大江生醫股份有限公司
供應商溫室氣體管理政策

TCI Co., Ltd. — Supplier Greenhouse Gas Management Policy

生效日期 Effective Date: 2026.05.28

一、目的

1. Purpose

大江生醫依循氣候相關財務揭露（TCFD）、世界資源研究所（WRI）制定之企業及其價值鏈溫室氣體盤查標準（GHG Protocol）及碳中和實施標準（ISO 14068-1），並加入國際倡議 RE100、EP100 及承諾 SBTi 科學基礎減碳目標，積極發展永續策略，以 2040 年達到淨零碳排為目標開展一系列永續行動。由於供應鏈是本公司最大的排放源，能否促進供應鏈減排，是本公司達成科學減碳目標的關鍵。
TCI Co., Ltd. follows the Task Force on Climate-related Financial Disclosures (TCFD), the greenhouse gas accounting standards for corporations and value chains established by the World Resources Institute under the GHG Protocol, and the carbon neutrality standard ISO 14068-1. The Company has joined the RE100 and EP100 international initiatives and has committed to science-based emissions reduction targets under the Science Based Targets initiative (SBTi), actively developing sustainability strategies and implementing a series of actions toward net-zero emissions by 2040. As the supply chain represents the Company's largest source of emissions, driving emissions reductions across the supply chain is critical to achieving its science-based decarbonization targets.

本政策說明本公司供應鏈溫室氣體管理之政策、要求與實施方法，期與供應商攜手面對氣候變遷之風險與機會。
This policy sets out the Company's greenhouse gas management policy, requirements, and implementation approach for its supply chain, with the aim of working together with suppliers to address the risks and opportunities arising from climate change.

二、適用範圍

2. Scope of Applicability

凡供應本公司原料、物料之供應商及代工廠，均適用本政策。
This policy applies to suppliers of raw materials and packaging materials and to subcontract manufacturers supplying TCI Co., Ltd.

三、治理與權責

3. Governance and Accountability

- 董事會：核准溫室氣體管理政策與年度減碳目標，監督整體溫室氣體管理績效，並核定重大氣候相關財務資訊揭露。
- Board of Directors: approves greenhouse gas management policies and annual carbon reduction targets, supervises overall GHG management performance, and reviews and approves the disclosure of material climate-related financial information.
- 永續發展辦公室：制定、修訂及維護本政策；建立及維護對應 GHG Protocol 之溫室氣體管理體系；訂定供應商溫室氣體數據收集要求與格式；彙整供應商碳排數據；並對高用電或高碳排供應商安排輔導或稽核。
- Sustainable Development Office: establishes, revises, and maintains this policy; establishes and maintains a GHG management system aligned with the GHG Protocol; defines supplier GHG data

collection requirements and formats; consolidates supplier emission data; and arranges guidance or audits for suppliers with high electricity consumption or high emissions.

- 採購單位：於供應商年度評鑑時要求提交溫室氣體盤查表，並在供應商評鑑中落實碳排評分項目。
- Procurement Unit: requires submission of the greenhouse gas inventory questionnaire during the annual supplier evaluation, and implements carbon emission scoring criteria within supplier assessments.
- 品保單位：於供應商年度考核中落實 ESG 文件回覆評分，並配合永續發展辦公室執行供應商碳稽核。
- Quality Assurance Unit: implements ESG document response scoring in annual supplier assessments and cooperates with the Sustainable Development Office in conducting supplier carbon audits.
- 供應商：提交溫室氣體盤查表；確保所提交之碳排放數據真實、完整，並保存原始憑證以供查核；依本公司要求參與碳盤查輔導課程或能力建構活動；發生重大碳排異常或數據變更時主動通報。
- Suppliers: submit the greenhouse gas inventory form; ensure that submitted emission data is accurate and complete and retain source records for verification; participate in GHG inventory training or capacity-building activities as required by the Company; and proactively notify the Company in the event of significant emission anomalies or data changes.

四、供應商分級

4. Supplier Classification

本公司依採購金額、於產品之關鍵地位及替代難易度，將供應商區分為關鍵一階供應商、其他一階供應商及非一階供應商（二階以上，即供應商之供應商），並依級別適用不同之碳排管理要求。分級標準由本公司定期檢視。

The Company classifies suppliers as Tier 1 Key Suppliers, other Tier 1 Suppliers, and non-Tier 1 Suppliers (Tier 2 and beyond, i.e. suppliers of suppliers), based on procurement value, criticality to the Company's products, and substitutability. Different carbon management requirements apply to each level, and the classification criteria are reviewed periodically by the Company.

五、各級供應商碳排管理要求

5. Carbon Management Requirements by Supplier Level

5.1 關鍵一階供應商

5.1 Tier 1 Key Suppliers

關鍵一階供應商應擇一採用以下任一途徑，以符合本公司供應鏈碳排放管理要求。

Tier 1 Key Suppliers shall adopt one of the following pathways to comply with the Company's supply chain carbon management requirements.

途徑一：參與 SBTi

Pathway 1: SBTi Participation

- 於 2028 年前完成 SBTi 目標審核與核定。
- Complete SBTi target review and validation by 2028.
- 持續達成 SBTi 認可之年度溫室氣體減量目標。
- Continuously achieve annual GHG reduction targets approved by SBTi.
- 依 SBTi 規定，使用 WRI 公布之溫室氣體盤查議定書（GHG Protocol）核算溫室氣體排放。

- Calculate GHG emissions in accordance with the GHG Protocol published by WRI, as required by SBTi.

- 每年度 2 月底前，提交依據 GHG Protocol Scope 3 Accounting and Reporting Standard、WBCSD 產品生命週期碳排放量之核算與交換指引及 SBTi 規定所披露之排放資訊。
- Submit emission disclosures by the end of February each year in accordance with the GHG Protocol Scope 3 Accounting and Reporting Standard, the WBCSD Guidelines for Accounting and Exchange of Product Life Cycle Carbon Emissions, and SBTi requirements.

- 依途徑二之方法提交數據，或由本公司依其披露之排放資訊以該方法估算其排放（同時提交產品／服務生命週期流程圖）。
- Submit data in accordance with the methodology under Pathway 2, or allow the Company to estimate emissions from the disclosed information using that methodology (together with a product/service life cycle process flowchart).

- 供應商產品碳排放強度係數之年度減排目標不得低於 6%／年。
- The annual reduction target for the supplier's product carbon emission intensity shall be no less than 6% per year.

途徑二：依 Hybrid Method 提交年度產品碳排放

Pathway 2: Annual Product Carbon Emissions under the Hybrid Method

依 GHG Protocol Technical Guidance for Calculating Scope 3 Emissions 及 WBCSD 產品生命週期碳排放量之核算與交換指引，估算 Scope 3 類別 1 排放，方法如下：

Scope 3 Category 1 emissions shall be estimated in accordance with the GHG Protocol Technical Guidance for Calculating Scope 3 Emissions and the WBCSD Guidelines for Accounting and Exchange of Product Life Cycle Carbon Emissions, using the following methodology:

- 依產品分類方法，核算工廠或公司年度生產產品之總重量，及同年度售予本公司產品之總重量。
- Based on product classification, calculate the total weight of products manufactured during the year and the total weight of products sold to the Company in the same year.

- 界定供應本公司產品之邊界及生產流程；自範疇 1、範疇 2 及範疇 3 類別 1、4、5 之排放量中，扣除與生產流程無關之排放源，扣除後之排放總量即為年度產品排放總量。
- Define the product boundary and production process for products supplied to the Company; deduct emission sources unrelated to the production process from Scope 1, Scope 2, and Scope 3 Categories 1, 4, and 5. The remaining total constitutes the annual total product emissions.

- 基於產品重量比例之分配原則，將年度產品排放總量分配至售予本公司之產品，完成 Scope 3 類別 1 排放估算。
- Allocate the annual total product emissions to the products sold to the Company on the basis of product weight proportion, completing the Scope 3 Category 1 estimation.

- 將 Scope 3 類別 1 排放量除以供應本公司產品之重量，核算每公斤產品碳排放係數（排放強度）：kg CO_2e／kg 產品；服務類供應商得選擇以 kg CO_2e／百萬元交易額計算。排放強度之定義與 ISO 14067 及產品生命週期碳排放量之核算與交換指引所稱「宣告單位」相同。
- Divide Scope 3 Category 1 emissions by the weight of products supplied to the Company to derive the carbon emission intensity per kilogram of product (kg CO_2e / kg of product). Service providers may alternatively use kg CO_2e per million in transaction value. The definition of emission intensity is consistent with the "declared unit" as defined in ISO 14067 and the Guidelines for Accounting and Exchange of Product Life Cycle Carbon Emissions.

- 每年度 2 月底前，依「供應商溫室氣體盤查表」提交年度產品排放數據。

- Submit annual product emission data by the end of February each year using the Supplier Greenhouse Gas Inventory Form.

共通要求

Common Requirements

- 供應商應保存溫室氣體活動數據、排放數據、情景假設、參考資料、減量計畫及執行佐證等資料不少於五年。
- Suppliers shall retain GHG activity data, emission data, scenario assumptions, reference materials, reduction plans, and supporting evidence of implementation for no less than five years.
- 供應商應持續提升溫室氣體排放計算之準確性與透明度，並以至少 80% 之排放量由一級活動數據（Primary Data）計算為最終數據品質目標。
- Suppliers shall continuously improve the accuracy and transparency of their GHG calculations, with a final data quality target of at least 80% of emissions calculated using primary data.
- 供應商每年度應依活動數據品質之改進情況更新排放數據；並鼓勵一階供應商向其二階供應商收集一級活動數據，以體現年度減排成效及數據品質之持續改善。
- Suppliers shall update their emission data annually based on improvements in activity data quality, and Tier 1 suppliers are encouraged to collect primary data from their Tier 2 suppliers to reflect annual reduction progress and continuous improvement in data quality.
- 供應商須配合本公司每年度就本政策執行情況所進行之審核。
- Suppliers must cooperate with the Company’s annual review of compliance with this policy.

5.2 其他一階供應商

5.2 Other Tier 1 Suppliers

產品碳排放強度係數之年度減排目標不得低於 5%／年，其餘要求與關鍵一階供應商相同。
The annual reduction target for product carbon emission intensity shall be no less than 5% per year. All other requirements are the same as those applicable to Tier 1 Key Suppliers.

5.3 非一階供應商

5.3 Non-Tier 1 Suppliers

現階段為自願性減排，無強制要求。
Emissions reduction is voluntary at this stage; no mandatory requirements are imposed.

六、供應商數據品質改進方案

6. Supplier Data Quality Improvement Programme

依《Pathfinder Framework Guidance for the Accounting and Exchange of Product Life Cycle Emissions》之規定，供應商應揭露產品生命週期碳排放數據之：（一）一級數據占比（Primary Data Share, PDS）；（二）數據品質評級（Data Quality Ratings, DQRs）。
In accordance with the Pathfinder Framework Guidance for the Accounting and Exchange of Product Life Cycle Emissions, suppliers shall disclose, for their product life cycle carbon emission data: (i) the Primary Data Share (PDS); and (ii) the Data Quality Ratings (DQRs).

供應商並應要求其一階供應商（即本公司之非一階供應商）蒐集一級活動數據，逐年提升一級活動數據之使用比例，數據品質目標為一級數據使用比例每年提升至少 15%。
Suppliers shall also require their own Tier 1 suppliers (i.e. the Company’s non-Tier 1 suppliers) to collect primary activity data, and shall progressively increase the proportion of primary data used each year, with a data quality target of an annual increase of at least 15% in primary data use.

七、相關文件

7. Related Documents

- 大江生醫集團供應商行為準則
- TCI Group Supplier Code of Conduct

- GHG Protocol Technical Guidance for Calculating Scope 3 Emissions
- GHG Protocol Technical Guidance for Calculating Scope 3 Emissions

- WBCSD《產品生命週期碳排放核算與資料交換指引》
- WBCSD Product Life Cycle Carbon Emissions Accounting and Data Exchange Guidance

- Pathfinder Framework Guidance for the Accounting and Exchange of Product Life Cycle Emissions
- Pathfinder Framework Guidance for the Accounting and Exchange of Product Life Cycle Emissions

八、政策檢視

8. Policy Review

本政策由永續發展辦公室維護，並依法規發展、國際標準更新及本公司減碳進程定期檢討修訂。詳細作業程序及表單另訂於內部管理辦法。

This policy is maintained by the Sustainable Development Office and is periodically reviewed and revised in light of regulatory developments, updates to international standards, and the Company's decarbonization progress. Detailed operating procedures and forms are set out separately in the Company's internal management procedures.