

2023 Formosa Sumco Technology Corporation

Task Force on Climate-related Financial Disclosures

TCFD Report



The Story of FST

200mm and 300mm wafer manufacturing

Founded on November 21, 1995, Formosa Sumco Technology Corporation (FST) is committed to the manufacture of 200mm and 300mm silicon wafers.

FST was established primarily in response to the vertical integration of silicon wafer supply in the DRAM industry within Formosa Plastics Group. Therefore, Komatsu Electronic Metals Co., Ltd. from Japan, along with Formosa Plastics Corporation and Asia Pacific Investment Corporation from Taiwan, jointly funded the establishment of Taiwan Komatsu Electronic Materials Co., Ltd., and a decision was made on building an 200 mm silicon wafer fabrication plant covering processes from crystal pulling to wafer manufacturing at the Mailiao Formosa Plastics Industrial Park in order to obtain cheap land and ensure uninterrupted supply of electricity for production. With a view to meeting management, sales, and technical service needs, offices were set up in Taipei City and Hsinchu City to serve customers in science parks nearby.

In view of conversion to the 300mm manufacturing process among customers in 2005 and the construction of FST's first 300mm silicon wafer fabrication plant next to the 200 mm silicon wafer fabrication plant in August the same year, FST became a Taiwanese manufacturer with both 200mm and 300mm crystal pulling and wafer manufacturing.

Customer first as always

Komatsu Electronic Metals Co., Ltd. was renamed Sumco Techxiv Co., Ltd. after selling all its shares to Sumco Corporation in 2006, while Taiwan Komatsu Electronic Materials Co., Ltd. was renamed Formosa Sumco Technology Corporation in January 2007.

FST primarily serves customers, which are top companies in terms of technology and sales, from two industries, namely foundry and DRAM manufacturing, and mainly sells products to Taiwan and Mainland China. With a view to acquiring technology rapidly in response to miniaturization in customers' manufacturing processes and increasingly stringent quality requirements in the future, FST established the Kubara crystal pulling plant in Japan in 2015 to support customers' miniaturization process.

Corporate Commitment

Meet the expectations of customers and shareholders, bring happiness to employees, and benefit the society, with the aim of becoming the world's number one silicon wafer fabrication plant.

Constantly pursue quality improvement and cost rationalization in the silicon wafer industry in combination with Sumco Group's superior production technology and Formosa Plastics Group's outstanding management system to deliver silicon wafers of high quality at low costs to major domestic electronic manufacturers while increasing market share to enhance the overall competitiveness of the company, in hopes that the company can become world-class in terms of size and a leading manufacturer in the industry aimed at achieving sustainable management and becoming an outstanding corporate citizen.



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Preamble

Global warming caused by the emission of greenhouse gases has brought significant risks to the growth of the global economy in recent years and will affect a greater number of businesses in the future. However, it may be difficult for investors to learn which companies are susceptible to risks of climate change, which companies are adequately prepared, and which ones are taking response actions. According, it is the reason why the Financial Stability Board (FSB) has assembled a special task force called the Task Force on Climate-related Financial Disclosures (TCFD), which has published its “TCFD Recommendations Report” in June 2017 after spending 18 months gathering opinions from business and financial leaders. The Recommendations Report provides businesses and investors with a complete and well-defined assessment framework for disclosing risks and opportunities associated with climate change and for reflecting financial impacts.

To cope with the international trend, Formosa Sumco Technology Corporation (referred to as “FST”) has committed to disclose the risks and opportunities associated with the climate change according to the TCFD Recommendation Report on the TCFD website, in order to demonstrate the responsibilities and strategies of FST, thereby appropriating capital more reasonably and effectively to achieve the vision of low-carbon economic transformation.

1.1 Company Profile

Formosa Sumco Technology Corporation (referred to as “FST”) is specialized in the manufacturing of 8” and 12” silicon wafers. To achieve vertical integration for the DRAM industry silicon wafer raw material supply, Komatsu Electronics Corporation in Japan and Formosa Plastics Corporation and Asia Pacific Investment Corporation in Taiwan engaged in joint venture investment to establish the “Formosa Komatsu Silicon Corporation”. In 2006, to cooperate with the equity transfer of the parent company in Japan, the Company’s name was changed to “Sumco Techxiv Corporation”, and the name of the Company was also changed to “Formosa Sumco Technology Corporation” (referred to as “FST”).

FST integrates the outstanding production technologies and comprehensive management systems of the shareholders, and aims to reach the world-class enterprise level in order to become the industry leader. Furthermore, FST is also committed to achieving the goal of sustainable operation and being an outstanding corporate citizen.

 For further details on the history of FST, please visit the section of “History of FST” on the Company’s website: <https://www.fstech.com.tw/>.

1.2 Organization and Responsibility

To achieve effective management to cope with the impact caused by the risk of climate change, the board of director of the Company serves as the highest decision making and supervisory unit for climate related issues and possible risks and opportunities associated with the such issues. The Company has established a Sustainable Development Committee under the board of directors, with the chairman serving as the convener. The Committee is responsible for reviewing and approving ESG-related policies and decisions, including climate change, greenhouse gas inventory and verification planning, and responses to stakeholder concerns.

To effectively promote ESG, the Company establishes the Sustainability Promotion Team, and the President acts as the convener of the team. With regard to the environmental protection, including the major issues of climate change mitigation and adjustment, greenhouse gas management, energy management, water resource management and waste management, FST has assigned executing staff of each department/factory division to be responsible for the environmental related issues of climate change and water resource, etc. and to identify climate related risks and opportunities, as well as to conduct assessment and analysis on the major risks and opportunities and to propose relevant response measures. Response measures and actions to address various climate-related significant risks and opportunities are discussed at quarterly ESG meetings.

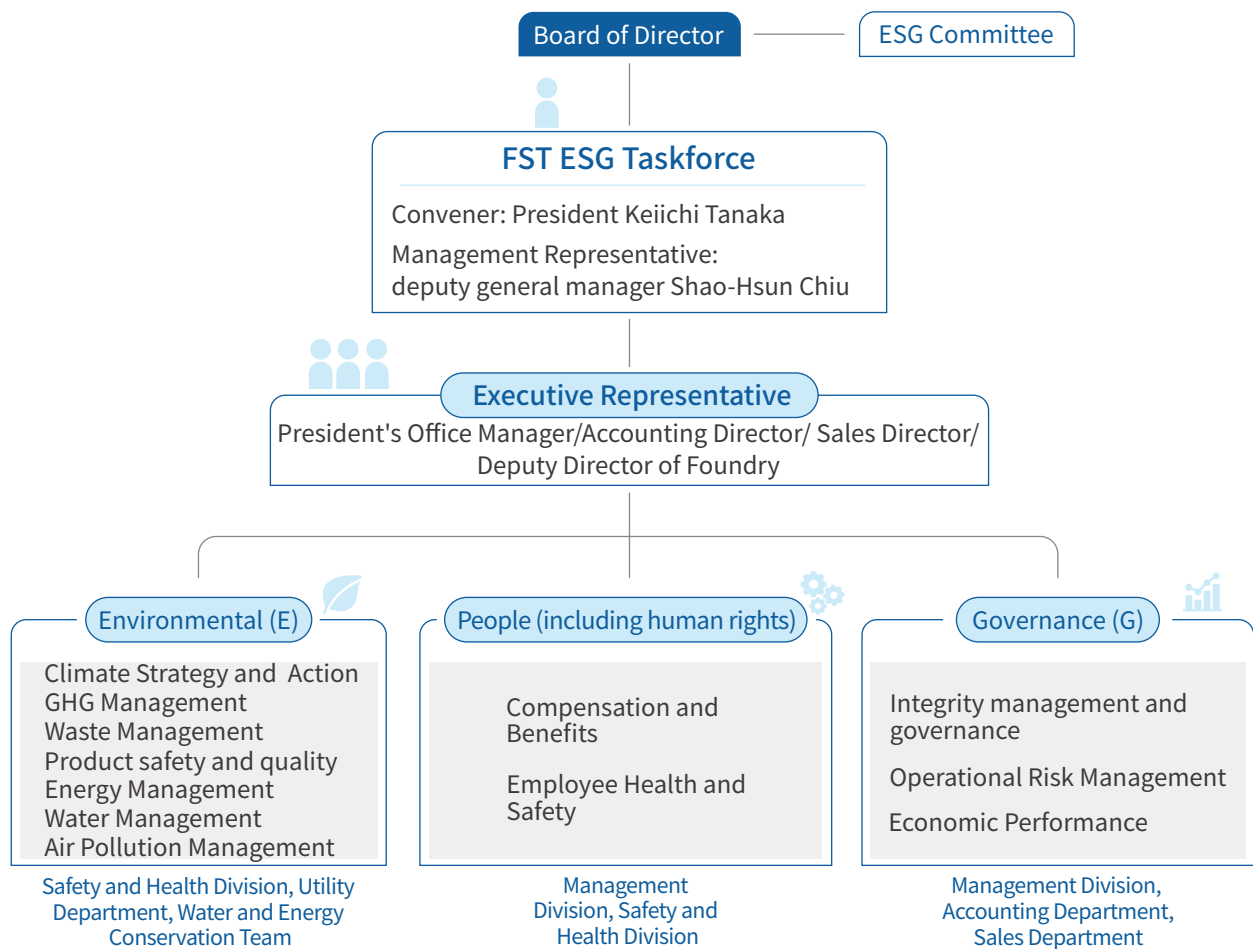


Figure 1-1: ESG Promotion Organizational Structure Chart: Sustainable Development Committee

1.3 Organization Boundary

“ Mailiao Plant

No. 1-1, Taisu Industrial Park, Zhongxing Village,
Mailiao Township, Yunlin County



2.1 Sustainable Development Strategies

The Company's sustainable development strategies emphasize: associating expertise with environmental protection, introducing green production procedures and products, implementing lean production, increasing resource utilization efficiency, making use of environment-friendly materials and green energy, supplying goods that are safe to the ecosystem, and maintaining perpetual growth to the expectation of stakeholders.

Accordingly, the Company has established the development strategy of "Energy Saving and Carbon Reduction, Energy Transformation, Circular Economy, Green Supply Chain" and implements the strategy based on the principle of "Six Green", which respectively refers to Green Building - Green Energy - Green Procurement - Green Process - Green Emission - Green Product

2.2 Short-term Strategies (0~3 years)

④ Establish ESG sustainable development promotion team

Integrate departments of the Company to establish the ESG sustainable development team. Combine internal/external requests and international trend, understand and satisfy customers' expectation and demands on sustainable supply chain, set up the goals and periodically track the performance.

④ Fulfill corporate social responsibly, and continue to implement various energy saving, carbon reduction and water saving improvement measures:



The power source of the production process of our factory relies on the purchased electricity provided by the cogeneration power plant at the No. 6 Naphtha Cracking Complex. Despite that coal is an energy of relatively lower cost,, it is also an energy of high emission coefficient, such that the carbon emission of product is relatively higher. Due to the restriction of the current energy policy, purchased electricity cannot be used directly, such that the Company continues to replace obsolete power consumption equipment with high performance equipment, in order to increase high performance and resource utilization rate as the predefined strategy.



Based on the consideration that the carbon emission of energy-saving vehicles is lower than fuel vehicles by more than 20%, the Company will promote low-carbon transportation policy. For newly purchased passenger cars and light trucks, energy-saving vehicle models (hybrid, electric vehicles) will be considered in priority, and all of the forklift trucks used at the plant site will be replaced by electric forklift trucks completely.

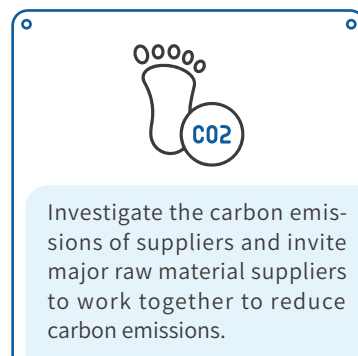
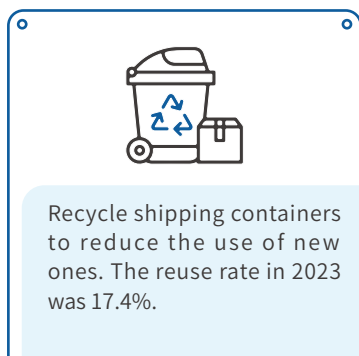
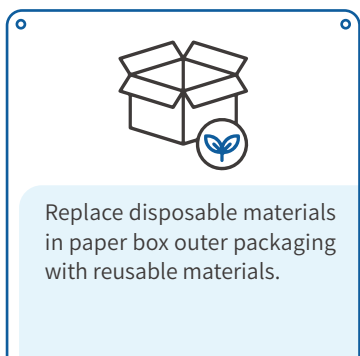


Completed a total of 5 energy-saving projects in 2023, including lighting, air conditioning, and other systems, which can conserve 949,742 kWh/year of electricity.

⑤ Circular Economy - Recycling and regenerating environmentally friendly raw materials and low-carbon products, using recyclable packaging materials:

In response to the government's green procurement policy, the Company lists products equipped with the logos and marks of "Energy Saving, Water Saving, Environmental Protection, Carbon Reduction and Green Building Material" as the procurement subjects in priority. In addition, all departments are also informed of the products related to green procurement and corresponding corporate material number for notification and control of the purchase requisition in priority, thereby reducing the resource consumption and reducing environmental pollution and impact on the Earth.

For example:



⑤ Subsidize employees to replace their electric motorcycles

In response to government policies, the Company reviewed and implemented a direct subsidy measure for employees to purchase (replace) new electric motorcycles in 2022, based on the principle of matching the total government subsidy amount. The Company also collaborated with domestic electric motorcycle manufacturers to jointly implement carbon reduction. The subsidy amount for new purchases is NT\$10,000, and for replacements is NT\$16,000.

⑤ Carbon Pricing Strategy

To cope with the emission allowance mechanism specified in the "Greenhouse Gas Reduction and Management Act", the Company will implement an internal carbon pricing mechanism in 2022 with reference to the draft of the "Climate Change Response Act" in terms of carbon fees and charges for excessive carbon emissions. Relevant carbon emission cost is included in the internal income statement as the basis for the implementation of carbon risk management. In addition to continuing to establish greenhouse gas emission reduction measures, relevant information is an important indicator for performance evaluation, products and operations, and investment evaluation.

2.3 Medium-term Strategies (3-10 years)

⑤ 1. Improve energy and resource use efficiency

During the continuous promotion of replacement of obsolete equipment with energy-saving equipment and improvement process, evaluate the adjustment of the process and manufacturing criteria, in order to seek process optimization in order to increase the possibility of energy use efficiency improvement.

⑤ 2. Self-generated and self-used renewable energy

The Company plans to install solar power generation facilities on the rooftops of its own factory buildings and use 100% of the generated electricity for its own consumption. The estimated total investment cost is NT\$160 million, and it is expected to generate 2,200 kWh of electricity annually, reducing carbon emissions by approximately 1,826 tons, equivalent to a 0.75% reduction in carbon emissions from 2020.

⑤ 3. Purchase renewable energy certificates or gradually introduce renewable energy facilities

Due to limitations in current energy policies, the company's factories cannot directly purchase external renewable energy power supplies. However, the company will actively seek opportunities to obtain domestic and foreign renewable energy certificates and adjust the proportion of renewable energy in its energy structure in line with national and corporate policies.

We planned to construct solar photovoltaic and wind power renewable energy facilities for factories in the Mailiao Industrial Zone, which will also reduce Scope 2 geographic baseline emissions in the future.

2.4 Long-term Strategies (11 years and above)

⑤ The Company follows its six green strategies for sustainable development

Green Buildings: New or expanded factories will be designed and planned to meet the Green Building Gold Level (Level 2) in the future.

Green energy: direct/proprietary/indirect sources of renewable energy are used.

Green purchase: carbon-related performance is included in supplier management and evaluation.

Green production: greenhouse gas emission in production procedures is being reduced and reflected in carbon footprint.

Green emission: greenhouse gas emission volume is used as the reduction indicator, for which the Company continues to obtain third-party assurance annually.

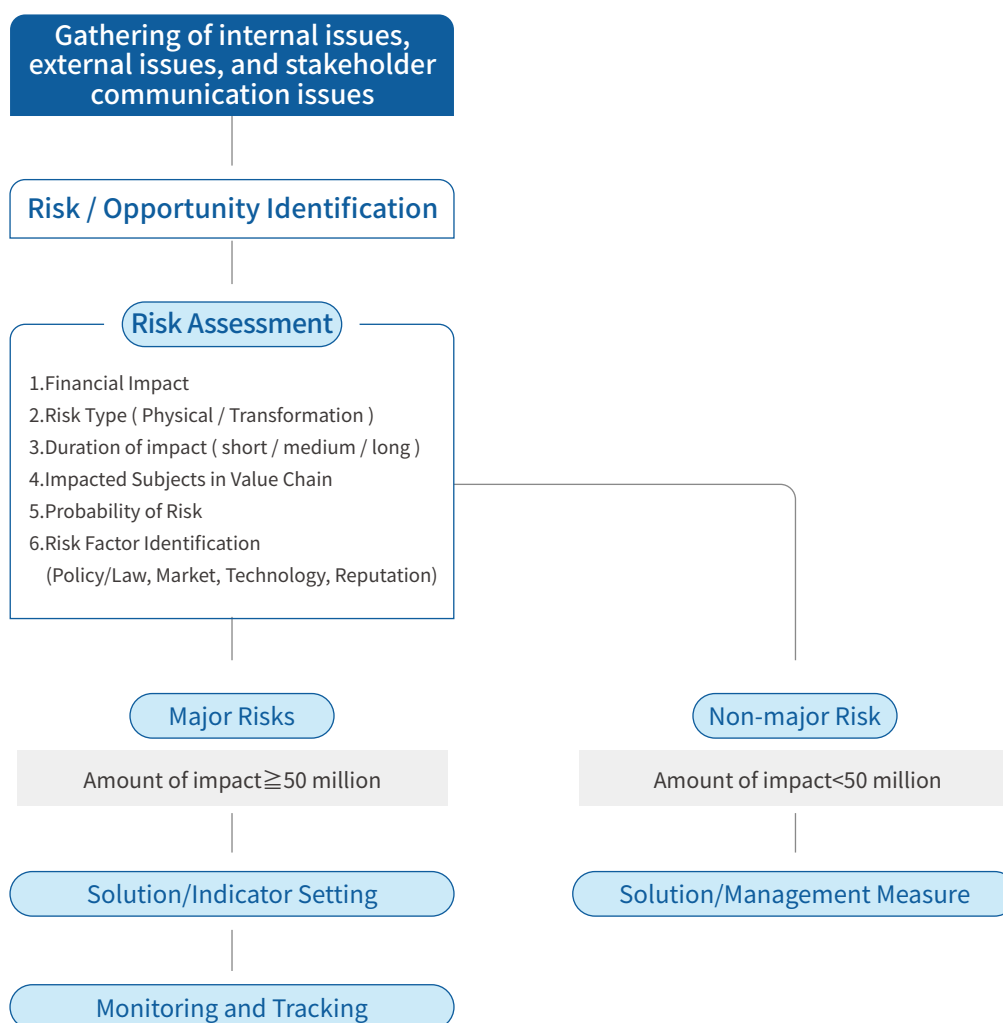
Green product: Continue to shift towards low carbon product manufacturing model development and initiate to introduce it to the customers.

Chapter III

3.1 Climate Change Risk Identification

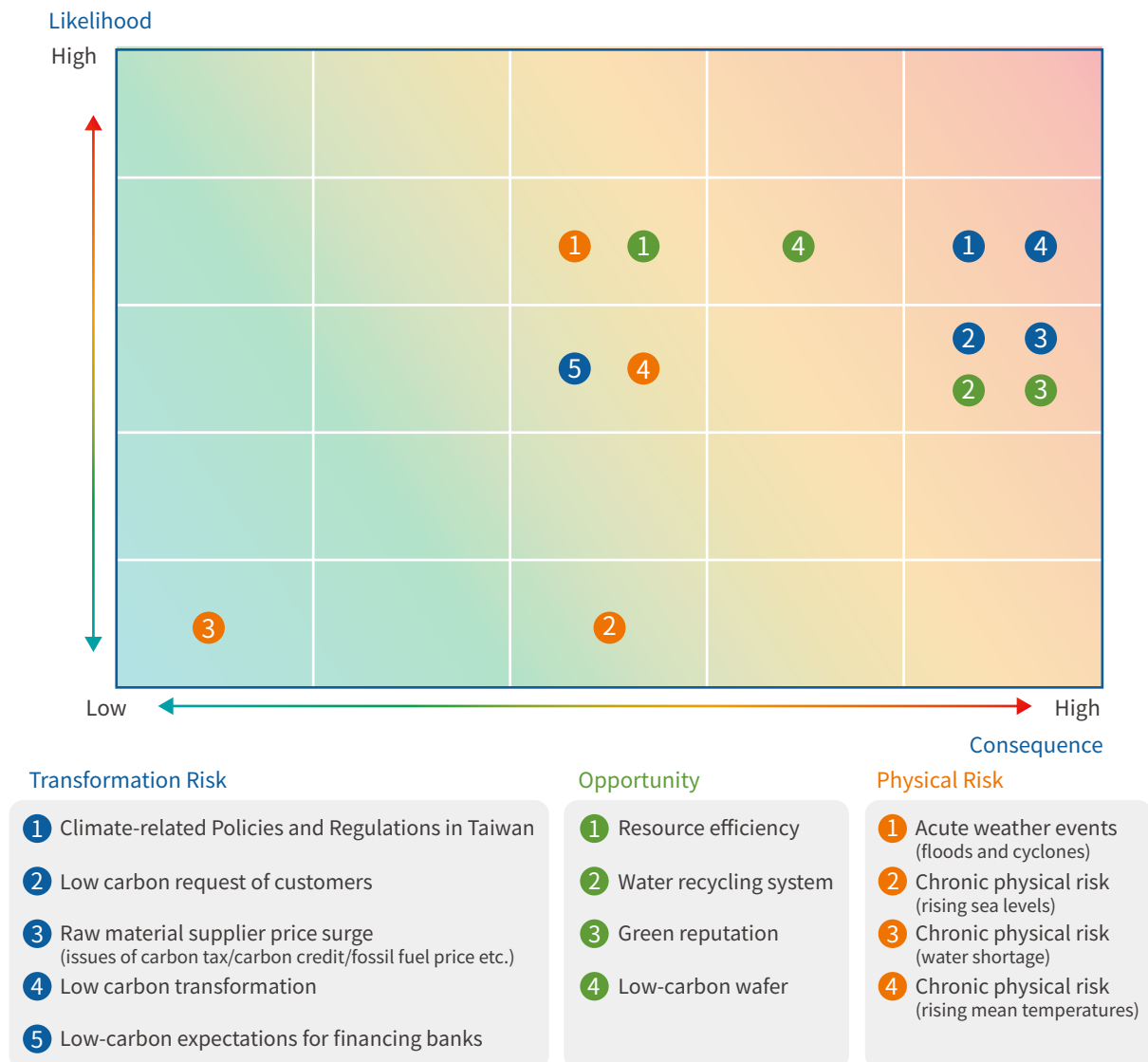
The Company has incorporated the identification of climate-related risks and opportunities into ISO-14001 procedures to more effectively integrate management practices. Through the internal and external environmental issue risk assessment procedures performed annually, which are mainly participated by the R&D Department, Energy Management Department, and Safety & Health Department jointly, information on relevant issues is collected in order to be used as the basis for risk assessment. Accordingly, all departments may then review and assess each issue and the relevance and risk level of the operational risk of the Company from various perspectives.

With respect to the assessment methodology, FTC follows the Recommendations of the Task Force on Climate-related Financial Disclosures (June 2017) and takes into consideration transition risks (Policy and Legal/Market/Technology/Reputation) and physical risks (chronic and acute) when devising risk scenarios. Financial impacts that amount to more than NT\$50 million (i.e. material financial impacts) are classified as enterprise-level risk.



3.2 Major Risk Management

Events that we consider to be of significant risk will have to be met with proper responses and management solutions in order to mitigate potential losses. We would analyze all available management solutions, set indicators on risk mitigation, risk reduction, and risk diversification, and convene meetings to determine the solutions to execute. All management plans established through the risk identification process will be integrated into the Company's multifaceted risk management framework by incorporating them into the regular supervision and management approach of the Environmental Management System (ISO14001).



3.3 Climate risk and response strategies

To comprehensively explain the aforementioned 2.2 risk-related risks and opportunities identified, the Company summarizes the financial impacts and response measures in Table 2.1 Transformation Risk, Table 2.2 Physical Risk and Table 2.3 Climate Opportunities.

Risk type	Climate-related issue	Potential financial risk	Time of impact	Response strategies
Policy and legal	- Renewable energy regulations - Climate Change Response Act	Compliance-related expenditure (renewable energy compliance cost/ carbon credit/carbon tax/ product carbon footprint)	Short-term	Short-term: - Continue reduction action, increase energy efficiency Set medium-term and long-term reduction goals and transformation plans
	Nation's goal for zero emission	Operating costs of low-carbon transformation	Long-term	Medium-term - Plan to install renewable energy equipment, purchase renewable energy certificate Long-term: - Energy transformation policy (seek energy self-sufficiency feasibility planning)
Market	Customers' sustainability/ environmental protection/ low carbon requirements	Loss of revenues due to inability to satisfy customers' needs.	Medium-term	- Adjust energy policy, increase green power ratio gradually, cooperate with the SBTi reduction goal, and expect to increase renewable energy to 25% of total power consumption. - Supply chain cooperation, and purchase from raw material suppliers with environmental protection and low carbon outcome in priority.
	Raw material supplier price increase	The rising cost of raw materials will decrease the profitability of the Company	Medium-term	- Engage in long-term supply contracts with suppliers to reduce risks - Distribute raw material sources
Supply chain	Low-carbon supply chain	Products produced using electricity with a high carbon footprint will fail to meet customers' low-carbon supply chain development trends, resulting in a shift towards more environmentally friendly/ recycled products and a decrease in revenue.	Medium-term	Continue to promote carbon reduction and introduce renewable energy, in order to head toward low-carbon products with effort.

Table 2.1 Transformation Risk

Risk type	Climate-related issue	Potential financial risk	Time of impact	Response strategies
Acute	Flood from acute weather events (e.g.: heavy precipitation, cyclone)	- Flooding of the plant premise would damage equipment, affect production activities, and give rise to additional capital expenditure. - Affects safety of employees' commute	Short-term	- Adopt enhanced emergency response measures - Regular inspection/cleanup of the drainage system - Emergency generator supply production

Risk type	Climate-related issue	Potential financial risk	Time of impact	Response strategies
Acute	Power disruption from acute weather events	May cause damage to production equipment, incur additional capital expenditure, and affect product delivery.	Short-term	- Adopt enhanced emergency response measures - Regular inspection/cleanup of the drainage system - Emergency generator supply production
Chronic	Drought (increase in the number of consecutive dry days)	Affects product delivery; increases the risk of contract breach and penalties.	Medium-term	- Continue to promote water recycling improvement - Collaborate with the industrial park's shared facilities to utilize seawater desalination
	Increase of average temperature	Increased use of air conditioning gives rise to additional operating costs	Long-term	Replace with high performance air conditioning equipment, and continue to increase energy efficiency

Table 2.2 Physical Risk

Opportunity type	Climate-related issue	Potential financial opportunities	Time of impact	Response strategies
Resource efficiency	Energy saving and carbon reduction	Reduce the cost of power, water, and raw materials.	Present	Replace old and obsolete equipment with new ones, and increase energy and resource utilization efficiency.
	Water recycling system	Improve sustainability reputation, strengthen customers' trust, and increase potential revenues from sales orders	Present	Invest in a wastewater recycling system and increase the percentage of water recycled to minimize dependency on water.
	Green reputation	Improve sustainability reputation, strengthen customers' trust, and increase potential revenues from sales orders	Present	Use reusable packaging materials, and recycle and clean reused product containers, in order to reduce product carbon Footprint, and to increase the positive benefit of carbon reduction
Market	Opportunity for use energy transformation	- Reduce uncertainties associated with greenhouse gas-related regulations. - Reduce the Company's carbon emission volume	Medium-term	Introduce renewable energy gradually or obtain a renewable energy certificate, in order to reduce carbon emissions.
Products and Services	Environmentally friendly and low-carbon wafers	- Increase product sales in line with market trends and needs of brand customers. - Reduce product carbon emission during the product use stage, and improve environmental performance.	Short-term	- Reduce disposable material use ratio, use reusable packaging materials, and recycle and clean reused product containers, in order to reduce product carbon Footprint, and contribute to making a contribution of the green emission reduction effect. - Increase the recycling and reuse of shipping containers.
			Medium-term	Improve energy use efficiency and increase renewable energy ratio

Table 2.3 Climate Opportunities

3.4 Scenario Simulation

The Company refers to the guideline described in the chapter of “Strategy” of the TCFD Recommendation Report to determine the stress resistance of the organization and also considers different climate-related scenarios. Accordingly, we have selected two types of scenarios to analyze the operation transformation impact and physical impact that we may encounter.

④ Well-below 2C (transition scenario):

The Company uses the standards published by the Science Based Targets initiative (SBTi) to analyze transition risks. According to its standards, the Well-below 2C scenario requires an annual reduction of 2.5% of emissions, with the base year being 2020 and the near-term timeframe being 10 years (2021 to 2030). FST will increase costs by approximately NT\$177 million in 2030, equivalent to an increase of 1.7% in operating costs.

To achieve the SBTi 1.5°C long-term reduction target, FST will increase costs by approximately NT\$727 million in 2050, equivalent to an increase of 7.21% in operating costs.

④ SSP physical risk Scenario:

Physical risks use the Shared Socioeconomic Pathways (SSPs) defined in the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) to estimate future emission scenarios, considering four different paths: low emission (SSP1-2.6), medium emission (SSP2-4.5), high emission (SSP3-7.0), and very high emission (SSP5-8.5). The Taiwan Climate Change Projections and Adaptation Knowledge Platform (TCCIP) conducts scenario analysis using key climate change indicators, focusing primarily on the magnitude of warming relative to 1850-1900 in the 21st century and the potential impacts of climate change in the medium term (2041-2060). The analysis is further combined with disaster potential data from the National Disaster Prevention and Mitigation Technology Center (NCDR) to analyze the potential flood, heatwave, drought, and slope disasters for each factory site under different scenarios.

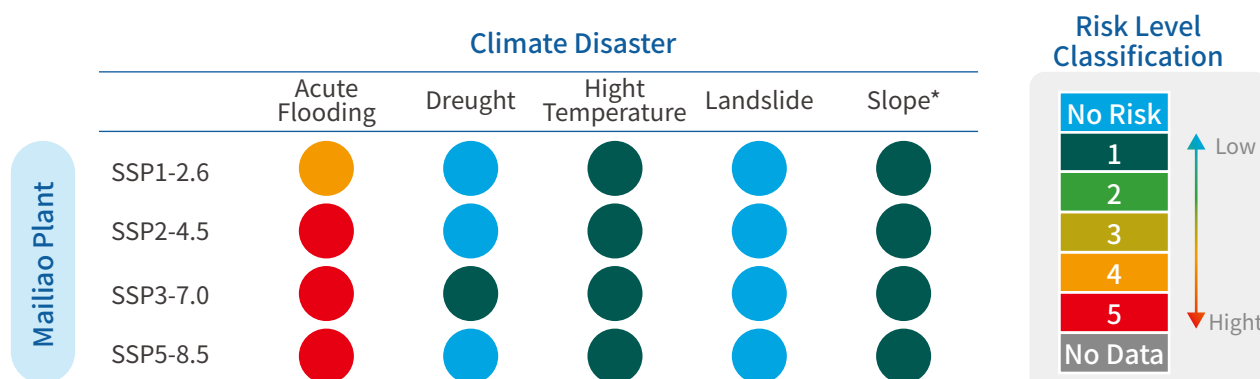
➤ Climate change physical risk scenario analysis summary table

	Mailiao Plant
Average temperature (Temperature change °C)	+ 1.6 °C (1.2°C ~ 2.1°C)
Maximum daily high temperature (Temperature change °C)	+ 1.5 °C (1.0°C ~ 2.2°C)
Heat Wave Duration Index (HWDI) (number of days added)	+ 60.9 (40.8 ~ 91.8 days)
Total precipitation (Rainfall change rate %)	+ 6.1 % (-8.9 % ~ 24.1 %)
The longest consecutive day without rainfall (Number of days increased)	2.6 days (-7.6 days ~ 14.1 days)
Sea level rise/overflow risk	Not directly located in the overflow area, but there are within 500 meters

*Note 1: Values in this table are based on SSP5-8.5 scenario, the medium-term scenario of climate change (2041-2060) for extreme climate risk management.

*Note: The values within the parentheses () represent the 95th and 5th percentiles.

➤ Climate change physical risk scenario analysis summary table (by plant site and scenario)



Note1:Analysis of slope disasters is based on historical events.

Based on the flood simulation map from the National Disaster Prevention and Mitigation Technology Center, the assessment result is based on 24-hour cumulative rainfall of 650mm. It indicates that the company needs to pay attention to the flood risk caused by heavy rainfall. After reviewing the drainage capacity and response procedures (typhoon response procedures, emergency response procedures) of this plant site, it has been determined that the plant site has sufficient capacity to respond to heavy rainfall scenarios, and the minimum impact of heavy rainfall on production has been limited.

Disaster Potential	Mailiao Plant	Disaster Potential	Mailiao Plant		
Potential debris flow torrent		Debris slide		No Risk	(No potential areas within 500 meters.)
Large-scale landslide potential areas		Falling rocks		Low Risk	(Not directly located in a potential area, but within 500 meters of one)
Dip slope		Soil liquefaction potential areas		Medium Risk	(Directly located in a low potential area)
Rockslide		Active fault		High Risk	(Directly located in a medium or high potential area)

4.1 Carbon Reduction Goal

The Company has passed the review by SBTi and completed the setting of SBT. For scopes 1 and 2, the Company uses the WB2 °C scenario to set its absolute target (market-based) and near term target. With 2020 being designated as the base year, the Company aims to reduce emissions by a total of 25% by 2030 for a period of 10 years.

For scope 3, the Company uses the WB2C scenario to set its absolute target and near term target. With 2020 being designated as the base year, the Company aims to reduce emissions by a total of 12.3% by 2030 for a period of 10 years.

Emission verification will be conducted by a third-party company to ensure the accuracy of greenhouse gas emissions. The following is the disclosure of greenhouse gas inventory emissions for the Company's baseline year and reporting year:

Unit: Ton-CO₂e

Year	Scope 1.2 Carbon emission	Compared to the base year (%)	Scope 3 Carbon emission	Compared to the base year (%)
2020 (base year)	241,592	-	3,916,529	-
2022	229,950	-4.8%	5,359,211	36.8%
2023	229,103	-5.2%		

Table 4.1-Scope 1 and 2 carbon emissions

The preceding greenhouse gas emissions data are consistent with the SBTi target setting boundaries.

Due to the fact that the Scope 3 emissions for 2023 are still under calculation and verification, the information is not available before the deadline for the report. It will be disclosed through other public channels at a later date.

4.2 Other targets

The Company participates in the annual energy conservation meetings held by group affiliate - Formosa Plastics Group, and sets targets on the level of water, electricity, and steam used per unit of product.

Water saving of 5% – Unit product water consumption of the previous year is used as the basis, and the unit is ton/unit product

Power saving of 5% – Unit product power consumption of the previous year is used as the basis, and the unit is kWh/unit product

Steam saving of 5% – Unit product water consumption of the previous year is used as the basis, and the unit is ton/unit product

4.3 Other Indicators

The Company establishes the economic strength index to monitor the economic model decarbonization progress of the Company, and the unit is ton-CO₂e/million dollars of revenue

Year	2020	2021	2022	2023
Emission indicator (Ton-CO ₂ e/million dollars of revenue)	20.24	19.82	14.06	15.48

Table 4.2- Emission Comparison Table (intensity indicator)

4.4 Other Data

The Company has statistically analyzed the energy consumption by Taiwan Plant, and relevant data is disclosed in the following:

Energy consumption item	Unit	2020	2021	2022	2023
Purchased electricity	thousand kWh	269,561	270,074	273,425	277,486
Purchased steam	ton	28,026	23,585	19,574	19,557

Table 4.3-2020~2023. Total energy consumption from 2020 to 2023

The preceding greenhouse gas emissions data are consistent with the SBTi target setting boundaries.

The 2023 data is self-calculated by FST and is still under verification. If there are any updates, they will be disclosed through other public channels.

- 📁 This report covers the period from 2020 to 2023.
- 📁 Frequency of preparation: whenever there is a material change
- 📁 This report has been prepared primarily based on the Recommendations of the Task Force on Climate-related Financial Disclosures (June 2017).
- 📁 This report is an internal document of the Company, and is intended to be used as a response to customers, institutional investors, and affiliates of Formosa Plastics Group.

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Appendix II.

TCFD Report Index

Category	Indicator	Corresponding chapter	Page
Governance	Describe the board's oversight of climate-related risks and opportunities.	Chapter 1 Governance	4
	Describe management's role in assessing and managing climate-related risks and opportunities.	Chapter 1 Governance	4
Strategy	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Chapter 2 Strategy	8
	Describe the impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning	Chapter 2 Strategy	13
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.	Chapter 2 Strategy	11
Risk Management	Describe the organization's processes for identifying and assessing climate-related risks.	Chapter 3 Management of Climate Change Risks and Opportunities	6
	Describe the organization's processes for managing climate-related risks.	Chapter 3 Management of Climate Change Risks and Opportunities	6
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	Chapter 3 Management of Climate Change Risks and Opportunities	6
Indicator and target	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Chapter 4 Indicators and Targets	15
	Disclose Scope 1, Scope 2, and if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	Chapter 4 Indicators and Targets	15
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	Chapter 4 Indicators and Targets	15



FORMOSA SUMCO TECHNOLOGY CORPORATION

