



Code	Accounting Metric	Referenced Chapter & Page Number / Disclosure	Corresponding SDGs
Activity Metrics			
HC-BP-000.A	Number of patients treated	4.1 Governance on Access to Medicine P74 As of the end of 2022, more than 2,100 patients have been treated with long-acting interferon through clinical trials, compassionate use, and sales after market approval.	 
HC-BP-000.B	Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3)	5.1 New Drug Development and Innovation P90 Please refer to the product line and clinical trial information on our company's official website.	

Appendix 4 TCFD Index

Elements	Code	TCFD Recommended Disclosures	Referenced Chapter / Description	page
Governance	TCFD 1 (a)	Describe the board's oversight of climate-related risks and opportunities.	2.1 Climate Action-Climate change governance framework The Board of Directors serves as the highest governing, supervisory, and decision-making body. Climate governance is identified as a material topics, and existing operational models are integrated to manage climate-related risks and opportunities.	33
	TCFD 1 (b)	Describe management's role in assessing and managing climate-related risks and opportunities.	2.1 Climate Action-Climate change governance framework The ECCS and 5 Functional Taskforces are responsible for identifying climate-related risks and opportunities, executing and promoting climate-related initiatives. The ECCS will report on business execution to the board of directors quarterly on behalf of the Functional Taskforces.	33
Strategy	TCFD 2 (a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	2.1 Climate Action-Strategic Planning and Execution Identified 17 significant risks and opportunities based on their likelihood of occurrence and impact. These were then grouped into 5 categories and analyzed for potential timing of occurrence.	33
	TCFD 2 (b)	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	2.1 Climate Action-Strategic Planning and Execution Analyze the potential financial impacts of the 5 risk and opportunity categories on PharmaEssentia, and develop corresponding response/adaptation actions.	33
	TCFD 2 (c)	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Climate Strategy In the future, the identification of significant climate risks will serve as the basis for subsequent scenario analysis to examine the climate governance resilience of PharmaEssentia.	-
Risk Management	TCFD 3 (a)	Describe the organization's processes for identifying and assessing climate-related risks.	2.1 Climate Action-Risk Management ECCS and the five Functional Taskforces are responsible for identifying significant climate-related risks and opportunities, assessing their likelihood, impact, and potential occurrence time, and conducting a materiality assessment.	35
	TCFD 3 (b)	Describe the organization's processes for managing climate-related risks.	2.1 Climate Action- Risk Management The goal is to integrate climate governance into sustainable management and operational planning, and to prioritize climate governance as a material topic. The responsibility for climate risk management includes the Board of Directors, Internal Auditing Office, Head of Corporate Governance, ECCS - Environmental Friendliness Taskforce, Taichung Plant GHG Inventories Promotional Taskforce, external professional consultants, and other related resources.	35
	TCFD 3 (c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.		
Metrics and Targets	TCFD 4 (a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	2.1 Climate Action- Energy Use and Emission Analysis Regularly track the energy consumption and greenhouse gas emissions. Both energy intensity and greenhouse gas emission intensity have continuously decreased for three years.	36
	TCFD 4 (b)	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	2.1 Climate Action- Energy Use and Emission Analysis The main production base, Taichung Plant, serves as a pilot plant for ISO 14064-1:2018 GHG Inventories, disclosing the greenhouse gas emissions for Scope 1, Scope 2, Scope 3 (raw material transportation, product transportation, waste transportation, employee travel), and Scope 4 (upstream raw material and waste treatment).	36
	TCFD 4 (c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	2.1 Climate Action- Energy Use and Emission Analysis & Energy Saving and Carbon Reduction Measures The main production base, Taichung Plant, serves as a pilot plant for ISO 14064-1:2018 GHG Inventories, disclosing the greenhouse gas emissions for Scope 1, Scope 2, Scope 3 (raw material transportation, product transportation, waste transportation, employee travel), and Scope 4 (upstream raw material and waste treatment).	36