2024

Task Force on Climate Related Financial Disclosures

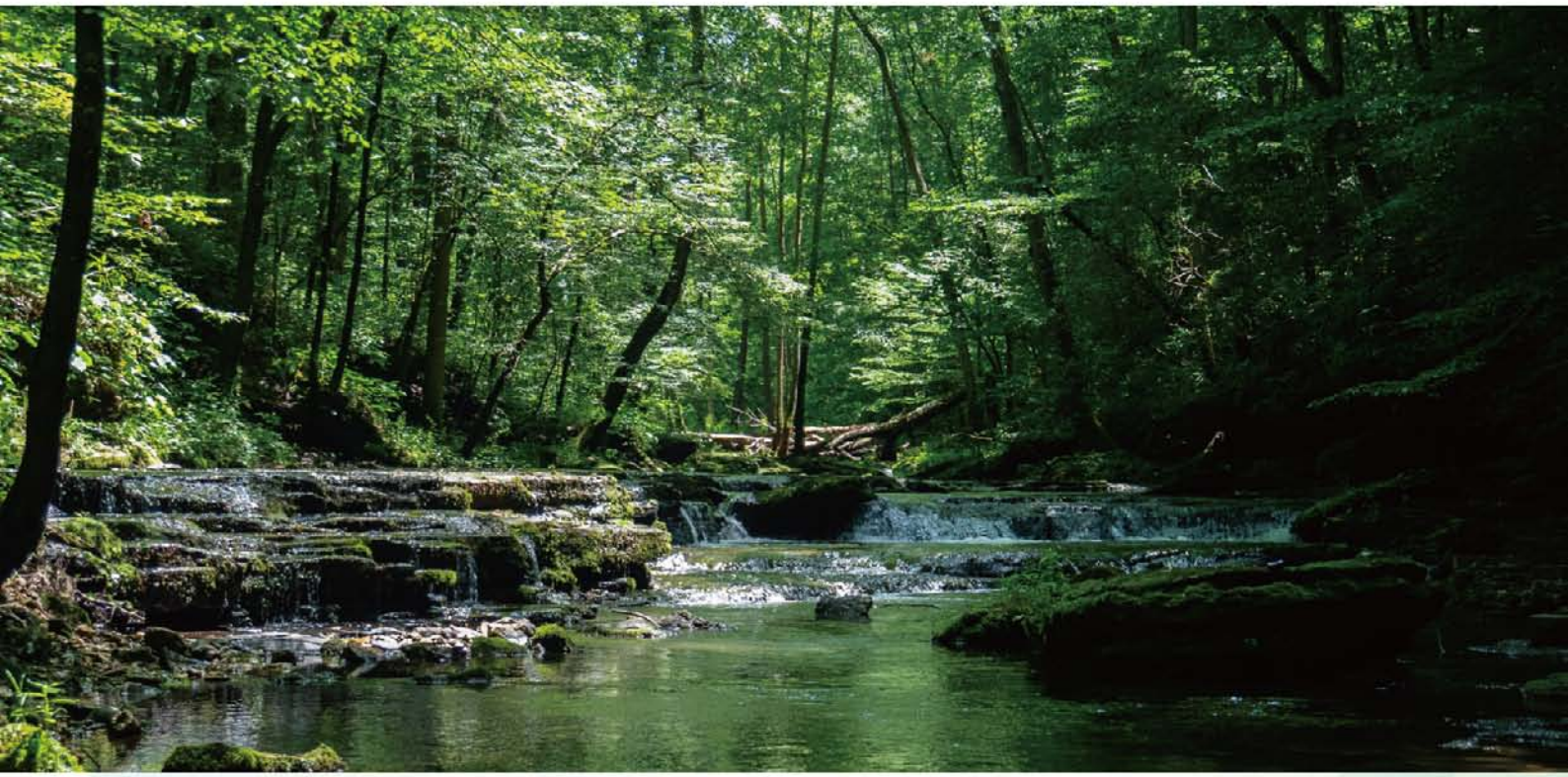
(TCFD) REPORT

content

1.Introduction

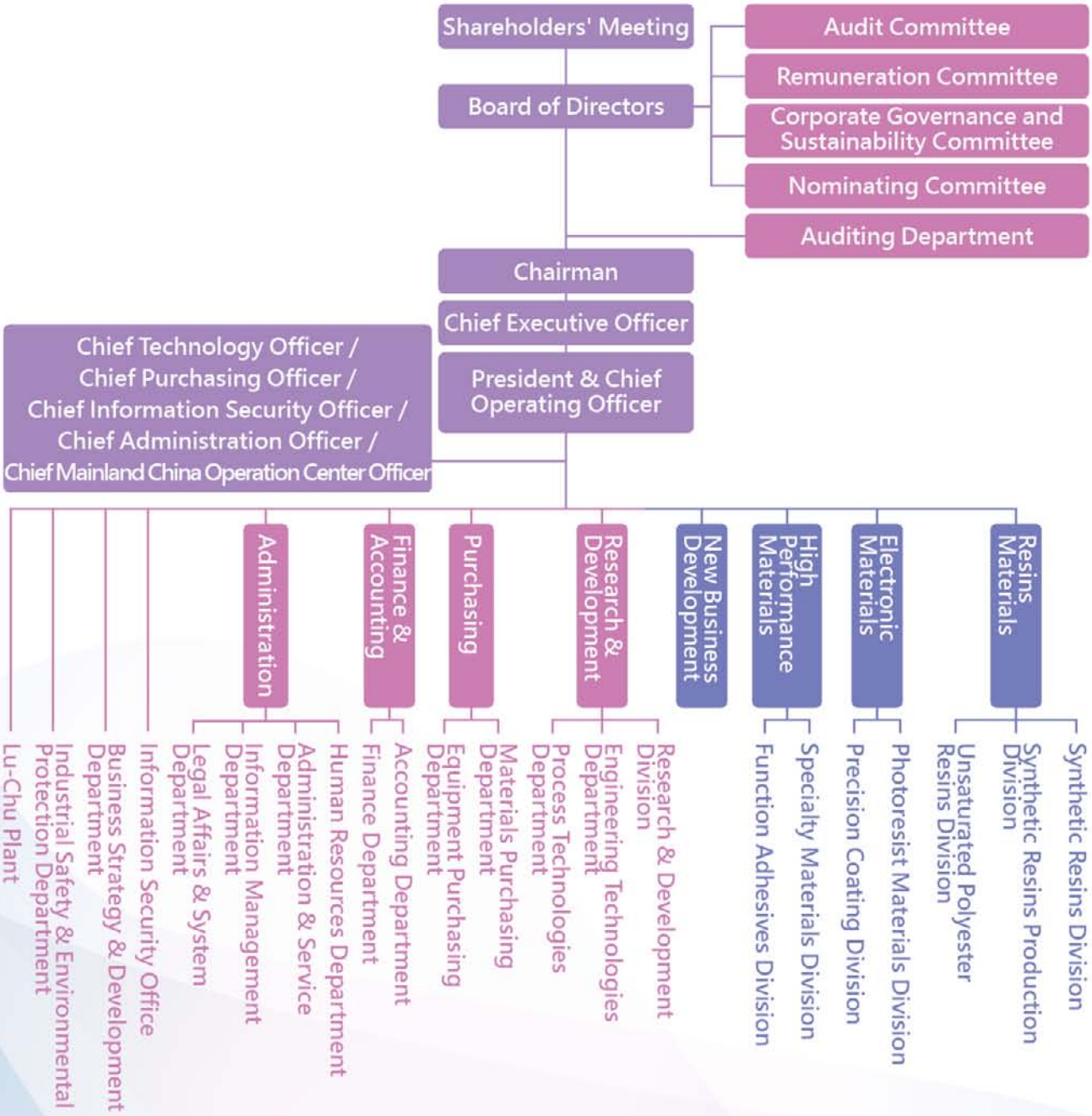
Since the Industrial Revolution, human activities have accelerated greenhouse gas emissions, leading to frequent extreme weather events and serious environmental and economic risks. Under the wave of mitigating climate change, enterprises are facing the pressure of carbon reduction and sustainable development, among which compliance, green transformation of supply chains, energy efficiency improvement and innovation, and sustainable finance have become core strategies to ensure their long-term competitiveness and sustainable development goals.

Eternal has set up committees under the board of directors to supervise and guide relevant climate governance actions, and has gradually introduced the Task Force on Climate-related Financial Disclosures (TCFD) since 2022, and published the first version of Eternal Company's "Climate-related Financial Disclosures (TCFD) Report" in 2022 and disclosed that it regularly identifies climate risks and opportunity factors and discloses relevant financial data every yearThrough qualitative and quantitative scenario analysis, combined with Eternal Company's existing risk management evaluation system and governance structure, the scenario analysis is adjusted on a rolling basis every year to strengthen the identification of the possible financial impacts of climate change, and the major risks and opportunities obtained from the analysis are listed as internal and external issues of the ISO14001 environmental management system or ISO50001 energy management system, and the progress and effectiveness of action plan management are tracked to help promote the achievement of the company's specific environmental sustainability goals.



2.Governance

The Board of Directors is the highest governance unit of Eternal Company, responsible for overseeing the governance and management of climate change issues, and has established the Corporate Governance and Sustainable Development Committee under the Board of Directors. The Committee is convened by the General Manager and composed of the top executives of each department, and is responsible for formulating response strategies and management directions for various climate risks and opportunities, and reporting to the Board of Directors on a regular basis.



■ Organizational structure of the Corporate Governance and Sustainability Committee

2.1 The Board of Directors supervises and governs climate-related risks and opportunities

The "Corporate Governance and Sustainable Development Committee" assists the Board of Directors in establishing the company's ESG (Environmental, Social, and Governance) sustainability goals and strategies, tracks implementation progress, and develops improvement plans. The committee holds at least four meetings annually to oversee and review emission management metrics. The Chairman of the Board serves as the convener, with independent directors, the CEO, and the Chief Administrative Officer as committee members. The CEO also acts as the highest executive authority of the implementation unit, responsible for coordinating management across departments. Each department, according to its functions, drives the respective ESG initiatives and regularly monitors execution outcomes.

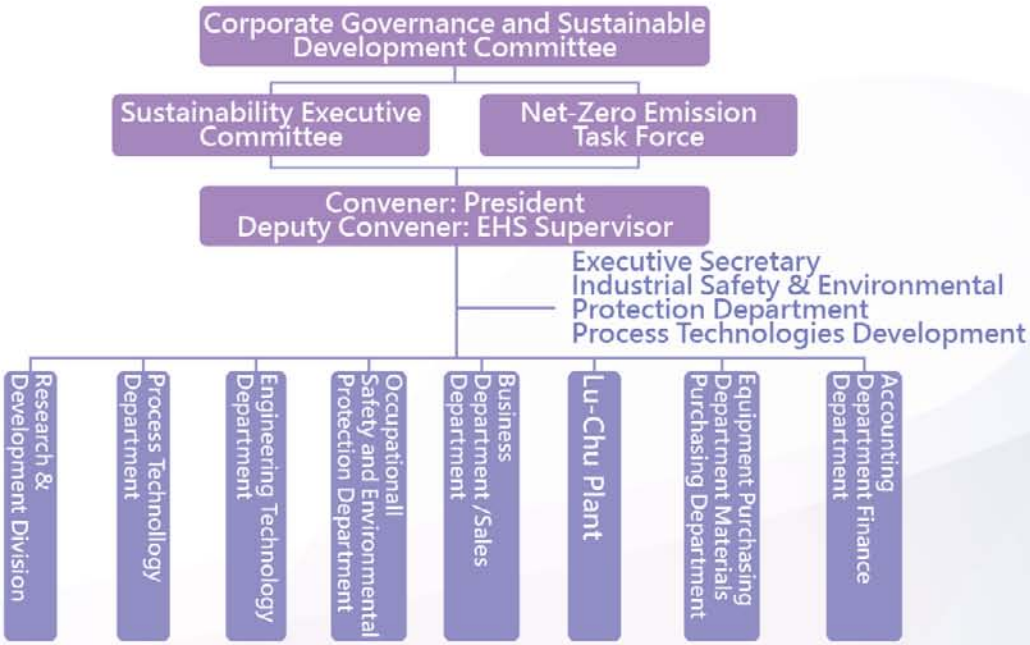
In addition, the Audit Committee, which meets on a regular basis, evaluates the effectiveness of the internal control system, including financial, operational, compliance and climate risk management controls.

2.2 Management's role in assessing and managing climate-related risks and opportunities

The "Corporate Governance and Sustainable Development Committee" has established the "Sustainable Development Executive Committee" and the "Net-Zero Carbon Emissions Task Force" to implement various ESG strategies and initiatives. These bodies are responsible for setting sustainability goals and monitoring improvement measures, including net-zero carbon emissions and climate mitigation efforts.

The management scope covers all global production sites, with the General Manager serving as the top-level leader. Climate change-related initiatives are reviewed quarterly, and the Task Force reports directly to the Board of Directors annually on the progress of climate-related performance indicators.

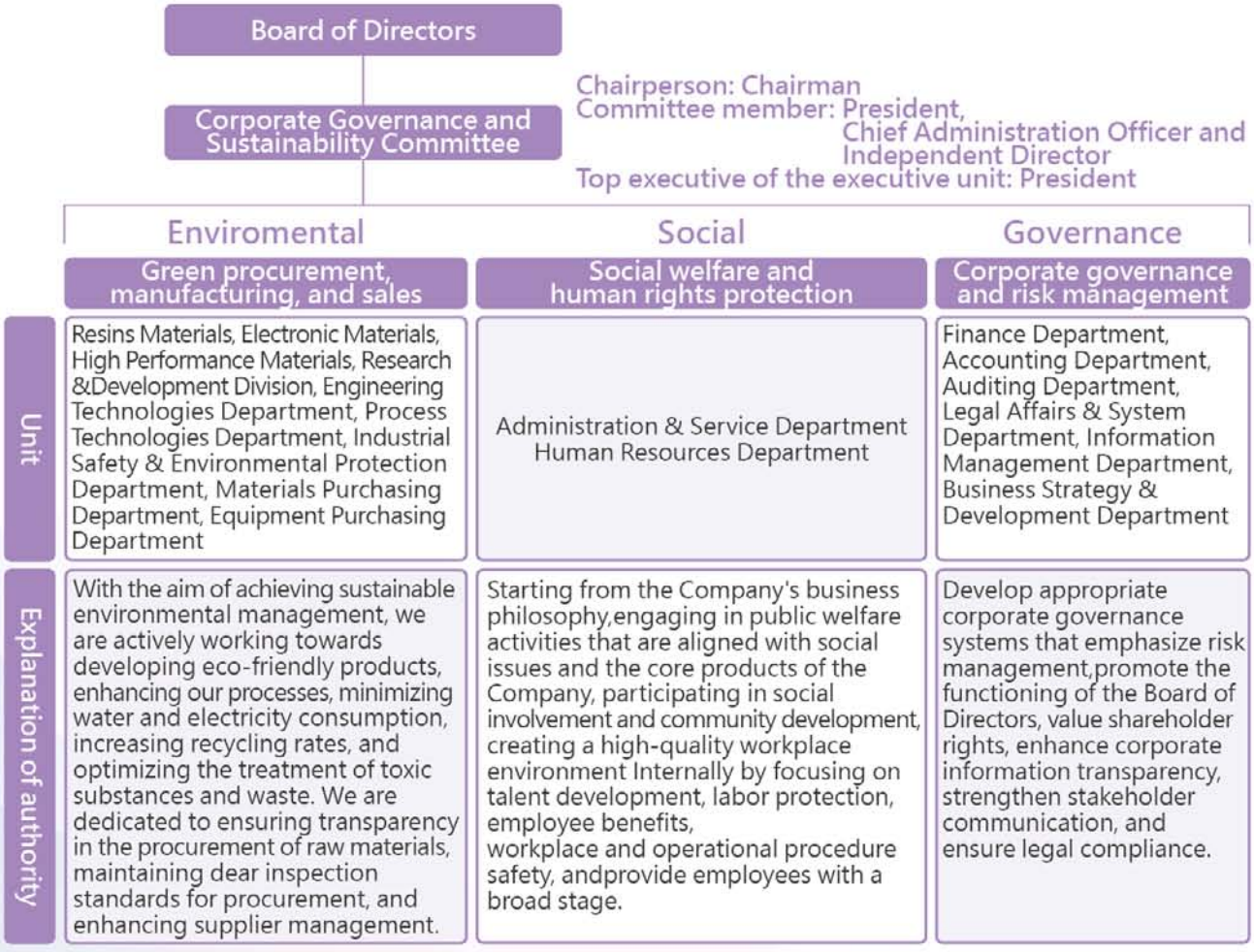
The Ministry of Industry Safety and Environmental Protection and the Process Technology Department serve as the main strategy implementation departments, responsible for tracking the implementation progress and related achievements of environmental sustainability indicators of each business unit, identifying environmental sustainability issues that need to be paid attention to in ESG, formulating targets and indicators for energy resources and greenhouse gas emissions, regularly tracking various risks, opportunities and response measures for ESG issues, and regularly reporting the implementation progress and related results to the Corporate Governance and Sustainability Committee.



■ Operational Structure of the Corporate Governance and Sustainability Committee

Each department, based on its functions and core responsibilities, has progressively promoted environmentally friendly practices across multiple aspects—including R&D, business units, carbon reduction technologies, and customer interfaces—while gradually setting energy-saving and carbon reduction targets. At the same time, the company has initiated investment and feasibility assessments in renewable energy, installing solar and other renewable power generation systems under a "self-generation for self-use" model to steadily increase the proportion of green energy usage year by year.

In terms of energy and carbon management, we have fully implemented the ISO 50001:2018 Energy Management System across our operations in Taiwan. Additionally, in accordance with the ISO 14064-1:2018 standard for greenhouse gas inventory, we conduct annual GHG emissions audits at each site to further evaluate and refine our decarbonization strategies. Furthermore, the Eternal Research Institute continues to strengthen green R&D momentum by establishing a product carbon footprint assessment mechanism at the design stage, promoting low-carbon products and sustainable innovation.



■ Responsibilities of Corporate Governance and Sustainable Development Committee of Eternal

Eternal Company's climate change contingency management structure, combined with the "Business Strategy and Risk Assessment Operating Procedures", takes stock of the risks related to climate change to corporate operations every year, and the committee regularly reports to the board of directors on the risks and countermeasures of climate change to corporate operations. In addition, there is a "Authorized Management Measures - Additional Budget Reduction Amount", which has clear approval authority for capital expenditure and budget management, and if the capital budget reaches a certain amount or more, it needs to be reported and approved by the board of directors.

Supervision of climate change issues by the Board of Directors

Meeting Date	Meeting Content	Resolution
2024.03.08	Greenhouse Gas Emissions Management Indicators Report	Executed as planned
2024.05.10	Greenhouse Gas Emissions Management Indicators Report	Executed as planned
2024.08.09	Greenhouse Gas Emissions Management Indicators Report	Executed as planned
2024.08.09	2023 Sustainability Report and TCFD Report Review	Passed without objection
2024.11.08	Greenhouse Gas Emissions Management Indicators Report	Executed as planned
2024.12.27	2025 Annual Sustainable Development Plan and Strategic Directions	Approved

Other meetings related to climate change management

Meeting date	meeting name	Hours (hr)	Participants/Job Titles
2024.08.08	The Group's green power demand and layout planning	3	Member of the ESG Committee and heads of departments
2024.08.08	2023 Yongqi Report and TCFD Report Review Draft	3	Member of the ESG Committee and heads of departments
2024.08.08	Amendments to the Company's Corporate Governance Regulations and the Organizational Regulations of the Corporate Governance and Sustainability Committee	3	Member of the ESG Committee and heads of departments
2024.12.23	2025 Annual Sustainability Plan and Strategic Direction	3	Member of the ESG Committee and heads of departments

3.Climate change risk and opportunity management

Based on the analysis of various climate change risk scenarios that each production base and department needs to bear from various stakeholders such as supply chain, R&D, and operation, evaluate the physical risks and transition risks (including immediate and long-term) and potential impacts that climate change risks may cause to the company's short, medium and long-term business, policy and financial planning, and include the risks and opportunities identified by climate change in the corresponding management issues in accordance with the company's climate change governance organization.

3.1 Process for identifying and assessing climate-related risks and opportunities

In accordance with Eternal's ISO 14001, ISO 45001 and ISO 50001 hazard identification and risk assessment processes, combined with the TCFD framework to identify climate risks and opportunities, the "Net Zero Carbon Emission Working Group" gathered various departments and factories to discuss and reach a consensus on the annual material climate risk results, which were confirmed by the "Corporate Governance and Sustainability Committee".

The process for identifying major climate change risks and opportunities is described below:

Step. 1 Identification of Climate-Related Risks and Opportunities

Each department of Eternal Company collects background information from news, the Internet, and events in other countries or companies, and summarizes and evaluates 12 transition risks, 5 physical risks, and 10 potential opportunities based on TCFD guidelines and the characteristics of the company, considering issues such as product application, supply chain, response and mitigation actions, new product and technology research and development, and production and operation process.

Step. 2 Climate Scenario Analysis

Eternal Materials refers to the Shared Socioeconomic Pathways (SSPs) defined in the Sixth Assessment Report (AR6) by the Intergovernmental Panel on Climate Change (IPCC), as well as the 2050 Net Zero Emissions by Sector Roadmap published by the International Energy Agency (IEA). The company uses extreme climate factors that may occur under future scenarios to simulate the adaptation actions required at its production sites and assess the potential impacts of climate shocks.

- IPCC Emissions Scenarios: The company analyzes three SSP scenarios corresponding to a 1.5°C warming trajectory—SSP1-1.9, SSP2-4.5, and SSP5-8.5. In particular, SSP5-8.5 assumes a future with minimal climate policy implementation, resulting in extremely high carbon emissions levels that could produce a radiative forcing of 8.5 W/m² by the year 2100.
- IEA Net Zero Emissions Scenario: This scenario assumes the world reaches net zero emissions by 2050. It evaluates how decarbonization factors across various industries—driven by changes in the energy sector—may impact the company's low-carbon transition and the different aspects of its operations.

Step. 3 Identification of Material Climate-Related Risks and Opportunities

After multiplying the proportion of revenue and expected occurrence frequency of each risk and opportunity issue according to its financial impact, the risk and opportunity level grading matrix is compared to the grading range.

Step. 4 Ongoing Monitoring and Communication

For major climate risks and opportunities, each authority and responsible unit shall formulate response measures, track indicators, and regularly follow up according to the risk management process to ensure the implementation of risk control and supervision. The implementation results are regularly disclosed in the annual sustainability report in accordance with the Global Reporting Initiative (GRI) Standards (GRI) and sustainability-related financial information disclosure (IFRS S1/S2), and are continuously communicated to stakeholders.

Outline and assessment of climate-related issues

Referring to the risk and opportunity categories (transition risks, physical risks and opportunities) recommended by the TCFD framework, the "Net Zero Carbon Emission Working Group" clarifies the existing measures, solutions that can be solved, the form, feasibility and source of financial quantitative data and other related issues, and then summarizes the possible climate change risks and opportunities of Eternal Company.

The climate risk assessment process is based on the impact of climate change on the company's overall operations, and is based on the introduction and analysis of climate-related risks and opportunity scenarios with reference to the TCFD reporting framework and climate-related financial disclosure paradigms. Firstly, the key units and equipment and facilities of Eternal's internal operations, such as the possible impact of greenhouse gas Taiwan carbon tariffs, border carbon tariffs, energy demand, greenhouse gas and energy regulatory requirements and carbon reduction targets, etc., are identified, and the relevant possible impact and impact degree assessment are carried out.

Climate Scenario Setting	International Decarbonization Pathways	Internal and External Issues Analysis	Possible Risks	Possible opportunities
Scientific: ■ IPCC AR6 ■ SSP1-1.9 ■ SSP2-4.5 ■ SSP5-8.5 ■ B2DS (1.5℃)	1. EU Green Outline Carbon Reduction Targets - 55 Package. 2. Energy-related laws and regulations. 3. Taiwan will start collecting annual carbon fees from 2026. 4. Requirements of large energy users. 5. Net zero emissions target by 2050. 6. Taiwan's climate change response law and regulations. 7. Taiwan Corporate Governance 3.0 Normative Path. 8. Competitor carbon reduction targets. 9. ESG Investment. 10. Supply Chain Requirements. 11. Customer Carbon Reduction Requirements. 12. Market Competition. 13. Carbon tariffs at international borders.	1. Policies, laws, and agreements related to low-carbon transition 2. Implementation of carbon tax to achieve net-zero carbon emissions. 3. Introduction of renewable energy use. 4. Levying of energy and fossil fuel fees. 5. Improved electricity usage efficiency. 6. Mandatory 10% renewable energy usage for large electricity consumers. 7. Monitoring and measurement of electricity consumption for major energy equipment, such as reporting chiller group efficiency. 8. Market Demand 9. Increased stakeholder awareness of environmental concerns. 10. Customer demand for green design and green production. 11. Increased frequency and intensity of extreme weather events (heavy rainfall, sea-level rise, reduced rainfall), causing flooding and drought. 12. Development of ESG investment trends. 13. Low-carbon product development.	1. Increased costs of low-carbon raw materials in the supply chain. 2. Increased carbon levies and CBAM border carbon tariffs. 3. Increased operating costs. 4. Increased air conditioning energy costs due to extreme heat and longer summers. 5. Higher green product R&D costs. 6. Renewable energy transition costs. 7. Physical risks (flooding, drought, natural disasters disrupting transportation). 8. Increased water usage fees. 9. Increased sustainability management costs. 10. Decline in international sustainability ratings and damage to reputation.	1. Improved international ratings attract ESG investment, enhance corporate reputation and market capitalization. 2. Enhanced resilience. 3. Improved energy efficiency. 4. Reduced supply chain risk (resilience). 5. Eligibility for water usage fee discounts. 6. Reduced carbon tax costs. 7. Reduced carbon border tax costs. 8. Reduced procurement costs. 9. Increased revenue from low-carbon products.

After completing the assessment of the impact degree and occurrence probability, refer to the guidelines of the risk and opportunity grading matrix to further classify the risks and opportunities according to their landing point ranges, identify the risks and opportunities that should be handled, and formulate an implementation strategy.

Degree of impact

grade	Financial Perspective (Assessment of financial quantification relative to annual turnover ratio)	Non-financial aspect (used when the financial impact cannot be assessed)
5	大於0.5%	The impact on business activities is widespread and affects the overall operation, which has an impact on the key functions of the organization, resulting in operational stagnation, such as downtime (risk) and negative impact on international goodwill.
4	0.1%< ~ ≦0.5%	Significant impact on business activities affecting the production activities of two or more factories, or business activities in specific regions (such as Europe, North America, East Asia), resulting in a difficult state of performance growth of the organization (negative performance growth) Negative impact on the goodwill of specific overseas regions, such as Europe, North America, East Asia...
3	0.05%< ~ ≦0.1%	If there is a definite impact on business activities, affecting the production activities of one factory or the business activities of more than two countries, resulting in a significant decline in the performance growth of the organization, the competent authority will impose a fine.
2	0.001%< ~ ≦0.05%	The impact on business activities is not significant, the production plant is not affected, but the impact on business activities in a particular country has led to a slight decline in the performance growth of the organization, and the impact of negative news in the domestic media in the short term.
1	小於0.001%	There is almost no impact on business activities.

Frequency of occurrence

grade	Probability analysis	Number of occurrences
5	It will definitely happen	It can occur more than 2 times per quarter on average
4	It's almost certain to happen	On average, it can occur more than 1 time per quarter
3	It's quite possible	It can occur an average of 2 times a year
2	It's unlikely	On average, it can occur once a year
1	Almost never happens	It occurs less than 1 time per year on average

Risk matrix and decision recommendations

Guidance on the Risk Opportunity Rating Matrix			
Rank	drop point	Degree	decision
3	12~25	high	should be dealt with
2	6~10	middle	It depends on the situation
1	1~5	low	It can be temporarily disposed of

Risk & Opportunity Matrix				
5	10	15	20	25
4	8	12	16	20
3	6	9	12	15
2	4	6	8	10
1	2	3	4	5

3.2 Climate-related risk and opportunity management process

Climate-related risks and opportunities are implemented in accordance with the management process of Eternal's "Business Strategy and Risk Assessment Operating Procedures", which considers the degree of operational impact and the probability of occurrence, and scores are scored against the score scale defined by the company's impact scale and the probability of occurrence scale, among which the impact on the financial aspect is given priority when scoring the degree of operational impact; In the state that it is quantified that financial information is not feasible, the impact degree is considered from a non-financial aspect.

3.3Integration of Enterprise-Wide Risk Management Mechanisms

Each department, engaging with stakeholders across the supply chain, R&D, operations, and other relevant areas, shall identify potential transition and physical risk items arising from climate change in the short, medium, and long term. Furthermore, following the revised ISO management system standards, climate action and change shall be incorporated into the corresponding management items.

Eternal Company integrates and identifies the risks and opportunities related to the aforementioned climate issues, establishing an effective management mechanism. According to the regulations of the "Corporate Governance and Sustainable Development Committee," the committee is responsible for tracking and reviewing the implementation effectiveness of the annual sustainable development plan, sustainable development projects, and related activity plans, reporting to the board of directors. Once a year, through an internal and external environmental issue risk assessment procedure, mainly conducted by the Net Zero Carbon Emissions Working Group, various perspectives are employed to examine and evaluate the relevance and magnitude of risks associated with each issue and the company's operational risks. The Net Zero Carbon Emissions Working Group reports annually to the general manager, the committee, and the board of directors on the performance and content of climate risk and opportunity implementation, continuously improving and executing all management operations.

4.Strategy

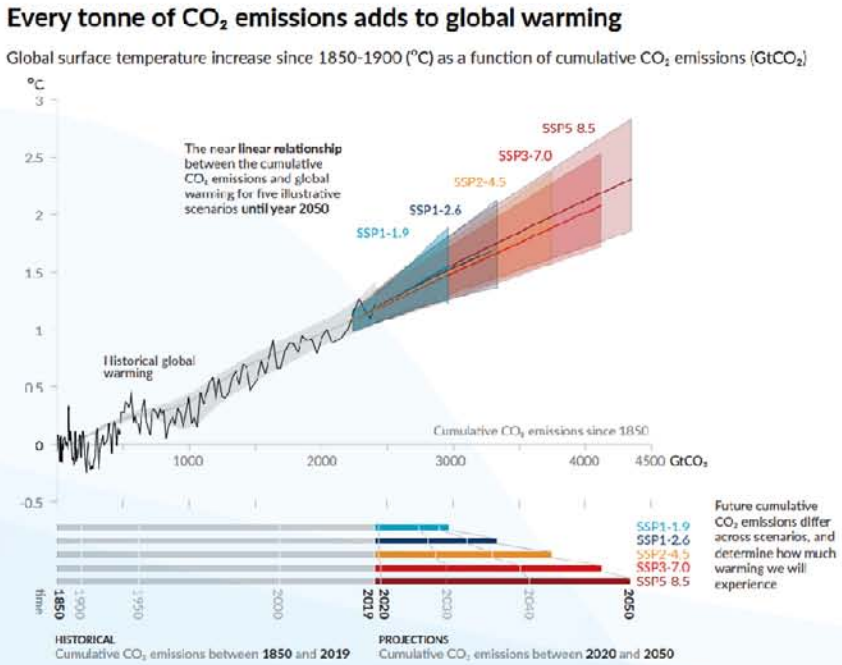
Through the risk and opportunity matrix, each authority and responsible department of Eternal Company formulates climate risk control decisions, implements corresponding action plans, formulates climate risk and opportunity response strategies and management guidelines in each region, and strengthens the resilience of each operation and production base to short-term physical risks. Through the company's existing functional management committee, we regularly review and track the climate risk control and environmental sustainability action plans implemented by each production site.

4.1 Simulation of climate-related scenarios

In its 2024 TCFD report, Eternal Materials adopted the latest Sixth Assessment Report (AR6) from the IPCC, which introduces a more refined framework known as the "Shared Socioeconomic Pathways" (SSPs). These pathways integrate qualitative socioeconomic factors into integrated assessment models, including elements such as population, human development, economy, lifestyle, policies and institutions, technology, environment, and natural resources.

As a result, five carbon scenarios were developed, ranging from net-negative to very high emissions: SSP1-1.9, SSP1-2.6, SSP2-4.5, SSP2-7.0, and SSP5-8.5.

Among these, the differences between SSP1-1.9 and SSP1-2.6, and between SSP2-7.0 and SSP5-8.5, are relatively small. Therefore, the company selected three representative scenarios—SSP1-1.9, SSP2-4.5, and SSP5-8.5—for climate scenario analysis, corresponding to the 1.5°C global warming target period.



■ Climate Scenario Illustration for 2024

climate scenario setting					
Context \ Year	2022-2023	2024-2025	2026-2030	2031-2040	2041-2050
SSP1-1.9 B2DS	1.5℃	1.5℃	1.5℃	1.5℃	1.5℃
SSP2-4.5 2DS	1.5℃	1.5℃	1.5℃	1.5℃	2℃
SSP5-8.5	1.5℃	1.5℃	1.5℃	2℃	3℃

4.2 Identify short-, medium- and long-term climate-related risks and opportunities

Assessment of the operational impact of climate change

The climate change impact assessment is based on the degree and probability of operating impact on profit and loss, capital expenditure and cash flow. However, since some risks and opportunities cannot be quantified as financial information, this issue considers non-financial shocks. The degree of operational impact of risks and opportunities is considered in the following aspects.

Risk	Financial NT (amount of investment that may be taken to respond to risks)	Financial Aspect NT (Ratio of Costs and Expenses to Revenue Impact of Increased Costs and Expenses Due to Climate Risks)	Non-financial aspect (used when the financial impact cannot be assessed)
Opportunity	Financial Orientation NT (Amount of Incremental Operating Income or Reduced Transition Costs)	Financial Orientation NT (Impact of Increasing Profit or Reduction in Expenses from Investment Opportunities)	Non-financial aspect (used when the financial impact cannot be assessed)

■ Aspects of the operational impact of risks and opportunities

Relevant Risk and Opportunity Topics

The following climate-related risks and opportunities, which may have potential financial impacts on the company, have been identified through assessments of various types of risks.

Transition Risk

Risk Types	Risk Issues
Policies and Laws	Carbon Fees in Taiwan
Policies and Laws	Renewable Energy and Green Electricity Demand
Policies and Laws	Increase the digitalization costs required for disclosure obligations.
Market	Carbon Border Tax on Exports
Market	Value chain decarbonization in line with customer or international initiatives
Market	Fluctuations in upstream petrochemical feedstock prices
Technology	Cost of Energy and Water Purchases
Technology	Green Product Development
Technology	Energy-saving and Water Recycling Investmen
Business reputation	Stagnation in International Sustainability Rating Performance
Business reputation	Industry Stigmatization
Business reputation	Environmental Leaks or Fines

Physical Risks

Risk Types	Risk Issues
Immediacy	Extreme weather disrupting supply chain or transportation
Immediacy	Water scarcity or extreme rainfall
Immediacy	Extreme weather causing direct damage to fixed assets
Long-term Nature	Sea level rise flooding low-lying areas
Long-term Nature	Extreme heat increases ambient temperature control costs

opportunity

Opportunity Type	TypeOpportunity Topic
Resource Usage	Improve the efficiency of raw material recycling in the manufacturing process
Resource Usage	Improve the recycling efficiency of every drop of water
Energy Source	Innovative thermoelectric recovery technology
Energy Source	Investing in Renewable Energy
Products and Services	Customer demand forlow-carbon products
Products and Services	Developing high-temperature-resistant, corrosion-resistant, or thermally conductive materials motivation
market	Participate in the circular economy market
market	Digitalization and Low-Carbon Transition Subsidies
Resilience	Transfer of decentralized production base
Resilience	Nearby Supply Chain Investment Production Base

Short, Medium, and Long-Term Climate-Related Risk and Opportunity Matrix

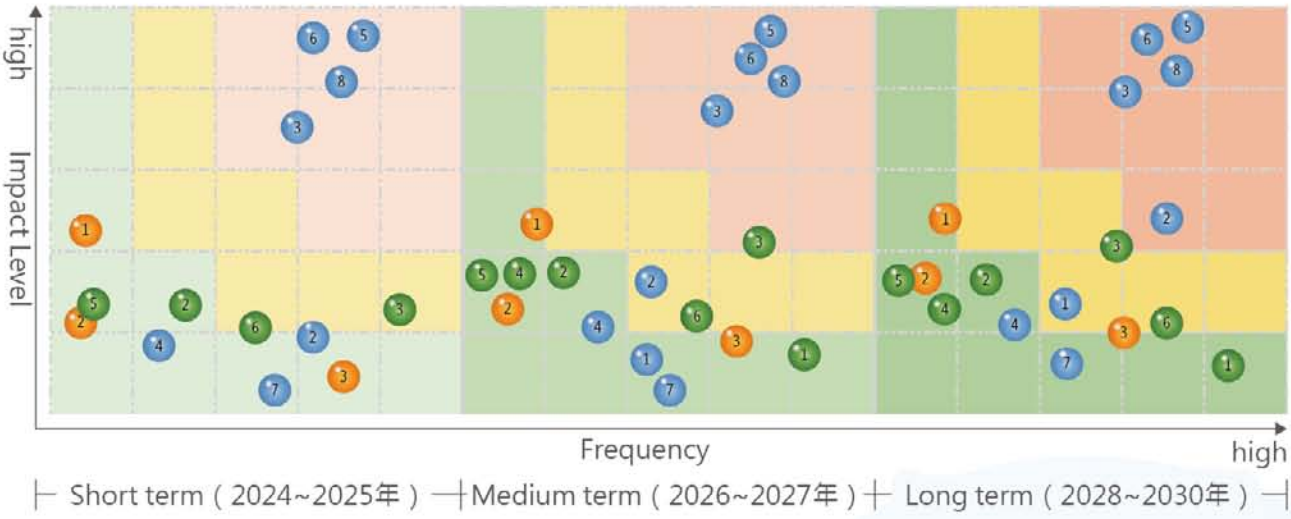
This assessment sets the short-term for 2024~2025years, the medium-term for2026~2027 years, and the long-term for 2028~2030. The green blocks in the figure belong to the low-risk and opportunity areas; Yellow is the Moderate Risk & Opportunity Zone; Pink and orange belong to the high risk and opportunity area, and risk and opportunity response strategies are formulated according to the score of each topic and the time limit of occurrence.

(1) Short-, medium- and long-term climate risk matrix

A. Through scenario simulation of extreme climate conditions, such as typhoons, floods, droughts, heavy rains, etc., the impact on the company's finances may include damaged production capacity, increased manufacturing costs, increased risk management costs and reduced product demand. Overall, the impact of extreme climate on the manufacturing industry's finances is negative, and risk management measures need to be strengthened to reduce the losses caused by extreme climate to the company.

B. According to the results of the assessment risk matrix, transition and physical risks are accompanied by different risk scenarios and may arise

Short, medium and long-term financial cost shocks. ◦



Transition Risk

Transition Risk:
① CBAM
② Carbon tax
③ Upstream Supplier Transformation Risk
④ Sustainable Communication Costs
⑤ Energy Ef ciency Improvement Investment Cost
⑥ Renewable Energy Transition Cost
⑦ Water Consumption Fee
⑧Green products R&D

Physical Risks

Physical Risks:
① Physical Risks (Floods, Droughts, Natural Disasters Disrupting Transportation)
② Supplier Physical Risk (Supply Chain Disruption Due to Natural Disasters)
③ Increased Air Conditioning Costs Due to High Temperatures

Opportunities

Opportunities:
① Reducing Carbon Tax Costs
② Improve Reputation
③ Enhance Energy Ef ciency
④ Enhance Resilience
⑤ Mitigating Supplier Risks
⑥ Water Consumption Fee Reduction Incentive

■ Climate Risk & Opportunity Assessment Matrix

(2) Issues related to short, medium and long-term financial impacts

Risks/ Opportunities	Risk Categories and Opportunities	Short-term (1-3 years)	Medium-term (3-5 years)	Long-term (more than 5 years)
risk	Transition risks: Risks related to changes in policies and regulations, technology, markets, social and economic conditions may occur during the low-carbon transition.	1.Energy equipment and efficiency improvement investment costs 2.Increased green power construction and purchase costs 3.Taiwan' s carbon fee and international carbon tax 4.Increased RD low-carbon R&D costs 5.Water consumption fee	1. Energy equipment and efficiency improvement investment costs 2. Upstream suppliers transform and pass on costs 3. Increased green power construc-tion and purchase costs 4. Increased costs of carbon fees and carbon border taxes 5. Environmental and energy regulations are becoming stricter 6. Increased low-carbon R&D costs 7. Water consumption fee	1. Energy equipment and efficiency improvement investment costs 2. Upstream suppliers transform and pass on costs 3. Increased green power construction and purchase costs 4. Increased costs of carbon fees and carbon border taxes 5. Products are replaced by low-carbon products, leading to net zero emissions 6. Increased low-carbon R&D costs 7. Insufficient climate action leads to a decline in brand reputation 8. Water consumption fee
opportunity	Physical risks: Physical risks brought about by climate change may have a financial impact on an organization, such as direct damage to assets or indirect impacts caused by supply chain disruptions.	The increasing frequency of droughts and floods affects operations.	Supply chain disruptions caused by changing weather patterns (e.g. drought).	Average temperature rise

4.3 Business, strategic and financial impacts of climate-related risks and opportunities on the organization

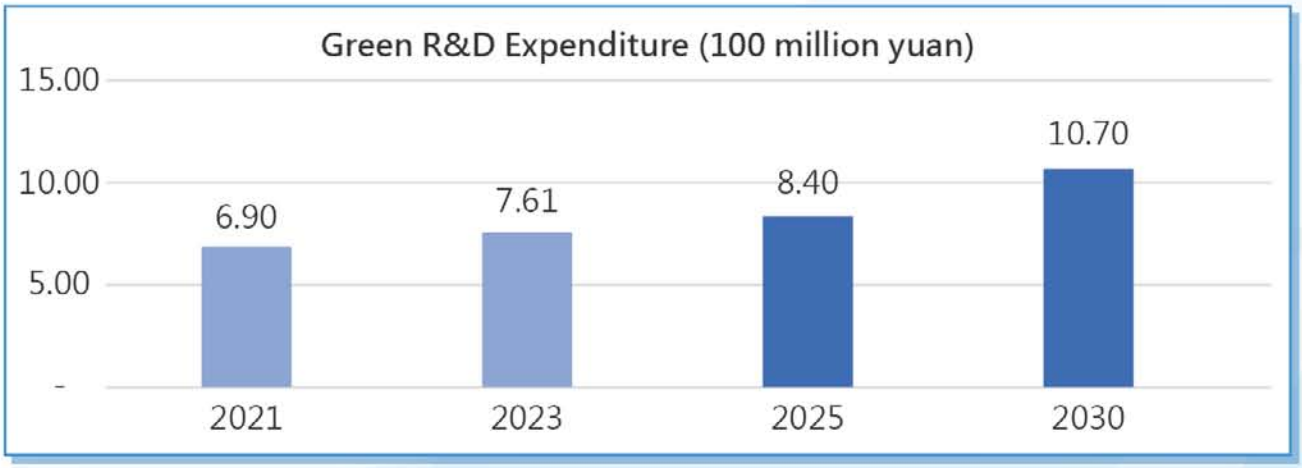
Assessment of the financial impact of climate change issues

The medium and long-term goal is to achieve a 30% reduction in carbon emissions by 2030 compared with 2020 as required by 1.5°C below the average temperature rise, set the Group's reduction target, regularly review the efficiency and reduction of electricity, water, heat, carbon emissions and other uses every month, continue to invest in green product research and development, install solar power generation systems and replace old equipment to improve energy efficiency, and cooperate with relevant government laws and regulations, the factory thoroughly implements various energy-saving plans to achieve the goal of energy conservation and carbon reduction. In the long run, the impact of various climate issues on operating income in the short, medium and long term will be less than 0.3%, and the proportion of investment in green product development costs will be increased year by year.

Assessment of the financial impact of climate change issues								
Risks/ Opportunities	Revenue	cost	Capital Expenditure	profit and loss	Cash Flow	Impact on operating income		
						short term	medium term	long term
Carbon costs	/	increase	/	decrease	decrease	/	<0.02%	<0.02%
CBAM carbon tariff	/	increase	/	decrease	decrease	/	<0.02%	<0.02%
upstream supply merchant conversion cost	/	increase	/	decrease	decrease	<0.3%	<0.2%	<0.2%
Investments in equipment and energy improvements	/	/	increase	/	decrease	<0.3%	<0.2%	<0.2%
Sustainability management and communication costs	/	increase	/	decrease	decrease	0.01%	0.02%	0.01%
Green power investment	/	increase	/	decrease	decrease	<0.1%	<0.1%	<0.2%
Water consumption costs	/	increase	/	decrease	decrease	<0.01%	<0.01%	<0.01%
High temperature air conditioning cost	/	increase	/	decrease	decrease	<0.01%	<0.01%	<0.01%
Green R&D transformation	/	/	increase	/	decrease	0.1%	0.1%	0.2%

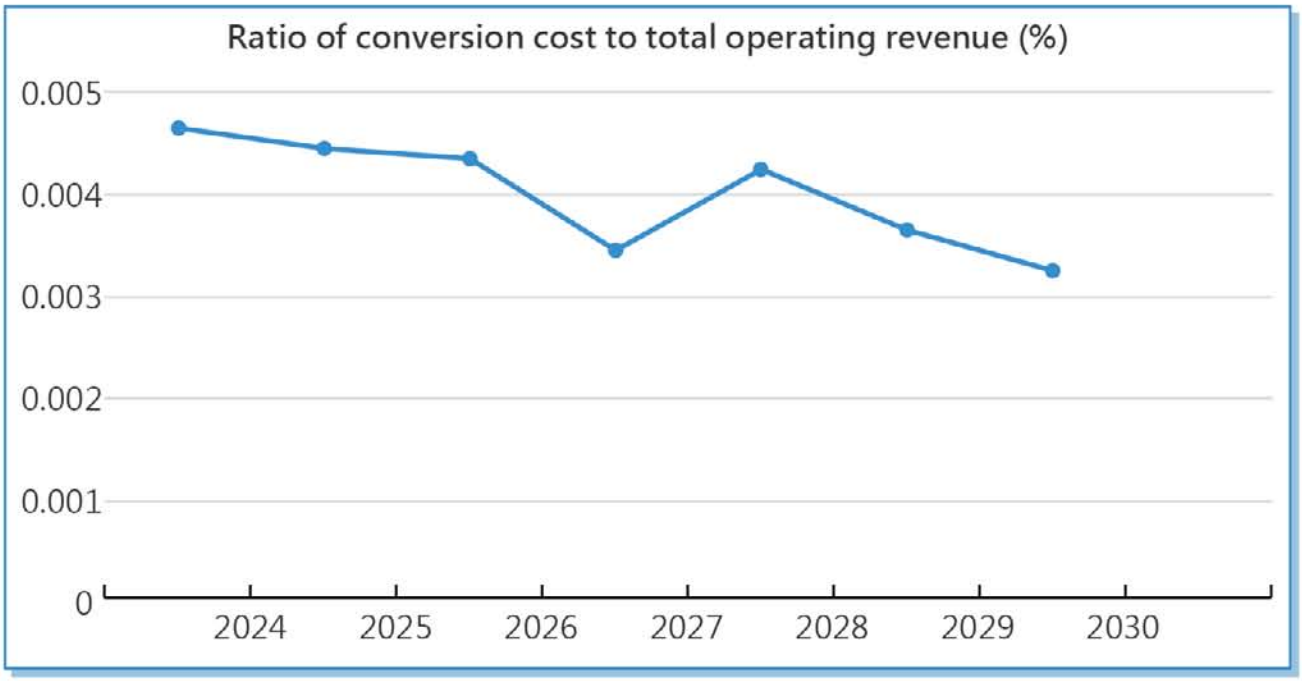
Green product R&D investment

Eternal Company focuses on the research and development of green products. The proportion of green product research and development topics increases year by year. In 2021, the research and development expenses of green products were NT$690 million (accounting for 30~45% of the total research and development expenses); in 2025, the budget has reached NT$840 million. The research and development expenses of green products are estimated to grow by 5% annually, and the research and development expenses of green products in 2030 are estimated to reach NT$1.07 billion.



financial impact of the carbon reduction pathway

According to the results of climate risk identification, the topics that can be quantified as financial data are analyzed, and the proportion of revenue is analyzed, among which the equipment investment plan, green power construction and purchase investment costs, green R&D costs and the expected carbon reduction costs of upstream suppliers are the main financial impacts.



■ The financial impact of Eternal Company's carbon reduction pathway

Long-term physical risk to be monitored - flood risk assessment

The current global sea level rise is about 20 centimeters higher than in 1900. According to the IPCC AR6 assessment report, by 2100 the average sea level will rise by about 30 centimeters to 1 meter, or even higher, due to the influence of the concentration of carbon dioxide in the atmosphere.

This year, Eternal Company used the sea level rise assessment software "Surging Seas MAPPING CHOICES" of the US Central Climate Research Organization for assessment.

Changxing Company's main production bases include Taiwan production plants (Luzhu District, Kaohsiung, Dafa Industrial Park, Daliao District, Kaohsiung, and Pingnan Industrial Park, Pingtung), mainland production plants and Malaysia production plants. Under the global average temperature rise of 1.5℃ and 4.0℃, the main production plants in Taiwan and Malaysia are less affected by sea level rise. However, some major production plants in mainland China will face flooding risks under the average temperature rise of 1.5℃ and 4.0℃. The company needs to continue to pay attention to the risk of long-term flooding.

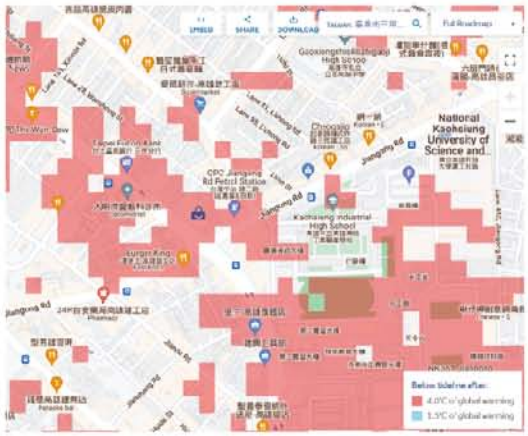
Possible sea level impacts on major production sites under 1.5°C and 4.0°C scenarios

Region	Plants	location	More than 1.5°C Flood risk	Over 4.0°C Flood risk
Taiwan	Headquarters Lu-Chu Plant Ta-Fa Plant	Kaohsiung	None	None
	Ping-Nan Plant	Pingtung	None	None
mainland	South China	Guangzhou, Zhuhai	Yes	Yes
	Esat China	Kunshan, Changshu, Suzhou	Yes	Yes
	Southwest	Chengdu	None	None
	North China	Tianjin	Yes	Yes
Malaysia	Malaysia Plant	Johor	None	None

4.0°C of global warming

1.5°C of global warming

Headquarters



Lu-Chu Plant

Ta-Fa Plant

Ping-Nan Plant

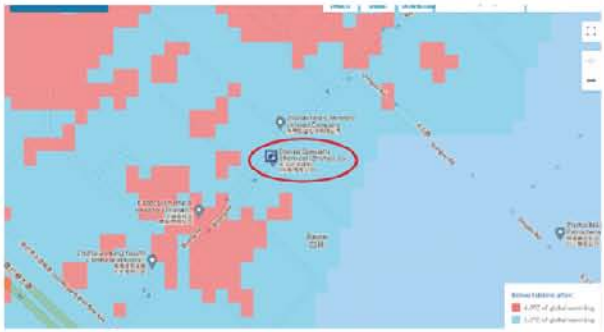
South China Plant

Chengdu Plant

Chongqing Slitting Plant

Guangdong Plant

Zhuhai Materials Plant



Northeast China Slitting Plant

East China Plant 1

Kunshan Chemical Plant

Tianjin Plant

Changshu Plant

Suzhou Materials Plant

Malaysia Plant

Physical risk measures for floods and waterlog

In the face of possible flooding hazards caused by extreme climate, all units of the company have formulated natural disaster emergency plans. Each factory has set warning water levels and formulated flood prevention measures according to each operating area to minimize the risk of natural disasters to the company.

Each factory shall submit regular reports on the impact of extreme weather on operations every quarter, and if there is any impact, it shall be reported to the board of directors.

Long-term transformation risk to be monitored

In response to changes in global policies and regulations, carbon fees, carbon border taxes, supply chain emission reduction pressures, increased operational risks and transition risks brought about by carbon reduction technologies, the Company has initiated risk assessments, taken actions, improved energy efficiency and carbon credit layout to formulate sustainable development strategies to maintain the Company's competitiveness.

4.4 Description of measures

Climate risk and opportunity analysis and responses measures					
Climate impact incidents	Type of risk	Potential financial risk	Type of opportunity	Potential financial benefits	Management measures/ improvement actions
Regulations, protocol requirements and ESG governance	Transformation risks ■Mandatory laws, agreements, official policy requirements ■Technical risks ■Emission reduction investment	Laws, policies, reduction, and renewable energy ratio targets: (1) Net zero emissions by 2050 (2) Corporate Governance 3.0 (3) Disclosure of Sustainability Indicators (4) Equipment investment cost (5) Increase the research and development costs of green products (6) Green electricity investment cost (7) Taiwan Carbon Fee in 2025 (8) CBAM carbon tariff (9) Collection of water consumption fees	Resilience ■Improve enterprise resilience ■Resource efficiency ■Reduce the cost of carbon fees, carbon taxes, and water consumption fees ■Goodwill ■Improve corporate reputation	Improve the company's ESG performance and market investment value	■Introducing energy management system. ■Continuous replacement of process equipment and utility equipment ■The proportion of self-owned renewable energy is gradually increasing. ■Response to and disclosure of sustainability disclosure indicators in the Taiwan Stock Exchange's "Regulations on the Preparation and Submission of Sustainability Reports by Listed Companies". ■Continuously manage short-, medium- and long-term TCFD risks and opportunities. ■Implement internal carbon pricing and carbon trading mechanisms within the enterprise. ■Climate and environmental investment recommendations TCFD can introduce systematic operations (such as accounting standardization) to improve the quality of data.
Supply disruptions	Physical Risk Immediate/ ■long-term	Supply chain management: (1) interruption of raw material supply (2) supply chain	Resilience ■Reduced supply chain risk	Improve supply chain reliability and resilience	■Evaluate the introduction of procurement/customer/financial supply chain management systems to improve management resilience and strengthen ESG reporting content
Fluctuating raw material costs	Transformation risks ■market	Upstream suppliers shift transformation costs	Resilience ■Reduce procurement costs	Reduce cost increases caused by raw material price increases or market forecast deviations	■Evaluate the introduction of procurement/customer/ financial supply chain management systems to improve management resilience and strengthen ESG reporting content

Climate risk and opportunity analysis and responses measures					
Climate impact incidents	Type of risk	Potential financial risk	Type of opportunity	Potential financial benefits	Management measures/ improvement actions
Shifting market preferences	Transition risk ■market ■technology	Changing market preferences: customer demand for green design	Products & Services ■Revenue Boost ■The Company's ■New market development	Can enhance customer trust, improve competi-tiveness and operating income	■Increase investment in green product R&D and increase green product market share. ■Publicize the company's sustainable business attitude to external media.
Extreme weather events such as typhoons, floods, and sea level rise have increased in severity	Physical Risk ■Long-term	Impact of extreme weather events: Flooding caused by heavy rainfall and typhoons in extreme weather, and disruption of production or upstream and downstream supply	resilience ■Improving corporate resilience	Improve supply chain reliability and resilience	■The company has purchased relevant disaster insurance. ■Maintain real-time flexible scheduling of production areas. ■Establish flood response measures
Average tempera-tures are rising	Physical Risk ■Immediate/ long-term	High temperatures increase the demand for air conditioning or cooling systems in offices and factories, increase energy usage, or force production to stop	Energy sources ■Improve energy efficiency	Reduce energy cost shock	■Continue to improve the energy management system and implement energy usage management. ■Process equipment and utility equipment are continuously replaced with new ones. ■Maintain real-time flexible scheduling of production areas.
Changes in rainfall (water) patterns and climate patterns	Physical Risk ■Immediate/ long-term	(1) Losses from reduction/stoppage of production (2) Water restrictions/ stoppages increase external water purchase costs	Resource efficiency ■Reduce water resource costs	Reduce the increase in water resource costs caused by drought	■Implement control strategies based on water conditions and signals. ■Implement water recycling system to increase water recycling ratio.
Sea level rises	Physical Risk ■Immediate/ long-term	Flooding caused by rising sea levels	Resilience ■Improve enterprise resilience	Improve supply chain reliability and resilience	■The company has purchased relevant disaster insurance. ■Maintain real-time flexible scheduling of production areas. ■The potential impact of sea level rise is included in the necessary conditions for site selection assessment.
Water limit/ shutdown events	Physical Risk ■Immediate/ long-term	(1) Reduction/ shutdown loss (2) External water purchase costs	Resource efficiency ■Increase the proportion of water recycled	Reduce water purchase costs	■Implement control strategies based on water situation signals. ■Improve water recovery rate.

5.Indicators and targets

5.1 Greenhouse gas emissions target

Based on the impact of climate change on the company, the Taiwan plant of the company has been checking the carbon emissions according to ISO14064-1 since 2005, while the factories in mainland China and Malaysia are not consistent due to the different years of construction, so it is planned to use the total greenhouse gas emissions in 2021 as the company's emission base year, set the company's reduction targets for each period, and formulate a greenhouse gas action plan according to the management objectives, and regularly track the energy consumption, greenhouse gas emissions and carbon reduction benefits of each plant.

Indicators	Base year & annual management goal	2030 milestone
Carbon Intensity (Physical Intensity)	With 2020 as the base year. Carbon emissions per unit of product (Scope1+2) will lower by 1.5%.	Down by 15% by 2030.
Carbon Intensity (Economic Intensity)	Carbon emissions per unit of revenue (Scope 1+2) will lower by 3%. The base year is 2020.	Down by 30% by 2030.
Total carbon emissions	Taking 2021 as the base year, the total carbon emissions of global production sites decreased by 4.2%	Taking 2021 as the base year, the total carbon emissions of global production sites decreased by 4.2% Total carbon emissions from global production bases are less than 186,648 tCO_2e
Scope 3 total emissions	With 2021 as the base year to reduce emissions in Scope 3 every year.	Down by 20% by 2030.
Energy conservation	Based on the average unit consumption of various energy resources (process electricity, thermal energy, and total water intake) from 2016 to 2020, we have an average decrease of 1.5% every year since 2021.	By 2030, our total unit consumption of these energy resources will lower by 15%.
Renewable energy development	With 2020 as the base year, gradually increase the proportion of renewable energy use in total global electricity consumption.	Our utilization of renewable energy will reach 10% of the total energy consumption by 2030.

5.2 Other indicators

To strengthen energy and greenhouse gas management, the company has established energy baselines and energy performance indicator (EnPI) methodologies in accordance with ISO 50001. In addition, global energy-saving and renewable energy development targets have been set as follows:

Type of quantitative indicators	Corresponding management indicators	Base year & management goal	2030 vision & quantitative indicators
Substituting hazardous substances with safer alternatives	Green research and development innovation	Reduce the use of high-concern and toxic chemical raw materials on a yearly basis, with 2021 as the base year.	Reduce the total use of high-concern and toxic chemical raw materials by 5% of the base year by 2030.
Sustainable green products	Green research and development innovation	Based on the sales of $8.4 billion in 2021, the annual growth rate of green product sales is 11%.	Sales growth of 150% ($20 billion) by 2030.
Green energy/ energy saving materials	Green research and development innovation	Based on sales of $1.44 billion in 2021, the annual growth rate of green/energy saving application materials is 15%.	Sales to reach $5 billion by 2030.
Product carbon footprint	Green research and development innovation	Product carbon footprint surveys will be implemented progressively from 2022 onwards.	By 2030, we will have completed internal investigation reports on the carbon footprint of all our products, as well as internal and external sales verification audits.

6.Greenhouse Gas Emissions and Reduction Actions

6.1 Greenhouse gas emissions information

The Company has grasped the greenhouse gas emissions of all individual and consolidated financially reported subsidiaries in accordance with the provisions of the "Sustainable Development Roadmap of Listed Companies", among which the main production plants of the parent company (Luzhu Plant, Daihatsu Plant and Pingnan Plant) have started greenhouse gas inventory operations since 2005, and the main production plants of subsidiaries (factories in mainland China and Malaysia) have started to conduct inventory since 2021. Other overseas subsidiaries and offices have also completed inventory operations since FY2024.

The emissions and intensity inventory information for the most recent biennium is as follows.

Greenhouse gas emissions(t CO_2e)					
Year	2023				
Region	Taiwan	Mainland China	Malaysia	Other site	Total emissions
Scope 1	26,398	47,464	7,675	-	81,539
Scope 2	32,963	121,832	4,901	-	159,700
Scope 1+2	59,361	169,297	12,576	-	241,240
Scope 3	531,934	1,128,491	151,673	-	1,812,134
Year	2024				
Scope 1	29,794	46,710	5,013	1,998	83,515
Scope 2	33,340	124,544	7,164	2,754	167,801
Scope 1+2	63,133	171,254	12,177	4,752	251,316
Scope 3	499,914	1,132,253	139,741	-	1,771,909

Greenhouse gas emissions intensity (tCO_2e/NT$ million)				
Year	2023			
Region	Taiwan	Mainland China	Malaysia	Total emissions
Scope1+2	4.457	6.275	4.657	5.605
Year	2024			
Scope1+2	4.393	6.295	4.147	5.195

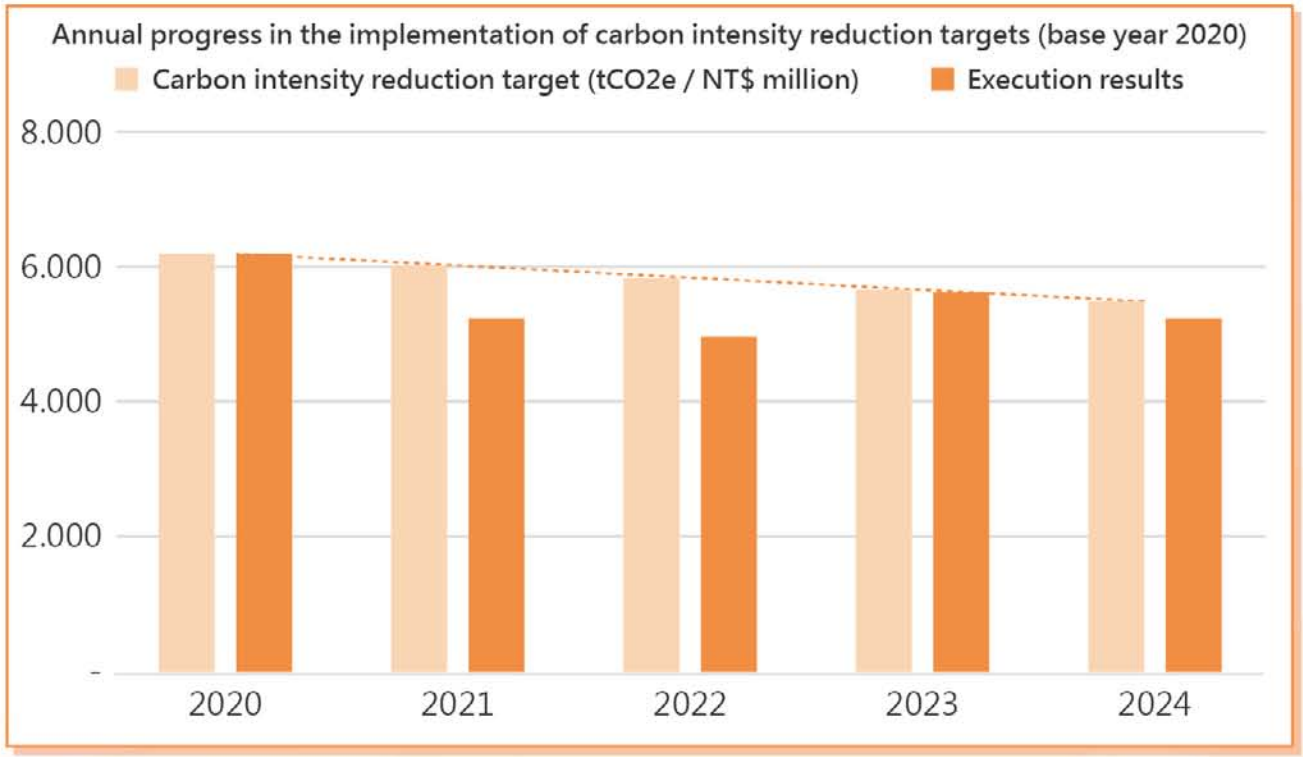
Note 1: The Taiwan region includes production sites and other non-significant emission sources of the parent company, such as the headquarters, Luzhu Plant 2, Xizhi Plant, and other offices and business locations of the parent company.

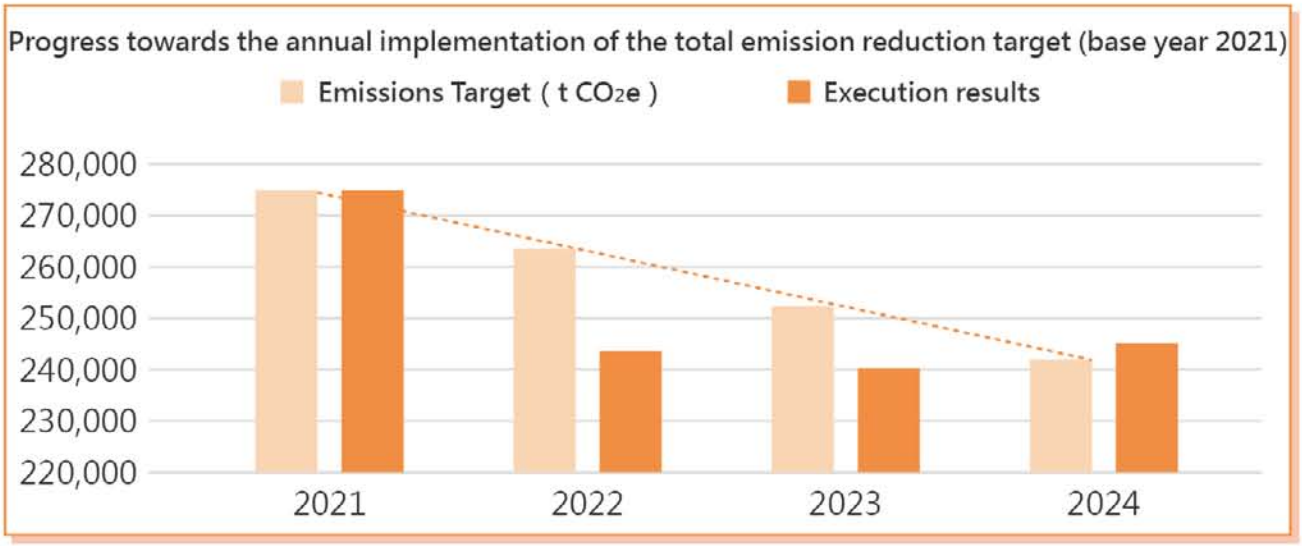
Note 2: The China region includes production sites and office locations.

Note 3: The Malaysia region includes the Malaysia plant.

Note 4: Other locations include overseas subsidiaries such as the Italy plant, Chiryu Plant (Japan), Kodama Plant (Japan), Thailand slitting plant, and the U.S. plant, as well as other offices and business locations of overseas subsidiaries. Carbon inventory for these sites began in 2024.

Note 5: The greenhouse gas emissions for each region reflect the latest inventory data available prior to the publication deadline of this report. If discrepancies arise compared to subsequent third-party verification results, updates and explanations for the differences will be disclosed in the following year.





6.2 Greenhouse gas verification and identification

In accordance with the relevant verification or assurance requirements of the operating procedures of the relevant competent authorities, each base of the Group conducts independent inventory according to the ISO14064-1 standard every year, among which the Taiwan production plant entrusts an external verification company (BV) to conduct third-party verification operations in accordance with the ISO14064-1:2018 every year, and other subsidiaries have also completed the inventory as scheduled in accordance with the "Sustainable Development Roadmap of Listed Listed Companies", and have successively completed the third-party verification and disclosure work in accordance with the materiality standards.

All information that has been checked and verified will be disclosed in the company's sustainability report or other information platforms for the relevant stakeholders and institutions to refer to and complete the assurance in accordance with the confidence norms of the competent authority, and the results and opinions will also be disclosed in the company's sustainability report and the company's financial annual report.

6.3 Greenhouse gas reduction strategies and specific actions

Continuing the solid process technology research and development and perfect environmental, safety and health management system, Eternal Company adopts various ways to comprehensively promote energy conservation and carbon reduction measures in the factory to improve energy efficiency and various carbon reduction plans, and sets various energy conservation and carbon reduction management targets for electric energy, thermal energy, water intake, drainage, renewable energy, etc., reviews the achievement status every year, and further develops improvement plans.

ISO 50001 management system operation

- Internal audit of energy management
- Project performance audit
- Verlfication of ESG Report data disclosure

1. Energy performance measurement and monitoring procedure manual
2. External third-party verification
3. Integration of group information management platform

Energy saving and carbon reduction action plan

- Clean energy substitution
- Waste heat/cold source recovery technologles
- Introduction of autonomous renewable energy
- Increase In the number of water uses per drop

1. Energy/water resources balance diagram
2. Introduction of innovative enengy-saving and carbon-reducing technologjes
3. Execution offactory process improvement

ETERNAL Group Energy Saving and Carbon Reduction Strategy Diagram

Establishing a vertical and horizontal management system

- Corporate Governance and Sustalnabllity Committee
- Group Energy Management Team
- Group environmental and safety meeting

1. Integration of energy management documentation consistency across factories
2. Energy resource baseline/ strategic goal setting
3. Climate change risk management/external legal and policy updates

Improving energy resource efficlency

- Factory energy control form
- Inventory of major energy equlpment
- Carbon offset/trading
- Internal carbon pricing (ICP)

1. Energy management manual/operating procedures
2. Organizational carbon inventory/product carbon footprint
3. Promoting energy saving and carbon reduction in the factory

In 2024, the specific actions of energy consumption reduction implemented by each plant of Eternal Company are listed as follows:

Location	Type of Investment	Investment Cost (NTD 10,000)	Cost Savings (NTD 10,000/year)	CO2 Reduction (tons/year)
Kaohsiung Plant	Replacement of old equipment	17.00	24.20	25.19
Luzhu Plant	Reduce energy/resource waste	86.30	705.10	799.40
Luzhu Plant	Introduce recycling technologies	0	49.28	67.97
Luzhu Plant	Replacement of old equipment	1,335.30	202.50	237.15
Luzhu Plant	Reduce energy/resource waste	57.70	376.00	390.81
Pinnan Plant	Introduce recycling technologies	125	45.00	41.93
Pinnan Plant	Replacement of old equipment	48.5	8.00	7.61

Location	Type of Investment	Investment Cost (NTD 10,000)	Cost Savings (NTD 10,000/year)	CO2 Reduction (tons/year)
Dafa Plant	Reduce energy/resource waste	279	56.95	74.05
Dafa Plant	Replacement of old equipment	137.89	4.70	6.11
Taiwan Total		2,086.69	1,471.73	1,650.22
Guangdong Plant	Reduce energy and resource waste	37.16	18.20	140.44
Guangdong Plant	Introduce recycling and circular technology	113.95	169.80	771.41
Guangdong Plant	Replace outdated equipment	15.81	10.8	70.99
Zhuhai Materials Plant	Reduce energy and resource waste	455.00	1,575.50	787.14
Zhuhai Materials Plant	Introduce recycling and circular technology	20.00	66.00	0
Zhuhai Materials Plant	Replace outdated equipment	20.00	10.00	74.10
Zhuhai Materials Plant	Increase proportion of renewable energy use	10.56	0	326.04
South China Plant 1	Reduce energy and resource waste	0	1.40	0
South China Plant 1	Replace outdated equipment	35.20	35.70	20.11
South China Plant 1	Increase proportion of renewable energy use	0	0	377.42
South China Plant 2	Replace outdated equipment	43.77	7.90	48.41
South China Plant 2	Increase proportion of renewable energy use	0	0	314.18
Changshu Plant	Reduce energy and resource waste	10.00	12.30	86.14
Changshu Plant	Introduce recycling and circular technology	12.00	8.90	62.40
Changshu Plant	Replace outdated equipment	28.50	15.80	97.81
Kunhua Plant	Reduce energy and resource waste	17.70	24.30	163.37
Kunhua Plant	Introduce recycling and circular technology	59.50	29.60	187.20
Kunhua Plant	Replace outdated equipment	0	0	49.40
Kunhua Plant	Increase proportion of renewable energy use	12.00	3.20	35.15
Suzhou Materials Plant	Reduce energy and resource waste	200.00	7.70	92.64
Suzhou Materials Plant	Introduce recycling and circular technology	57.00	10.40	1,073.96
Suzhou Materials Plant	Reduce energy and resource waste	174.60	7.00	54.83
Suzhou Materials Plant	Increase proportion of renewable energy use	24.88	9.30	55.82
East China Plant 1	Reduce energy and resource waste	0.30	0.90	4.35
East China Plant 1	Replace outdated equipment	1.50	0	78.05
East China Plant 1	Increase proportion of renewable energy use	0	0.70	4.45
Hubei Slitting Plant	Reduce energy and resource waste	0	16.10	255.85
Chengdu Plant	Reduce energy and resource waste	0	0.70	74.05
Chengdu Plant	Introduce recycling and circular technology	5.00	0.60	4.35

Location	Type of Investment	Investment Cost (NTD 10,000)	Cost Savings (NTD 10,000/year)	CO2 Reduction (tons/year)
Chengdu Plant	Replace outdated equipment	5.00	0.60	4.35
Chongqing Slitting Plant	Replace outdated equipment	2.20	0.80	5.43
Tianjin Plant	Reduce energy and resource waste	3.20	5.07	93.05
Tianjin Plant	Introduce recycling and circular technology	67.7	16.90	0
Tianjin Plant	Replace outdated equipment	299.81	44.80	244.24
Northeast Slitting Plant	Reduce energy and resource waste	0.28	0.10	0.54
Northeast Slitting Plant	Replace outdated equipment	0	4.00	22.65
Mainland China Total		1,815.62	2,127.37	5,701.68
Malaysia Plant	Reduce energy and resource waste	4.22	23.30	266.07
Malaysia Plant	Introduce recycling and circular technology	10.56	0.60	0
Malaysia Plant	Replace outdated equipment	50.00	3.40	30.28
Malaysia Region Total		58.79	27.3	296.35
Global Total		10,290.76	10,790.89	7,648.27

Notes:

1. The reduction in energy consumption is based on the energy performance indicator verification method set in accordance with ISO 50001 and the actual consumption in 2022 as the baseline.
2. The calculation method of CO_2 emission reduction (tonnage) is based on the 2024 electricity carbon emission coefficient and fuel combustion carbon dioxide emission statistics provided by the Taiwan Energy Administration.
3. The energy is reduced by direct measurement.
4. Unit value: New Taiwan dollar; Exchange rates: 1 RMB = NT$4.29, 1 Malaysian ringgit = NT$7.06.

Appendix I. References

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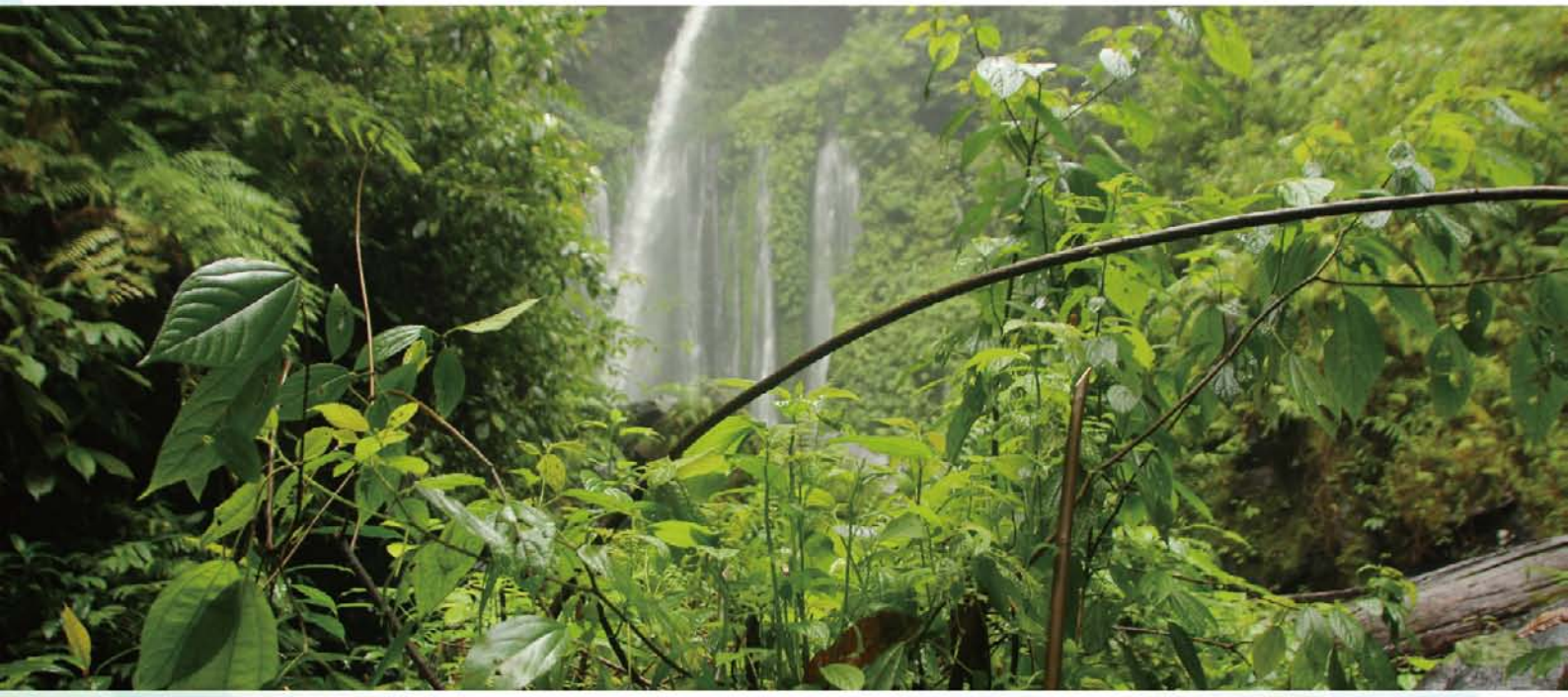

Appendix II. TCFD Disclosure Alignment Table

Dimension	TCFD recommended disclosures	Chapter	Page number
Governance	Describe the board' s and the management' s oversight of climate-related risks and opportunities	2.1 The Board of Directors supervises and governs climate-related risks and opportunities	04
	Describe management' s role in assessing and managing climate-related risks and opportunities	2.2 Management's role in assessing and managing climate-related risks and opportunities	04
		3.1 Climate-related risk and opportunity identification process	07
Strategy	Describe the climate-related risks and opportunities the Company has identified over the short, medium, and long term	4.2 Identify short-, medium- and long-term climate-related risks and opportunities	12
	Describe the impact of climate-related risks and opportunities on the Company' s businesses, strategy, and financial planning	4.3 The business, strategic and financial impact of climate-related risks and opportunities on the organization	15
	Describe the resilience of the Company' s strategy, considering different climate-related scenarios,and assessing resilience to climate change risks. Explain the scenarios, parameters, assumptions, analysis factors, and major financial impacts used in the analysis.	4.1 Climate-related scenario simulation	11
Risk management	Describe the Company' s processes for identifying and assessing climate-related risks	3.1 Process for identifying and assessing climate-relatedrisksandopportunities	04
	Describe the Company' s processes for managing climate-related risks	3.2 Climate-related risks and opportunities management process	10
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the Company' s overall risk management	3.3 Integration of the overall risk management mechanism of the organization	
	Describe the impact of extreme weather events and transition actions on finance	4.2 Identify short-, medium- and long-term climate-relatedrisksandopportunities.	12
		4.3 The business, strategic and financial impact of climate-related risks and opportunities on the organization.	15
	Explanation of the climate-related risk transition plan, contents, and the strategies for addressing physical and transformation risks.	4.4 Countermeasure Description	21
Metrics and targets	Disclose the metrics used by the Company to assess climate-related risks and opportunities in line with its strategy and risk management process	5.1 Greenhouse Gas Emissions Targets	23
		5.2 Other indicators	24
	Disclose Scope 1, Scope 2, and Scope 3 greenhouse gas emissions, and the related risks	6.1 Greenhouse Gas Emissions Information	25
	Explanation of greenhouse gas inventory and confirmation status, reduction targets, strategies, and tangible action plans	6.2 Greenhouse Gas Verification and Identification	27
	Describe the targets used by the Company to manage climate-related risks and opportunities and performance against targets	6.1 Greenhouse Gas Emissions Information	25
		6.3 Greenhouse gas reduction strategies and specific actions	27