Supplementary Table S1: The major themes and key responses from in-depth interview data.

T01: Motivation for Engaging in Sport-Based CSR	
Institutional Aspects	M1: sport-based CSR is influenced by its founder's basketball background and, with the support of the Taiwan Steel Group, sponsors professional sports teams.
	M2: Our company focuses on employee mental health and promotes physical and mental well-being through sport-based CSR.
	M6: Our company has a long history of sport-based CSR, emphasizing employee health and corporate image.
	M5: Management's interest in sports drives the company's sport-based CSR.
	M1: The leader of the company emphasizes employee health and aligns with recent government regulations on employee health.
Stakeholders	M6 and M2 emphasize connections with employees, the community, and enterprises through sport-based CSR activities.
	M5 and M1 enhance internal and external interactions and corporate image through sports activities.
Legal Considerations	Most companies comply with relevant laws, such as the National Sports Act, and employ sports instructors or cooperate with the Sports Administration.
Other Specific Motivations	M1 integrates sport-based CSR with environmental protection and public welfare activities to promote employee participation.
	M2 enhances the corporate image and promotes community involvement through sports centers.
T02: Current Status and Issues of Sport-Based CSR	
Core Values of Sport-Based CSR	Most of companies emphasize enhancing employee health through sports and combining sports activities with corporate social responsibility.
Promotion of Employee Health	Companies regularly organize various sports events and health activities to promote employees' physical and mental health, such as M1 multiple sports clubs and health seminars.
	M2 offers badminton competitions and family day activities, while M6 provides diverse club activities.
Support from the Sports Industry and Society	Companies' sport-based CSR activities receive broad support, such as M5, collaborating with external organizations to host sports events.
	M1 plans to further enhance social participation and increase consumer engagement.
Features of Implementing Sport-Based CSR	Companies' sport-based CSR activities emphasize diversity and flexibility, such as M1, with various clubs and sponsorships of sports events.

	M2 and M6 combine sport-based CSR with environmental protection and corporate culture.
T03: Development and Strategy of Sport-Dased CSR	
Future Goals for Sport-Based CSR	Companies plan to expand the scope of sport-based CSR activities, such as M2 and M6, aiming to extend the impact and depth of sports activities.
	M1 plans to increase the sponsorship of external sports events and teams and establish ESG strategy goals to promote sport-based CSR.
Resource Utilization and Allocation	Companies allocate resources to support sport-based CSR activities, including internal club subsidies, hardware investments, and sports event sponsorships.
	M6 uses the ARCI model to optimize resource allocation and organizational management.
Positioning of Corporate Sport-Based CSR Development	Companies focus on improving employee health and welfare and achieving corporate social responsibility through various sports and health activities.