

Appendix 2

Climate-Related Information of TWSE/TPEX Listed Company

1. Risks and opportunities posed by climate change to the Company and the relevant measures taken by and relevant countermeasures taken by the company

Item	Implementation
<ol style="list-style-type: none">1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).3. Describe the financial impact of extreme weather events and transformative actions.4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.9. Greenhouse gas inventory and assurance status (separately fill out in point 1-1 below).	

1-1 Greenhouse Gas Inventory and Assurance Status:

Instructions for Completing the Table:

1. The company may conduct greenhouse gas assessments in accordance with the following standards:
 - (1) The Greenhouse Gas Protocol (GHG Protocol).
 - (2) ISO 14064-1 issued by the International Organization for Standardization.
2. The assurance body shall meet the provisions regarding assurance of sustainability reports prescribed by the TWSE and the TPEX.
3. The information for subsidiaries may be reported individually, or in aggregate (e.g., by country or by region), or on a consolidated basis (Note 1).
4. The intensity of greenhouse gas emissions may be calculated per unit of product/service or revenue, but at least the data calculated in terms of revenue (TWD 1,000) shall be disclosed (**Note 2**).
5. The proportion of total emissions from operating sites or subsidiaries not included in the inventory calculation shall not be more than 5%. "Total emissions" above means the quantity of emissions calculated according to the mandatory inventory scope referred to in point 1 of these Instructions for Completing the Table.
6. The description of assurance status shall summarize the content of the assurance report of the assurance body, and the assurance opinion shall be uploaded (**Note 3**).

<p>Basic information of the company</p> <p><input type="checkbox"/> Capital of NT\$10 billion or more, iron and steel industry, or cement industry</p> <p><input type="checkbox"/> Capital of NT\$5 billion or more but less than NT\$10 billion</p> <p><input type="checkbox"/> Capital of less than NT\$5 billion</p>	<p>Minimum required disclosure under the Sustainable Development Roadmap for TWSE/TPEX Listed Companies:</p> <p><input type="checkbox"/> Inventory for parent company only</p> <p><input type="checkbox"/> Inventory for all consolidated entities</p> <p><input type="checkbox"/> Assurance for parent company only</p> <p><input type="checkbox"/> Assurance for all consolidated entities</p>
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Scope 1	Total Emission (Metric tons CO ₂ e)	Intensity (CO ₂ e/\$1,000) (Note 2)	Assurance body	Description of assurance status (Note 3)
Parent				
Subsidiary(ies)_				
... (Note 1)				
Total				
Scope 2	Total Emission (Metric tons CO ₂ e)	Intensity (CO ₂ e/\$1,000) (Note 2)	Assurance body	Description of assurance status (Note 3)
Parent				
Subsidiary(ies)_				
... (Note 1)				
Total				
Scope 3 (may be disclosed voluntarily)				

[Revisions]

1. This form is newly created.
2. To enhance disclosure of information on climate change related issues etc., TWSE listed companies and TPEX listed companies are required to disclose climate change related information.