



2026 BAS中華自行車永續聯盟協會ESG倡議論壇
2026 Bicycling Alliance for Sustainability (BAS) ESG Initiative Forum

Human Rights Due Diligence Report

BAS 2025 Implementation Results

PricewaterhouseCoopers Taiwan
March 26, 2026

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| Education |

- Master of Business Administration University of Texas at Austin, USA
- Bachelor of Accounting, National Taiwan University, Taiwan

| Professional Experience |

- Partner of PwC Taiwan Sustainability and Climate Change / ESG Services
- Partner of PwC Taiwan Capital Market and Accounting Advisory Service
- Deputy Chairperson of CPA Associations(Taiwan)
- Taipei CPA Association-ESG committee
- Taiwan and USA Certified Public Accountant

| Expertise |

- International Financial Reporting Standards(IFRS) S1 and S2 consulting
- Sustainability Reporting Guidance (GRI) consulting
- Integrated Reporting (IR) consulting
- Sustainability Accounting Standard Board (SASB) standards consulting
- ESG Strategy consulting
- Dow Jones Sustainability Index (DJSI) consulting
- Carbon Disclosure Project (CDP)
- Task Force on Climate-Related Financial Disclosure (TCFD) consulting
- Sarbanes-Oxley Act consulting
- Global Depository Receipt (GDR) and Convertible Bond (CB) consulting
- Sustainable finance (bond and loan) consulting and assurance
- The Greenhouse Gas Protocol(GHG) and assurance

Agenda

1 國內人權新趨勢

Domestic Human Rights: New Trends

2 2025年BAS人權管理作為

BAS 2025 Human Rights Management

3 下一步

Next Step



國內人權新趨勢

Domestic Human Rights: New Trends

Human rights issues are receiving increasing attention worldwide



Canada

Fighting Against Forced Labour and Child Labour in Supply Chains Act (2024)

Modern Slavery Act (2015)

UK

Chinese Due Diligence Guidelines for Responsible Mineral Supply Chains (2015)

China

Guideline on Respecting Human Rights in Responsible Supply Chains(2022)

Japan

USA

EU

Taiwan

- Sections 307 308 of the Tariff Act of 1930 (2022)
- Uyghur Forced Labor Prevention Act (2021)
- Dodd-Frank Wall Street Reform and Consumer Protection Act, Section 1502 (2012)
- California Transparency in Supply Chains Act of 2010 (2010)

- Regulation on prohibiting products made with forced labour on the Union market (2024)
- Corporate Sustainability Due Diligence Directive (CSDDD) - Omnibus(2026)
- Corporate Sustainability Reporting Directive (CSRD) – Omnibus (2026)
- EU Conflict Minerals Regulation (2017)

- **Draft Program for Respecting Human Rights in Taiwan's Corporate Supply Chains (2025)**
- **Human Rights Due Diligence Operational Manual (Draft) (2025)**
- **Pre-announcement: Aligning labor regulations with international standards (2025)**

Draft Program for Respecting Human Rights in Taiwan's Corporate Supply Chains

The Ministry of Economic Affairs plans to require listed and OTC-listed companies to disclose the implementation status of Human Rights Due Diligence (HRDD)

➤ Timeline

First wave: Implement Human Rights Due Diligence (HRDD) in 2026 and disclose in 2027.

➤ Entities covered

First wave: Publicly listed (including OTC-listed) manufacturing companies with prior-year revenue of 50 billion (local currency). The scope may be expanded subsequently.

➤ Supporting measures

A Human Rights Due Diligence Operational Manual (Draft) has been released to help companies align with forthcoming regulatory requirements.

Human Rights Due Diligence
Operational Manual (Draft)
企業人權盡職調查操作手冊
簡版摘要說明
(初稿)

1. Systematic due diligence framework
2. Detailed implementation procedures and assessment tool templates/forms
3. Sample disclosures for the Sustainability Report

114年10月
「企業實施人權盡職調查(HRDD)宣導會」討論文件
主辦單位：經濟部投資促進司
執行單位：普華商務法律事務所

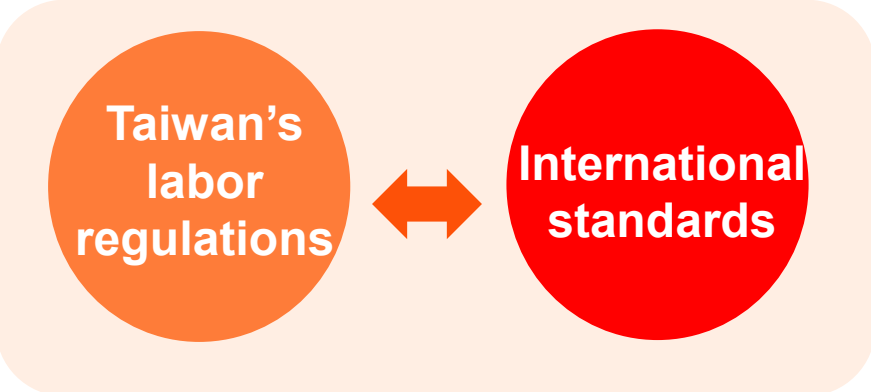
Ministry of Labor announces: Taiwan’s labor regulations to align with international standards

Agreement on Reciprocal Trade(ART): Enhancing labor-rights standards, aligning with international requirements, and strengthening industrial competitiveness

Issuing Agency : Ministry of Labor (Taiwan)
Dates: 2026/02/13

To help industry reduce exposure to forced labor and operational risks, Taiwan will, following domestic review procedures, recognize determinations made under Section 307 of the U.S. Tariff Act of 1930 and prohibit the import into Taiwan of products found to be made with forced labor, thereby aligning with international labor standards and enhancing global confidence in Taiwanese products. The government will also amend the law to prohibit the retention of workers’ identity documents; within three years, fully implement a ban on charging recruitment fees to migrant workers in the manufacturing and fishing sectors; and within five years, progressively strengthen protections for workers’ freedom of association, among other measures.

Taiwan’s labor regulations will align with international standards



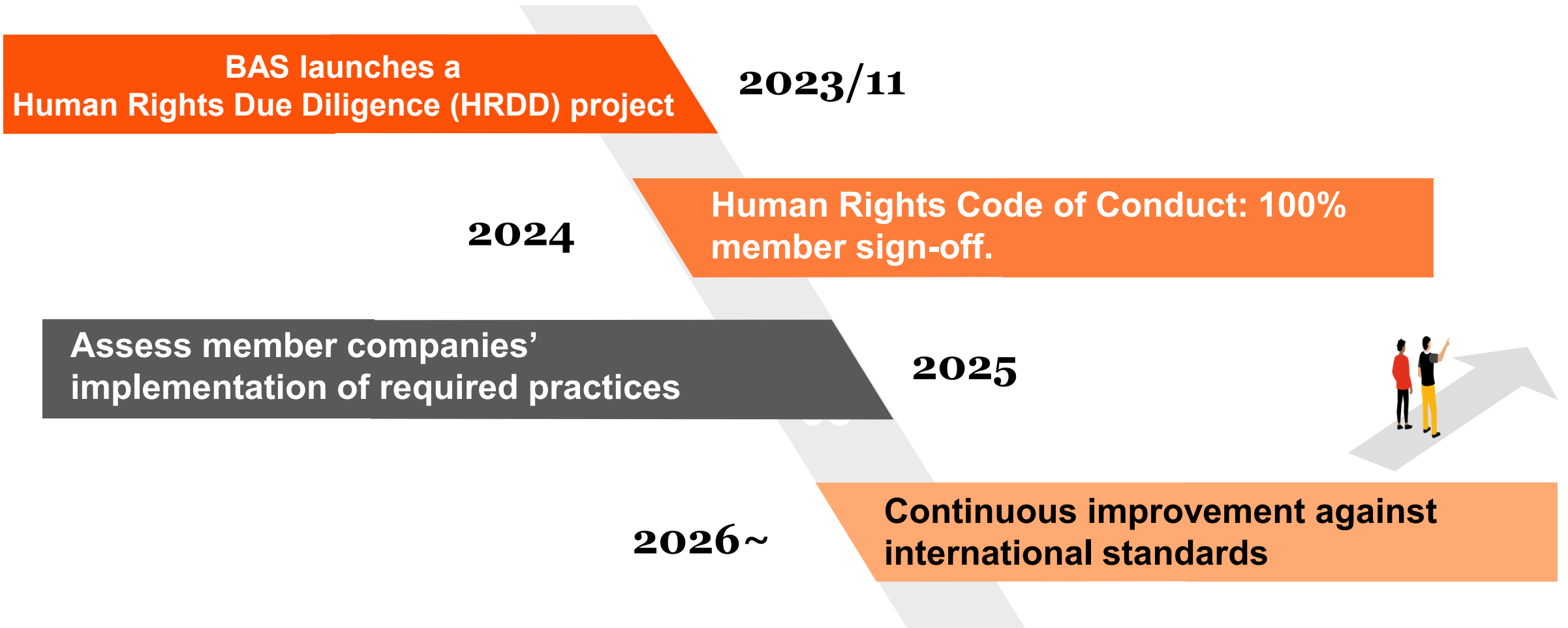
Outlaw withholding workers’ ID documents.

Fully ban recruitment fees within three years.

Strengthen freedom-of-association protections within five years.

Recent human rights management efforts by BAS

To strengthen the industry environment and eliminate human rights abuses, the BAS Association launched Human Rights Due Diligence (HRDD) in 2023 and is gradually implementing the related mechanisms across workplaces.



2025年BAS人權管理作為

BAS 2025 Human Rights Management



BAS HRDD Process: Annual Enhancements



BAS Action Items, 2024–2026

OECD Due Diligence for Responsible Business Conduct	2024	2025	2026 (Scheduled)
1 EMBED RESPONSIBLE BUSINESS CONDUCT INTO POLICIES & MANAGEMENT SYSTEMS	V		
2 IDENTIFY & ASSESS ADVERSE IMPACTS IN OPERATIONS, SUPPLY CHAINS & BUSINESS RELATIONSHIPS	V		
3 CEASE, PREVENT OR MITIGATE ADVERSE IMPACTS	V		
4 TRACK IMPLEMENTATION AND RESULTS		V	V
5 COMMUNICATE HOW IMPACTS ARE ADDRESSED	V	V	V
6 PROVIDE FOR OR COOPERATE IN REMEDIATION WHEN APPROPRIATE			V

2025 BAS Human Rights Project: Review of Implementation Across Member Companies



7 topics

Forced Labor
Child Labor
Working Hours
Wages and Benefits
Freedom of Association and Collective Bargaining
Equality, anti-discrimination, and anti-harassment
Occupational Health and Safety (OHS)

Internal and external cross-checking

Internal information

- Human rights self-assessment questionnaire (SAQ)
- Procedure documents (procedures/SOPs)
- Management records (implementation records)

External information

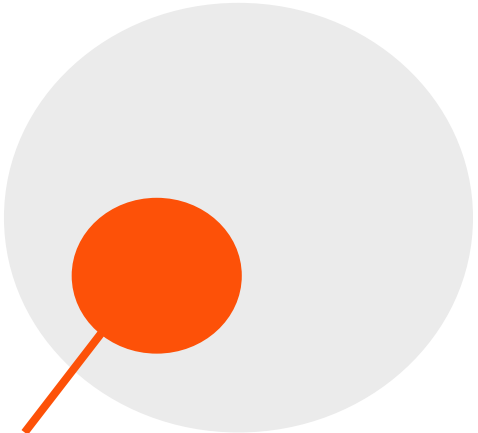
- Labor law violations in the past three years
- Negative media reports

Employee interview

- Group interviews segmented by employee profiles

Workplace Observation

- Migrant worker dormitory visits
- Machinery and equipment safety
- Work environment assessment (operations/work environment assessment)

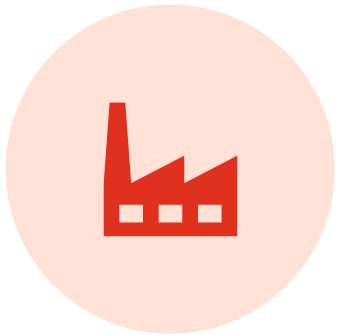


Select certain members to undergo assessment this year.

On-site review focus: from the employee perspective



Dormitory walkthroughs: On-site review of migrant workers' living conditions and management implementation.



Workplace observation: Assess the implementation status of occupational safety and health (OSH) and protective measures



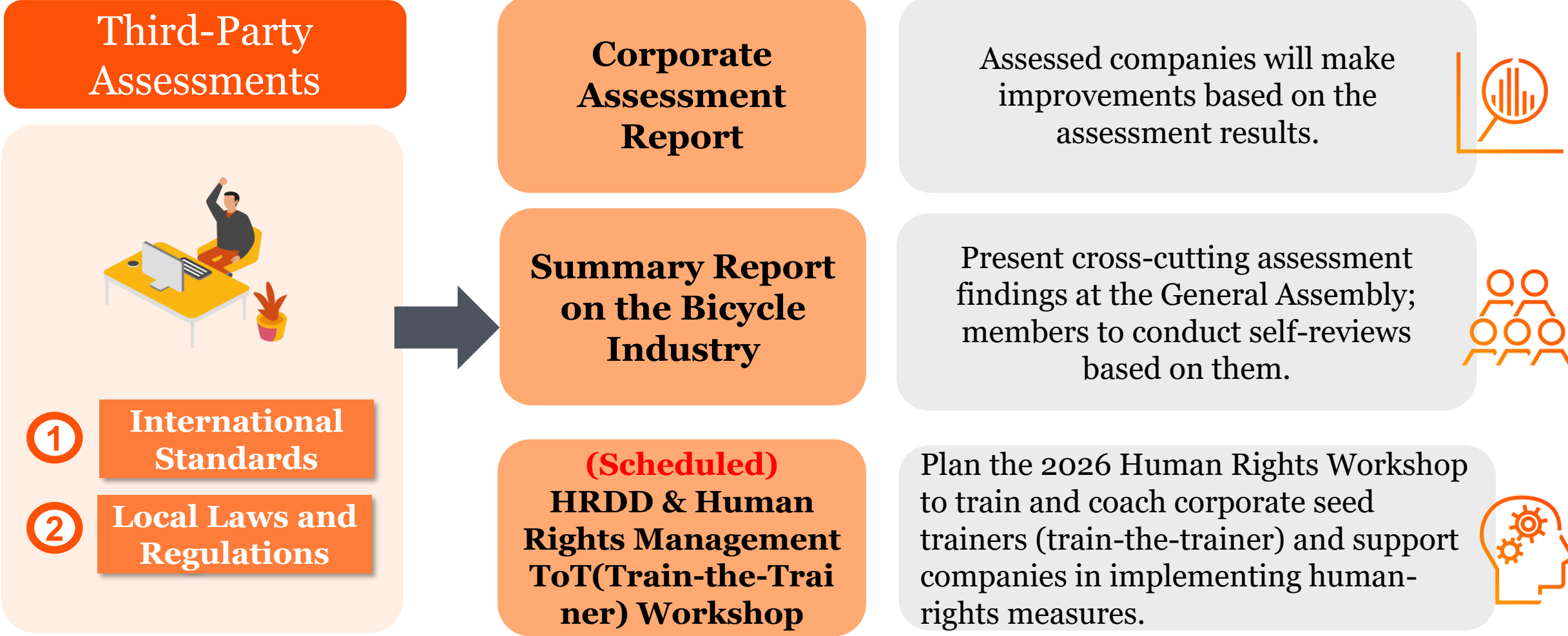
Employee interviews: Understand employees' working and living conditions through third-party interviews.

Key Point

- Employees from **seven nationalities**: Taiwan, Vietnam, Thailand, Indonesia, the Philippines, China, and Malaysia.
- Stratified by nationality, gender, employment type (regular/direct-hire vs. agency-dispatched), and job function; a representative sample of employees is randomly selected.
- **Interviews are conducted in the respondents' native languages.**



Third-Party Assessments to Improve Corporate and Industry Human Rights



下一步

Next Step

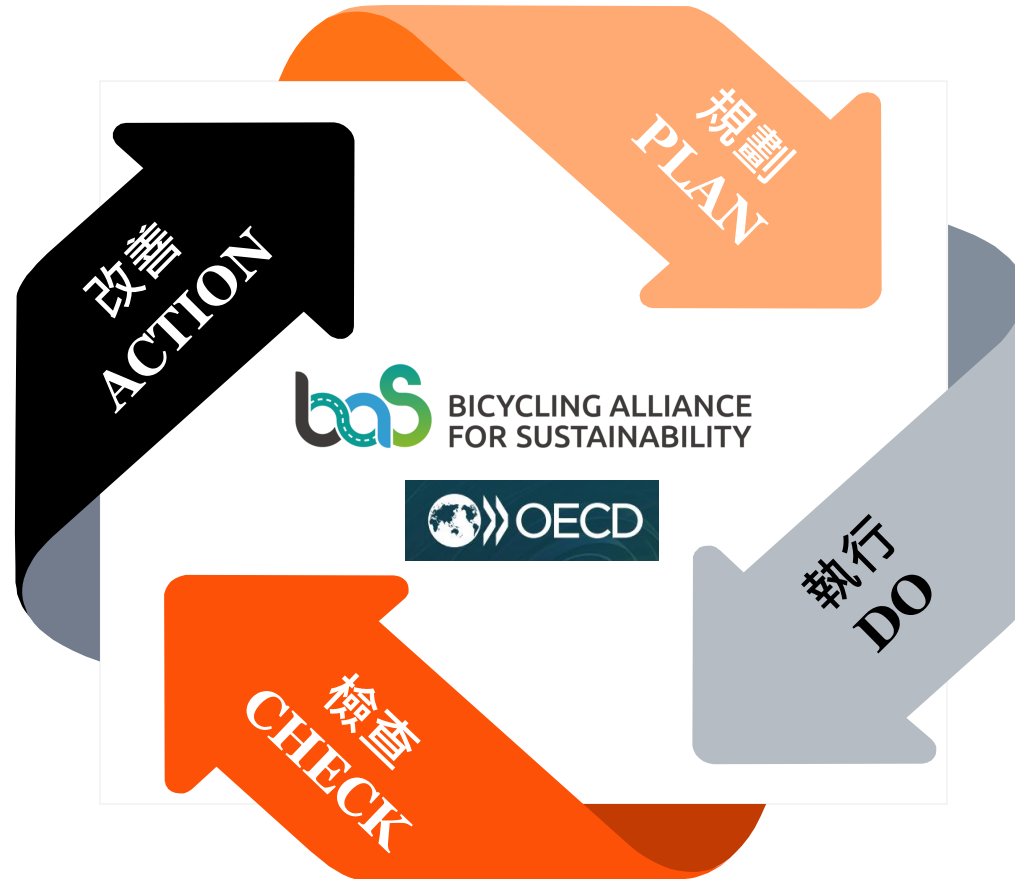
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Next Steps: Internal management and external assessments to keep improving corporate human-rights management

HRDD & Human Rights Management ToT(Train-the-Trainer) Workshop



Third-Party Human Rights Assessment



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Thank you

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