

Guide for Declaration of Sustainability-Linked Bond Information

2023.09



證券櫃檯買賣中心
Taipei Exchange

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01

Pre-issuance Report



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International Bond And Foreign Bond Database

- Path : International Bond And Foreign Bond Database (https://siis.twse.com.tw/e_bond.htm)
> International Bond And Foreign Bond Database

1 Whether The Bond is Sustainable Bond

Please Choose:
"Yes, Sustainability-Linked Bond(SLB)"

2 The deadline for public disclosure of the Post-issuance report MM DD

Please fill in the date that has been reported to the TPEX

3 Sustainability-Linked Bond(SLB) Important Conditions

Including KPI,SPT and bond characteristics etc.

1. The column can be enlarged by pulling up the right bottom corner.
2. Please fill in the KPI, SPT, bond characteristics, trigger conditions, etc.

Sustainability-Linked Bond(SLB) Important Conditions

Including KPI,SPT and bond characteristics etc.

4 Whether the bond characteristics of SLB varied?

Please leave it blank until all SPTs have been verified.If the bond characteristics of SLB have varied,please describe in the text field.

Please leave it blank before issuance.

SLB Framework/Review Report (1/7)

- Path : International Bond And Foreign Bond Database (https://siis.twse.com.tw/e_bond.htm)
> Sustainable Bond Information(Framework, Review Report, Post-issuance Report)
- Timing : **After obtaining the bond code from the TPEX** during the bond listing application process

永續發展債券計畫書/評估報告/發行後報告
Sustainable Bond Information(Framework,Review Report,Post-issuance Report)

英文(English) 中文(Chinese)

發行前計畫書/評估報告
Pre-issuance framework/Review report

發行後報告/評估報告
Post-issuance report/Review report

可持續發展連結債券(SLB)

確定(Go)

Sustainable Bond Information(Framework,Review Report,Post-issuance Report)

Upload Delete Enquiry Confirm Edit

SLB Framework/Review Report (2/7)

- **STEP 1** : Upload the SLB framework and its review report

Sustainability-Linked Bond (SLB) Framework/Review Report - Upload

Sequence number	<input type="text"/>	Year	A.D <input type="text"/>
Information type	<input type="text" value="v"/>	Issuer code	<input type="text"/>
Information version	<input type="text" value="v"/>	Bond code	<input type="text"/>
Supplementary statement	<input type="text"/>		
File upload	選擇檔案 未選擇任何檔案		
(Format : .doc,.docx,.xls,.xlsx,.pdf,.zip)			

Please fill in **the year of bond issuance** (year of uploading), not year of framework.

If there are multiple tranches, each tranche should be uploaded separately.
Bond code must be correct.

First Upload: **Original Version**
Second time up: **Amended Version**

Please combine **the SLB framework** and its **review report** into one file.

SLB Framework/Review Report (3/7)

- **STEP 2 : Issuer-Level Sustainability Strategies**

The column can be enlarged by pulling up the right bottom corner.

Issuer-Level Sustainability Strategies(Character Limit : 2,000)

(Chinese version, if not available please fill in the column in English version again)

(English version)(Character Limit : 2,000)

1. Content can be drawn from the SLB framework or the issuer's sustainability report, etc.
2. The information will be disclosed on the Taipei Exchange website:
Path: Sustainable Market Information Hub > Issuer-Level Sustainability Strategies
([https://www.tpex.org.tw/web/bond/sustainability/strategy.php?l=en-us](https://www.tpex.org.tw/web/bond/sustainability/strategy?l=en-us))
3. **If there is no Chinese version, please paste the English version in the Chinese column.**



SLB Framework/Review Report (4/7)

STEP 3 : Sustainability- Linked Bond (SLB) Information

Filling Example and Instructions can be downloaded from the webpage.

Sustainability- Linked Bond (SLB) Information

Filling Example and Instructions : [Link](#)

1. Adopted principles or standards (Multiple choice)

SLBP Taiwan Sustainability Taxonomy

2. Framework Reviewer(s)(1. If Chinese is not available, please fill in the column in English again. 2. If there are several reviewers, please separate them by “,”.)

(Chinese)

(English)

3. Bond Characteristics

Type: Trigger Condition:

Coupon Step-up / Step-down (up to) % (Please add “+” for coupon step-up, “-” for coupon step-down, “+-” for coupon step-up or step-down)

Redemption price increase (up to)

Others:

e.g.,
櫃買中心, ISS ESG
TPEX, ISS ESG

If there are multiple conditions, please fill in the upper/lower limit.

Ex: If one SPT is not met, the coupon rate increases by 12.5 bps, and two SPTs are not met, the coupon rate increases by 25 bps, please fill in +0.25 (as shown below).

3. Bond Characteristics

Type: Trigger Condition:

Coupon Step-up / Step-down (up to) +0.25 % (Please add “+” for coupon step-up, “-” for coupon step-down, “+-” for coupon step-up or step-down)

Redemption price increase (up to)

Others:

SLB Framework/Review Report (5/7)

- STEP 4 : The KPI(s) and SPT(s) of the SLB**

4. The KPI(s) and SPT(s) of the SLB

Quantity of KPI(s) : Add KPI(s)

Click **Add** to bring up the table below

Please note that **the same unit** will be used to report the latest KPI performance after issuance.

KPI 1	Indicator (Chinese)	KPI 1 Baseline*			SPT 1a		
	Details (Chinese)	Quantifiable Performance	Unit	Observation Date	Quantifiable Target	Unit	Target Observation Date
Category	Reviewer (Chinese)						
	Indicator (English)						
	Details (English)						
	Reviewer (English)						

*If baseline is not applicable, please fill in the latest performance.

If there is more than one SPTs link to the bond, please use the **Add SPT** button to add new columns.

The reviewer that issued the verification report for this KPI.

Please fill in the important information about this KPI, such as the **definition, scope, calculation method**, etc.
(within 400 characters in English)

- If there is no baseline performance, please fill in the latest Performance.
- Format of date : yyyyymmdd (e.g., 20221231)

If the SPT is a **reduction target**, please **add a negative sign** to the quantifiable target column (e.g., for a 20% reduction, please put **-20** to the column).

The information will be disclosed on the Taipei Exchange website :
Sustainable Market Information Hub > Impacts of Sustainable Bonds
(<https://www.tpex.org.tw/web/bond/sustainability/benefit.php?l=en-us>)

SLB Framework/Review Report (6/7)

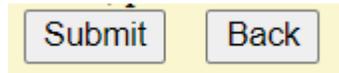
- **Example :**

KPI 1	Indicator (Chinese) :		KPI 1 Baseline*			SPT 1a			SPT 1b		
	Indicator (Chinese) :	Details (Chinese) :	Quantifiable Performance	Unit	Observation Date	Quantifiable Target	Unit	Observation Date	Quantifiable Target	Unit	Observation Date
Category: Greenhouse gas reduction	Indicator (Chinese) :	溫室氣體排放(範疇1及範疇2)									
	Details (Chinese) :	本KPI以2017年做為基期，計算範圍涵蓋本公司全球業務的能源消耗，包括工廠、配送中心、服務中心、辦公室、車隊和全球其他業務，符合本公司SBTi目標設定，計算方法則係採用世界資源研究所(WRI)所發佈之溫室氣體盤查議定書(GHG protocol)指南。									
	Reviewer (Chinese) :	櫃買中心									
	Indicator (English) :	Greenhouse Gas Emissions (Scope 1 and 2)									
	Details (English) :	The KPI is based on 2017 and covers the energy consumption of the Company 's global operations, including factories, distribution centres, service centres, offices, fleets and other operations worldwide, in line with the Company' s SBTi target setting. The calculation method is based on World Resources Institute (WRI) Greenhouse Gas (GHG) Protocol' s guidance for all scopes.	1079	ktCO2e	20211231	-35	%	20251231	-55	%	20301231
	Reviewer (English) :	TPEX									

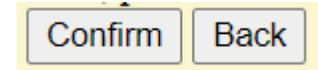
*If there is no Chinese version, please paste the English version in the Chinese column.

SLB Framework/Review Report (7/7)

- **STEP 5 : Submit**



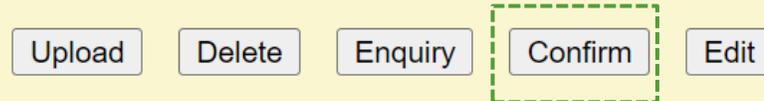
After all columns have been completed, please click **Submit**.



Then go to the next page to check if the information is correct, if it is, please click **Confirm**, or click **Back** to revise.

- **STEP 6 : Double Confirmation**

Sustainable Bond Information(Framework,Review Report,Post-issuance Report)



If an error is found, please correct the information by using **Edit** and then do **Confirm** again.

The filing process is not complete until the double confirmation is made.

The reported documents will be published on the Market Observation Post System (MOPS) Website. (<https://emops.twse.com.tw/>)

- **Path:** MOPS(<https://emops.twse.com.tw/>) > Bonds > Bonds Issued by Foreign Issuers > Sustainable Bond Information(Framework, Post-issuance Report, Review Report)

02

Post-issuance Report



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Post-issuance report/Review report (1/5)

- Path : International Bond And Foreign Bond Database (https://siis.twse.com.tw/e_bond.htm)
> Sustainable Bond Information(Framework, Review Report, Post-issuance Report)
- Timing : **At least once a year ,by a deadline(s) set by the issuer and reported to the TPEX**, until the time that all the SPTs have been verified.

永續發展債券計畫書/評估報告/發行後報告
Sustainable Bond Information(Framework,Review Report,Post-issuance Report)

英文(English) 中文(Chinese)

發行前計畫書/評估報告
Pre-issuance framework/Review report

發行後報告/評估報告
Post-issuance report/Review report

可持續發展連結債券(SLB) ▼

確定(Go)

Sustainable Bond Information(Framework,Review Report,Post-issuance Report)

Upload Delete Enquiry Confirm Edit

Post-issuance report/Review report (2/5)

STEP 1 : Upload the SLB framework and its review report

The document includes (multiple-choice) : KPI Performance SPT Achievement Review Report

Have all SPTs achievements been verified by reviewers? Yes Not yet

Any adjustments to the KPIs baseline, calculation method or SPTs ? Yes No

*Note : Please tick "SPT Achievement" only when the report includes whether the SPT has been achieved on target observation date and whether it affects the principal and interest payment terms of the bonds.

Document Upload

Sequence number		Year	A.D <input type="text"/>
Information type	<input type="text" value="v"/>	Issuer code	<input type="text"/>
Information version	<input type="text" value="v"/>	Bond code	<input type="text"/>
Supplementary statement	<input type="text"/>		
File upload	選擇檔案 沒有選擇檔案		
(Format : .doc,.docx,.xls,.xlsx,.pdf,.zip)			

*Please fill Year column by the observation date of KPI Performance or SPT Achievement. For example, if the post issuance report reveals the KPI Performance as of 2022/5/31, please enter 2022.

The document includes : (Please check the contents of the uploaded files)

- KPI Performance and Review Report must be included.
- After target observation date, if the post-issuance report contains information on whether the SPT has been achieved and whether it affects the terms of principal and interest payments, then the KPI performance, SPT achievement and review report should be ticked.

- Normally tick Not yet.
- If ticked yes, the SLB framework should have a related mechanism for doing so and the post-issuance report should include the related information.

Please fill the year of observation date, not year of document uploaded date.

First Upload: Original Version
Second time up: Amended Version

Please combine the SLB post-issuance report and its review report (verification report) into one file.

Submit

Back

Click **Submit** to go to next page→

Post-issuance report/Review report (3/5)

- STEP 2 : KPI Updated Performance/SPT Achievement**

Scenario 1 : Reporting KPI performance and SPT achievement

KPI Performance / SPT Achievement						
KPI 1	Indicator (Chinese)	test	KPI Updated Performance			SPT Achievement
	Details (Chinese)	test	Quantifiable Metrics	Unit	Observation Date	SPT 1a
Category Greenhouse gas reduction	Reviewer (Chinese)	test				Target Observation Date 20231231
	Indicator (English)	test	<input type="text"/>		<input type="text"/>	
Update KPI Information		Details (English)				<input type="text"/>
		Reviewer (English)				<input type="text"/>

To update details and reviews, please click **Update KPI Information** to edit.

Please fill in the numbers.

Units will be automatically brought in the information reported before issuance.

- Please select **Achieved** or **Not Achieved**.
- Not open for selecting before target observation date.
- If you are unable to select after target observation date, please go back to the previous page and check if the SPT achievement is ticked.

The information will be disclosed on the Taipei Exchange website :
Sustainable Market Information Hub > Impacts of Sustainable Bonds
(<https://www.tpex.org.tw/web/bond/sustainability/benefit.php?l=en-us>)

Post-issuance report/Review report (4/5)

- STEP 2 : KPI Updated Performance/SPT Achievement**

Scenario 2 : There are adjustments to the KPIs baseline, calculation method or SPTs.

※ **The SLB framework should have a related mechanism for doing so and the post-issue report should include the related information.**

Adjustments of KPI baseline or SPT

KPI 1	KPI 1 Baseline*			SPT 1a		
	Quantifiable Performance	Unit	Observation Date	Quantifiable Target	Unit	Target Observation Date
Category: Greenhouse gas reduction	12.000000	tons	20220301	23.000000	tons	20231231
	<input type="text"/>	<input type="text" value="ktCO2e"/>	<input type="text"/>	<input type="text" value="-20"/>	<input type="text" value="%"/>	<input type="text"/>

*If baseline is not applicable, please fill in the latest performance.

- Above is the original filling information
- Please **only enter the information needed to be changed** in the lower box, and leave it blank if you do not want to change it.

Post-issuance report/Review report (5/5)

Submit Back

- **STEP 4 : Submit**

After all columns have been completed, please click **Submit** .

Then go to the next page to check if the information is correct, if it is, please click **Confirm**, or click **Back** to revise.

Confirm Back

- **STEP 5 : Double Confirmation**

Sustainable Bond Information(Framework,Review Report,Post-issuance Report)

Upload Delete Enquiry Confirm Edit

If an error is found, please correct the information by using **Edit** and then do **Confirm** again.

The filing process is not complete until the double confirmation is made.

The reported documents will be published on the Market Observation Post System (MOPS) Website . (<https://emops.twse.com.tw/>)

- **Path:** MOPS(<https://emops.twse.com.tw/>) > Bonds > Bonds Issued by Foreign Issuers > Sustainable Bond Information(Framework, Post-issuance Report, Review Report)



International Bond And Foreign Bond Database

- Path : International Bond And Foreign Bond Database (https://siis.twse.com.tw/e_bond.htm)
> International Bond And Foreign Bond Database

Whether the bond characteristics of SLB varied?	<input type="text"/> Please leave it blank until all SPTs have been verified.If the bond characteristics of SLB have varied,please describe in the text field.
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Drop down menu

- **Timing for choose "No"** : All SPTs have been verified by the review, and there is no change in the payment terms of the bond principal and interest. After the post-issuance report and its review report have been uploaded, please update the column to "No " .
- **Timing for choose "Yes"** : If there is any change in the principal and interest payment terms of the bond, please update the column to "Yes" on the next business day after becoming aware of the change, and briefly describe it in the right column. In addition, columns such as the coupon rate (if applicable) should be revised, and an announcement should be made (Disclosure of Variation Before Maturity).

03

Variation in Bond Characteristics



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Disclosure of Variation Before Maturity(1/3)

- Path : International Bond And Foreign Bond Database (https://siis.twse.com.tw/e_bond.htm)
 - > Disclosure of Variation Before Maturity
- Timing : In the event there is **any change in the principal and interest payment terms**. The issuer shall, **on the next business day after becoming aware of the change**, report the relevant information.
- **STEP 1** : Select the type of announcement

Disclosure of Variation Before Maturity

Variation Disclosure

Type of announcement :

Bond name (In full) :

Bond code :

Type of variation : repurchase from secondary market repayment of principal Bond Principal and Interest Payment Terms of SLB others

To which item it meets :

(Please fill in legal basis for repurchase from secondary market or the terms and conditions with respect to issuance for repayment of principal or SLB bond characteristics.)

Item : Add Announcement Amend Announcement Repeal Announcement



Disclosure of Variation Before Maturity(2/3)

Please fill in the date of the actual change of the principal and interest payment terms, such as the interest payment date.

- **STEP 2 : Type the content of the announcement**

Variation in bond principal and interest payment terms of the Sustainability-Linked Bond (SLB) - Add

1. Sequence number :

2. Subject : Variation in bond principal and interest payment terms of _____ issued by _____ is expected to be effective on / / .

3. To which item it meets :

4. Announcement details :

5. Other statement :

6. Upload :

Please upload : 1.Final Terms or Pricing Supplement / 2.SLB Framework / 3.Post-Issuance report and review report (SPT Achievement)

Contact person :

TEL :

Date of disclosure : 2022/12/16.

E-MAIL :

Please upload :

1. **Final Terms or Pricing Supplement**
2. **SLB Framework**
3. **Post-Issuance report and review report (which include SPT achievement and the variation in bond principal and interest payment terms)**



Disclosure of Variation Before Maturity(3/3)

- STEP 3 : Double Confirmation

Disclosure of Variation Before Maturity

Variation Disclosure

Type of announcement :

Bond name (In full) :

Bond code :

Type of variation : repurchase from secondary market repayment of principal Bond Principal and Interest Payment Terms of SLB others

To which item it meets :

(Please fill in legal basis for repurchase from secondary market or the terms and conditions with respect to issuance for repayment of principal or SLB bond characteristics.)

Item : Add Announcement Amend Announcement Repeal Announcement

- STEP 4 : Notify the TPEX for review

After the announcement is submitted and the columns of the basic information of the bonds such as coupon(%) and Whether the bond characteristics of SLB varied? have been updated, please **notify the TPEX for review before 4:30 p.m. on the same day**, and the announcement will be completed after the online review by the TPEX.