Appendix 4 TCFD Index

Elements	code	TCFD recommended disclosures	Referenced chapters/descriptions	Page
Governance	TCFD 1(a)	Describe the board's oversight of climate-related risks and opportunities	4.2 CLIMATE ACTION-Governance The Board of Directors is the highest governance, supervision and decision-making unit. Make climate governance a material theme, and integrate existing operating models to manage climate-related risks and opportunities	<u>65</u>
	TCFD 1(b)	Describe management's role in assessing and managing climate-related risks and opportunities	4.2 CLIMATE ACTION- Governance The Sustainable Development Center and its five functional groups are responsible for identifying cli- mate-related risks and opportunities, implementing and promoting climate-related plans, and the Center for Sustainable Development reports to the Board of Directors on a quarterly basis	<u>65</u>
Strategy	TCFD 2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	4.2 CLIMATE ACTION-Strategy	<u>65</u>
	TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the orga- nization's businesses, strategy, and financial planning.	4.2 CLIMATE ACTION-Strategy To explore the potential financial impact of climate risks and opportunity categories on PharmaEssentia, and to establish corresponding response/adaptation actions	<u>65</u>
	TCFD 2(c)	Describe the resilience of the organization's strategy, taking into consider- ation different climate-related scenarios, including a 2°C or lower scenario.	4.2 CLIMATE ACTION-Strategy Based on the results of major climate risk identification, the resilience of PharmaEssentia's climate gover- nance was reviewed	<u>65</u>
Risk management	TCFD 3(a)	Describe the organization's processes for identifying and assessing climate related risks	4.2 CLIMATE ACTION-Risk management The Sustainable Development Center and the five functional groups will assess the likelihood, impact degree, and occurrence time of climate-related risks and opportunities	72
	TCFD 3(b)	Describe the organization's processes for managing climate-related risks.	4.2 CLIMATE ACTION-Risk management	
	TCFD 3(c)	Describe how processes for identifying, assessing, and managing cli- mate-related risks are integrated into the organization's overall risk man- agement.	With the goal of integrating climate governance into sustainability management and operation planning, and listing climate governance as a material topic the climate risk control authority and responsibility units include the board of directors, the audit office, the head of corporate governance, the environmental friendliness team of the Center for Sustainable Development, the greenhouse gas inventory promotion team of the Taichung plant, and external professional consultants	<u>72</u>
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.	4.2 CLIMATE ACTION-Indicators and targets Regularly track energy use and greenhouse gas emissions.	<u>73</u>
	TCFD 4(b)	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3	4.3 ENERGY MANAGEMENT The Taichung Plant, the main production base, was the pilot plant for the ISO 14064-1:2018 GHG invento- ry, revealing GHG emissions in Category 1, Category 2, Category 3 (raw material transportation, product transportation, waste transportation, employee travel), and Category 4 (raw material upstream and waste disposal).	74
	TCFD 4(c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	4.2 CLIMATE ACTION-Indicators and targets The intensity of energy use and greenhouse gas emissions is used as a tracking indicator, and various energy conservation and carbon reduction measures are used to improve the efficiency and effectiveness of energy conservation. Subsequent analysis of risk and	<u>73</u>