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1  <?xml version="1.0" encoding="UTF-8"?>
2  <!-- 本案例文件僅含日月光永續報告部分內容，由屏大周國華老師研究團隊成員蘇佳成編製 -->
3  <xbrli:xbrl xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:schemaLocation=
  "http://xbrl.org/2006/xbrldi http://www.xbrl.org/2006/xbrldi-2006.xsd"
  xmlns:ifrs_sds_entry_point="
  https://xbrl.ifrs.org/taxonomy/2022-05-25/ifrs_sds/ifrs_sds_entry_point"
  xmlns:rol_ifrs_s1_2022-05-25="
  https://xbrl.ifrs.org/role/ifrs_sds/rol_ifrs_s1_2022-05-25" xmlns:gen="
  http://xbrl.org/2008/generic" xmlns:rol_dim="
  https://xbrl.ifrs.org/role/ifrs_sds/dimensions_2022-05-25" xmlns:ref="
  http://www.xbrl.org/2006/ref" xmlns:xbrldt="http://xbrl.org/2005/xbrldt"
  xmlns:rol_ifrs_s2_2022-05-25="
  https://xbrl.ifrs.org/role/ifrs_sds/rol_ifrs_s2_2022-05-25" xmlns:xl="
  http://www.xbrl.org/2003/XLink" xmlns:ifrs-sds="
  https://xbrl.ifrs.org/taxonomy/2022-05-25/ifrs-sds" xmlns:utr="
  http://www.xbrl.org/2009/utr" xmlns:link="http://www.xbrl.org/2003/linkbase"
  xmlns:enum2="http://xbrl.org/2020/extensible-enumerations-2.0" xmlns:xlink="
  http://www.w3.org/1999/xlink" xmlns:rol_im_1_2022-05-25="
  https://xbrl.ifrs.org/role/ifrs_sds/rol_im_1_2022-05-25" xmlns:dtr-types_2="
  http://www.xbrl.org/dtr/type/2022-03-31" xmlns:dtr-types="
  http://www.xbrl.org/dtr/type/2020-01-21" xmlns:iso4217="
  http://www.xbrl.org/2003/iso4217" xmlns:reference="http://xbrl.org/2008/reference"
  xmlns:xbrldi="http://xbrl.org/2006/xbrldi" xmlns:label="http://xbrl.org/2008/label"
  xmlns:xbrli="http://www.xbrl.org/2003/instance">
4    <link:schemaRef xlink:type="simple" xlink:href=
  "../../../IFRSSDT_2022-05-25/ifrs_sds_entry_point_2022-05-25.xsd"/>
5    <xbrli:context id="Context_Duration_PerflourinatedCarbonsMember">
6      <xbrli:entity>
7        <xbrli:identifier scheme="https://www.twse.com.tw">3711</xbrli:identifier>
8      </xbrli:entity>
9      <xbrli:period>
10        <xbrli:startDate>2021-01-01</xbrli:startDate>
11        <xbrli:endDate>2021-12-31</xbrli:endDate>
12      </xbrli:period>
13      <xbrli:scenario>
14        <xbrldi:explicitMember dimension="ifrs-sds:PollutantAxis">
          ifrs-sds:PerflourinatedCarbonsMember</xbrldi:explicitMember>
15        </xbrli:scenario>
16      </xbrli:context>
17      <xbrli:context id="From20210101To20211231">
18        <xbrli:entity>
19          <xbrli:identifier scheme="https://www.twse.com.tw">3711</xbrli:identifier>
20        </xbrli:entity>
21        <xbrli:period>
22          <xbrli:startDate>2021-01-01</xbrli:startDate>
23          <xbrli:endDate>2021-12-31</xbrli:endDate>
24        </xbrli:period>
25      </xbrli:context>
26      <xbrli:context id="Context_Duration_RenewableEnergyMember">
27        <xbrli:entity>
28          <xbrli:identifier scheme="https://www.twse.com.tw">3711</xbrli:identifier>
29        </xbrli:entity>
30        <xbrli:period>
31          <xbrli:startDate>2021-01-01</xbrli:startDate>
32          <xbrli:endDate>2021-12-31</xbrli:endDate>
33        </xbrli:period>
34        <xbrli:scenario>
35          <xbrldi:explicitMember dimension="ifrs-sds:EnergySourceAxis">
              ifrs-sds:RenewableEnergyMember</xbrldi:explicitMember>
36          </xbrli:scenario>
37        </xbrli:context>
38        <xbrli:context id="Context_Duration_GridElectricityMember">
39          <xbrli:entity>
40            <xbrli:identifier scheme="https://www.twse.com.tw">3711</xbrli:identifier>
41          </xbrli:entity>
42          <xbrli:period>
43            <xbrli:startDate>2021-01-01</xbrli:startDate>
44            <xbrli:endDate>2021-12-31</xbrli:endDate>
45          </xbrli:period>
46          <xbrli:scenario>
47            <xbrldi:explicitMember dimension="ifrs-sds:EnergySourceAxis">

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        ifrs-sds:GridElectricityMember</xbrldi:explicitMember>
48     </xbrli:scenario>
49 </xbrli:context>
50 <xbrli:unit id="MetricTonnesOfC02Equivalent">
51     <xbrli:measure>utr:tC02e</xbrli:measure>
52 </xbrli:unit>
53 <xbrli:unit id="Gigajoule">
54     <xbrli:measure>utr:GJ</xbrli:measure>
55 </xbrli:unit>
56 <xbrli:unit id="Pure">
57     <xbrli:measure>xbrli:pure</xbrli:measure>
58 </xbrli:unit>
59 <xbrli:unit id="CubicMetre">
60     <xbrli:measure>utr:m3</xbrli:measure>
61 </xbrli:unit>
62 <ifrs-sds:GrossScope1GreenhouseGasEmissions decimals="0" contextRef=
    "From20210101To20211231" unitRef="MetricTonnesOfC02Equivalent">90591
</ifrs-sds:GrossScope1GreenhouseGasEmissions>
63 <ifrs-sds:GrossScope1GreenhouseGasEmissions decimals="0" contextRef=
    "Context_Duration_PerflourinatedCarbonsMember" unitRef=
    "MetricTonnesOfC02Equivalent">49650</ifrs-sds:GrossScope1GreenhouseGasEmissions>
64
    <ifrs-sds:Scope1EmissionsLongTermAndShortTermStrategyTargetsAndPerformanceAnalysisTe
    xtBlock contextRef="From20210101To20211231">策略：
65
    a.短期或立即性風險主要來自於能資源使用效率、原物料成本、氣候與產品相關法規、極端天氣
    事件包含極端溫度改變、熱帶氣旋、乾旱等發生，中期則包括自願性協議、溫室氣體排放成本、
    低碳技術轉型、客戶偏好改變與建築節能等，而碳稅、低碳能源或市場需求、氣候參數的增量改
    變包含平均溫度或雨量改變、生態系統高脆弱性與土地利用等，是屬於長期性的風險。
66
    b.對營運面產生之衝擊包含產品、服務、供應鏈、客戶、研發、調適與減緩行動，策略面在於使
    用有限的資源與找尋永續策略夥伴來創造最大的半導體產業價值，財務面最主要的影響則有營收
    、支出、資本、資產與負債。
67
    c.以轉型與實體情境進行氣候風險之模擬分析。
68 目標：
69 日月光投控規劃中長期減碳目標，以溫室氣體範疇一與二全面完成查證的2016 為基準年規劃
    2030 年絕對減量 35%。
70 績效分析：
71 2021 年以市場基準計算範疇一與二，共排放約 170 萬 tC02e2，溫室氣體單位營收密集度較
    2015 基準年減少
    50%。由於產業特性主要排放源來自於電力使用，除了持續提升能源效率使用，2021 年有 15
    個廠區通過 ISO 50001驗證，涵蓋率達 59%。
    </ifrs-sds:Scope1EmissionsLongTermAndShortTermStrategyTargetsAndPerformanceAnalysisTex
    tBlock>
72 <ifrs-sds:EnergyConsumed decimals="0" contextRef="From20210101To20211231" unitRef=
    "Gigajoule">15426558</ifrs-sds:EnergyConsumed>
73 <ifrs-sds:EnergyConsumedPercentage decimals="2" contextRef=
    "Context_Duration_RenewableEnergyMember" unitRef="Pure">0.24
</ifrs-sds:EnergyConsumedPercentage>
74 <ifrs-sds:WaterWithdrawn decimals="0" contextRef="From20210101To20211231" unitRef=
    "CubicMetre">25872192</ifrs-sds:WaterWithdrawn>
75 <ifrs-sds:WaterConsumed decimals="0" contextRef="From20210101To20211231" unitRef=
    "CubicMetre">28600692</ifrs-sds:WaterConsumed>
76 <ifrs-sds:EnergyConsumedPercentage decimals="2" contextRef=
    "Context_Duration_GridElectricityMember" unitRef="Pure">0.76
</ifrs-sds:EnergyConsumedPercentage>
77
    <ifrs-sds:WaterWithdrawnPercentageInRegionsWithHighOrExtremelyHighBaselineWaterStres
    s decimals="4" contextRef="From20210101To20211231" unitRef="Pure">0.2581
</ifrs-sds:WaterWithdrawnPercentageInRegionsWithHighOrExtremelyHighBaselineWaterStre
    ss>
78
    <ifrs-sds:WaterConsumedPercentageInRegionsWithHighOrExtremelyHighBaselineWaterStress
    decimals="4" contextRef="From20210101To20211231" unitRef="Pure">0.1842
</ifrs-sds:WaterConsumedPercentageInRegionsWithHighOrExtremelyHighBaselineWaterStres
    s>
79 </xbrli:xbrl>
80

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