

## Article 8 Appendix 1

### Climate-related Information Disclosure by Insurance Enterprises

#### 1. Implementation of Climate-related Activities

Item	Implementation status
<ol style="list-style-type: none"><li>1. Oversight and governance around climate-related risks and opportunities by the board of directors and management.</li><li>2. How the identified climate-related risks and opportunities affect the organization's businesses, strategy, and finance (short, medium and long term).</li><li>3. The impact of extreme climate events and transition actions on finance.</li><li>4. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.</li><li>5. If scenario analysis is used to assess the organization's resilience in the face of climate change risk, describe the scenarios, parameters, assumptions, and analytical factors used, and main financial impact.</li></ol>	

6. If there is a transition plan to address climate-related risk, describe the plan content and metrics and targets used to identify and manage physical risks and transitional risks.
7. If internal carbon pricing is used as a planning tool, describe the pricing basis.
8. If climate-related targets are set, describe activities and scope of greenhouse gas (GHG) emissions covered, planned schedule and annual progress achieved; if carbon offset or renewable energy certificate (RECs) is used to achieve related targets, describe the sources and quantity of carbon credit or the number of RECs.
9. GHG inventory and assurance status (Filling in Form 1-1)

1-1 Filling Instructions for GHG Inventory Form:

1. Scope 1 and Scope 2 information in this form shall be disclosed in accordance with the timetable set out pursuant to Subparagraph 15, Paragraph 1, Article 8 of the Regulations, while the disclosure of Scope 3 information is voluntary.
2. GHG inventory may be conducted according to the following standards:
  - (1) Greenhouse Gas Protocol (GHG Protocol).
  - (2) ISO 14064-1 published by International Organization for Standardization (ISO).
3. The assurance organization shall meet the requirements for sustainability report assurance set out by Taiwan Stock Exchange and Taipei Exchange.
4. Subsidiaries may fill out the form individually, in group (e.g. by country or region), or in combination with the parent company (Note 1).
5. GHG emissions intensity may be measured by per unit of product/service or revenue. However the disclosure should include at least the data calculated by revenue (NT\$1,000) (Note 2).
6. The emissions of business locations or subsidiaries that are not included in the inventory shall not exceed 5% of the total emissions. Total emissions refers to emissions calculated according to the required scope of inventory under Instruction 1.
7. The description of assurance status should give a summary of the assurance report issued by the assurance organization, and complete assurance opinion should be uploaded (Note 3).

<p>Basic company information</p> <p><input type="checkbox"/> A company with capital &gt; NT\$10 billion</p> <p><input type="checkbox"/> Subsidiaries in the consolidated financial report of a company with capital &gt;NT\$10 billion or a company with capital &gt; NT\$5 billion but &lt; NT\$10 billion.</p> <p><input type="checkbox"/> Subsidiaries in the consolidated financial report of a company with capital &gt; NT\$5 billion but &lt; NT\$10 billion or a company with capital &lt; NT\$5 billion</p> <p><input type="checkbox"/> Subsidiaries in the consolidated financial report of a company with capital &lt; NT\$5 billion</p>	<p>Entities and items to be disclosed</p> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Company's standalone inventory  <input type="checkbox"/> Company's standalone assurance </div> <div> <input type="checkbox"/> Subsidiaries' inventory  <input type="checkbox"/> Subsidiaries' assurance </div> </div>
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Scope 1	Total emissions (MTCO2e)	Intensity (MTCO2e/\$1,000) (Note 2)	Assurance organization	Assurance status (Note 3)
Company				
Subsidiaries				
... (Note 1)				
Total				
Scope 2	Total emissions (MTCO2e)	Intensity (MTCO2e/\$1,000) (Note 2)	Assurance organization	Assurance status (Note 3)
Company				

Subsidiaries				
... (Note 1)				
Total				
Scope 3				

