114

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4.4.3 44
4.5 45
4.5.1 46
4.5.2 47
4.5.3
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4.6 50
4.6.1 50
4.6.2 50
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4.7 50
4.7.1 51
4.7.2 54
4.7.3 54
4.7.4 55
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5.1 59
5.2 59
5.2.1 59
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5.2.3 63
5.2.4 64
5.2.5 65
5.2.6 65
5.2.7 66
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1.4-1 8
2.2.1-2 12
2.2.1.3-1 13
3.2.2.2-1 20
4.2-1 23
4.2.1-1 25
4.3-1 33
4.4.1.1.1-1 35
4.4.1.1.2-1 38
4.4.1.2-1 38
4.4.1.3-1 41
4.4.1.4-1 43
4.4.1.5-1 43
4.4.3-1 45
4.5.1-1 46
4.5.1-2 47
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4.5.3-2 49
4.7.1-1 51
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5.2.2-1 62
5.2.3-1 63
5.2.4-1 64
5.2.5-1 65
5.3.1-1 IFRS S2 67
5.3. IFRS S2 72

2.2.1.1-1 9
3.2.1.4TCFD 18

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2409 1996

AIoT

ESG

Dow Jones Sustainability World Index 14

2018 2022 RE100

2050

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IFRS

IFRS

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115 2026 2 10

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IFRS S1 IFRS
S1 E3 E5 E6 IFRS S2 IFRS S2 C3 C5
IFRS

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		IFRS
	IFRS S1	IFRS S1.E3& E6 a IFRS S2.C3
	IFRS S1 B35	IFRS S1.B34-B36
3	IFRS S2 3	IFRS S2.C4 b

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ESG

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2.2.1-2

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2.2.1.5

107 2018 10

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70% 90%

(C-level)

(1) (2) ESG

( ) 20% ESG

10% 70% ( )

3 50%

1. EBITDA[2]

2. ESG CSR EPS 2025 4

[2] EBITDA = Operating Profit + D&A

3.

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3.2.1.1

IPCC SSP5-8.5
International Energy Agency, IEA STEPS 2050
Net Zero Emissions, NZE

3.2.1.2

IFRS S2 TCFD

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3.2.1.3

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3.2.1.4

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= x

2025

TCFD IFRS

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		3		8.4
		4		7.8
		5		7.7
		6		7.7
		7		7.5
		8		7.5
		9	/	6.8
		10		6.1
		11		6.0
		12		5.9

			/	
		13		5.9
		14		5.6
		15		5.0
		16		5.0
		17		4.9
		18		4.5
		19		4.0
		20		3.9

TCFD

/

3.2.1.4 2025 9 4

L / S1

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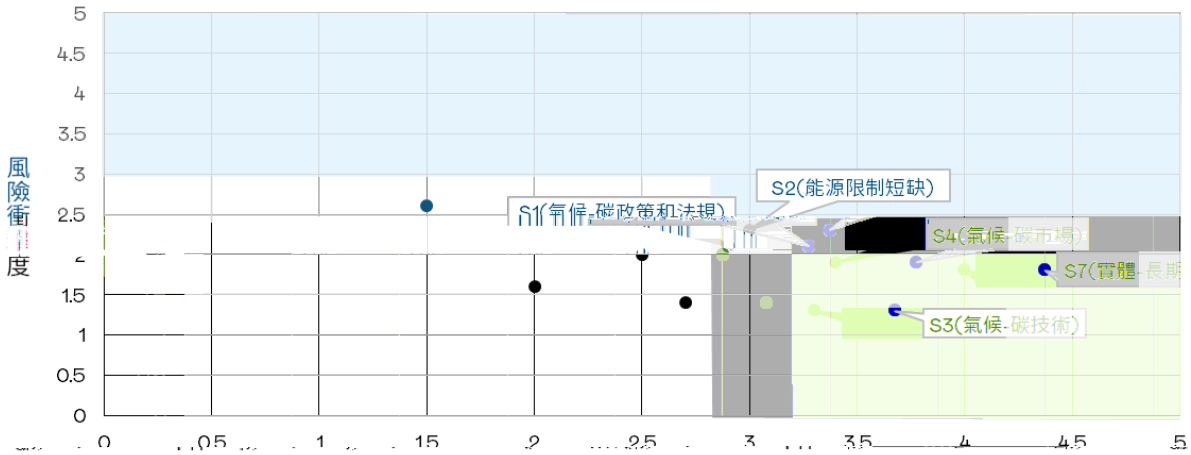

ll) 控制程度（愈大代表低控制

3.2.1.4TCFD

3.2.1.5

3.2.1.6

IFRS

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IFRS

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IEA

2050 NZE 2050

3.2.2.2-1

		IEA STEPS NZE		• • • • 2050	2	• RE100 • • EPC[3] •
				•	2	

		NDC3.0 2025 (Emissions Trading System, ETS)		• •	2	• • / •

3.2.3

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Intergovernmental Panel on Climate Change,

IPCC The Sixth Assessment Report, AR6

IFRS

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4.2-1

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4.2.1

SASB

Sustainability Accounting Standards Board

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SASB TC-HW

RR-ST TC-SI TR-AP SASB

IFRS S2 55 44 58 62

4.2.1-1

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	RE100		1. 2. 3.		1. 2.	Ö	Ö /	Ö (	Ö	Ö	Ö

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2025

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4.3-1

	/	1. 2. 3. 4. / 5. / /	1. 2. 3. 4. TCFD 5.
		1. 2. 3.	1. 2. 3.
		1. 2. 3.	1. 2. 3.
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		1. 2. 3.	1. 2. BCP 3.

4.3.1

4.2.1-1

4.3.2

4.2.1-1

4.4

TCFD

Science Based Targets initiative, SBTi

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4.4.1

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4.4.1.1.1

4.4.1.1.1-1

	[4]		
		1. 2.	1. 2. ” ” ”

[4] 4.2.1-1

	[4]		
			3. ”
		1. 2. 3.	1. 2. 3.
		1. 2. 3030 [5]	
		1. 2.	” ”

[5] 3030 2021 2030 30%

	4		
		Corporate Power Purchase Agreement,CPPA	„
		1. 2. 3.	1. 2. 3. 4. 5.
		1. 2. 3. 4. ISO 27001:2022 TISAX	1. Key risk indicators, KRI 2. 3. 4. 5.

/	/ 7				
				3.	
				1. 2. 3. 4. 5.	
		1. 2. RE30 3.	1. 3 2.		
		1. 2022 RE100 2025 14.3% 2.	1. 2. 3.		

/	/ [7]				
		3.			
		1. 2. 2022 2023	1. ( ) 2. (3. 4. 5.		1. 2.

4.4.1.3

4.4.1.3-1

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		66 [8]	1. 2.		ESG

[8] 80% /

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			3.		
		100%			
			1. 2.		

4.4.1.4

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Science-Base Targets initiatives, SBTi

119 2030 A

4.4.1.4-1

	• ISO • CDP • SBTi • • • CPPA • / • •
	• / • • • • • •

4.4.1.5

4.4.1.5-1

„ SBT

- SBTi 2030 1 2
  42% 2021
- 2030 3 25% SBT
  2021

	Â • 2030 30% 30% 2021
	” • 2030 95% 2.5 ” • ESG 2030 35% 12% ” • 2030 3% 2%

4.4.2

30

4.5.1

5.2.5 4.5.3

2025~2026

12,800

20%

4.4.3

SBTi 2018 2025

25% 2022 1.5

2021 2030 1 2

42%

4.4.3-1

		CO_2e			2025
1 2	2021	2,920,400	2030 SBT 42%	• ISO 50001 •	2025 2021 31%

4.5

4.5.1

4.5.1-1

	[9]	
		• 3030 147,994 145,588 10,166 90,468 • 139,293 5,030 71,530 • 2,823
		• 12,474 1,510 • 91,150
		• 16,843 115 2026 5 • 3030
		• CPPA 22 21 2025 7.12

[9] 4.2.1-1

	9	
		• ISO/IEC 27001 1.5~2.0
		• 1,795

4.5.1-2

	10	
		• 90 • 584

4.5.2

10 4.2.1-1

4.5.3

4.5.3-1

	11	
		y 3030 607,328 210,232 y 78,162 y y ( ) y 77,367

	[11]	
		y
		y 36
		y 0.5%~0.7%
		y 341

4.5.3-2

	[12]	
		y y

[12] 4.2.1-1

4.6

4.6.1

4.5

4.6.2

4.5

4.6.3

4.5

4.7

4.7.1

4.7.1-1

	[13]					
		1. IPCC AR6 SSP5- 8.5 TCCIP 2.	IPCC SSP5-8.5	114 2025 119 2030		1. SSP1-RCP2.6 SSP5-RCP8.5 149 2060 4% 8% 2. 1. DUPS 2.

[13] 4.2.1-1

	13					
		1. TCCIP 2.	IPCC SSP5-8.5	114 2025 119 2030		SSP1-RCP2.6 SSP5-RCP8.5 119 2030 12% 16% 1. 2.
		1. 2. 300-1,500	IEA 2050 NZE	114 2025 119 2030		1. 7 SSP1-RCP2.6 SSP5- RCP8.5 119 0.14% 0.56% 2.

	13					

50 / CO_2e

4.7.2

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4.7.3

4.7.3.1

EBITDA 4.3% 9.1% 10.2%

1.52 1.26 1.12

4.7.3.2

4.4.2

4.7.3.3

4.4.1.1

4.7.4

114 2025

TCCIP

4.7.4.1

2050

4.7.4.1.1

Intergovernmental Panel on Climate Change, IPCC

Physical Climate Scenarios

IPCC 110 2021 Sixth Assessment Report, AR6

RCP Shared Socioeconomic Pathway,

SSP 189 2100

IPCC SSP1-2.6 SSP5-8.5

Taiwan Climate Change Projection and Information Platform, TCCIP Coupled Model Intercomparison Project Phase 6 CMIP6

IEA 112 2023 2050 NZE Announced Pledges Scenarios, APS Stated Policies Scenario, STEPS 139 2050 2050

20

TCCIP 2021~2040

2041~2060 2081~2100

4.7.4.1.7

4.7.4.2

4.7.4.2.1

2050 Nationally Determined Contributions, NDCs

1. 2005 2050

2030 28±2% 2032 32±2% 2035 38±2%

2. 2025 20%

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4.7.4.2.6

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IFRS S2

GHG

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5.2.1.1

114 1 2

5.2.1.1-1

1		48,248.38	63,079.22
		97.84	
		14,733.00	
2		1,945,848.65	1,949,239.55
		3,390.90	

104

2015 112 2023

139 2050

2050

2022

RE100 2050

2021 2030

1 2 42% 3

Well Below 2°C WB2C 25%

5.2.1.1-2

2030 SBTi 1.5									
				112					/
1 2	tCO2e		2,012,318.77	2,970,203.07				119	2030 SBTi 1.5

5.2.1.2

CNS 14064-1

ISO 14064-1 ISO 14064-3 GHG Protocol

GWP

IPCC

IFRS S2

GHG Protocol

5.2.1.3 1 2

50%

1 2

5.2.1.3-1 1 2

tCO2e	1	2	
	63,079.22	1,949,239.55	2,012,318.77
	0	0	0
	63,079.22	1,949,239.55	2,012,318.77

5.2.1.4 3

IFRS S2 C4

b 3

5.2.1.5

2026 07 31

5.2.2

5.2.2-1

5.2.2-1

						112						/
					0.006%	0%				119		42%
					0.82%	0%				119		30%

114 2025

5.2.3

5.2.3-1

5.2.3-1

						110					/
		%			41.13 81%	50.8 -	30%			119	30%

% t

- %

5.2.4

5.2.4-1

5.2.4-1

		Metrics				112	Targets				
											/
					9.5 0.000034%	0%				119	

5.2.5

5.2.5-1

	y 147,994 y 139,293 y 46,055	y y
	y 12,474 y 11,078	y y
	y	y

5.2.6

5.2.6.1

2016

2023

Shadow Pricing

5.2.6.2

2025 8,318

4

5.2.7

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(C-level

) (1) (2) ESG

( ) 20% ESG

10% 70% ( )

5.3

SASB

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SASB

IFRS S2 55 44

58 62 5.3.1-1

5.3.1

5.3.1-1 IFRS S2

						/
		IEC 62474			TC-HW-410a.1	IEC 62474 IEC 62474 100% IEC 62474
		EPEAT			TC-HW-410a.2	EPEAT EPEAT
					TC-HW-410a.3	Energy Star

						/
						2025 67.07%
					TC-HW-410a.4	2025 139,236 36% 64% 2025 26.57
		1		(GJ)	RR-ST-130a.1	(1) 16,615,401.671 (2) 95% (3) 12.7 %
		2			TC-SI-130a.1	
		3			TR-AP-130a.1	BHTC Behr-Hella Thermocontrol GmbH BHTC (1)116,088; (2) 96; (3) 94
		1 (2)			RR-ST-140a.1	(1)23,334 (2)71% (3)5,871 (4)50%
					TC-SI-130a.2	

						/
		3 (4)				
					RR-ST-140a.2	TCFD 95% ISO 46001
					RR-ST-410a.1	AUO 24

						/
					RR-ST-410a.2	
					TC-SI-130a.3	2.2.1.4
		1 2			TC-SI-550a.1	2027 IFRS
					TC-SI-550a.2	1. • • • •

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						2. • • • • • •
					TR-AP-410a.1	BHTC BHTC

	1 2		Node	TC-SI -000.B	1 9,797 [14] 2
	1 2		(GB)	TC-SI -000.C	1 2,438 GB 2
				TR-AP-000.A	BHTC 26,346,034
				TR-AP-000.B	BHTC 5,125
				TR-AP-000.C	BHTC 114,473

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[14] 2026 1 12

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EPS 2030

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2003

ISO 14064

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5.5.1.2 1 2

Science-Based Targets, SBT

2030 1 2 42% 3 25%

RE100

5.5.2

114

114 114

6.