

CPC Corporation, Taiwan

"Slow-Flying Angels " SROI Report

KPMG Sustainability Consulting Co., Ltd.

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Report Summary

CPC Corporation, Taiwan (referred to as CPC) has been involved in public welfare activities for a long time. In the process, CPC found that disabled students (Slow-Flying Angels) face many challenges to integrate into the society. Since 2001, CPC has successfully introduced the concept of "Kindness Gas Station" to counsel and train people with disabilities to service in gas stations all over Taiwan, providing employment opportunities and assisting in building professional skills for them. CPC knows that "gives the human by the fish to be inferior gives the human by the fishing.", so, it trains the Slow-Flying Angels to be independent, helping them to establish their self-confidence.

This analysis mainly focuses on the "Pre-job training and Matchmaking" and "Slow-Flying Angel Service" of the Slow-Flying Angels Gas Station Project. From basic refuel, being checkout staffs, car wash service, sanitation, and cleaning of public toilets, and even making a cup of coffee for visitors, the Angels achieve their goals step by step. CPC teaches Angels according to their aptitude. In the era of technology that pursues fast efficiency, it creates a friendly learning and workplace for Angels. It creates a unique "Kindness Gas Station counselor system" in Taiwan, combining the careful training of the station managers on duty and the guidance of the counselors affiliated to cooperative social welfare organizations, using the speed familiar to the angels to stimulate their perseverance, transforming it into the professional spirit, and provide the angels with a friendly environment with slow learning and careful work. The performance of colleagues with Slow-Flying Angels is often praised by mentors, peer, and consumers, inspiring the Slow-Flying Angels to display their characteristics and skills to become experts in workplace.

To learn more about the social benefits of "Slow-Flying Angels Gas Station Project", CPC hires KPMG Sustainability Consulting Co., Ltd. to analyse its Social Return on Investment (SROI). This analysis takes 2020 as the time frame, and focuses on the two parts of "pre-employment training and matchmaking" and "slow-flying angel service", and analyzes the changes brought by CPC for core stakeholders during this period, including CPC (enterprise), managers of Slow-Flying Angels gas station (station managers, deputy station managers), staff of Slow-Flying Angels gas station, Customers served by Slow-Flying Angels, social welfare institutions project personnel, teachers, family members of Slow-Flying Angels, etc. .

The results of the analysis show that the overall SROI value of "Slow-Flying Angels Gas Station Project" of CPC is 6.9, which means that an average investment of 1 NTD will generate a social benefit of 6.9 NTD. According to the distribution of SROI benefits, CPC (enterprise), managers of Slow-Flying Angel gas station (station managers, deputy

station managers), staff of Slow-Flying Angel gas station, project personnel of social welfare agencies teachers, family members of Slow-Flying Angels and Slow-Flying Angels are the main beneficiary of the project. Through the Slow-Flying Angels Gas Station Project, CPC has effectively enhanced the perception of external stakeholders on CPC and promoted its image. Through the concept of "Kindness Gas Station", CPC provided the Slow-Flying Angels with stable employment opportunities and helped them build professional skills which also have a positive impact on society.

Chapter 1. Slow-Flying Angels

1. Project Overview

CPC Corporation, Taiwan (hereinafter referred to as CPC) has always supported charitable activities and witnessed numerous challenges that people with disabilities encounter when they try to fit into the society. Thus, CPC has successfully initiated the concept of "Kindness Gas Station" since 2001 and worked with special education institutions or social welfare institutions. School teachers and employment counselors provide long-term guidance for students with disabilities to train at gas stations, familiarize themselves with work items and procedures, and reduce the time required for adaptation. CPC worked with education institutions to evaluate and help people with disabilities work in Kindness Gas Stations after graduation. These people with disabilities hired by CPC (known as the slow-flying angels) work in busy gas stations and through the Kindness Gas Station counselor system to continue providing the slow-flying angels with guidance for operating procedures of gas stations, helping the slow-flying angels learn professional skills and gradually provide services by themselves. CPC aims to provide job opportunities to help people with disabilities become economically independent, also hope to help people with disabilities build self-esteem and confidence through this project, provide care, and hope in society, and create a heartwarming community.

CPC has implemented the Slow-Flying Angels Gas Station Project for more than 20 years. As of the end of 2020, 584 slow-flying angels have been hired at 168 Kindness Gas Stations that work with more than 30 counseling institutions across Taiwan. As a result of CPC's long-term commitment to providing guidance and companionship to slow-flying angels, we have been continuously impressed by the diligence of the angels. We hope to expand the model to other gas stations, and we also hope others can join us in fulfilling social inclusion. We therefore adopted the Social Return on Investment (SROI) performance management system to evaluate the social impact of the Slow-Flying Angels Project and learn about the social impact benefits created by the input and output of the project.

2. Scope and Objectives

The period of the evaluation in this report is January 1, 2020, to December 31, 2020. The geographical scope of the evaluation in this report includes the 168 gas stations in Taiwan that hired slow-flying angels in 2020. The Slow-Flying Angels Project consists of three major stages from training to employment:

- Pre-job training and matchmaking for special education institutions/social welfare institutions
School teachers and employment counselors provide students with disabilities the training necessary for job skills. They also help match job seekers with disabilities with local CPC gas stations that need manpower.
- On-the-job training and day-to-day support in gas station operations
After slow-flying angels report for duties, CPC provides training for gas station operations. We also cooperate and communicate on workdays to finish the work together.
- Long-term stable jobs and career development in gas stations
Since the "Kindness Gas Stations" started operations in 2001, many slow-flying angels have learned work skills and became financially independent by continuously working at CPC gas stations. They also gained confidence in work gradually.

3. Literature review

In addition to following the SROI analysis procedures, the SROI analysis also referred to related international literature. The literature is summarized in Table 1.3-1. Among the literature, the research report (The Action Group, 2010), indicated that investing in Real Jobs assist employment scheme could help provides opportunities for people with learning disabilities to obtain and maintain employment. Furthermore, that can address barriers to work for individuals and enable many people to find a gainful job in the labor market. The Breadmaker's report showed the bakery and café that provides meaningful work experience and

training to adults with learning disabilities can help develop their skills and knowledge through apprenticeships for their future. The study conducted by the TFSWF in 2019 indicated "The Employee Assistance Program" helps disabled employees to achieve work-life balance and bring long-term employment opportunities.

Table 1.3-1 List of the Literature for Slow-Flying Angels Project

Institution	Research Report/Literature	Benefit of SROI analysis	Year
The Action Group	The Social Return of Real Jobs an SROI Evaluation 2010 (Disadvantaged Employment)	Real Jobs is an assist employment scheme, run by The Action Group in Edinburgh. This program provides opportunities for people with learning disabilities to obtain and maintain employment. Address barriers to work for individuals and enable many people to find a gainful job in the labor market.	2010
The Breadmaker	Social Return on Investment Evaluation Report (Vulnerable Employment)	A bakery and café that provides meaningful work experience and training to adults with learning disabilities, developing their skills and knowledge through apprenticeships for their future.	2011
TFSWF	SROI Report of the "Job Design Support by Collaborators for Disabled People in the Open Job Market" project (Vulnerable Employment)	A disability-friendly workplace is created in pre-assessed and pre-selected spaces, and professional counselors provide regular group/individual supervision to supervisors to assist in settling disabled participants into employment. "The Employee Assistance Program" helps employees to achieve work-life balance and bring long-term employment.	2019

Table 1.3-2 Outcome of the Literature for Slow-Flying Angels Project

Institution	Research Report/Literature	Outcome of SROI analysis
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<p>The Action Group</p>	<p>The Social Return of Real Jobs An SROI Evaluation 2010 (Disadvantaged Employment)</p>	<p>Employee: enables them to find and keep jobs, socialize at work, avoid discrimination in additional job searches</p> <p>Employers: reduces employee turnover, saves on human resource costs, reduces harassment and discrimination</p> <p>Country: exempt other sponsored services expenditure</p> <p>Household: Spend more time communicating with employers, improved family relationships, increased health and self-esteem of relatives, Potential family income reduction (decrease in subsidy)</p> <p>Young people effects of early intervention: hope for post-graduation future, significant reduction in teachers' work time for specific students, increased focus on learning</p> <p>Local Authority: supportive from colleagues, reduced daycare center costs, reduced crime, and anti-social behavior</p>
<p>The Breadmaker</p>	<p>Social Return on Investment Evaluation Report (Vulnerable Employment)</p>	<p>Apprenticeships: Increase confidence and self-esteem, find work, increase skills and experience in real work environments, increase circle of friends and social life, reduce isolation, live independently</p> <p>Volunteer: find value in retirement, healthier Lifestyle, Increased Work Experience</p> <p>Parents and caregivers: more free time and opportunities for rest , Improve family and home life</p> <p>Full-time staff: more time to take care of objects with more needs</p> <p>Medical service facilities: beds are freed up for those who need them more</p>
<p>TFSWF</p>	<p>SROI Report of the "Job Design Support by Collaborators for Disabled People in the Open Job</p>	<p>Participants with disabilities: work full-time with pay and increased monthly income, further education in the open job market, improve health and reduce anxiety, enhance professional skills, increase confidence and feel more independent in life</p> <p>Collaborators: improve labor conditions and benefits,</p>

	Market” project (Vulnerable Employment)	<p>Increase wages, increase awareness of disability rights, increase professional skills</p> <p>Families of persons with disabilities: reduce stress/anxiety and prevent breakdowns, improve family relationships, improve social life, enhance knowledge or skills, gain paid work, and increase income.</p> <p>Collaborator's family: reduce stress/anxiety, improve family relationships, Gaining Paid Employment, and Increased Income</p> <p>Foundation: Increased sustainability of business operations, Improved Image Reputation</p> <p>Foundation Directors and Staff: Increased productivity, enhanced expertise and skills</p> <p>Clients: Increased Awareness of disability rights</p> <p>Government: Reduce social welfare spending</p>
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Chapter 2. Research Methodology

1. SROI Analysis Framework

The project uses the Social Return On Investment (SROI) for the research and evaluation. The SROI analysis is based on a cost-benefit analysis (CBA) and the theory of change is used as the core to evaluate the changes and impact of the project on the stakeholders. The results are presented in monetary format. If the SROI of the project is 3.5, it means that every NT\$1 invested in the project can generate NT\$3.5 value in changes made to stakeholders and social benefits created.

The SROI evaluation can be classified as either "predictive" or "evaluative" based on the format of the project. "Predictive" evaluations mainly focus on projects in the planning stage that have not yet commenced to evaluate the potential social impact of the project in advance. "Evaluative" evaluations focus on projects in progress to measure the project investments and social benefits it creates. The SROI analysis is conducted in strict compliance with seven major principles and its analysis procedures includes six stages.

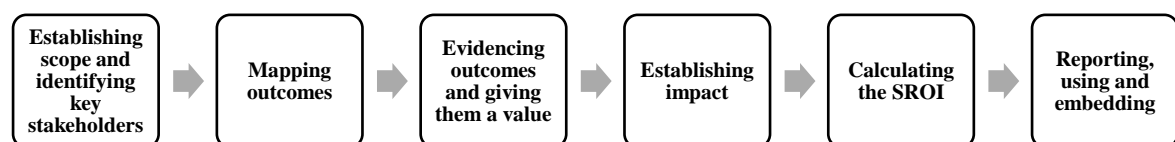
2. SROI Analysis Principles

The SROI analysis mainly measures the intangible value of projects and monetize it. Therefore, the seven major principles below must be upheld throughout the evaluation process to ensure that the process and results meet the criteria for do not over-claim and conservative estimates for SROI. The principles are described below:

- (1) Involvement Stakeholders: Identify stakeholders and invite them to participate in the SROI process to effectively measure the impact and value of the project.
- (2) Understand What Changes: Collect evidence and information to describe the cause of changes created by the project (including positive and negative as well as foreseen and unforeseen changes) and evaluate the impact.
- (3) Value the Things That Matter: Use financial proxies to price results and demonstrate outcomes that cannot be part of market transactions but are affected by the project.
- (4) Only Include What is Material: Determine the information and evidence that must be included for the evaluation to create a realistic impact map for those who care about public welfare to make reasonable judgments.
- (5) Do Not Over-Claim: Remove unrelated factors and only specify the impact created by the project.
- (6) Be Transparent: Record and explain the entities who care about public welfare identified in the analysis, outcomes, financial proxies, and measurement methodology. A transparent and open process lends credibility to the outcomes of the SROI analysis.
- (7) Verify the Result: SROI analyses invariably include certain subjective judgments and basis for analysis. Therefore, a suitable independent review can be used to test the reasonableness of decisions made for the SROI analysis.

3. SROI Analysis Procedures

The SROI analysis procedures includes six stages, and the main framework is shown in the figure below.



4. Limitations of SROI Analysis

The overall SROI evaluation process and social value evaluation calculation involve the subjective experience and judgment of stakeholders. The evaluation method is not based on the conventional predictive financial analysis model. We collected information on the degree of changes made to the individuals affected by the project by one-on-one interview and questionnaire survey and adopted the conservative principle for related evaluations. However, different participants and different project implementation procedures may create different results. Different financial proxies must also be adopted due to the differences in project contents and characteristics. Therefore, the SROI of different types of projects or projects of the same type with implementation procedures or characteristics that are not completely the same cannot be compared directly.

Chapter 3. SROI Evaluation and Analysis

Stakeholder involvement is not only one of the seven principles of SROI, but also a very critical procedure in SROI analysis. The analysis consists of the following six stages of stakeholder engagement:

Sequence	SROI	Method of Stakeholder Involvement	Group of Stakeholders	Purpose
1st		Interview		Conduct interviews with project initiators and project executors to identify all possible stakeholders involved in the project
2nd	Stakeholder Identification and Verification	Questionnaire	Project initiators	Make a list of identified stakeholders and design a questionnaire based on the principles of stakeholder engagement standard; distribute the questionnaire to project initiators and main project executors to verify the materiality of each stakeholder;

				and identify key stakeholders based on the result of the questionnaire
3rd	Outcome Identification and Verification	Interview	Project initiators, project executors, and project beneficiaries	Conduct face-to-face or phone interviews with groups of key stakeholders to identify the outcomes of the project brought forth to the stakeholders
4th		Written documents		Make the chain of events and an impact map after verifying the types of stakeholders and benefits, and verify the process of change and final outcomes with the project initiators mainly via written documents and partially through an interview
5th	Stakeholder Questionnaire	Questionnaire	Project initiators, project executors, and project beneficiaries	Verify the existence and materiality of the benefits with groups of stakeholders again through a questionnaire and collect information on adjustment factors and some financial proxies
6th	Analysis Process and Result Verification	Written documents	Project initiators	Verify the analysis and results with the project initiators mainly via written documents and partially through an interview

1. Stakeholder Identification and Scope of Stakeholders

Stakeholders are a critical process in SROI evaluations, the overall value of a social investment project can only be measured by identifying key stakeholders and changes

brought by the project. We involve in groups of potential stakeholders involved firstly to understand changes that they experienced. The materiality assessment of stakeholders was based on the five principles of AA1000 Stakeholder Engagement Standard (SES). The reason for using AA1000 SES is that the SROI analysis emphasis the importance of stakeholder engagement. Stakeholder engagement hinges on the identification of groups of stakeholders and their differences. An organization's activity will affect or may affect different individuals or groups and different individuals or groups may also have different attributes, using a systematic method for identifying stakeholders will help achieve the purpose of stakeholder engagement (e.g., identifying the outcomes brought forth by the project). AA1000 SES is the currently accepted methodology for identifying stakeholders in an organization's activity.

The 1st stakeholder engagement was carried out in December 2021. An online interview was conducted with the project initiator - CPC Corporation Planning Department according to the diverse perspectives under the five principles of AA1000 SES to identify and verify every group of potential stakeholders (including subgroups). Taking charge of the overall planning and execution of Slow-Flying Angels Project, CPC Corporation Planning Department was able to fully grasp all groups of potential stakeholders and subgroups of stakeholders, as well as their roles and participation in the project. Table 3.1-1 lists the types of potential stakeholders after the interview.

Table 3.1-1 Types of Potential Stakeholders Identified after the Interview

Slow-Flying Angels Project				
Managers of gas stations with slow-flying angels (e.g., station manager and deputy station manager)	Teachers or project personnel of special education institutions/social welfare institutions	Retail center management personnel of gas stations with slow-flying angels	Customers served by slow-flying angels	Government social workers
CPC Corporation Planning Department	Work personnel of gas stations with slow-flying angels (full-time workers, part-time workers, laborers)	Slow-Flying Angels	Family members of slow-flying angels	Government social workers

The 1st stakeholder engagement (interview) identified ten types of potential stakeholders associated with the Slow-Flying Angels Project. After a list of potential stakeholders and subgroups of stakeholders was made based on the aforesaid interview,

the 2nd stakeholder engagement (questionnaire) started. According to the other four principles of AA1000 SES, a list of identified stakeholders was designed for slow-flying angels project. The project initiators were asked to score, from 1 to 5 points, the materiality of each stakeholder involved in the project using the aforesaid four principles. The principles used in the questionnaire are described as follows:

- 1 、 Dependency: stakeholders on whom the Slow-Flying Angels Project are dependent, directly, or indirectly, to operate successfully
- 2 、 Degree of impact: stakeholders on whom the Slow-Flying Angels Project have a great impact
- 3 、 Influence over decision-making: stakeholders who have influence over the Slow-Flying Angels Project in terms of strategic or operational decision-making
- 4 、 Tension: stakeholders who need immediate attention from the Slow-Flying Angels Project regarding their states or opinions

Based on each stakeholder's average score on the four principles, the materiality of stakeholders was classified as high (scores higher than 17), medium (scores lower than 17 but higher than 14), and low (scores lower than 14). The SROI analysis included stakeholders of medium and high materiality; stakeholders of low materiality were excluded from the analysis. The results of the questionnaire are shown in Table 3.1-2.

Table 3.1-2 1st Stakeholder Engagement - Materiality Questionnaire Results

Slow-Flying Angels Project						
Potential Stakeholders (Including Subgroups)	Dependency	Degree of Impact	Influence over Decision-making	Tension	Materiality	Included in Analysis (Y/N)
Managers of gas stations with slow-flying angels (e.g., station manager and deputy station manager)	5	5	4	5	High	Y
Teachers or project personnel of special education institutions/social welfare institutions	5	5	5	4	High	Y

Slow-Flying Angels *Subgroup1: Slow-Flying Angels with more than 3 years of working experience	5	5	5	5	High	Y
Slow-Flying Angels *Subgroup 2 : Slow-Flying Angels with less than 3 years of working experience	5	5	5	5	High	Y
Family members of slow-flying angels	5	5	5	3	High	Y
CPC Corporation Planning Department	3	5	3	4	Medium	Y
Work personnel of gas stations with slow-flying angels (full-time workers, part-time workers, laborers)	4	5	4	3	Medium	Y
Customers served by slow-	4	4	2	2	Low	Y

flying angels						
Retail center management personnel of gas stations with slow-flying angels	3	3	4	2	Low	N
Government social workers	2	3	3	2	Low	N

Based on the results of the questionnaire, seven types of potential stakeholders of medium and high materiality and three types of potential stakeholders of low materiality were identified in respect of the Slow-Flying Angels Project. In the 2nd stakeholder engagement (questionnaire), stakeholders that should be included in the analysis and those excluded were verified. Based on the information acquired from the questionnaire, the stakeholders were classified as project initiators, project executors, and project beneficiaries according to their roles in the project. Table 3.1-3 lists the stakeholders identified in the 1st and 2nd stakeholder engagements that should be included in the analysis. Table 3.1-4 explains the reasons why the stakeholders were excluded from the analysis.

In the process of stakeholder interviews, we asked all stakeholders to identify the various stakeholder groups that may participate in this project. In the interview of Managers of gas stations with slow-flying angels and CPC corporation planning department, they specifically mentioned that in the actual working environment, slow-flying angels may have to be responsible for different types of work due to different working years. For example, the slow-flying angels with more seniority need to be responsible for teaching new slow-flying angels working skills and helping them adapt to the environment, even take on the job of managing the slow-flying angels' team. Therefore, we decided to temporarily split the slow-flying angels into two different subgroups, namely "Slow-Flying Angels with more than 3 years of working experience" and "Slow-Flying Angels with less than 3 years of working experience" and decided to verify it in interviews with slow-flying angels.

However, according to the interviews with the slow-flying angels (two of them have six months and five years of work experience respectively), we understood the daily business and the positive and negative impact of the slow-flying angel project for them, although the two job attributes are not the same, but the skills learned and the working environment to get along with are very similar. The positive benefits brought

by the project are mainly "Learned new skills to make a living" and "Increased confidence". According to our professional judgment, the overall impact is not significantly different due to different work experience, so there is no further distinction between sub-groups. As a result, all slow-flying angels are regarded as the same category of stakeholders. The results of stakeholder inclusion are shown in Table 3.1-3 and the result of stakeholder exclusion are shown in Table 3.1-4.

During the interviews with stakeholders related to the Slow-Flying Angels project, we also learned about the different “journeys” that Slow-Flying Angels may have experienced. The source of Slow Flying Angels is mainly from special education schools in various area and will be selected by teachers. Students with better performance and better communication skills will be matched with the gas station conducts matchmaking. During the adjustment period at work, there are usually negative impacts such as incompatibility and inability to communicate. But in most cases, they will gradually adapt within one month, and is believed that the problem of adjustment will gradually improve over time, so it is difficult to evaluate. Also, the rate of successful adaptation to work in the initial assessment is about 95%. In case students with disabilities cannot adapt to the working environment of the gas station, they usually continue to look for other job opportunities. According to the gas station manager and schoolteachers Case sharing, incompetent slow-flying angels usually go to work in factories and restaurants in nearby area. After the professional judgement by analysis team, there is no significant negative outcome in this assessment.

Table 3.1-3 Stakeholders Included in the Analysis

Slow-Flying Angels Project			
Key Stakeholders		Materiality	Reason for Inclusion
Project initiators	CPC Corporation Planning Department	Medium	According to our investigations and interviews, the Corporation Planning Department of CPC is responsible for formulating the group's policies on slow-flying angels and is responsible for contacting gas stations in various regions, authorizing the managers of gas stations in various regions to contact with social welfare organizations or special education schools in various regions for job matching with slow-flying angels.
Project executors	Teachers or project personnel	High	They are the group directly responsible for the core operations of the project and provide

	of special education institutions/social welfare institutions		matchmaking services for CPC job openings and students with disabilities who seek employment. Most project personnel or teachers have established long-term cooperation with CPC gas stations.
	Managers of gas stations with slow-flying angels (e.g., station manager and deputy station manager)	Medium	They are the main personnel who directly interact with the core subjects of the project. They also have administrative management powers to determine whether the subjects of the project such as slow-flying angels can receive job opportunities, their work contents, and shift schedules
	Work personnel of gas stations with slow-flying angels (full-time workers, part-time workers, laborers)	Medium	They are the group that directly implements the core operations of the project, and they spend long periods of time with slow-flying angels on the front line.
Project beneficiaries	Subgroup 1 : Slow-Flying Angels with more than 3 years of working experience	High	According to the interviews with the slow-flying angels (two of them have six months and six years of work experience respectively), through the interviews, we can understand the benefits of the project for them. The positive benefits brought by the project are mainly learned new skills to make a living and increased confidence.
	Subgroup 2 : Slow-Flying Angels with less than 3 years of working experience		According to professional judgment by the team, the overall impact is not significantly different due to different work experience, so there is no further distinction between sub-groups, and all slow-flying angels are regarded as the same category of stakeholders.
	Family members of slow-flying angels	High	Produce handicrafts for the market vendors (e.g., indigenous women's studio) to earn extra money

Table 3.1-4 Stakeholders Excluded from the Analysis

Slow-Flying Angels Project	
Stakeholders	Reason for Exclusion

Excluded from Analysis	
Customers served by slow-flying angels	Although they interact with slow-flying angels on the front line, their influence on the implementation of this project is very limited, and they cannot obtain significant and obvious benefits from this project, and the gas station services that customers need are highly substitutable, and it is difficult to change because of a one-time service, so the customers serviced by slow-flying angels were excluded from the stakeholder analysis.
Retail center management personnel of gas stations with slow-flying angels	Their role in the project involves the indirect supervision of slow-flying angels in gas stations. Although they communicate with the managers of gas stations to resolve problems, the retail center management personnel did not work closely with slow-flying angels, and they are therefore not included in the analysis.
Government social workers	The level of participation by government social workers in this project was low and they are therefore not included in the analysis.

2. Stakeholder Engagement

After potential stakeholders were identified in the 1st and 2nd stakeholder engagements, we mainly used the telephone and in-person interviews for stakeholder engagement to analyze the changes that the stakeholders expected the project to bring forth. In addition to communicating with stakeholders, we collect literatures on SROI projects such as promoting the employment of disadvantaged groups and improving the employment skills of people with disabilities to strengthen the understanding of the benefits of projects of similar characteristic. Please refer to the literature review in section 3 of Chapter 1 to see this part of the literature discussion and research. As shown in Table 3.2-1, the project's stakeholder engagement map was drawn based on the 1st and 2nd stakeholder engagements and literature review.

Table 3.2-1 First Draft of Stakeholder Engagement Map

Slow-Flying Angels Project		
Key Stakeholders		Intended Outcomes
Project initiators	CPC Corporation Planning Department	<ul style="list-style-type: none"> ● Increased work satisfaction ● Increased work performance ● Increased management thinking

		and capacity
Project executors	Managers of gas stations with slow-flying angels (e.g., station manager and deputy station manager)	<ul style="list-style-type: none"> ● Increased work satisfaction ● Increased tolerance and patience ● Improved skills for communicating with people with disabilities ● Increased management thinking and capacity ● Improved sense of accomplishment
	Teachers or project personnel of special education institutions/social welfare institutions	<ul style="list-style-type: none"> ● Increased work satisfaction ● Increased work performance ● Increased tolerance and patience ● Increased contents and quality of plans for social welfare projects / special education and training
	Work personnel of gas stations with slow-flying angels (full-time workers, part-time workers, laborers)	<ul style="list-style-type: none"> ● Increased work satisfaction ● Increased tolerance and patience ● Improved skills for communicating with people with disabilities ● Improved sense of accomplishment
Project beneficiaries	Slow flying angels	<ul style="list-style-type: none"> ● Learned new skills to make a living ● Increased communication skills ● Increased confidence ● Meeting new friends ● Stable family income
	Family members of slow-flying angels	<ul style="list-style-type: none"> ● Stable family income ● Increased family relationship ● Met friends with similar experience in providing special care ● Obtain more time to rest

During this phase of stakeholder engagement, we interviewed 2 work personnel of CPC Corporation Planning Department, 7 gas station management personnel (4

station managers and 3 deputy station managers), 3 employees of special education institutions or social welfare institutions on the telephone in the project evaluation period. We also conducted face-to-face interviews with 2 gas station management personnel, 1 gas station worker, 2 slow-flying angels, 2 family members of slow-flying angels. The purpose of the interview is to facilitate preliminary discussions and exchange of ideas with these stakeholders to learn about the overall changes to and impact on stakeholders. Furthermore, if the interviewee has significant impact or clearly explain their feeling and the degree about the impact, the analysis team would ask about the four change factors of the outcome in the interview. The list of interviewees included in the analysis are shown in Table 3.2-2.

During the revision phase of the SROI value and the report, the analysis team have re-engage with CPC Corporation Planning Department. In this stage of stakeholder engagement, we interview with 2 work personnel of CPC Corporation Planning Department on the telephone. CPC Corporation Planning Department is included in subsequent questionnaire distribution, indicator setting, and materiality verification.

Table 3.2-2 3rd Stakeholder Engagement - List of Interviewees Included in the Analysis

Stakeholders	Interview Type	Number of Interviewees
CPC Corporation Planning Department	Telephone interview	2
Managers of gas stations with slow-flying angels (station manager and deputy station manager)	Telephone interview	7
	Face-to-face interview	2
Project personnel or teachers of social welfare institutions or schools	Telephone interview	3
Work personnel of gas stations	Face-to-face interview	1
Slow-Flying Angels	Face-to-face interview	2
Family members of slow-flying angels	Face-to-face interview	2

Project initiators

Chain of events for outcomes - CPC Corporation Planning Department

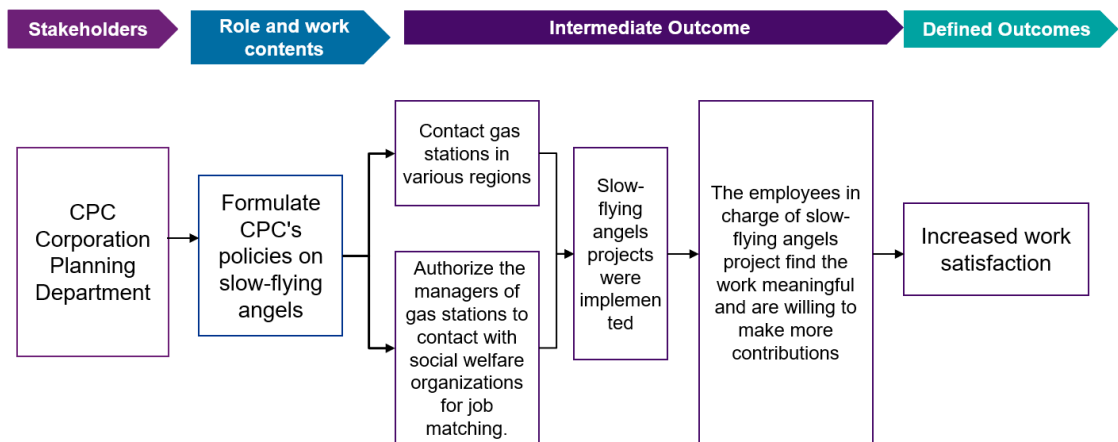


Figure 3.2-1 Chain of Events - CPC Corporation Planning Department

Project Executor

Chain of events for outcomes - Managers of gas stations with slow-flying angels (station manager and deputy station manager)

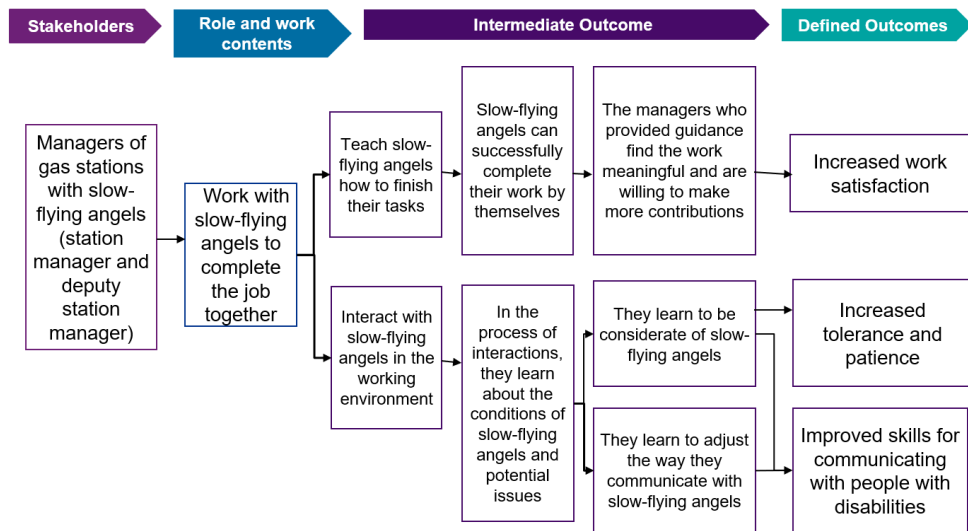


Figure 3.2-2 Chain of Events - Managers of gas stations with slow-flying angels (Station manager and deputy station manager)

**Project
Executor**

Chain of events for outcomes - Work personnel of gas stations with slow-flying angels

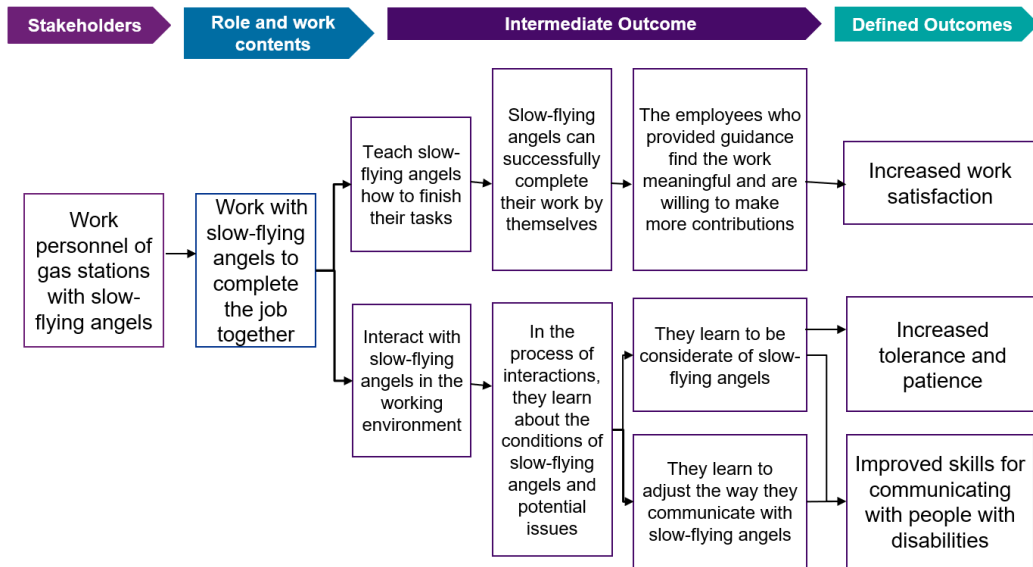


Figure 3.2-3 Chain of Events - Project personnel or teachers of social welfare institutions or schools

**Project
Executor**

Chain of events for outcomes - Project personnel / teachers of social welfare institutions/schools

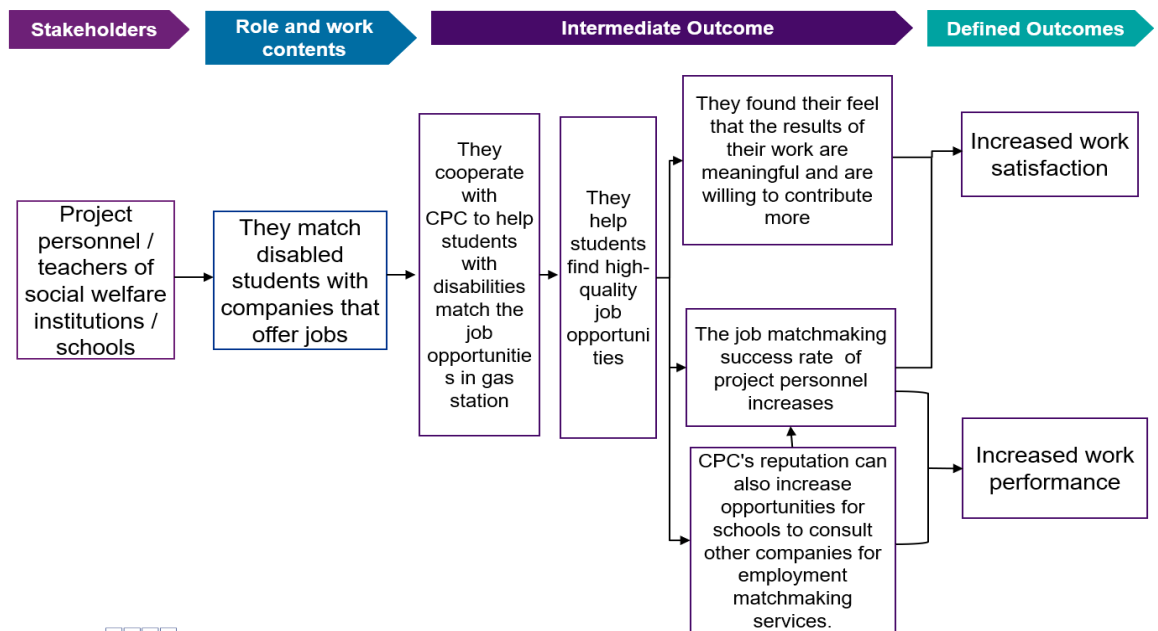


Figure 3.2-4 Chain of Events - Work personnel of gas stations

Project beneficiary

Chain of events for outcomes - Slow-flying angels

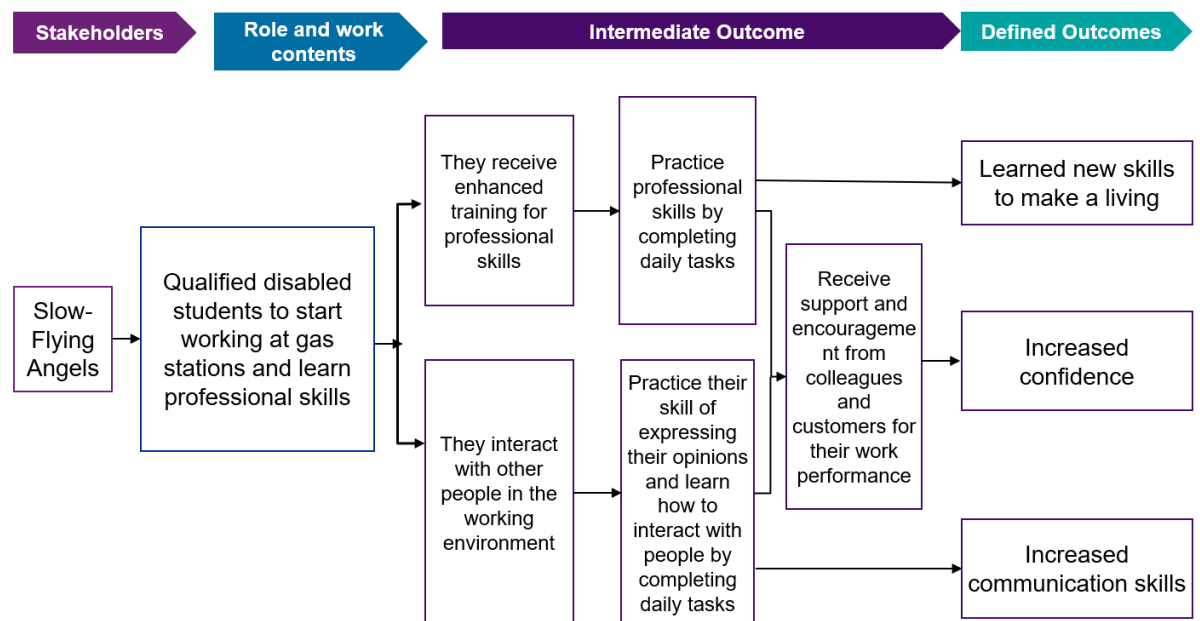


Figure 3.2-5 Chain of Events - Slow-Flying Angels

Project beneficiary

Chain of events for outcomes - Family members of slow-flying angels

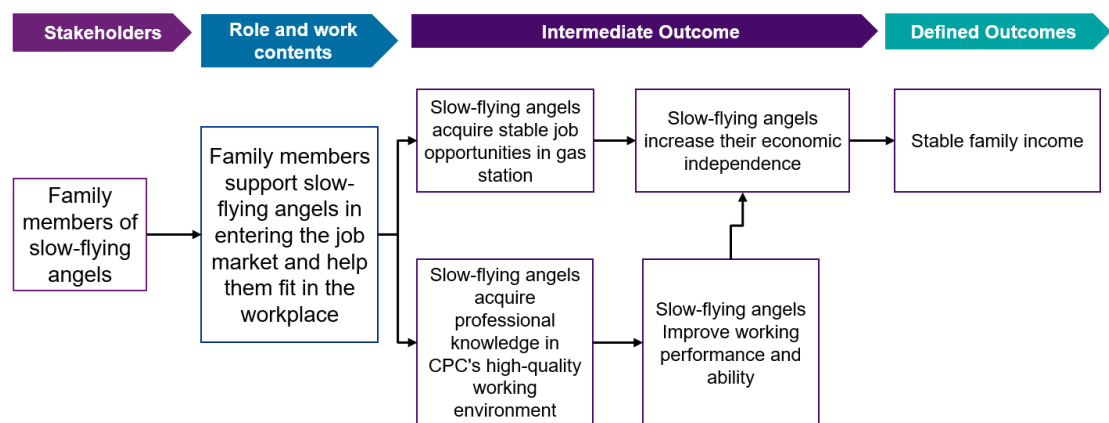


Figure 3.2-6 Chain of Events - Family members of slow-flying angels

Based on the results of the interview with groups of key stakeholders and the chains of events drawn accordingly, changes brought forth by the project to the groups of key stakeholders were clearly identified. In the interview, slow-flying angels pointed

out several outcomes not as originally expected. For example, slow-flying angels need to interact with different groups of people in the working environment, including discussing the work content to be completed with the station manager or deputy station manager, interacting with other gas station employees, providing services to customers, and even cooperating with other slow-flying angels to complete tasks. The work content mentioned above are highly related to communication skills. Therefore, through the training of daily work, slow-flying angels believe that the communication skills are improved, which is the main difference from the original expectation.

In addition, open-ended questions were designed in the interview outline to ensure that interviewees could express their positive and negative thoughts on slow flying angels project without bias. In the interview with managers of gas stations with slow-flying angels, we asked them whether they would have any negative feelings or negative effects on slow-flying angel projects and activities related to the project. Almost all the stakeholders said that this project has made a positive impact on them. Only one of the five managers of gas stations with slow-flying angels that we interviewed mentioned that they would increase a little work burden at the beginning.

To be sure, the analysis also verified negative outcomes of the project by referring to literatures. In the three documents that were similar in content to the project, they did not specify the negative impact of such events. Therefore, we decide to increase the number of interviewees to confirm if gas station's managers experienced negative impact. In the additional interviews, we interviewed 4 managers and deputy manager with open questions to ensure if slow-flying angels project would increase work burden for them. No further literatures research was done other than addition interviews. Based on the supporting evidence given in the literature and addition interviews, we confirm that cases with negative impact appear only in individual cases. It does not refer to the whole slow-flying angel projects. As a result, no negative impact was included in the analysis.

Furthermore, this part includes the outcome of Slow flying angels" Stable family income" and the outcome of Family members of slow-flying angels" Stable family income". After analysis and interviews with stakeholders, it is found that those two outcomes are all from the income earned by slow-flying angels. If both outcomes are included in the calculation of SROI, there is a high probability that double counting would occur. Considering that the family member of slow-flying angel is the main beneficiary of this outcome, the analysis team decided to keep the outcome of" Stable family income" in terms of family member of slow-flying angels and remove the outcome of slow-flying angels.

We reviewed relevant research literature and publicly reported information from the perspective of professional judgments and found that the outcome is similar to the result we identified in this phase. In the report of TFSWF, the project initiator has the outcome of improve labor conditions and benefits, increase wages, increase awareness of disability rights, increase professional skills and the family with disabled employee have the outcome of reduce stress/anxiety and prevent breakdowns, improve family relationships, improve social life, enhance knowledge or skills, gain paid work, and increase income. In addition, in the report published by The Breadmaker, the disabled employee has the positive outcome of increase confidence and self-esteem, obtain job, increase skills and experience in real work environments, increase circle of friends and social life, reduce isolation, and live independently. The outcome found in the literature are highly similar with the result of our analysis. The detailed information of the outcome, please refer to chapter 1.3 Literature review Table 1.3-2 Outcome of the Literature for Slow-Flying Angels Project.

After the chains of events were drawn and the outcomes were defined, the 4th stakeholder engagement (written documents) was conducted to verify the defined outcomes and stakeholders. The defined outcomes are shown in Table 3.2-3 below:

Table 3.2-3 Results of 3rd Stakeholder Engagement

Slow-Flying Angels Project		
Key Stakeholders		Defined Outcomes
Project initiators	CPC Corporation Planning Department	<ul style="list-style-type: none"> ● Increased work satisfaction
Project executors	Managers of gas stations with slow-flying angels (e.g., station manager and deputy station manager)	<ul style="list-style-type: none"> ● Increased work satisfaction ● Increased tolerance and patience ● Improved skills for communicating with people with disabilities
	Teachers or project personnel of special education institutions/social welfare institutions	<ul style="list-style-type: none"> ● Increased work satisfaction ● Increased work performance
	Work personnel of gas stations with slow-flying angels (full-time workers, part-time workers, laborers)	<ul style="list-style-type: none"> ● Increased work satisfaction ● Increased tolerance and patience ● Improved skills for communicating with people with disabilities

Project beneficiaries	Slow flying angels	<ul style="list-style-type: none"> ● Learned new skills to make a living ● Increased communication skills ● Increased confidence
	Family members of slow-flying angels	<ul style="list-style-type: none"> ● Stable family income

3. Distribution of Stakeholder Questionnaires

In the 5th stakeholder engagement (questionnaire), a questionnaire was further designed to collect feedback from stakeholders based on the chain of events mentioned in the previous paragraph. In addition to verifying whether the defined outcomes were material and did occur, the questionnaire was designed to identify the degree of changes for each outcome by collecting information on related adjustment factors (e.g., indicators, deadweight, displacement, attribution, and drop-off) for the subsequent analysis. The distribution of questionnaires is limited by the employment nature of stakeholder and management mechanism of CPC, some stakeholders (including slow flying angel and work personnel of the gas station) used the free enrollment method to collect data, and others used the simple random sampling method. The questionnaire was distributed to every group of stakeholders included in the analysis. The valid sample size of the questionnaire was set at a 90% confidence level and the maximum sampling error at $\pm 10\%$ to keep the questionnaire data representative. As shown in the table below, a total of 359 valid questionnaires were retrieved (refer to Attachment 3 for more information). The results of stakeholder engagement questionnaire are shown in Table 3.3-1:

Table 3.3-1 5th Stakeholder Engagement - Questionnaire Results

Recipients of Questionnaire	Sampling Size	Number of Samples Required	Valid Questionnaires Recollected
CPC Corporation Planning Department	5	4	5
Managers of gas stations with slow-flying angels (e.g., station manager and deputy station manager)	168	55	74

Teachers or project personnel of special education schools or social welfare institutions	58	35	35
Work personnel of gas stations with slow-flying angels (full-time workers, part-time workers, laborers)	412	65	82
Slow-Flying Angels	584	70	77
Family members of slow-flying angels ^{Note 1}	929	75	86
Total number of samples and valid questionnaires		304	359

Note 1: According to data from the 2022 census, the average number of people per household was 2.59 people. Therefore, it is interpreted as each slow-flying angel has 1.59 family members.

The 5th stakeholder engagement (questionnaire) adopted an error detection mechanism. The validity of questionnaires was examined first upon retrieval. After the removal of invalid questionnaires, the valid ones were coded and compiled. Following that, a separate member of the analysis team helped check the correctness of data to ensure that the subsequent calculations of SROI would be correct. As the questionnaires were mainly compiled based on the average, extreme values were examined to avoid neglect. Upon examination, no excessively extreme value was found.

4. Indicator Setting

The main purpose of the 5th stakeholder engagement (questionnaire) was to collect information on adjustment factors to verify whether the defined outcomes did occur and the amount of change for each outcome. For each defined outcome, the analysis set a quantitative indicator for each defined outcome. Information on the amount of change and the evidence of occurrence was collected through the questionnaire. Quantitative indicators should be as objective as possible.

For example, in the slow-flying angels project, Slow-Flying Angels indicated that working in the slow-flying project helped learn new skills to make a living. As a result, the degree of the increase in learning new skills to make a living was used as an indicator to measure whether the skill of providing gas station related service improved or not. Regarding outcomes relate to working skills, economic statuses, and

metal well-being improvement, spiritual fulfillment, or sense of satisfaction at work, stakeholders were asked to score the extent of an outcome on a scale of five different options, namely, None (0%), Minor (25%), Moderate (50%), Significant (75%), Complete (100%).

Each outcome indicator was averaged based on the results of the questionnaire. As shown in Table 3.5-1, the indicators outcomes were all between 61% and 100%, showing a moderate amount of change and the actual occurrence of the outcomes. Each outcome indicator is listed in Table 3.4-1.

Table 3.4-1 List of Outcome Indicators

Key Stakeholders		Outcomes	Indicators	Outcome Indicators
Project initiators	CPC Corporation Planning Department	Increased work satisfaction	Degree of the increase in work satisfaction (On the scale of 5 options, including None (0%), Minor (25%), Moderate (50%), Significant (75%), Complete (100%))	85.00%
Project executors	Managers of gas stations with slow-flying angels (e.g., station manager and deputy station manager)	Increased work satisfaction	Degree of the increase in work satisfaction (On the scale of 5 options, including None (0%), Minor (25%), Moderate (50%), Significant (75%), Complete (100%))	61.36%
		Increased tolerance and patience	Degree of the increase in tolerance and patience (On the scale of 5	63.38%

			options, including None (0%), Minor (25%), Moderate (50%), Significant (75%), Complete (100%)	
		Improved skills for communicating with people with disabilities	Degree of the increase in c Improved skills for communicating with people with disabilities (On the scale of 5 options, including None (0%), Minor (25%), Moderate (50%), Significant (75%), Complete (100%))	65.71%
	Teachers or project personnel of special education institutions/social welfare institutions	Increased work satisfaction	Degree of the increase in work satisfaction (On the scale of 5 options, including None (0%), Minor (25%), Moderate (50%), Significant (75%), Complete (100%))	80.30%
		Increased work performance	Degree of the increase in work performance (On the scale of 5 options, including None (0%), Minor (25%), Moderate (50%), Significant	71.97%

			(75%), Complete (100%))	
	Work personnel of gas stations with slow-flying angels (full-time workers, part-time workers, laborers)	Increased work satisfaction	Degree of the increase in work satisfaction (On the scale of 5 options, including None (0%), Minor (25%), Moderate (50%), Significant (75%), Complete (100%))	62.13%
		Increased tolerance and patience	Degree of the increase in tolerance and patience (On the scale of 5 options, including None (0%), Minor (25%), Moderate (50%), Significant (75%), Complete (100%))	65.33%
		Improved skills for communicating with people with disabilities	Degree of the increase in skills for communicating with people with disabilities (On the scale of 5 options, including None (0%), Minor (25%), Moderate (50%), Significant (75%), Complete (100%))	63.54%
Project	Slow flying	Learned new	Degree of the	76.79%

beneficiaries	angels	skills to make a living	increase in learning new skills to make a living (On the scale of 5 options, including None (0%), Minor (25%), Moderate (50%), Significant (75%), Complete (100%))	
		Increased communication skills	Degree of the increase in communication and coordination skills (On the scale of 5 options, including None (0%), Minor (25%), Moderate (50%), Significant (75%), Complete (100%))	72.54%
		Increased confidence	Degree of the increase in confidence (On the scale of 5 options, including None (0%), Minor (25%), Moderate (50%), Significant (75%), Complete (100%))	77.14%
	Family members of slow-flying angels	Stable family income	Degree of the increase in household income (On the scale of 5 options, including None (0%), Minor	100%

			(25%), Moderate (50%), Significant (75%), Complete (100%)	
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5. Materiality Verification

After the outcomes brought forth by the project to the key stakeholders and the amount of change were identified through the aforesaid stakeholder engagements, the SROI analysis proceeded to verify the materiality of the outcomes based on the principle: **Only includes what is material**. The materiality of outcomes has two aspects: **relevance of outcomes** and **significance of outcomes**. The principles of materiality identification are stated below.

Regarding the relevance of outcomes, the benefits identified in the analysis were based on the stakeholders' direct feedback on open-ended questions during their interviews; the outcomes were defined by the saturation of the collected feedback, and such saturation hinged on the consistency of information provided by the stakeholders. For example, managers of gas stations with slow-flying angels mentioned that they often improve communication and coordination skills while working with slow flying angels. Such skill gradually reached a saturation point as different interviewees made the same statement. As a result, improve communication and coordination skills was included in the process of defining the outcomes. Overall, the outcomes defined in the analysis were derived from the stakeholders who had long-term involvement in slow-flying angels' project; the stakeholders' involvement and the consistency of information provided by the same type of stakeholders were the bases for determining whether the outcomes were objective and relevant.

While the relevance of outcomes focused on the verification of qualitative information, the significance of outcomes depended on the verification of quantitative data. For outcomes defined in the chains of events, stakeholders were asked in the questionnaire whether the outcomes did occur. If more than 80% of the respondents select "yes," the outcomes are verified to be prevalent among all types of stakeholders and thus significant. Based on the results of the questionnaire, the significance of all outcomes reached **80%** and above; therefore, all outcomes were included in the analysis. For the significance of each outcome, refer to Table 3.5-1.

Table 3.5-1 Significance of Outcomes

Key Stakeholders		Outcomes	Significance of Outcomes
Project initiators	CPC Corporation Planning Department	Increased work satisfaction	100%
Project executors	Managers of gas stations with slow-flying angels (e.g., station manager and deputy station manager)	Increased work satisfaction	89.19%
		Increased tolerance and patience	95.95%
		Improve capability of crisis management	94.59%
	Teachers or project personnel of special education institutions/social welfare institutions	Increased work satisfaction	94.29%
		Increased work performance	94.29%
	Work personnel of gas stations with slow-flying angels (full-time workers, part-time workers, laborers)	Increased work satisfaction	82.93%
		Increased tolerance and patience	91.46%
		Improved skills for communicating with people with disabilities	87.80%
	Project beneficiaries	Slow flying angels	Learned new skills to make a living
Increased communication skills			92.21%
Increased confidence			90.91%
Family members of slow-flying angels		Stable family income	100%

6. Analysis Process and Outcome Verification

The importance of stakeholder involvement is demonstrated in every step of this SROI analysis. Communicating and verifying the interim and final result of SROI with stakeholders are the key principles for maintaining transparency.

In the analysis, the outcomes of the project were verified with the stakeholders through interviews and written documents. First, the results of the 1st and 2nd stakeholder engagements, that is, a list of stakeholders identified, were verified with the project initiators through written documents and online meetings. In the 3rd stakeholder engagement, the theory of change assumptions based on the results of the previous engagement were verified with the project initiators through written documents and phone interviews. In addition, the SROI result calculated based on questionnaire and interviews were verified with the project initiators through written documents. For example, after the calculation is completed, for stakeholders such as slow-flying angels, family members of slow-flying angel, and the station manager of the gas station, we re-explain the results of the questionnaire survey, including the values of each sub-item, financial proxy indicators and final values. We invited all stakeholders to confirm and verify the result and hoped that more stakeholders could learn about the results of this research and lead them to further discussions and dialogues.

During the revision phase of the SROI value and the report, the analysis team have been intensively communicating with project initiator about the result and the method we revised. Upon completion of the calculation, the final analysis and outcomes and recommendations for project advancement were provided for the project initiators and project executors' review and verification. Table 3.6-1 presents the information on stakeholder verification in the analysis, including the content, format, and stage of stakeholder engagement.

Table 3.6-1 Information on Stakeholder Verification

Content of Review/Verification	Method of Review/Verification	Stakeholder of Review/Verification	Date of Review/Verification	Stage of Stakeholder Engagement
Stakeholder identification results	Written documents and Online meeting	Project initiators	2022.04/2022.12	2nd

Theory of change	Written documents and Phone interviews	Project initiators Project executors Project beneficiaries	2022.06/2022.1 2	3rd and 4th
SROI results	Written documents	Project initiators Project executors Project beneficiaries	2022.07/2023.0 1	6th
Recommendations for project improvement	Written documents	Project initiators Project executors	2022.07/2023.0 1	6th

Chapter 4. Input and Output

1. Project Input

Inputs of Slow-Flying Angels Project in 2020 included a project cost of NT\$ 137,505,002. In the 5th stakeholder engagement (questionnaire), questions were designed accordingly to investigate working hour participate in the slow flying angels project and salary of different stakeholders to calculate manpower cost in CPC slowing flying angels' project. The manpower cost of slow flying angels, managers of gas stations with slow-flying angels, working personnel of gas stations with slow-flying angels was calculated based on the actual wage or minimum hourly wage announced by the government in 2020. The slow-flying angels and workers have simpler tasks, so the time-cost of salary expense can be directly calculated as average work hour multiplied by hourly rate. However, the tasks of managers are more diverse, resulting in more challenges to evaluate the time-cost. During the interview, the research team tried to collect designated man-hour per week towards the slow-flying angel projects, yet the managers replied that the actual work condition was complicated and was lack of long-term statistics. Thus, they could not provide accurate answers. Based on the above information, research team could only estimate that the managers input 12 hours per month to this project.

For CPC corporation planning department the manpower cost was calculated based on the average salary in the department in 2020. We select different calculation methodology due to different employment nature of stakeholder groups. The result of calculation suggests the amount of manpower cost totaled NT\$135,874.932.

Apart from the manpower cost, the managers of gas station with slow-flying angels also had the output of equipment cost and training cost. The calculation of equipment cost, and training cost are based on the actual amount collected from the questionnaires. The result of calculation suggests the amount of equipment cost totaled NT\$1,574,150 and the amount of training cost totaled NT\$ 55,950.

The three types of resources invested by stakeholders for project implementation include manpower, equipment cost and training costs, which are explained in the Table 4.1.1.

Table 4.1-1 Inputs from Slow-Flying Angels project in 2020

Stakeholders	Input		
Category	Item	Input Value	Note
CPC Corporation Planning Department	Manpower cost (Including salary of CPC Corporation Planning Department, Managers of gas station, Work personnel of gas stations, Slow-flying angels at gas stations)	135,874,932	CPC Corporation Planning Department: Estimated based on the average salary Managers of gas station, work personnel of gas stations, Slow-flying angels at gas stations: Estimated based on the average hours contributed to slow flying angel project each year
Managers of gas stations (Station manager and deputy station manager)	Equipment cost	1,574,150	Equipment costs are based on the actual amount collected from the questionnaires.
	Training cost	55,920	Training costs are based on the actual amount collected from the questionnaires.
Total			137,505,002

2. Project Output

Outputs from Slow-Flying Angels project were the revenue generated from the car washing gas stations with slow-flying angels in 2020. The results are shown in Table 4.2-1

Table 4.2-1 Outputs from Slow-Flying Angels project in 2020

Output			
Stakeholder	Item	Output	Output Value (NT\$)
CPC Corporation Planning Department	Revenue from car wash in gas stations with slow-flying angels	<ul style="list-style-type: none"> The number of car wash service provided in 2020 by CPC gas station was 2,522,033. Gas stations with slow-flying angels account for 31.22% of all CPC gas stations The average price of car wash service was NT\$250 	196,887,335
Managers of gas stations with slow-flying angels (Station manager and deputy station manager)			
Work personnel of gas stations			
Slow-flying angels			
Total			196,887,335

3. Impact Map

Through the 1st and 2nd stage of stakeholder engagement, this analysis has not only verified the changes that the project brought forth to the stakeholders and further understood the degree of impacts and changes experienced by the stakeholders. The

impacts of Slow-Flying Angels project on key stakeholders are described below in the impact map (Table 4.3-1).

Table 4.3-1 Impact Map of Slow-Flying Angels project

Slow-Flying Angels project						
Key Stakeholders	Number of People	Input		Output	Outcome	Impact
		Item	Amount (NT\$)			
CPC Corporation Planning Department	5	Manpower cost (Including salary of CPC Corporation Planning Department, Managers of gas station, Work personnel of gas stations, Slow-flying angels at gas stations)	135,874,932	<ul style="list-style-type: none"> The number of car wash service provided in 2020 by CPC gas station was 2,522,033. Gas stations with slow-flying angels account for 31.22% of all CPC gas stations The average 	<ul style="list-style-type: none"> Increased work satisfaction Increased work satisfaction Increased tolerance and patience 	Improve job satisfaction by arranging and communication-related work tasks.
		Equipment cost	1,574,150			
Managers of gas stations with slow-flying angels (Station manager and deputy station)	158	Training cost	55,920			Employees feel happy and satisfied at work, become willing to

manager)				price of car wash service was NT\$250	<ul style="list-style-type: none"> • Improved skills for communicating with people with disabilities 	contribute more, and feel that the results of their work are meaningful
Work personnel of gas stations with slow-flying angels	412	No additional Input		<ul style="list-style-type: none"> • Revenue from car wash in gas stations with slow-flying angels: NT\$ 196,887,335 	<ul style="list-style-type: none"> • Increased work satisfaction • Increased tolerance and patience • Improved skills for communicating with people with disabilities 	Work with Slow Flying Angels to improve job satisfaction and improve communication skills with people with disabilities
Slow-Flying Angels	584	No additional Input			<ul style="list-style-type: none"> • Learned new skills to make a living • Increased communication skills • Increased confidence 	They continue to learn new skills and communicating with people in work and have a steady income
Social welfare institutions/schools Project personnel / teachers	58	No additional Input		No additional output	<ul style="list-style-type: none"> • Increased work satisfaction • Increased work performance 	Successful employment matchmaking projects improve the

				e	value of schools, increase the number of new students, and facilitate the creation of partnerships with more companies
Family members of slow-flying angels	929	No additional Input		• Stable family income	Predictable source of monthly family income

4. Establishment of Financial Proxies

The next step is to quantify the outcomes of the events by establishing financial proxies. In the SROI analysis, three types of monetization are Revealed Preference Method, Stated Reference Method and Wellbeing Valuation Method were introduced to establish financial proxies. Revealed Preference Method and Wellbeing Valuation Method acquired financial proxies from the literature. We mainly used the Stated Reference Method to acquire directly from stakeholders by questionnaires distributed to them. The financial proxies adopted in the analysis were established based on the following two principles to make sure that they would be reasonable and fully represent the value of the outcomes:

- Relevance with the content of the project: Whether the content of a financial proxy is relevant to the content of Slow-Flying Angels project should be considered. The proxy should be excluded in case of irrelevance.
- Relevance with the process of changes: Whether the background or content of a financial proxy is similar to the process of changes stated by stakeholders should be considered based on the information acquired from the 3rd and 5th stakeholder engagements. The proxy should only be included if similarity holds.

In addition to the aforesaid two principles, if financial proxies are from different currencies or countries, they will be adjusted based on the average exchange rate or purchasing power parity, so as to use the financial proxies in the way that is closest to the actual value of the outcomes. The financial proxies are summarized in Table 4.4-1.

Table 4.4-1 Financial Proxies of Slow-Flying Angels project

Stakeholders	Outcome	Indicator	Financial Proxies (NT\$)	Source of Indicator	Applicability of Indicator	Selection Principle	Methodology
CPC Corporation Planning Department	Increased work satisfaction	Degree of the increase in work satisfaction	Value of extra annual leave NT\$ 10,200 (Per person/year)	Calculated based on the median salary for 2020 announced by the Directorate General of Budget, Accounting and	The CPC Corporation Planning Department improved work satisfaction by participating in the project,	Principle 2	Revealed preference method

Stakeholders	Outcome	Indicator	Financial Proxies (NT\$)	Source of Indicator	Applicability of Indicator	Select ion Principle	Method ology
				Statistics, average monthly salary of NT\$42,000, and current consumer prices in Taiwan	which is like the effect of extra annual leave.		
Management personnel of gas stations with slow-flying angels (Station manager and deputy station manager)	Increased work satisfaction	Degree of the increase in work satisfaction	Value of extra annual leave NT\$ 22,455 (Per person/year)	Calculated based on the median salary for 2020 announced by the Directorate General of Budget, Accounting and Statistics, average monthly salary of NT\$42,000, and current consumer prices in Taiwan	Management personnel of gas stations with slow-flying angels improved work satisfaction by participating in the project, which is like the effect of extra annual leave.	Principle 2	Revealed preference method
	Increased patience and tolerance	Degree of the increase in tolerance and patience	Course or book fee for patience and tolerance development NT\$ 1,166 (per person/course)	Domestic training courses for patience, tolerance, and empathy in the private sector	Management personnel of gas stations with slow-flying angels improved patience and tolerance by participating in the project, which is like the effect of domestic training courses	Principle 2	Revealed preference method

Stakeholders	Outcome	Indicator	Financial Proxies (NT\$)	Source of Indicator	Applicability of Indicator	Select ion Principle	Method ology
					for patience, tolerance, and empathy in the private sector		
	Improved skills for communicating with People with disabilities	Degree of the increase in skills for communicating with people with disabilities	Course or book fee for Improved skills for communicating with People with disabilities NT\$ 874 (per person/course)	Domestic training resources for special education, support services for people with disabilities, communication, and obstacles for communication in the private sector	Management personnel of gas stations with slow-flying angels improved skills for communicating with People with disabilities by participating in the project, which is like the effect of domestic training courses for special education, support services people with disabilities.	Principle 1	Revealed preference method
Work personnel of gas stations with slow-flying angels	Increased work satisfaction	Degree of the increase in work satisfaction	Value of extra annual leave NT\$ 11,647 (Per person/year)	Calculated based on the median salary for 2020 announced by the Directorate General of Budget, Accountin	Management personnel of gas stations with slow-flying angels improved work satisfactio	Principle 2	Revealed preference method

Stakeholders	Outcome	Indicator	Financial Proxies (NT\$)	Source of Indicator	Applicability of Indicator	Select ion Principle	Method ology
				g and Statistics, average monthly salary of NT\$42,000, and current consumer prices in Taiwan	n by participating in the project, which is like the effect of extra annual leave.		
	Increased patience and tolerance	Degree of the increase in tolerance and patience	Course or book fee for patience and tolerance development NT\$ 964 (per person/course)	Domestic training courses for patience, tolerance, and empathy in the private sector	Work personnel of gas stations with slow-flying angels improved patience and tolerance by participating in the project, which is like the effect of domestic training courses for patience, tolerance, and empathy in the private sector	Principle 2	Revealed preference method
	Improved skills for communicating with people with disabilities	Degree of the increase in skills for communicating with people with disabilities	Course or book fee for Improved skills for communicating with People with disabilities NT\$ 711 (per person/course)	Domestic training courses for special education, support services for people with disabilities, communication, and obstacles for	Management personnel of gas stations with slow-flying angels improved skills for communicating with People	Principle 1	Revealed preference method

Stakeholders	Outcome	Indicator	Financial Proxies (NT\$)	Source of Indicator	Applicability of Indicator	Select ion Principle	Method ology
				communication in the private sector	with disabilities by participating in the project, which is like the effect of domestic training courses for special education, support services people with disabilities.		
Project personnel / teachers of social welfare institutions / schools	Increased work satisfaction	Degree of the increase in work satisfaction	Value of extra annual leave NT\$ 14,455 (Per person/year)	Calculated based on the median salary for 2020 announced by the Directorate General of Budget, Accounting and Statistics, average monthly salary of NT\$42,000, and current consumer prices in Taiwan	Project personnel / teachers of social welfare institutions / schools improved work satisfaction by participating in the project, which is like the effect of extra annual leave.	Principle 2	Revealed preference method
	Increased work performance	Degree of the increase in work performance	Course or book fee for increasing work performance skill NT\$ 1,873 (per person/course)	Domestic training courses for improving working performance.	Management personnel of gas stations with slow-flying angels improved work performance	Principle 2	Revealed preference method

Stakeholders	Outcome	Indicator	Financial Proxies (NT\$)	Source of Indicator	Applicability of Indicator	Select ion Principle	Methodology
					ce by participating in the project, which is like the effect of domestic training courses for work performance.		
Slow-Flying Angels	Learned new skills to make a living	Degree of the increase in learning new skills to make a living	Value of job training courses in the private sector NT\$ 453,000 (per person/course)	Domestic training course for people with disabilities and on-the-job professional training in the private sector	Slow flying angels Learned new skills to make a living by participating in the project, which is like the effect of domestic job training courses for disabilities	Principle 1	Revealed preference method
	Increased communication skills	Degree of the increase in communication and coordination skills	Course or book fee for Increased communication skills NT\$ 1,025 (per person/course)	Domestic training course for increasing communication skills training in the private sector	Slow flying angels increased communication skills by participating in the project, which is like the effect of communication skills courses	Principle 2	Revealed preference method
	Increased confidence	Degree of increased confidence	Course or book fee for increased confidence NT\$ 2,754 (per	Domestic training course for increasing confidence in the private	Slow flying angels increased confidence by participati	Principle 2	Revealed preference method

Stakeholders	Outcome	Indicator	Financial Proxies (NT\$)	Source of Indicator	Applicability of Indicator	Select ion Principle	Method ology
			person/course)	sector	ng in the project, which is like the effect of confidence-improving courses		
Family members of slow-flying angels	Stable family income	Questionnaire results	Income obtained based on questionnaire results NT\$ 209,710 (per person/year)	Questionnaire	Collected the actual annual income of slow flying angels.	Principle 1	Stated reference method

5. Adjustment and Quantitative Analysis of Project Outcomes

The final step in the SROI calculation is adjustment analysis. In this section, we intend to calculate more accurate value of outcomes and make sure the value of outcomes is not over-claimed in line with the principles of SROI.

The four major change factors are as follows:

1. Deadweight measures the percentage of the outcomes that would happen even if Slow-Flying Angels project did not take place. The lower the percentage, the higher the impact.
2. Displacement assesses whether the results of Slow-Flying Angels project will affect other stakeholders outside of the project. The lower the percentage, the higher the impact.
3. Attribution assesses the possibility of the outcome caused by factors other than Slow-Flying Angels project. The lower the percentage, the higher the impact.
4. Drop-off explores how long the outcome lasts (analyzed by year). The lower the percentage, the higher the impact.

Based on the results of the questionnaire, these change factors were averaged and analyzed to avoid excessive assumptions. Regarding these change factors for the outcomes, refer to Table 4.5-1. For the aforementioned questionnaire, refer to Appendix 3.

- **Deadweight:**

A measure of the amount of outcome that would have happened even if the project had not taken place. The deadweight of each outcome was collected from the 5th stakeholder engagement (questionnaire) and averaged. The higher the deadweight, that is, the higher the percentage of the outcome that still occurs, the lower the impact. In Slow-Flying Angels project, the deadweight of each outcome brought forth to Management personnel of gas stations with slow-flying angels and Work personnel of gas stations with slow-flying angels fell between 37% and 48%.

This indicates that for the aforesaid two stakeholders, who had experience in managing and co-working with slow-flying angels in the past, the outcomes of slow-flying angels project remained irreplaceable. Notably, project personnel / teachers of social welfare institutions / schools have the slightly high deadweight,

which should be caused by the working experience and the nature of work of their job. The result is similar with the interviews.

- Attribution:

The attribution of each outcome was collected from the 5th stakeholder engagement (questionnaire) and averaged. The higher the attribution, that is, the higher the percentage of the outcome that other factors contribute to, the lower the impact. In terms of Slow-Flying Angels project, the attribution of the outcomes brought forth to Management personnel of gas stations with slow-flying angels, Work personnel of gas stations with slow-flying angels, Project personnel / teachers of social welfare institutions was generally low with an average of 39%, indicating that work satisfaction, tolerance and patience and communication skills with disabilities and other benefits were directly contributed by Slow-Flying Angels project. In addition, the attribution of the outcomes by slow-flying angels, namely the main beneficiary of the project averaged with 30%. This means the outcomes are mainly contributed by the slow-flying angels project which is similar to the information acquired from the interview.

Furthermore, the outcome of learning new skills for living, whose attribution (26%) was below average, for example, the slow-flying angels interviewed mentioned that working in the gas station enables them to learn different skills of living including car-washing, equipment maintenance and collaboration with colleagues.

- Displacement:

In this analysis, no outcomes were discounted for displacement. It is because CPC has been promoting the Slow-Flying Angels programs at gas stations for more than 20 years, and because of the deep partnership between special education schools and gas stations, teachers from special education schools also visit the graduate student regularly. As a result, gas station with slow-flying Angels have built long-standing relationships with schools and are not easily replaced. Furthermore, those jobs were open only for disabled person to apply. For other job applicants, the job opportunity at the slow-flying angel gas stations have mostly disappeared. Therefore, we believe there is no

displacement factor in the slow-flying angels' project. Those results have been confirmed by the interviews with management personnel of gas stations with slow-flying angels and project personnel / teachers of social welfare institutions.

- Drop-off:

The drop-off of each outcome was collected from the 5th stakeholder engagement (questionnaire) and averaged. The higher the drop-off, the higher the percentage of the outcome that is gradually dropped off. How long the outcome lasted was calculated based on the duration of the outcome indicated by the stakeholders in the questionnaire, coupled with the drop-off factor. In this SROI case, we separate benefit outcomes into spiritual related outcomes and skill related outcomes. Based on past research and experiences, spiritual related outcomes duration last shorter, the benefit outcomes drop off factor is normally higher. However, in skill related outcome the duration may last longer. It can be as long as 2-3 years and drop off factor is normally lower. Furthermore, through stakeholder interviews as verification, we can see the evidence of spiritual related outcomes' duration last shorter in the third stakeholder engagement and drop off factor is high. On the other hand, skill related outcome's duration last longer. It is shown as 1-2 years and drop off factor is low. There are even cases slow-flying angel feel the skills learnt at gas-station helps his/hers life-time. The original quote from the interview, "I think the skills taught by the manager at the gas station are very helpful to me, and may affect the job opportunities I find later, and may continue to be helpful in 3-5 years" Therefore, in line with the principle of not overclaiming and the interview, we decide only in the skill related outcomes' questionnaires asked stakeholders about duration and drop off factor and also deleted spiritual related outcomes' related questions.

In the questionnaire covering calculating the drop off factor (including Improved skills for communicating with people with disabilities, learned new skills to make a living, Increased communication skills), The overall drop-off of CPC slow flying angel project was generally low, with the drop-off of the outcomes between 22% and 47%. Also, the duration of the outcomes was high, with the duration outcomes between 3.5-3.8 years. Such conclusion also echoes with the aforementioned stakeholder interviews, through as evidenced by the data, it can be seen that CPC slow flying angel project enabled the stakeholders to learn important skills for communicating with people and skills to make a living.

- Note : In the stakeholder group of family members of slow-flying angels, we choose to use the actual income to calculate the stable family income. The number of slow-flying angels is multiplied by the income of slow-flying angels and the number of slow flying angles as financial proxy. This outcome is the direct income therefore does not apply to four major change factors.

The formulas used to calculate the impact of each event are described below:

- $\text{Impact} = (\text{Quantity} \times \text{Significance of outcomes}) \times (\text{Value of indicator}) \times (1 - \text{Deadweight}) \times (1 - \text{Displacement}) \times (1 - \text{Attribution})$
- $\text{Value in 2020} = \text{Impact (If the outcome occurs during the event)}$
 $\text{Value in 2021} = \text{Value in 2020} \times (1 - \text{Drop-off})$ or the impact in 2020 (if the outcome occurs after the event)
 $\text{Value in 2022} = \text{Value in 2021} \times (1 - \text{Drop-off})$
 $\text{Value in 2023} = \text{Value in 2022} \times (1 - \text{Drop-off})$
 $\text{Value in 2024} = \text{Value in 2023} \times (1 - \text{Drop-off})$
 $\text{Value in 2025} = \text{Value in 2024} \times (1 - \text{Drop-off})$
- $\text{Value in 2020~2025} = \text{Value in 2020} + [(\text{Value in 2021}) / (1 + \text{Discount rate})] + [(\text{Value in 2022}) / [(1 + \text{Discount rate})^2]] + [(\text{Value in 2023}) / [(1 + \text{Discount rate})^3]] + [(\text{Value in 2024}) / [(1 + \text{Discount rate})^4]] + [(\text{Value in 2025}) / [(1 + \text{Discount rate})^5]]$
- The discount rate was based on the 1-year deposit rate of 0.77% published by the five major banks in Taiwan in 2020.¹

Table 5.2-1 Adjustment Analysis and Impact of Slow-Flying Angels project

Slow-Flying Angels project										
Stakeholders	Outcome	Financial Proxies	Value (NT\$)	SROI Impact Factors				Value of Impact (Undiscounted)	Duration of Outcomes (Year)	Present Value 2020~2025 (NT\$) Year 0~Year 5
				Deadweight	Attribution	Displacement	Drop-off			
CPC Corporation Planning Department	Increased work satisfaction	Value of extra annual leave	10,200	61.25%	5.00%	0%	0%	15,958	1	15,958
Management personnel of gas stations with slow-flying angels (station)	Increased work satisfaction	Value of extra annual leave	22,455	48.48%	46.97%	0%	0%	594,746	1	594,746
	Increased patience and tolerance	Course or book fee for patience and tolerance development	1,166	46.13%	41.90%	0%	0%	36,553	1	36,553

¹Source: Central Bank of the Republic of China (Taiwan) (<https://www.cbc.gov.tw/tw/cp-371-1040-5C7A0-1.html>)

manager and deputy station manager)		t									
	Improved skills for communicating with people with disabilities	Course or book fee for Improved skills for communicating with People with disabilities	874	39.29%	38.57%	0%	27.50%	33,856	3.81	86,451	
Work personnel of Slow-Flying Angels gas stations	Increased work satisfaction	Value of extra annual leave	11,647	40.81%	44.85%	0%	0%	973,219	1	973,219	
	Increased patience and tolerance	Course or book fee for patience and tolerance development	964	38.33%	36.33%	0%	0%	101,876	1	101,876	
	Improved skills for communicating with people with disabilities	Course or book fee for Improved skills for communicating with People with disabilities	711	37.15%	37.15%	0%	25.35%	73,530	3.51	189,124	
Project personnel / teachers of social welfare institutions / schools	Increased work satisfaction	Value of extra annual leave	14,455	43.94%	30.30%	0%	0%	263,049	1	263,049	
	Increased work performance	Course or book fee for increasing work performance skill	1,873	46.21%	34.09%	0%	0%	27,713	1	27,713	
Slow-Flying Angels	Learned new skills to make a living	Value of job training courses in the private sector	453,000	41.79%	26.07%	0%	47.79%	87,424,542	3.78	207,944,152	
	Increased communication skills	Course or book fee for Increased communication skills	1,025	34.51%	31.69%	0%	22.86%	194,318	3.88	503,969	
	Increased confidence	Course or book fee for increased confidence	2,754	34.64%	27.86%	0%	0%	585,065	1	585,065	
Family members of slow-flying angels	Stable family income	Income obtained based on questionnaire results	209,710	-	-	-	-	122,470,590	1	122,470,590	
Total Present Value										276,999,281	

Note: The discount rate of 0.77 is based on the one-year time deposit interest rate of the five major banks in 2020.

Chapter 5. SROI Calculation and Outcome Analysis

1. SROI Calculation Results

After the adjustment analysis and outcome value quantification, the SROI of Slow-Flying Angels project was calculated by the present value in 2020-2024 divided by the total amount of inputs, as listed in Table 5-3-1.

Table 5.3-1 Results of SROI of Slow-Flying Angels project

Event	All Events Combined
Total Impact	NT\$ 473,886,616
Total Inputs	NT\$137,505,002
SROI	3.45

2. Sensitivity Analysis

Information on the amount of changes brought forth by the project to the key stakeholders was collected through stakeholder engagements and analyzed based on the principle of prudence; however, given that the entire SROI analysis procedures correlated to the stakeholders' subjective judgment, different stakeholders involved, or financial proxies adopted could lead to different results of SROI analysis. To identify the sensitivity of the project's SROI for the purpose of prudent and objective disclosure, the sensitivity analysis was conducted with the change factors and financial proxies of the outcomes. The results of the sensitivity analysis are shown in Table 5.2-1, Table 5.2-2, and Table 5.2-3.

Table 5.2-1 Results of Sensitivity Analysis – Learned new skills to make a living

SROI	Chang Factor	Explanation
2.90	Financial Proxies	For slowing flying angels, the outcome, " Learned new skills to make a living" was adjusted, with the financial proxy decreased 50% due to the change of training hours of the disable training course in the private sector. The value decreasing to NTD 226,500.
4.05	Deadweight	For slowing flying angels, the deadweight of " Learned new

		skills to make a living " was reduced to 10%.
3.29	Deadweight	For slowing flying angels, the deadweight of " Learned new skills to make a living " was increased to 50%.
3.09	Attribution	For slowing flying angels of the attribution of " Learned new skills to make a living " was increased to 50%
3.42	Drop-off	For slowing flying angels, the drop-off of " Learned new skills to make a living " was increased to 60%.

In this sensitivity analysis, the main outcome is "learned new skills to make a living", because it accounts for a relatively high proportion of the overall outcome of CPC slow flying angels project. In order to aligned with the SROI principles, we conduct sensitivity analysis to the potential over-claiming outcomes. The result of sensitivity analysis gave this analysis enough confident to consider this impact would not pose a significant violation on SROI principle. The detailed information are as follows:

➤ Financial Proxies

The financial proxy of the outcome, " Learned new skills to make a living," was mainly the fee of attending disable training course in the private sector that was available. According to the data provided by the Association of the Disability, the training course includes two variations, including 50-hour and 100-hour versions. After interviews with stakeholders, the actual working hours and accumulated experience far exceed 100 hours. Therefore, we choose the 100-hour course fees in the calculation as a financial proxy indicator, but to avoid over-claim situations, we choose to reduce training hours of the course by 50%, the overall SROI would decrease to 2.90.

➤ Deadweight

Deadweight-related questions were included in the 3rd and 5th stakeholder engagements through the interview and questionnaire respectively. According to the calculations, all deadweight factors came from the questionnaire results. According to the interviews with Slow-Flying Angels, both interviewees mentioned that if there is no Slow-Flying Angels plan, they may need to work in environments with relatively harsh working environments and labor conditions, such as restaurants and factories. There are relatively few opportunities to learn a variety of workplace skills, so we infer that the value of deadweight in this benefit should be high. There was a difference between the deadweight of some outcomes and the information acquired from the interview. The information acquired through the questionnaire showed relatively low deadweight values (41.79%). If the percentage was reduced to 10%, the SROI value would become 4.05. In the contrary, if the percentage of the deadweight factor was increased to 50% (41.79 % to 50%), the SROI value would become 3.29.

➤ Attribution

Attribution-related questions were included in the 3rd and 5th stakeholder engagements through the interview and questionnaire

respectively. According to the calculations, all attribution factors came from the questionnaire results. According to the interviews with Slow Flying Angels, both interviewees mentioned that apart from the Slow-Flying Angels program, there are few other channels to learn career-related skills and rely on these skills to make a living. Therefore, we infer that the attribution value in this benefit should be low. The results obtained through the questionnaire are very similar to the results inferred by the research team. The attribution of “Learned new skills to make a living” is 26.07%. However, to avoid any form of error and over-claim, the research team still decided to use this data. If the percentage was increased to 50%, the SROI of CPC slow flying angels project would become 3.09.

➤ Drop-off

Drop-off related questions were included in the 3rd and 5th stakeholder engagements through the interview and questionnaire respectively. According to the calculations, all drop-off factors came from the questionnaire results. If the drop-off increased to 60% and the SROI would decrease to 3.42.

Table 5.2-2 Results of Sensitivity Analysis – Input of CPC

SROI	Chang Factor	Explanation
3.69	Value of Input	For Management personnel of gas stations with slow-flying angel, the working time input decreased to 6 hour per month.
3.17	Value of Input	For Management personnel of gas stations with slow-flying angel, the working time input increased to 20 hour per month.
2.88	Value of Input	For Management personnel of gas stations with slow-flying angel, the working time input increased to 36 hour per month.

➤ Value of Input

During the phase of project input calculation, the manpower cost invested by CPC was relatively complicated to quantify. Manpower cost could be categorized with the salaries of three groups: slow-flying angels as well as workers and managers at gas stations. The slow-flying angels and workers have simpler tasks, so the time-cost of salary expense can be directly calculated as average work hour multiplied by hourly rate. However, the tasks of managers are more diverse, resulting in more challenges to evaluate the time-cost. During the interview, the research team tried to collect designated man-hour per week towards the slow-flying angel projects, yet the managers replied that the actual work condition was complicated and was lack of long-term statistics. Thus, they could not provide accurate answers. Based on the above information, research team could only estimate that the managers input 12 hours per month to this project. To verify such assumption, the research team adopted

sensitivity analysis for three different monthly time-cost: 6 hours, 20 hours, and 36 hours. SROI value then concluded as 3.69, 3.17, 2.88, respectively.

Table 5.2-3 Results of Sensitivity Analysis – All

SROI	Chang Factor	Explanation
3.41	Drop-off	The drop-off of skill-related outcome increased by 20%
3.24	Displacement	The overall displacement increased to 10%
3.04	Displacement	The overall displacement increased to 20%

➤ Drop-off

Drop-off related questions were included in the 3rd and 5th stakeholder engagements through interviews and questionnaires, respectively. According to the calculations, all drop-off factors came from the questionnaire results. Therefore, part of the contents has already formed assumptions based on the stakeholder interview and questionnaires. We assumed that skill-related benefits have longer effective duration. We then add up the drop-off factors. To avoid the over-claiming of each skill-related outcome, we conduct sensitivity analysis for the outcomes of drop-off, trying to improve the value of drop-off by 20%. If the drop-off of the skill-related outcome included “Improved skills for communicating with people with disabilities,” “Learned new skills to make a living,” and “Increased communication skills,” the stakeholders’ skill-related outcome drop-off all increased by 20% so that the overall SROI would decrease to 3.41. The barely changed result gave this analysis a re-affirmation that the level of drop-off on these outcomes were not material; thus, no further action needed to revisit drop-off factors

➤ Displacement

No significant displacement was identified in the 3rd and 5th stakeholder engagements. Additionally, we assumed that the gas stations and local schools as well as the special education institutions/social welfare institutions have already built long-term collaborative relationship. Thus, this particular work position has been removed from the job-listings to other perspective jobseekers. In other words, we assume slow-flying angels’ displacement factor as 0%. To verify the assumption made by the analysis team, we tested the overall outcomes have a 10% displacement factor, the overall SROI would decrease to 3.24. If we assume that the overall outcomes have a 20% displacement, the overall SROI would decrease to 3.04.

3. Analysis of Results

Review of Outcomes

In CPC Slow-Flying Angels project, the social return on an average investment of NT\$1 in CPC was NT\$3.45. As shown in Figure 5.3-1, the main outcomes were reflected in two aspects: stable family income and learned new skills to make a living. Slow-Flying Angels obtained stable income by working for CPC; they were also able to learn new skills in the gas station to make a living. Through participating in the project, the stakeholders improved various skills, including communication and coordination skills, communication skill with disabled people. Furthermore, their devotion to work brought them personal fulfillment including increased confidence, increased tolerance, and a sense of satisfaction in work. According to Figure 5.3-2, which shows the value of the outcomes by stakeholder, the outcomes centered on the project beneficiaries.

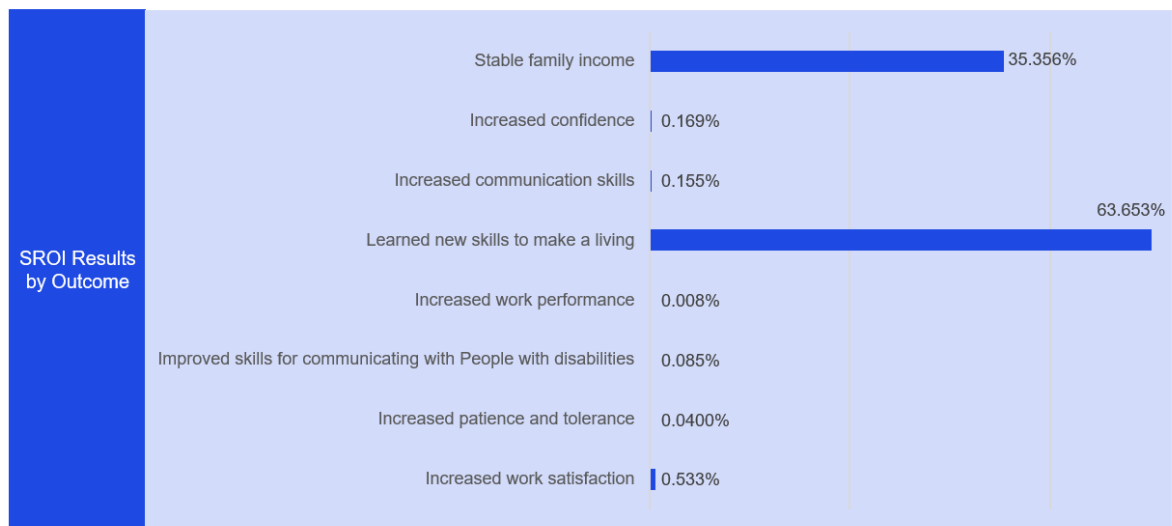


Figure 5.3-1 SROI Results by Outcome - Slow-Flying Angels project

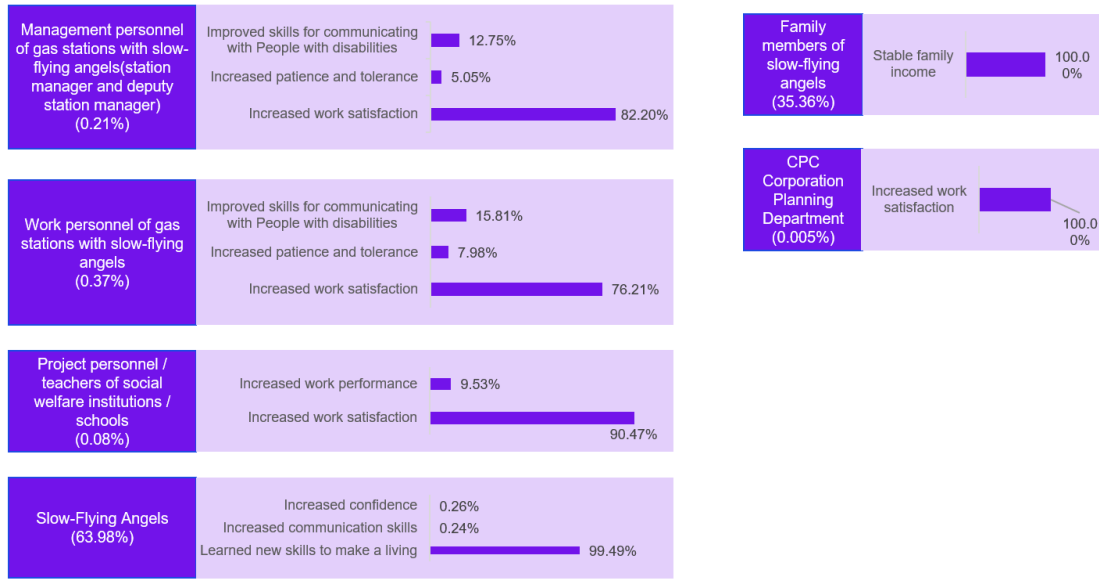


Figure 5.3-2 SROI Results by Stakeholder - Slow-Flying Angels project

4. Recommendation for Project Improvement

Based on the feedback from stakeholders and the outcomes of Slow-Flying Angels project identified in the SROI analysis, recommendations for improvement are described as follows:

- **Slow-flying angels:** Manpower has always been the key for CPC to provide high-quality services. With high retention rate of slow-flying angels in CPC, we recommend assigning slow-flying angels who are familiar with car-wash operations to acquire more advanced car-wash skills and improve the quality of services. Additionally, we suggest CPC to invest more training resources for the angels to acquire more diverse skills from the gas stations. For example, angels that perform well during trainings can learn how to pump gas and make sales.
- **CPC corporation planning department (hereafter abbreviated as CPD):** From the interview sessions and questionnaires of the stakeholders, CPD understood its role and area of improvement in this project supporting slow-flying angels. CPD focused on the communication with gas stations in each region but lacked the overall planning and arrangement. Plus, CPC internally was passive acknowledging the profession and promotion required to move forward the project. We recommend CPC to conduct internal engagement, including

interviews with front-line working groups at gas stations with slow-flying angels to understand the issue or challenges they may face. By doing so, we hope the project operation can continue with improvement, introduce suitable resources, and establish comprehensive management systems.

- Management personnel of gas stations with slow-flying angels: Based on feedback in interviews, the individual factors influence matchmaking conditions. When students with disabilities complete employment training and assistance programs in schools, the special education schools will evaluate their personal disabilities and extent of disabilities and find suitable openings for them. Washing cars in gas stations requires more energy, focus, and physical coordination, and thus creates a higher entry barrier for employment. Every employment matchmaking is determined by the physical and mental conditions of students who seek jobs in the current year. We recommend designing different openings in the future to provide more disabled students with choices for employment.

5. Recommendations for Methodology Improvement

The slow-flying angels project was limited by time and resources, however, there is room for improvement in the methodology of this case, and reflections on the following points.

- Identifying and evaluating negative outcomes

Regarding the limitation on the description and identification of the negative outcome in the questionnaire, we will add neutral questions in the interview outline and questionnaire in the future. For example, a question like “How has your patience and tolerance changed after your participation in the Slow-Flying Angels project?” to understand the interviewee’s change (or no change). Furthermore, the suggestive text of positive outcome will be changed to a neutral, objective storytelling technique. For instance, swift improve to change (positive or negative or no change). In this case, we have designed neutral open-ended questions in the interview to ensure that stakeholders

can express their positive and negative feelings without bias. Additionally, we had found out that some stakeholders feel it is hard to voice their concerns about the project's unfavorable effects. The public tends to develop a more favorable view on public welfare projects within the cultural setting of Asia. It will persist if the overall good effect is substantial. It will be viewed as ungrateful to emphasize how the initiative will have a negative influence on oneself. It is advised that the study team in Taiwan emphasize the significance of negative impact while also providing a brief introduction to the SROI approach. In order to give stakeholders additional chances to convey their actual thoughts, it is also advised to bring up the subject of negative affects throughout interviews and questionnaires.

In the future, we can design negative scoring options of outcome in the questionnaire, such as 1~5 points, no change, and minus 1~5 points. In addition, we could add open-ended questions to understand the negative outcome experienced by stakeholders. The scoring standard should be aligned with the questionnaire to identify the negative outcome.

➤ Risk of collecting data from stakeholder

Slow Flying angels project has enough qualitative and quantitative data to identify stakeholders and their changes or outcome. However, due to the limitations of the research, we cannot completely avoid the risk of collecting. After a detailed study and review of the research process, we found out in various stakeholder interviews and questionnaires, some stakeholder groups (e.g., Slow Flying Angels, work personnel in the gas station) used the free enrollment method to collect data. This method encourages every individual related to the slow flying angels project to join the engagement process. As expected, stakeholders with more significant outcome (negative and positive) were more willing to participate in the interviews and questionnaire. As a result, more extreme results may be collected during the questionnaire collection, which may lead to over claiming of the results of this study.

To prevent this type of risk, occur in outcome assessment, we recommend future analysis team to employ systematic sampling method. It is recommended to use geographical division, age, and gender as screening conditions for sampling to collect sample that are significant. For example, it is recommend to use geographical division as the screening criteria. Each region must collect a specific number of questionnaires, such as: Eastern region of Taiwan, northern region of Taiwan, to ensure that the sample we collected is sufficient to represent the overall stakeholder group.

➤ The change of all members of a stakeholder group

Due to the limitations of the research, we cannot know the change or outcomes of stakeholders who claimed without change. Because of the lack of columns to collect information on stakeholders, the analysis team can only conduct discussions through the existing questionnaires and the conclusions of stakeholder interviews. For example, in the group of teachers of social welfare institutions, there are 35 valid responses. We found that 90% of the stakeholders experience the positive outcome. According to interview, teachers of social welfare institutions have served in schools and other social institutions for 5-8 years, have shown enthusiasm for teaching, and also have maintained a good relationship with the slow flying angels. As a result, it is considered that sample answered no change is a minority. Also, it may be difficult to recall the impacts of the initial exposure to this project because of the time involved in the Slow Flying Angel project.

For future recommendation, in the case of solid qualitative and quantities evidence, we will elaborate the situation of stakeholders who have not experienced apparent change and dig the fact of stakeholder experiences, such as no change or a negative outcome. Plus, in future research projects, it is crucial to find out what factors and characteristics prevent the stakeholder from experiencing positive outcomes.

➤ Data Comparison without Baseline

As it was already indicated in the previous paragraphs, the Slow Flying Angel project has been running for many years in CPC gas stations throughout Taiwan. Until 2021, CPC decided to use the SROI study approach to measure the social impact. It is difficult to recall the situation prior to the introduction of the Slow Flying Angel mechanism and the impact of the initial introduction of Slow Flying Angel, according to some stakeholders we spoke with during the first stage of our stakeholder interviews. They stated that because this project has been implemented for a long time, the outcomes may gradually become less significant. Data comparison without baseline could impair the analysis team's confidence that the change in outcome is related to the project within the unique circumstances and there may be a risk of error. For gas stations that plan to implement the Slow Flying Angel project in the future, we advise conducting stakeholder interviews and outcome investigations (pre-intervention), gathering data through actual investigations and interviews, and continuing to monitor the Slow-flying Angel project's impact after the introduction, to establish a complete baseline data for comparison (post-intervention). Additionally, we recommend doing routine telephone interviews (for instance, at least four times a year) with gas stations that have been involving in the slow-flying angel project for a long time in the future to better evaluate the state of project introduction and the challenges faced by stakeholders. Questionnaire

will be distributed to each stakeholder at least twice a year to better understand their wellbeing in time. To collect long-term data about the well-being of stakeholders, the questionnaire may ask: "Please explain whether you are content with your current employment situation?" and refer to the questionnaire on the living conditions and requirements of the disabled designed by Taiwan Ministry of Health and Welfare.

- Risk of significant different experiences within the group been identified and addressed

Due to differences and variations among the same type of stakeholders, the chosen financial proxies may not present the results of valuations of their outcomes. If the willingness to pay method are used in the calculation period, the response from stakeholder is likely to be subjective in their valuation of outcomes. To prevent stakeholders from being too subjective in their valuation of outcomes, it is recommended to use objective methods (Well-being Valuation Method) to select the financial proxies. We recommend to observe whether there is extreme value in the response of the questionnaire. Also, it is recommended to conduct interviews with those who answered extreme values to understand their thoughts about the project and to re-examine whether the outcome can be broke down into different outcomes or whether the stakeholder group can be broke down into sub-groups.

- Valuation and the representativeness of the value of the specific outcome to the specific stakeholder:

Since we used many outcomes measured by self-assessment of stakeholders in terms of the financial proxy. In looking for improvements to the financial proxy, we recommend using more objective outcome and information from alternative sources. We recommend that, to increase the research's neutrality and account for the benefits that have been reported in the literature, the use of financial proxy or third-party data could be strengthened. It is also recommended that various, impartial financial methodologies can be applied to outcomes. For example, Improved communication skills can be self-reported by slow-flying angels and maybe also confirmed with managers of the gas station to assess the change in communication skills of staff reporting to them.

Attachment

Attachment 1. Samples of Interview Outline

Managers of gas stations with slow-flying angels (station manager and deputy station manager)

1. Obtain basic information of the interviewee

- **Explanation:**

The questions in part 1 are used to learn about the basic background of the interviewee as reference information for subsequent evaluation. Focus on learning about the interviewees' participation in activities of the Slow-Flying Angels project and the process of establishing relations. The information will be used as support information for subsequent measurement of the process of producing the outcome.

- **Question:**

1. Please state your name, years of service, unit, and title.
2. What is your main job description at CPC?
3. What is your role and your job description in the Slow-Flying Angels project?
 - Do you interview candidates? What characteristics do you pay attention to during the interview?
 - In terms of management, how do you help slow-flying angels familiarize themselves with the work?

2. Obtain information on benefits

- **Explanation:**

Adopt different perspectives for questions in part 2 to learn about the potential changes that may be created by the Slow-Flying Angels project and evaluate the cost and benefits of the project.

- **Question:**
 4. **What impressed you the most after you started working with slow-flying angels? Can you share your thoughts at the time?**
 5. **What contributions have you made for the slow-flying angels (clarify the contributions of the interviewee and identify "intangible input" and "tangible input")**
 6. **What has changed for you after you started working with slow-flying angels? (Use a quantified approach to facilitate inquiries and ask for reasons)**
 - **Has it helped you learn more about the slow-flying angels (people with disabilities)? How much has it improved?**
 - **Did it help you become more tolerant? How much has it improved?**
 - **Has it increased your sense of accomplishment? How much has it increased your sense of accomplishment?**
 - **Has it helped you improve your communication with the slow-flying angels (people with disabilities)?**
 7. **In your opinion, what impact does the Slow-Flying Angels project changed have on CPC?**
 8. **In your experience working with the slow-flying angels, which people in the project implementation process affect the results of the project? (Learn about the stakeholders of the project from the perspective of the interviewee)**

Organization level → Increased social influence and positive view of CPC

#7	<ul style="list-style-type: none"> ➤ In your opinion, what kind of social value does CPC wish to convey in the Slow-Flying Angels project? ➤ In your opinion, what are the necessary costs for CPC's Slow-Flying Angels project and what benefits can it bring? 	-Confirmation of benefits
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Identification of stakeholders

#8	<ul style="list-style-type: none"> ➤ In your experience working with the slow-flying angels, which key members affect the implementation of the project? ➤ In your experience working with the slow-flying angels, what are the areas that can be improved for the Slow-Flying Angels project? ➤ What resources can (significantly) improve the effectiveness of the Slow-Flying Angels project? 	Information collection
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Others

	<ul style="list-style-type: none"> ➤ Do you wish to talk about other events that left a lasting impression or share your thoughts? 	
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Project personnel / teachers of social welfare institutions / schools

1. Obtain basic information of the interviewee

- **Explanation:**

The questions in part 1 are used to learn about the basic background of the interviewee as reference information for subsequent evaluation. Focus on learning about the interviewees' participation in activities of the Slow-Flying Angels project and the process of establishing relations. The information will be used as support information for subsequent measurement of the process of producing the outcome.

- **Question:**

9. Please state your name, years of service, unit, and title.
10. What is your role in the Slow-Flying Angels project?

2. Obtain information on costs and benefits

- **Explanation:**

Adopt different perspectives for questions in part 2 to learn about the potential changes that may be created by the Slow-Flying Angels project and evaluate the cost and benefits of the project.

- **Question:**

11. What impressed you the most after you started working with slow-flying angels? Can you share your thoughts at the time?
12. What contributions have you made for the slow-flying angels (clarify the contributions of the interviewee and identify "intangible input" and "tangible input")
13. What has changed for you after you started working with slow-flying angels? (Example: increased sense of accomplishment for work, increased spiritual satisfaction, etc.)
14. In your opinion, what impact does the Slow-Flying Angels project changed have on social welfare institutions / schools?

15. In your opinion, what impact does the Slow-Flying Angels project changed have on CPC?

16. In your opinion, what impact does the Slow-Flying Angels project changed have on the society?

17. In your experience working with the slow-flying angels, which people in the project implementation process affect the results of the project? (Learn about the stakeholders of the project from the perspective of the interviewee)

Personal level → Improved sense of accomplishment (example)

#5	<ul style="list-style-type: none"> ➤ Has your experience working with the slow-flying angels increased your sense of accomplishment? How much has it increased your sense of accomplishment? (Use a quantified approach to facilitate inquiries) ➤ What is the reason for the increased sense of accomplishment? Example: Sense of accomplishment due to providing training and guidance for slow-flying angels, helping them complete the work assignments, and helping them to learn how to make a living. ➤ Were there certain key events in your experience working with the slow-flying angels that significantly increased your sense of accomplishment? 	-Confirmation of benefits
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Organization level → Increased contents and quality of plans for social welfare projects / special education and training

#6	<ul style="list-style-type: none"> ➤ Has your participation in the Slow-Flying Angels project or your experience working with the slow-flying angels helped you increase the quality and contents of plans for social welfare projects / special education and training? How much is the increase? (Use a quantified approach to facilitate inquiries) ➤ What is the reason for the increase? Example: Modification of the contents of the internship and training based on feedback from front-line personnel in gas stations. ➤ Were there certain key events in your experience working with the slow-flying angels that significantly increased the quality and contents of training plans? ➤ What are the necessary costs for providing training for workplace skills for special children and what benefits can it bring? 	-Confirmation of benefits
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	(Collect quantitative costs and benefits. For example, costs may include the manpower and financial resources required for vocational training similar to the Slow-Flying Angels project, and benefits may include "reduction in the probability of occurrence of negative events")	
Organization level → Increased social influence and positive view of CPC		
#7	<ul style="list-style-type: none"> ➤ In your opinion, what kind of social value does CPC wish to convey in the Slow-Flying Angels project? ➤ In your opinion, what are the necessary costs for CPC's Slow-Flying Angels project and what benefits can it bring? 	-Confirmation of benefits
Social level → Helping slow-flying angels become part of the society		
#8	<p>The Slow-Flying Angels project provides resources to children with special needs and accompany children in training for completing their work assignments. It provides long-term support for children with special needs to learn how to make a living. In other words, when slow-flying angels leave schools, they can continue to interact with the society with relative ease.</p> <ul style="list-style-type: none"> ➤ If the Slow-Flying Angels project had not been implemented, what waits the children with special needs after they leave the social welfare institutions / schools? (Directions for inquiries: Conditions of the family members of children with special needs, whether they have time to relax, whether the social security net is solid, and whether the label of disadvantaged people can be removed) ➤ If the Slow-Flying Angels project had not been implemented, what kind of costs would be required for public institutions to take care of children with special needs and their family members? 	-Confirmation of benefits
Identification of stakeholders		
#9	<ul style="list-style-type: none"> ➤ In your experience working with the slow-flying angels, which key members affect the implementation of the project? ➤ In your experience working with the slow-flying angels, what are the areas that can be improved for the Slow-Flying Angels project? 	Information collection

	➤ What resources can (significantly) improve the effectiveness of the Slow-Flying Angels project?	
Others		
	<ul style="list-style-type: none"> ➤ Do you wish to talk about other events that left a lasting impression or share your thoughts? ➤ Ask social welfare institutions or schoolteachers how the interview team should approach the slow-flying angels. ➤ Ask social welfare institutions or schoolteachers whether they could accompany the interview team to interview the slow-flying angels. 	

Work personnel of gas stations with slow-flying angels

1. Obtain basic information of the interviewee

- **Explanation:**

The questions in part 1 are used to learn about the basic background of the interviewee as reference information for subsequent evaluation. Focus on learning about the interviewees' participation in activities of the Slow-Flying Angels project and the process of establishing relations. The information will be used as support information for subsequent measurement of the process of producing the outcome.

- **Question:**

18. Please state your name, years of service, unit, and title.

19. What is your main job description at CPC?

20. What is your main role and your job description in the Slow-Flying Angels project? What kind of interactions do you have with slow-flying angels in the workplace?

2. Obtain information on benefits

- **Explanation:**

Adopt different perspectives for questions in part 2 to learn about the potential changes that may be created by the Slow-Flying Angels project and evaluate the cost and benefits of the project.

- **Question:**

21. What impressed you the most after you started working with slow-flying angels? Can you share your thoughts at the time?

22. What contributions have you made for the slow-flying angels (clarify the contributions of the interviewee and identify "intangible input" and "tangible input")

23. What has changed for you after you started working with slow-flying angels? (Example: increased sense of accomplishment for work, increased spiritual satisfaction, etc.)

24. In your opinion, what impact does the Slow-Flying Angels project changed have on CPC?

25. In your experience working with the slow-flying angels, which people in the project implementation process affect the results of the project? (Learn about the stakeholders of the project from the perspective of the interviewee)

Personal level → Increased empathy and tolerance

#6	<ul style="list-style-type: none"> ➤ Has your experience working with the slow-flying angels increased your empathy and tolerance? How much has it improved? (Use a quantified approach to facilitate inquiries) ➤ In your opinion, what is the reason for the increased empathy and tolerance? For example, working with slow-flying angels has increased your empathy and understanding of their difficulties and you therefore become more tolerant of the actions of slow-flying angels. ➤ Were there certain key events in your experience working with the slow-flying angels that significantly increased your empathy and tolerance? 	-Confirmation of benefits
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Personal level → Improved sense of accomplishment

#6	<ul style="list-style-type: none"> ➤ Has your experience working with the slow-flying angels increased your sense of accomplishment? How much has it increased your sense of accomplishment? (Use a quantified approach to facilitate inquiries) ➤ What is the reason for the increased sense of accomplishment? Example: As I've worked with slow-flying angels, I feel that the workplace is not merely about profitability, and I managed to help slow-flying angels. I feel a strong sense of accomplishment for providing guidance and assistance to slow-flying angels in my work. ➤ Were there certain key events in your experience working with the slow-flying angels that significantly increased your sense of accomplishment? 	-Confirmation of benefits
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Personal level → Increased perseverance and patience

#6	<ul style="list-style-type: none"> ➤ Has your experience working with the slow-flying angels increased your perseverance and patience? How much is the increase? (Use a quantified approach to facilitate inquiries) 	-Confirmation of benefits
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	<ul style="list-style-type: none"> ➤ What is the reason for the increase in perseverance and patience? Example: I provided slow-flying angels with work instructions. As it takes more time for them to learn and understand, I must provide them with instructions repeatedly and it thus increased my perseverance and patience. ➤ Were there certain key events or experiences that significantly increased your perseverance and patience? 	
Personal level → Improved spiritual satisfaction		
#6	<ul style="list-style-type: none"> ➤ Has your experience working with the slow-flying angels increased your spiritual satisfaction? How much is the increase? (Use a quantified approach to facilitate inquiries) ➤ What is the reason for the increase in spiritual satisfaction? Example: Providing long-term job opportunities in the Slow-Flying Angels project or helping them grow in the workplace. ➤ Were there certain key events or experiences that significantly increased your spiritual satisfaction? 	-Confirmation of benefits
Personal level → Improved communication with the slow-flying angels (people with disabilities)		
#6	<ul style="list-style-type: none"> ➤ Has your experience working with the slow-flying angels helped you improve your communication with the slow-flying angels (people with disabilities)? How much is the increase? (Use a quantified approach to facilitate inquiries) ➤ What is the reason for the increase in communication skills? Example: To communicate with slow-flying angels, one must explain things in ways that they would understand. ➤ Were there certain key events or experiences that significantly increased your communication with the slow-flying angels (people with disabilities)? 	-Confirmation of benefits
Organization level → Increased social influence and positive view of CPC		
#7	<ul style="list-style-type: none"> ➤ In your opinion, what kind of social value does CPC wish to convey in the Slow-Flying Angels project? ➤ In your opinion, what are the necessary costs for CPC's Slow-Flying Angels project and what benefits can it bring? 	-Confirmation of benefits
Identification of stakeholders		

#8	<ul style="list-style-type: none"> ➤ In your experience working with the slow-flying angels, which key members affect the implementation of the project? ➤ In your experience working with the slow-flying angels, what are the areas that can be improved for the Slow-Flying Angels project? ➤ What resources can (significantly) improve the effectiveness of the Slow-Flying Angels project? 	Information collection
Others		
	<ul style="list-style-type: none"> ➤ Do you wish to talk about other events that left a lasting impression or share your thoughts? 	

Slow-Flying Angels

1. Obtain basic information of the interviewee
<ul style="list-style-type: none"> • <u>Explanation:</u> The questions in part 1 are used to learn about the basic background of the interviewee as reference information for subsequent evaluation. Focus on learning about the interviewees' participation in activities of the Slow-Flying Angels project and the process of establishing relations. The information will be used as support information for subsequent measurement of the process of producing the outcome. • <u>Question:</u> 26. Please state your name, years of service, unit, and title. 27. What is your main job description at CPC? 28. What year did you start working at a CPC gas station? 29. Where did you receive training before you started working at a CPC gas station (e.g., special school or non-profit organization)? What kind of training did you receive? 30. Did you have other prior work experience?
2. Obtain information on benefits

- **Explanation:**
 - **Adopt different perspectives for questions in part 2 to learn about the potential changes that may be created by the Slow-Flying Angels project and evaluate the cost and benefits of the project.**
 - **Question:**
31. **What impressed you the most after you started working at a gas station with slow-flying angels? Can you share your thoughts at the time?**
 32. **What contributions have you made to provide services at gas stations with slow-flying angels (clarify the contributions of the interviewee and identify "intangible input" and "tangible input")**
 33. **What has changed for you after you started working at gas stations with slow-flying angels? (Examples: Acquired new skills, met new friends, increased income, or increased communication skills)**
 34. **What has changed for you and your family after you started working at gas stations with slow-flying angels?**
 35. **In your experience working at gas stations with slow-flying angels, which people had an impact on your work performance or how you felt at work? (Learn about the stakeholders of the project from the perspective of the interviewee)**

Personal level → Learned new skills

#8	<ul style="list-style-type: none"> ➤ Have you learned new skills in your service at the gas station? Have you learned these skills before in school? (e.g., cleaning the toilet, washing cars, payment collection and services, making coffee, refueling services, and product sales skills)? ➤ How much has the skill improved after you started working? (Use a quantified approach to facilitate inquiries) ➤ What are the key events that have affected your capacity for learning? 	-Confirmation of benefits
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Personal level → Meeting new friends

#8	<ul style="list-style-type: none"> ➤ Have you made good friends in your service at the gas station? ➤ Do you have classmates or friends you met in school who also work at a gas station? ➤ Have you met new friends after you started working at the gas station? 	-Confirmation of benefits
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	<ul style="list-style-type: none"> ➤ What do you and your friends do together? What is the most memorable thing you have done with friends you met at a gas station? 	
Personal level → Increased income		
#8	<ul style="list-style-type: none"> ➤ Has your work at the gas station increased your income? How much is the increase? (Use a quantified approach to facilitate inquiries) ➤ What is the reason for the increase in your income? Example: Compared to work in other places or school days, working at the gas station has provided me with a fixed income and salary adjustments in accordance with the Company's mechanisms. 	-Confirmation of benefits
Personal level → Improved expression and communication skills		
#8	<ul style="list-style-type: none"> ➤ Has your work at the gas station increased your expression and communication skills? How much has it improved? (Use a quantified approach to facilitate inquiries) ➤ What is the reason for the increase in expression and communication skills? For example, your work at the gas station has provided you with opportunities to interact with customers and colleagues, which improved your expression and communication skills. ➤ Were there certain key events in your experience working at the gas station that significantly increased your expression and communication skills? 	-Confirmation of benefits
Family level → Impact on family members		
#9	<ul style="list-style-type: none"> ➤ Does your family encourage you to work at the gas station? ➤ Do your family members often visit you at the gas station? Do you often tell them about your work at the gas station? (Use a quantified approach to facilitate inquiries about the frequency of visits by family members / telling them about work) 	-Confirmation of benefits

	<ul style="list-style-type: none"> ➤ Does your family know the colleagues and friends who work with you at the gas station? (Use a quantified approach to facilitate inquiries about the number of your colleagues and friends they know) ➤ Has life for your family members changed after you started working at the gas station? (Example: Family members also started to work, family members are happy that you learned a new skill, or family members are happy you met new friends at work) ➤ Were there certain key events or experience in your work at the gas station that affected your family members? 	
Identification of stakeholders		
#10	<ul style="list-style-type: none"> ➤ In your experience working with the slow-flying angels, which key members affect the implementation of the project? ➤ In your experience working with the slow-flying angels, what are the areas that can be improved for the Slow-Flying Angels project? ➤ What resources can (significantly) improve the effectiveness of the Slow-Flying Angels project? 	-Information collection
→Others		
	<ul style="list-style-type: none"> ➤ As the last question in the interview, what do you hope for in your future services at the gas station? What do you think you need to work on? Do you have other things to add? ➤ Do you have other thoughts you wish to add that we have not yet addressed? 	

Family members of slow-flying angels

1. Obtain basic information of the interviewee	
<ul style="list-style-type: none"> • <u>Explanation:</u> 	<p>The questions in part 1 are used to learn about the basic background of the interviewee as reference information for subsequent evaluation. Focus on learning about the interviewees' participation in activities of the Slow-Flying Angels project and the process of establishing relations. The information will be used as support information for subsequent measurement of the process of producing the outcome.</p>

1. Obtain basic information of the interviewee

- **Question:**
36. Which year did your family member start working at a CPC gas station (slow-flying angels)?
 37. Where did your family member receive training before he/she started working at a CPC gas station (e.g., special school or non-profit organization)?
What kind of training did he/she receive?
 38. In addition to working at a CPC gas station, has your family member worked at another place? What is his/her past work experience?

2. Obtain information on benefits

- **Explanation:**
Adopt different perspectives for questions in part 2 to learn about the potential changes that may be created by the Slow-Flying Angels project and evaluate the cost and benefits of the project.
 - **Question:**
39. What impressed you the most after your family member started working at a gas station with slow-flying angels? Can you share your thoughts at the time?
 40. What contributions have you made to help your family work at gas stations with slow-flying angels (clarify the contributions of the interviewee and identify "intangible input" and "tangible input")
 41. What has changed for you after your family member started working at gas stations with slow-flying angels? (Example: Met friends with similar experience in providing special care and more time to rest)
 42. What has changed for your family after your family member started working at the gas station? (Example: Increased family income)
 43. In your experience working with the slow-flying angels, what kind of people in the project implementation process affect the results of the project?
(Learn about the stakeholders of the project from the perspective of the interviewee)

Personal level → Met friends with similar experience in providing special care

#6	<ul style="list-style-type: none"> ➤ Do you know the colleagues and friends who work with your family member at the gas station? <i>(Use a quantified approach to facilitate inquiries about the number of your family member's colleagues and friends you know)</i> ➤ Do you also know family members of the colleagues/friends of your slow-flying angel? Do you often interact with family members of the colleagues/friends who are slow-flying angels? Please share a memorable thing you have done with family members of the colleagues/friends who are slow-flying angels. ➤ Did you know any of the family members of the colleagues/friends who are slow-flying angels before the work started? ➤ Have you met new friends after your family member started working at the gas station? ➤ Do you share the happiness and sadness in life with family members of colleagues/friends who are slow-flying angels or new friends? <i>(Use a quantified approach to facilitate inquiries about the frequency of communication)</i> 	-Confirmation of benefits
Personal level → More time to rest		
#6	<ul style="list-style-type: none"> ➤ Has there been changes in your routine/daily schedule after your family member starts working at the gas station? 	
Family level → Impact on other family members		
#7	<ul style="list-style-type: none"> ➤ What has changed for your other family members after your family member started working at the gas station? ➤ Has your family member's work at the gas station created peace and happiness for your family? How much is the increase? <i>(Use a quantified approach to facilitate inquiries)</i> ➤ What is the reason for the increase in peace and happiness for your family? Example: The Slow-Flying Angels project provided slow-flying angels with work to do, which reduced potential conflicts with the family or reduce the time they spend idling around. Family members are thus very supportive. ➤ Were there certain key events or experience that significantly increased peace and happiness for your family? 	-Confirmation of benefits
Identification of stakeholders		

#8	<ul style="list-style-type: none"> ➤ In your experience working with the slow-flying angels, which key members affect the implementation of the project? ➤ In your experience working with the slow-flying angels, what are the areas that can be improved for the Slow-Flying Angels project? <ul style="list-style-type: none"> ➤ What resources can (significantly) improve the effectiveness of the Slow-Flying Angels project? 	Information collection
→Others		
	<ul style="list-style-type: none"> ➤ As the last question in the interview, what do you hope for the future of gas stations with slow-flying angels? Anything need to be improved? Do you have other suggestions? ➤ Do you have other thoughts you wish to add that we have not yet addressed? 	

Attachment 2. 2nd Stakeholder Engagement – Stakeholders Identification

Name:

Description	Type of Stakeholder	Definition of Stakeholder	Give the stakeholder a score of 1 to 5 according to the "Evaluation Criteria and Score" in the table below.	Please specify the actions or methods through which the stakeholder participated
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			Dependency	Degree of Impact	Influence over Decision-making	Tension	Total Score	in the events of Slow-Flying Angels project.
Example	Managers of gas stations (Example)	Managers of gas stations cooperate with slow-flying angels project	5 (Example)	5 (Example)	4 (Example)	2 (Example)	16 (Example)	Counselling slow-flying angels to implement work, assisting slow-flying angels to integrate and adapt to the working environment (Example)

■ Evaluation Criteria and Score

Involvement	Score	Criteria
Very high	5	<p>□ <u>Dependency</u> Stakeholders on whom the Slow-Flying Angels project are dependent, directly, or indirectly, to operate successfully. (For example: The slow-flying angel project is highly dependent on the gas station personnel, relying on their training and mentoring the slow-flying angels to ensure work safety and service quality)</p> <p>□ <u>Degree of Impact</u> Stakeholders on whom the Slow-Flying Angels project have an impact (e.g., The slow-flying angel project has a high degree of impact on gas stations, changing the manpower structure of gas stations and providing related services)</p> <p>□ <u>Influence over Decision-making</u> Stakeholders who have influence over the Slow-Flying Angels project in terms of strategic or operational decision-making.</p> <p>□ <u>Tension</u></p>
High	4	
Medium	3	
Low	2	
Very low	1	

Type of Stakeholder	Description	Evaluation Criteria					Method of Participation
		Dependency	Degree of Impact	Influence over Decision-making	Tension	Total Score	
Managers of gas stations with slow-flying angels (e.g., station manager and deputy station manager)							
Teachers or project personnel of special education institutions/social welfare institutions							
Retail center management personnel of gas stations with slow-flying angels							
Customers served by slow-flying angels							
Government social workers							
CPC Corporation Planning Department							
Work personnel of gas stations with slow-flying angels (full-time workers, part-time workers, laborers)							

Slow-Flying Angels							
Family members of slow-flying angels							
Government social workers							

■ Does the above list fully and comprehensively cover the stakeholders of Slow-Flying Angels project?

Ans: _____ (on a scale of 1 to 5, with 5 representing full and comprehensive coverage)

Attachment 3. Samples of Stakeholder Questionnaire

Recipients of the Questionnaire - Manager and work personnel of gas stations with slow-flying angels

Description of the Questionnaire

Implementation Unit	CPC, KPMG Sustainability Consulting Co., Ltd.
Objectives of the Questionnaire	CPC Corporation, Taiwan has provided assistance and training for people with disabilities (known as the slow-flying angels) in busy gas stations since 2001 by providing job opportunities and helping them obtain professional skills. This questionnaire is designed to obtain information on the changes created for related units and participants made by the Kindness Gas Station project implemented by CPC. We hope you can provide your real thoughts and valuable opinions.
Length of Questionnaire	This questionnaire consists of a maximum of 25 questions (certain questions are skipped based on actual responses) and will take 5-10 minutes to complete.
Statement of the Purpose of Data Collection	All information collected by the questionnaire is provided for the social return on investment by the KPMG Team for CPC. It shall not be used for any other purpose and the personal data of respondents in the questionnaire will not be disclosed internally or externally.

Basic Information

Question	Answer
What is your gender?	<input type="checkbox"/> Female <input type="checkbox"/> Male <input type="checkbox"/> Others
What is your age?	<input type="checkbox"/> 21-30 years old <input type="checkbox"/> 31-40 years old <input type="checkbox"/> 41-50 years old

Question	Answer
	<input type="checkbox"/> 51-60 years old <input type="checkbox"/> 61-70 years old <input type="checkbox"/> Over 70 years old
<p>Which retail center oversees your current gas station?</p>	<input type="checkbox"/> Keelung Retail Center <input type="checkbox"/> Taipei North Retail Center <input type="checkbox"/> Taipei South Retail Center <input type="checkbox"/> Taoyuan Retail Center <input type="checkbox"/> Hsinchu Retail Center <input type="checkbox"/> Miaoli Retail Center <input type="checkbox"/> Taichung Retail Center <input type="checkbox"/> Changhua Retail Center <input type="checkbox"/> Nantou Retail Center <input type="checkbox"/> Chiayi Retail Center <input type="checkbox"/> Yunlin Retail Center <input type="checkbox"/> Tainan North Retail Center <input type="checkbox"/> Tainan South Retail Center <input type="checkbox"/> Kaohsiung Retail Center <input type="checkbox"/> Pingtung Retail Center

Question	Answer
Specify your current unit.	Unit: _____
Which year did you begin your participation in the Slow-Flying Angels project?	<input type="checkbox"/> Before 2017 <input type="checkbox"/> 2017 <input type="checkbox"/> 2018 <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021 <input type="checkbox"/> 2022

Survey for Information on Benefits

The following questions are about your perception of the changes after you participated in CPC's Slow-Flying Angels project. Please circle the answer that best describes your perception. The meanings of the answers are explained below:

Option	Extent Represented by the Options	Explanation of the Meanings of the Answers
None	0%	No impact and no improvement
Minor	25%	Minor impact and minor improvement
Moderate	50%	Moderate impact and moderate improvement
Significant	75%	Significant impact and significant improvement

Complete	100%	Complete impact and complete improvement
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I. Increased work satisfaction

Happy and satisfied at work, become willing to contribute more, and feel that the results of the work are meaningful

Question	Answer
1. Has your participation in the Slow-Flying Angels project increased your work satisfaction?	<input type="checkbox"/> Yes <input type="checkbox"/> No (If this is selected, please proceed to Part 2 and continue)
2. Is your participation in the Slow-Flying Angels project the main reason for your improved work satisfaction? Were there other factors?	<input type="checkbox"/> The Slow-Flying Angels project is the main reason for improved work satisfaction (The Slow-Flying Angels project accounts for 100% and other factors account for 0%) <input type="checkbox"/> The Slow-Flying Angels project an important reason for improved work satisfaction (The Slow-Flying Angels project accounts for 75% and other factors account for 25%) <input type="checkbox"/> The Slow-Flying Angels project is a partial reason for improved work satisfaction (The Slow-Flying Angels project accounts for 50% and other factors account for 50%) <input type="checkbox"/> The Slow-Flying Angels project is a minor reason for improved work satisfaction (The Slow-Flying Angels project accounts for 25% and other factors account for 75%) <input type="checkbox"/> The Slow-Flying Angels project is not a reason for improved

	work satisfaction (The Slow-Flying Angels project accounts for 0% and other factors account for 100%)
3. How has your work satisfaction improved after your participation in the Slow-Flying Angels project?	<input type="checkbox"/> Complete (100%) <input type="checkbox"/> Significant (75%) <input type="checkbox"/> Moderate (50%) <input type="checkbox"/> Minor (25%) <input type="checkbox"/> None (0%)
4. In your opinion, what are the chances of having the same work satisfaction if you had not participated in the Slow-Flying Angels project?	<input type="checkbox"/> If I had not participated in the Slow-Flying Angels project, there is an extremely low chance that I would have the same degree of work satisfaction in my original life (0%) <input type="checkbox"/> If I had not participated in the Slow-Flying Angels project, there is a low chance that I would have the same degree of work satisfaction in my original life (25%) <input type="checkbox"/> If I had not participated in the Slow-Flying Angels project, there is a 50-50 chance that I would have the same degree of work satisfaction in my original life (50%) <input type="checkbox"/> If I had not participated in the Slow-Flying Angels project, there is a high chance that I would have the same degree of work satisfaction in my original life (75%) <input type="checkbox"/> If I had not participated in the Slow-Flying Angels project, there

	is definitely a chance that I would have the same degree of work satisfaction in my original life (100%)
5. If the work satisfaction formed based on your participation in the Slow-Flying Angels project is converted into the same matter for analogy, please select the option you agree with the most based on your perception.	<input type="checkbox"/> My work satisfaction from participating in the Slow-Flying Angels project is akin to participating in a company dinner party in which I experience the care of colleagues and the supervisor and gained support (approximately NT\$500) <input type="checkbox"/> My work satisfaction from participating in the Slow-Flying Angels project is akin to getting a half a day of paid leave which increases my internal sense of happiness and reduces fatigue (approximately NT\$750) <input type="checkbox"/> My work satisfaction from participating in the Slow-Flying Angels project is akin to getting a day of paid leave which increases my internal sense of happiness and reduces fatigue (approximately NT\$1,500)
6. If the work satisfaction formed based on your participation in the Slow-Flying Angels project is converted into money for analogy, what do you think the amount would be?	Please specify the amount: _____

II. Increased patience and tolerance

Sincerely accept the differences between people and adjust one's own attitude and actions

Question	Answer
7. Has your participation in the Slow-Flying Angels project increased your patience and tolerance?	<input type="checkbox"/> Yes <input type="checkbox"/> No (Please proceed to Part 3)
8. Is your participation in the Slow-Flying Angels project the main reason for your improved patience and tolerance? Were there other factors?	<input type="checkbox"/> The Slow-Flying Angels project is the main reason for improved patience and tolerance (The Slow-Flying Angels project accounts for 100% and other factors account for 0%) <input type="checkbox"/> The Slow-Flying Angels project an important reason for improved patience and tolerance (The Slow-Flying Angels project accounts for 75% and other factors account for 25%) <input type="checkbox"/> The Slow-Flying Angels project is a partial reason for improved patience and tolerance (The Slow-Flying Angels project accounts for 50% and other factors account for 50%) <input type="checkbox"/> The Slow-Flying Angels project is a minor reason for improved patience and tolerance (The Slow-Flying Angels project accounts for 25% and other factors account for 75%) <input type="checkbox"/> The Slow-Flying Angels project is not a reason for improved patience and tolerance (The Slow-Flying Angels project accounts for 0% and other factors account for 100%)

<p>9. How has your patience and tolerance improved after your participation in the Slow-Flying Angels project?</p>	<p><input type="checkbox"/> Complete (100%)</p> <p><input type="checkbox"/> Significant (75%)</p> <p><input type="checkbox"/> Moderate (50%)</p> <p><input type="checkbox"/> Minor (25%)</p> <p><input type="checkbox"/> None (0%)</p>
<p>10. In your opinion, what are the chances of having the same patience and tolerance if you had not participated in the Slow-Flying Angels project?</p>	<p><input type="checkbox"/> If I had not participated in the Slow-Flying Angels project, there is an extremely low chance that I would have the same degree of patience and tolerance in my original life (0%)</p> <p><input type="checkbox"/> If I had not participated in the Slow-Flying Angels project, there is a low chance that I would have the same degree of patience and tolerance in my original life (25%)</p> <p><input type="checkbox"/> If I had not participated in the Slow-Flying Angels project, there is a 50-50 chance that I would have the same degree of patience and tolerance in my original life (50%)</p> <p><input type="checkbox"/> If I had not participated in the Slow-Flying Angels project, there is a high chance that I would have the same degree of patience and tolerance in my original life (75%)</p> <p><input type="checkbox"/> If I had not participated in the Slow-Flying Angels project, there is definitely a chance that I would have the same degree of patience and tolerance in my original life (100%)</p>

<p>11. If the patience and tolerance gained based on your participation in the Slow-Flying Angels project is converted into the same matter for analogy, please select the option you agree with the most based on your perception.</p>	<p><input type="checkbox"/> The patience and tolerance gained from participating in the Slow-Flying Angels project is akin to reading a book for cultivating patience and tolerance (approximately NT\$300)</p> <p><input type="checkbox"/> The patience and tolerance gained from participating in the Slow-Flying Angels project is akin to watching a video for cultivating patience and tolerance (approximately NT\$600)</p> <p><input type="checkbox"/> The patience and tolerance gained from participating in the Slow-Flying Angels project is akin to participating in a course for cultivating patience and tolerance (approximately NT\$3,000)</p>
<p>12. If the patience and tolerance gained from your participation in the Slow-Flying Angels project is converted into money for analogy, what do you think the amount would be?</p>	<p>Please specify the amount: _____</p>

III. Improved skills for communicating with people with disabilities

Able to consider the emotions and feelings of other people and effectively express one's own ideas and feelings

Question	Answer
<p>13. Has your participation in the Slow-Flying Angels project improved your skills for communicating with people with disabilities?</p>	<p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (If this is selected, please proceed to Part 4)</p>

14. Is your participation in the Slow-Flying Angels project the main reason for your improved skills for communicating with people with disabilities? Were there other factors?

- The Slow-Flying Angels project is the main reason for improved skills for communicating with people with disabilities (The Slow-Flying Angels project accounts for 100% and other factors account for 0%)
- The Slow-Flying Angels project an important reason for improved skills for communicating with people with disabilities (The Slow-Flying Angels project accounts for 75% and other factors account for 25%)
- The Slow-Flying Angels project is a partial reason for improved skills for communicating with people with disabilities (The Slow-Flying Angels project accounts for 50% and other factors account for 50%)
- The Slow-Flying Angels project is a minor reason for improved skills for communicating with people with disabilities (The Slow-Flying Angels project accounts for 25% and other factors account for 75%)
- The Slow-Flying Angels project is not a reason for improved skills for communicating with people with disabilities (The Slow-Flying Angels project accounts for 0% and other factors account for 100%)

<p>15. How much has your skills for communicating with people with disabilities improved after your participation in the Slow-Flying Angels project?</p>	<p><input type="checkbox"/> Complete (100%)</p> <p><input type="checkbox"/> Significant (75%)</p> <p><input type="checkbox"/> Moderate (50%)</p> <p><input type="checkbox"/> Minor (25%)</p> <p><input type="checkbox"/> None (0%)</p>
<p>16. In your opinion, what are the chances of having the same skills for communicating with people with disabilities if you had not participated in the Slow-Flying Angels project?</p>	<p><input type="checkbox"/> If I had not participated in the Slow-Flying Angels project, there is an extremely low chance that I would have the same skills for communicating with people with disabilities in my original life (0%)</p> <p><input type="checkbox"/> If I had not participated in the Slow-Flying Angels project, there is a low chance that I would have the same skills for communicating with people with disabilities in my original life (25%)</p> <p><input type="checkbox"/> If I had not participated in the Slow-Flying Angels project, there is a 50-50 chance that I would have the same skills for communicating with people with disabilities in my original life (50%)</p> <p><input type="checkbox"/> If I had not participated in the Slow-Flying Angels project, there is a high chance that I would have the same skills for communicating with people with disabilities in my original life</p>

	<p>(75%)</p> <p><input type="checkbox"/> If I had not participated in the Slow-Flying Angels project, there is definitely a chance that I would have the same skills for communicating with people with disabilities in my original life (100%)</p>
<p>17. Based on your observation, how long can your improved skills for communicating with people with disabilities last after your participation in the Slow-Flying Angels project?</p>	<p><input type="checkbox"/> It can last for under one year</p> <p><input type="checkbox"/> It can last for under two years</p> <p><input type="checkbox"/> It can last for under three years</p> <p><input type="checkbox"/> It can last for more than three years</p>
<p>18. Would the effect become less obvious with time?</p>	<p><input type="checkbox"/> Yes, it will decrease by less than 10% each year</p> <p><input type="checkbox"/> Yes, it will decrease by 10% to 50% each year</p> <p><input type="checkbox"/> Yes, it will decrease by more than 50% each year</p> <p><input type="checkbox"/> It will not decrease</p>
<p>19. If the skills for communicating with people with disabilities gained based on your participation in the Slow-Flying Angels project is converted into the same matter for analogy, please select the option you agree with the most based on your perception.</p>	<p><input type="checkbox"/> The skills for communicating with people with disabilities gained from participating in the Slow-Flying Angels project is akin to participating in an online course on communication and interaction skills (approximately NT\$0)</p> <p><input type="checkbox"/> The skills for communicating with people with disabilities gained from participating in the Slow-Flying Angels project is</p>

	<p>akin to reading books on theories of communication and interaction (approximately NT\$400)</p> <p><input type="checkbox"/> The skills for communicating with people with disabilities gained from participating in the Slow-Flying Angels project is akin to attending service training courses for supporting people with disabilities (approximately NT\$2,000)</p>
<p>20. If the skills for communicating with people with disabilities gained from your participation in the Slow-Flying Angels project is converted into money for analogy, what do you think the amount would be?</p>	<p>Please specify the amount: _____</p>

This is the end of the questionnaire. Thank you very much for your answers!