLAN**		
2.1.2	A statement that explicitly covers all requirements set out in Indicator 2.1.1 and is signed by the organization's senior-most executive or governance body and publicly disclosed shall be identified. (1 point)	A water stewardship commitment that explicitly covers all requirements set out in Indicator 2.1.1 has been signed by the CEO of Flexium Group, COO of Flexium Group and Director of Flexium EHS Department. The commitment has been displayed on the website of Flexium Group: https://www.flexium.com.tw/Sustainability/KSEnvironManagement?lang=ch REF038: Flexium's Commitment to Water Stewardship	1
2.3.3	The site's partnership/water stewardship activities with other sites within the same catchment (which may or may not be under the same organizational ownership) shall be identified and described. (4 points)	Flexium had carried out a thorough survey for the water use of 3 suppliers/service providers within the same catchment in 2021 and provided technical and management suggestions about water saving for each supplier/service provider. Meanwhile, a comprehensive water stewardship report was respectively prepared for each supplier/service provider. The report contains the following chapters: • Brief introduction of supplier/service provider; • Introduction of production process; • Status of water consumption; • Status of water saving; and • Testing report	4

Indicator	Details (Advanced-Level)	Evidence Reviewed/Document Reference	Score
		REF027: Identification of embedded water use of primary inputs REF029: Identification of embedded water use of outsourced services REF044: Water Stewardship Report for Luyi (Wujiang) Solid Waste Recycling and Disposal Co., Ltd., November 2021	
2.3.4	The site's partnership/water stewardship activities with other sites in another catchment(s) (either under same corporate structure or with another corporate site) shall be identified. (4 points)	Flexium screened and identified 4 suppliers/service providers outside the catchment to investigate their indirect water consumption in 2021. Technical and management suggestions about water saving were provided to each supplier/service provider. Meanwhile, a comprehensive water stewardship report was respectively prepared for each supplier/service provider. The report contains the following chapters: • Brief introduction of supplier/service provider; • Introduction of production process; • Status of water consumption; • Status of water saving; and • Testing report REF027: Identification of embedded water use of primary inputs REF029: Identification of embedded water use of outsourced services	4
2.3.5	Stakeholder consensus shall be sought on the site's water stewardship plan. Consensus should be achieved on at least one target. A list of targets that have consensus and in which stakeholders are involved shall be identified. (7 points)	The implementation of Flexium's water stewardship plan in 2021 showed that at least two targets achieved stakeholder consensus including: • High Water Efficiency Flexium has implemented a series of water-saving projects. Because of its high water efficiency, Flexium was sucessfully awarded the honor of water efficiency leader in Jiangsu Province on 4 January 2022. The selection of water efficiency leader is initiated by the Water Resources Department of Jiangsu Province and appraised by water-related experts. • Good Performance of Water Stewardship Flexium has made a short video to introduce its water stewardship. Because of its good performance of water stewardship, the short video has been used by Kunshan Water-Saving Office for the promotion of saving water in Kunshan.	7

Indicator	Details (Advanced-Level)	Evidence Reviewed/Document Reference	Score
		REF048: The Third Batch of Water Efficiency Leader List issued by the Water Resources Department of Jiangsu Province on 4 January 2022	
3	**IMPLEMENT**		
3.1.3	Evidence of improvements in water governance capacity from a site-selected baseline date shall be identified. (2 points)	Flexium has made great improvements in water governance capacity since the implementation of AWS certification, including: • Procedure established based on AWS standards, which designates responsibilities of each department regarding water stewardship, especially the responsibilities of top management; • Procedure for management review, which specifies to evaluate water stewardship performance and update the site's water stewardship plan at least on a yearly basis; and • Post up water-saving signs and slogans at visible places including office area, workplace, canteen, dormitories, etc. REF047: Process for AWS Management REF022: Flexium AWS Management Review Report on 24 November 2021	2
3.1.4	Evidence from a representative range of stakeholders showing consensus that the site is seen as positively contributing to the good water governance of the catchment shall be identified. (2 points)	Flexium's contributing to the good water governance of the catchment has obtained consensus among many stakeholders. • Because of Flexium's best practices in wastewater treatment, Apple had taken Flexium's best practices as case studies and integrated them into the Apple's Supplier Responsibility Report in 2017 and the Highlights of Outstanding EHS Projects and Tips of Apple's Supplier in 2017 to spread Flexium's best practices in Apple's suppliers. • Flexium was awarded the Platinum certificate of UL2799 because of its "zero" landfill of soild waste in March 2021. • Because of its high water efficiency, Flexium was sucessfully awarded the honor of water efficiency leader in Jiangsu Province on 4 January 2022. In addition, based on the officials from Kunshan Water Saving Office and Ecology and Environment Bureau of Kunshan Hi-Tech Zone, Flexium is always willing to cooperate with local government authorities to promote water strewardship and has become a local model enterprise in the promotion of environmental protection and water stewardship. REF052: Apple's Supplier Responsibility Report in 2017	2

Indicator	Details (Advanced-Level)	Evidence Reviewed/Document Reference	Score
		REF053: Highlights of Outstanding EHS Projects and Tips of Apple's Supplier in 2017 REF054: Flexium's Platinum Certificate of UL2799 REF048: The Third Batch of Water Efficiency Leader List issued by the Water Resources Department of Jiangsu Province on 4 January 2022	
3.6.3	A list of actions taken to support the provision to stakeholders in the catchment of access to safe drinking water, adequate sanitation and hygiene awareness shall be identified. (5 points)	Flexium has taken series of actions to support the provision to stakeholders in the catchment of access to safe drinking water, adequate sanitation and hygiene awareness, including: • Provision to all employees of access to safe drinking water, adequate sanitation and hygiene awareness, and adoption of WBCSD self-assessment tool; • Provision of safe drinking water for sanitation workers and delivery men (see Photo 8 in the Chapter 2 of this report); and • Provision of safe drinking water and adequate sanitation and hygiene facilities for all external staff such as external construction workers and operators. REF037: Flexium's WBCSD Self-assessment Tool	5
3.7.3	Actions taken to address water related risks and challenges related to indirect water use outside the catchment shall be documented and evaluated. (5-7 points)	Flexium has carried out a survey for the water use of suppliers and service providers and analysed their intensity of water consumption and water pollution. Meanwhile, by using WWF's map of water risk filter, Flexium also analysed their water risks and required high-risk suppliers to provide wastewater test reports. To promote the suppliers/service providers' awareness of saving water and address water related risks and challenges in their catchment, Flexium selected 4 suppliers/service providers outside the catchment and assisted them to improve water stewardship, and technical and management suggestions about water saving were provided to each supplier/service provider. Because of Flexium's promotion, about 9,593 m^3 water was saved from supply chain. In 2021, Flexium assisted 1 supplier to take corrective actions for its environmental non-compliance and successfully eliminated its non-compliance record from the website of Institute of Public & Environmental Affairs (IPE), a very famous non-profit environmental research organization registered in China. Flexium also provided a training to its suppliers regarding their disclosure of environmental information including water stewardship on the IPE's website. The program initiated by the IPE is called "Pollutant Release and Transfer Register" (PRTR).	6

Indicator	Details (Advanced-Level)	Evidence Reviewed/Document Reference	Score
		REF027: Identification of embedded water use of primary inputs REF028: Analysis of water risk level by using WWF Water Risk Filter REF029: Identification of embedded water use of outsourced services REF022: Flexium AWS Management Review Report on 24 November 2021 REF055: Records of eliminating suppliers' environmental non-compliance from the IPE's website	
3.9.6	Achievement of identified best practice related to targets in terms of good water governance shall be quantified. (8 points)	Flexium's achievements of best practice related to good water governance include: • The development of a "Process for AWS Management", which specifies the senior-most manager and his responsibilities, the process for AWS management, the evaluation and update the site's water stewardship plan. • Because of its high water efficiency, Flexium was sucessfully awarded the honor of water efficiency leader in Jiangsu Province on 4 January 2022. • Obtaining ISO 14001: 2015 certification issued by SGS REF047: Process for AWS Management REF048: The Third Batch of Water Efficiency Leader List issued by the Water Resources Department of Jiangsu Province on 4 January 2022	8
3.9.7	Achievement of identified best practice related to targets in terms of sustainable water balance shall be quantified. (8 points)	Currently, two available standards are used in China to demonstrate an PCB manufacturer's best practice related to sustainable water balance. • "Cleaner Production Standard for Printed Circuit Board Manufacturing (HJ-450-2008)" , a national standard issued by the Ministry of Environmental Protection. The quantity of water intake for unit product of PCB manufacturing is defined as three levels. The first level represents the advanced international level, the second level represents advanced domestic level, and the third level means the average domestic level. • "Water Quota for Forestry, Animal Husbandry, Fishery, Industry, Service and Manufacturing of Jiangsu Province (revised in 2019)", a local standard defined by Suzhou Water Affairs Bareau. The quantity of water intake for unit product of PCB manufacturing is defined as three levels. The first level called "Leading Value", representing water-saving benchmark, the	8

Indicator	Details (Advanced-Level)	Evidence Reviewed/Document Reference	Score
		second level called "Advanced Value" and used for evaluation of water saving, and the third level called "Common Value" and used for daily water management. Currently, Flexium's quantity of water intake for unit product of double-sided PCB is 0.36 m^3/m^2, which is far lower than 0.50 m^3/m^2, the first level of national standard. It is also lower than 0.40 m^3/m^2, the first level of "Water Quota for Forestry, Animal Husbandry, Fishery, Industry, Service and Manufacturing of Jiangsu Province (revised in 2019)" defined by Suzhou Water Affairs Bureau. In addition, Flexium's reuse rate of reclaimed water is 66.2%, which far higher than the first level (⩾55%) defined in the national "Cleaner Production Standard for Printed Circuit Board Manufacturing (HJ-450-2008). REF042: Monthly Statistics of Water Use in 2021 and 2022 REF048: The Third Batch of Water Efficiency Leader List issued by the Water Resources Department of Jiangsu Province on 4 January 2022	
3.9.8	Achievement of identified best practices related to targets in terms of water quality shall be quantified. (8 points)	Flexium has defined its stricter discharge limits for effluent, which are 80% of the permitted discharge levels specified in the "Emission Standard of Pollutants for Electroplating" (GB 21900-2008) issued by the Ministry of Environmental Protection. The testing report prepared by a qualified third party showed that the testing results of all pollutants are far lower than their permitted discharge standards as well as the discharge limits defined by Flexium. Taking total copper, total nickel and total cyanide as example: Testing result — Discharge standard — Flexium's discharge limit Cu: 0.06 mg/L — 0.3 mg/L — 0.24 mg/L Ni: 0.025 mg/L — 0.1 mg/L — 0.08 mg/L CN^-: ND mg/L — 0.2 mg/L — 0.16 mg/L In addition, on-line monitoring devices had been installed at Flexium's wastewater treatment station and networked with local environmental protection authority. REF014: Testing report for industrial wastewater provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 14 June 2022	8

Indicator	Details (Advanced-Level)	Evidence Reviewed/Document Reference	Score
3.9.10	Achievement of identified best practice related to targets in terms of WASH shall be quantified. (4 points)	The review of Flexiumi's statistics of WASH installations showed that they fully comply with the national "Hygienic Standards for the Design of Industrial Enterprises" (GBZ 1-2010). Flexium has adopted the WBCSD self-assessment tool. The assessment results demonstrated that the site has provided adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite. In addition, to prevent the epidemic of COVID-19, Flexium has installed signs of seven-step hand-washing method at all hand washing sinks. REF024: Statistics of WASH Installations REF025: Drinking Water Quality Test Report provide by Suzhou BX Environmental Testing Engineering Technology Co., Ltd. on 31 December 2021 REF037: Flexium's WBCSD Self-assessment Tool	4
3.9.11	A list of efforts to spread best practices shall be identified. (3 points)	Flexium spreads its best practices through many ways, including: • Sharing best practices of water stewardship with with Daxi-Tech, one supplier of Flexium (see Photo 9 in the Chapter 2 of this report) • Sharing best practices of water stewardship with Jiangsu Jincheng Testing Technology Co. Ltd., one service provider of Flexium (see Photo 10 in the Chapter 2 of this report) • Sharing best practices of water stewardship with all stakeholders through short video displayed on Flexium's website: https://www.flexium.com.tw/Sustainability/KSEnvironManagement?lang=ch	3
3.9.12	A list of collective action efforts, including the organizations involved, positions of responsible persons of other entities involved, and a description of the role played by the site shall be identified. (8-14 points)	On 22 March 2021, Flexium initiated a Riverbank Cleanup Event, and 4 Flexium's sections, 3 suppliers and 4 neighbouring plants were involved in the event. The event focused on: • River patrol; • Riverbank cleaning; • River water sampling and testing; • Preparing river health assessment report; and • Reporting river problems to the river leader so to strengthen the river supervision. Three groups were divided. One group is responsible for patrolling Hanputang River, another group is responsible for patrolling the confluence of Hanputang River and Taicangtang River,	8

Indicator	Details (Advanced-Level)	Evidence Reviewed/Document Reference	Score
		and the other group is responsible for patrolling the confluence of Hanputang River and Loujing River. Flexium employed the APP named "River Patrol Kits" for the event, which are promoted by RIVERWATCHER, a NGO focusing on river protection in China. REF023: Summary of Riverbank Cleanup Event Initiated by Flexium on 25 March 2021	
4	**EVALUATE**		
4.1.4	A governance or executive-level review, including discussion of shared water challenges, water risks, and opportunities, and any water-related cost savings or benefits realized, and any relevant incidents shall be identified. (3 points)	Flexium has developed a "Process for AWS Management", which specifies that the common water challenges identified by the site AWS system, water risks and opportunities, water-related cost savings or benefits achieved, and any related events will be reviewed. We reviewed the record for 2021 management review, and the report of water stewardship performance prepared for the management review meeting. REF047: Process for AWS Management REF022: Flexium AWS Management Review Report on 24 November 2021	3
4.3.2	The site's efforts to address shared water challenges shall be evaluated by stakeholders. This shall include stakeholder reviewing of the site's efforts across all five outcome areas, and their suggestions for continual improvement. (6 points)	Flexium has developed a "Process for AWS Management", which specifies that the site water stewardship plan shall be evaluated and updated on an annual basis, at a minimum, and any lessons learned/areas for improvement are noted. Flexium has conducted stakeholders' satisfaction survey regarding its water stewardship in 2021. Based on the evaluation of water stewardship plan implementation and stakeholder consultation in 2021, Flexium will take into consideration stakeholders' suggestions for continual improvement, especially the strengthening of wastewater management and external communication. REF047: Process for AWS Management REF022: Flexium AWS Management Review Report on 24 November 2021	6
5	**COMMUNICATE & DISCLOSE**		
5.3.2	The site's efforts to implement the AWS Standard shall be disclosed in the organization's annual report. (1 point)	Flexium Sustainability Report annually discloses its implementation of water stewardship against the AWS Standard. In addition, Flexium also discloses its water stewardship information through the "Pollutant Release and Transfer Register" (PRTR) initiated by IPE.	1

Indicator	Details (Advanced-Level)	Evidence Reviewed/Document Reference	Score
		REF050: Flexium Sustainability Report 2021, page 107	
5.3.3	Benefits to the site and stakeholders from implementation of the AWS Standard shall be quantified in the organization's annual report. (1 point)	Benefits to the site and stakeholders from implementation of the AWS Standard are also quantified in Flexium Sustainability Report on a yearly basis. REF050: Flexium Sustainability Report 2021, page 107	1
Total			**102**

7 AUDIT FINDINGS

Flexium has made great efforts to strengthen its water stewardship, and a series of water-saving projects have been implemented by the end of 2021, especially the adding of reclaimed water reuse system and the reuse of reclaimed water from purified water production as RO water, which significantly reduces wastewater discharge. To raise its suppliers' awareness of water stewardship, Flexium has made a short video to share its best practice of water stewardship with its suppliers. To protect local rivers, Flexium actively organized a "Riverbank Cleaning Event", and invited its suppliers and neighbouring plants to participate. Flexium has done a lot of work to promote the transparency of its suppliers' environmental information including water stewardship. Facing the epidemic of COVID-19, Flexium has paid more attention to the WASH facilities to ensure employees' health and safety. Its performance of water stewardship is quite satisfactory. In addition, the use of AWS assets was not found based on the review of Flexium's website and commercial documentation. No non-conformities were raised in this re-assessment, and only three observations were raised during the on-site re-assessment. Table 7-1 shows the details of the observations.

Furthermore, three observations were raised during the re-evaluation of the first certification cycle in 2020. Based on the document review, site reconnaissance and personnel interview, it is confirmed that all observations completely closed out. Table 7-2 shows the relevant evidences.

Table 7-1 Observations Raised during On-site Re-assessment

No.	Type	Ref.	Details	Response by Flexium	Relevant Reference
01	OBS	1.5.1 Water governance initiatives shall be identified, including catchment plan(s), water-related public policies, major publicly-led initiatives under way, and relevant goals to help inform site of possible opportunities for water stewardship collective action.	The review of update water governance initiatives identified by Flexium showed that the water-related plans are not fully identified such as the 14th Five-Year Plan for Water Security and the 14th Five-Year Plan for Building a Water-Saving Society separately issued by National Development and Reform Commission in December 2021 and October 2021.	Flexium will further identify and collect national and local water-related plans.	
02	OBS	1.5.5 Important Water-Related Areas shall be identified, and where appropriate, mapped, and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.	Jiangsu Provincial Government issued the "Jiangsu Provincial Plan for Ecological Space Control Areas" in January 2020, which identified and mapped the Important Water-Related Areas in Jiangsu Province including the Wusongjiang River Catchment where Kunshan City is located. However, Flexium failed to collect the plan and update the Important Water-Related Areas in the catchment.	Flexium will update the Important Water-Related Areas in the catchment based on Jiangsu Provincial Plan for Ecological Space Control Areas.	
03	OBS	1.6.2 Initiatives to address shared water challenges shall be identified.	The review of the List of Shared Water Challenges in the Catchment showed that Flexium failed to give the names of relevant initiatives to address shared water challenges.	Flexium will provide the names of relevant initiatives to address shared water challenges in the List of Shared Water Challenges in the Catchment.	

Table 7-2 Findings Raised during Re-evaluation in 2020

No.	Type	Ref.	Details	Response by Flexium	Relevant Reference
1	OBS	1.1.1 The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including: -- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies	No rainwater-related flow directions and receiving water bodies were mapped.	N/A	Flexium had mapped rainwater-related flow directions and receiving water bodies. Therefore, the OBS1 was closed out.
2	OBS	1.5.6 Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.	Flexium failed to pay attention to the collection government's planning of water-related infrastructure to facilitate the formulation and adjustment of related company policies.	N/A	Flexium has designated a person to collect latest government planning for water-related infrastructure such as "Kunshan 14th Five-Year Water Development Plan". Therefore, the OBS2 was closed out.
3	OBS	1.7.1 Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact.	No potential impacts on normal operation, operation costs, brand and reputation were described in the water risks faced by the site.	N/A	Flexium had updated its water risk profile, which identified potential impacts on its normal operation, operation costs, brand and reputation. Therefore, the OBS3 was closed out.

8 SUMMARY

Based on the review of documents presented by Flexium, the interview with Flexium's managers, employees and other stakeholders, and the site reconnaissance, Flexium has paid great attention to strengthening its water stewardship. A considerable quantity of effort and work has been put into the preparation for the re-assessment. Only three observations were raised during the on-site re-assessment.

In addition, according to the conformity assessment of Flexium's performance against the AWS advanced-level criteria, the total of Flexium's cumulative advanced-level criteria scores reaches 102, which is up to the AWS Platinum level.

9 OPPORTUNITIES FOR IMPROVEMENT

Flexium has become a model enterprise in Kunshan Hi-Tech Zone because of its excellent performance of environmental protection. Besides the strengthening of its own water stewardship, Flexium has also made great efforts to enfluence other stakeholders to save water, especially its supply chain. SGS recommends that Flexium share its experience and best practice of water stewardship with more enterprises in the catchment, and cooperate with Kunshan North District Wastewater Treatment Plant to promote the recycling of reclaimed water so to reduce the fresh water consumption in the catchment.

10 CONCLUSIONS AND RECOMMENDATIONS

Given the review of evidence presented by Flexium and on-site re-assessment findings, SGS recommends that Flexium be awarded the AWS Platinum Certified status with a surveillance audit interval of annual frequency.

11 REFERENCES

REF001: Background Report for Water Risks, Opportunities and Challenges of Wusongjiang River Catchment 2022

REF002: Identification, Evaluation and Control of Environment, Energy Risks and Opportunities

REF003: Process for Communication Management (Document No.: PU4302, Ver. 5.0)

REF004: Statistical Table of Stakeholders

REF005: Emergency Response Management Procedures (E-W0047, V4.0) for Emergency Operation Instructions Regarding Abnormal or Suspension of Water Supply

REF006: Flexium's Environmental Emergency Response Plan (FLEXIUM-2019 Ver.1)

REF007: Registration Form for Flexium's Environmental Emergency Response Plan issued by Kunshan Municipal Ecology and Environment Bureau on 26 September 2019

REF008: Contract signed between Flexium and Suzhou Jinyu Linsheng Environmental Engineering Co., Ltd. regarding the update of Flexium's Environmental Emergency Response Plan on 28 March 2022

REF009: Special Emergency Plan for Environmental Emergencies of Soil Contamination

REF010: Special Emergency Plan for Environmental Emergencies of Hazardous Waste

REF011: Water Balance Map in the Fourth Quarter of 2021

REF012: Water Balance Map in the First Quarter of 2022

REF013: Large Database for Water Balance Established by Flexium

REF014: Testing report for industrial wastewater provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 14 June 2022

REF015: Testing report for domestic sewage provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 16 June 2022

REF016: Testing report for rainwater provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 16 June 2022

REF017: Testing report for surface water of Hanputang River and Taicangtang River provide by Jiangsu Jincheng Testing Technology Co. Ltd. on 14 June 2022

REF018: Soil and groundwater monitoring report prepared by Suzhou Jinyu Linsheng Environmental Engineering Co., Ltd. in October 2021

REF019: List of Identified Potential Sources of Pollution

REF020: Map of Identified Potential Sources of Pollution

REF021: Statistics of water costs in 2021

REF022: Flexium AWS Management Review Report on 24 November 2021

REF023: Summary of Riverbank Cleanup Event Initiated by Flexium on 25 March 2021

REF024: Statistics of WASH Installations

REF025: Drinking Water Quality Test Report provide by Suzhou BX Environmental Testing Engineering Technology Co., Ltd. on 31 December 2021

REF026: Flexium's Raw Material Supplier CSR Evaluation Rev.3.0 (W-QM-0325)

REF027: Identification of embedded water use of primary inputs

REF028: Analysis of water risk level by using WWF Water Risk Filter

REF029: Identification of embedded water use of outsourced services

REF030: Water Stewardship Report for Outsourced Service, November 2021

REF031: Procedure for Identification of Laws, Regulations and Other Requirements and Compliance Assessment

REF032: Flexium's Evaluation Report for Compliance with Laws and Regulations Issued in 2021

REF033: Kunshan Statistical Yearbook 2021

REF034: Flexium's Water Risk Profile 2022

REF035: Flexium's Water-Related Opportunities 2022

REF036: Identified Best Practice for Water Stewardship

REF037: Flexium's WBCSD Self-assessment Tool

REF038: Flexium's Commitment to Water Stewardship

REF039: Flexium's Water Stewardship Strategy

REF040: Flexium's Water Stewardship Plan - Improvement Action List (Year 2022)

REF041: Records of participating in catchment governance meetings and trainings

REF042: Monthly Statistics of Water Use in 2021 and 2022

REF043: Flexium's Water Stewardship Plan - Improvement Action List (Year 2021)

REF044: Water Stewardship Report for Luyi (Wujiang) Solid Waste Recycling and Disposal Co., Ltd., November 2021

REF045: Records of eliminating suppliers' environmental non-compliance from the IPE's website

REF046: Records of communicating with local water-related infrastructure owners

REF047: Process for AWS Management

REF048: The Third Batch of Water Efficiency Leader List issued by the Water Resources Department of Jiangsu Province on 4 January 2022

REF049: Record of sharing test report for Hanputang River and Taicangtang River with local environmental protection authority in 2022

REF050: Flexium Sustainability Report 2021, page 107

REF051: Level of National Urban Service Facilities by Province (2021)

REF052: Apple's Supplier Responsibility Report in 2017

REF053: Highlights of Outstanding EHS Projects and Tips of Apple's Supplier in 2017

REF054: Flexium's Platinum Certificate of UL2799

REF055: Records of eliminating suppliers' environmental non-compliance from the IPE's website