

優纖隆企業股份有限公司
CA2.1 氣候行動計畫

在全球邁向淨零排放浪潮中，農業廢棄物處理、材料高碳足跡與紡織產業高耗水、高排放，已成氣候治理關鍵課題。台灣作為全球重要紡織供應鏈基地及鳳梨主要產國，每年產生大量鳳梨葉農業副產物，長期面臨焚燒、掩埋或低值堆肥困境。優纖隆（UKL）以四十餘年紡織製造與供應鏈整合經驗，回應台灣「2050 淨零排放」政策及環境部「資源循環零廢棄」戰略，提出以「鳳梨葉全資源循環」為核心氣候行動計畫，透過農業全循環與低碳紡織技術，實現環境效益、經濟產值與社會影響三重共益。

本計畫由董事會直接監督，成立「氣候行動委員會」（董事長領軍，成員包含執行副總及各部門主管），負責年度 KPI 審核與進度追蹤。所有策略對齊 SBTi 科學基礎目標。已委託 DNV 第三方查證 2023 年組織型溫室氣體盤查，後續採用內部盤查機制追蹤進度，確保數據可靠性。報告公開於公司網站。

氣候風險與機會

- **風險：**原料供應中斷（極端天候）、碳邊境稅（CBAM）影響出口；
- **因應：**多元化採購、多年度契作及保險機制。
- **機會：**低碳材料需求成長，開拓歐美 ESG 供應鏈，帶來顯著營收潛力。

一、氣候行動 SMART 目標與路徑

以「具體、可衡量、可達成、相關、時限」原則，聚焦能源、供應商、運輸、產品設計等減排方向，定期評估調整。

核心目標	具體行動策略（未來 12-60 個月）	預期影響 / 績效指標（KPI）	責任單位
能源轉型： 逐步邁向再生能源	自 2026 年起引入綠電採購 10%，維持穩定比例並視市場評估逐步提升	再生電力比例持續成長	董事長辦公室
材料轉型： 農業副產物高值化	導入自動化取纖，優化 PALF 混紡技術並探索細紗開發	PALF 產品碳足跡維持低水準，年採購鳳梨葉穩定增加	材料開發部
資源循環： 提升全回收率	開發渣料生質應用（如塑料板材、餐具、皮革填料）	渣料回收利用率逐步達高水準，用水足跡顯著降低	執行副總

運輸優化：減少碳排放	運輸使用 GoGreen Plus 永續航空燃料、鼓勵數位會議以減少差旅	運輸相關排放持續下降	人資部
產品設計：循環經濟	開發 PALF 混紡與渣料全回收應用	產品碳足跡維持低水準	產品開發部
社會影響力：永續教育轉譯	與 5% Design Action 合作開發 K-12 教案與教具	觸及多間學校，擴大循環經濟意識	永續專案部

二、資源配置

- **人力**：執行副總任總負責人，每半年向經營團隊匯報。各部門主管執行減排行動。
- **財務**：每年編列預算支持綠電採購、環境驗證及設備升級。
- **技術**：持續與紡織所、工研院合作驗證性能與溯源系統。

三、利害關係人議合與公正轉型

- **農民**：與屏東九如農會契作，提升在地收益，支持農業韌性。
- **夥伴**：成立「產銷合作聯盟」，與供應商共議減碳路徑，協助技術升級。
- **內部**：定期收集能源管理與廢棄物減量回饋。

四、治理與監督

本計畫於 2026 年 3 月 31 日經最高經營團隊核准。每 36 個月全面檢討並更新計畫。若需調整，將記錄教訓並優化措施。

UKL Enterprise Co., Ltd.

CA2.1 Climate Action Plan

Amid the global wave towards net-zero emissions, agricultural waste management, the high carbon footprint of materials, and the high water consumption and emissions of the textile industry have become critical issues in climate governance. As an important base for the global textile supply chain and a major pineapple-producing country, Taiwan generates a large amount of agricultural by-products from pineapple leaves every year, which have long faced the dilemmas of incineration, landfilling, or low-value composting. With over forty years of experience in textile manufacturing and supply chain integration, UKL Enterprise Co., Ltd. (UKL) responds to Taiwan's "2050 Net-Zero Emissions" policy and the Ministry of Environment's "Zero Waste Resource Circulation" strategy. UKL proposes a climate action plan centered on the "Total Resource Circulation of Pineapple Leaves" to achieve a triple win of environmental benefits, economic value, and social impact through total agricultural circulation and low-carbon textile technologies.

This plan is directly supervised by the Board of Directors, which has established a "Climate Action Committee" (led by the Chairman, with members including the Executive Vice President and heads of various departments) responsible for reviewing annual KPIs and tracking progress. All strategies are aligned with the Science Based Targets initiative (SBTi). We have commissioned DNV for third-party verification of our 2023 organizational greenhouse gas inventory, and will subsequently use an internal inventory mechanism to track progress and ensure data reliability. The reports are published on the company's website.

Climate Risks and Opportunities

- **Risks:** Raw material supply disruptions due to extreme weather, and the impact of the Carbon Border Adjustment Mechanism (CBAM) on exports.
- **Responses:** Diversified procurement, multi-year contract farming, and insurance mechanisms.
- **Opportunities:** The growing demand for low-carbon materials opens up ESG supply chains in Europe and America, bringing significant revenue potential.

I. SMART Goals and Pathways for Climate Action

Based on the principles of being "Specific, Measurable, Achievable, Relevant, and Time-bound," we focus on emission reduction directions such as energy, suppliers, transportation, and product design, conducting regular evaluations and adjustments.

Core Goal	Specific Action Strategies (Next 12-60 Months)	Expected Impact / Key Performance Indicators (KPI)	Responsible Department
Energy Transition: Gradually move towards renewable energy	Introduce 10% green power procurement starting in 2026, maintain a stable proportion, and gradually increase it based on market evaluation.	Continuous growth in the proportion of renewable electricity.	Chairman's Office
Material Transition: High-value utilization of agricultural by-products	Introduce automated fiber extraction, optimize PALF blending technology, and explore fine yarn development.	PALF product carbon footprint maintained at a low level; stable increase in annual procurement of pineapple leaves.	Material Development Department
Resource Circulation: Increase the overall recycling rate	Develop biomass applications for residue materials (e.g., plastic boards, tableware, leather fillers).	Residue recycling utilization rate gradually reaches a high level; water footprint is significantly reduced.	Executive Vice President
Transportation Optimization:	Use GoGreen Plus sustainable aviation	Continuous decline in transportation-	Human Resources Department

Reduce carbon emissions	fuel for transportation and encourage digital meetings to reduce business travel.	related emissions.	
Product Design: Circular economy	Develop PALF blended spinning and full recycling applications for residues.	Product carbon footprint maintained at a low level.	Product Development Department
Social Impact: Translation of sustainability education	Collaborate with 5% Design Action to develop K-12 lesson plans and teaching aids.	Reach multiple schools and expand awareness of the circular economy.	Sustainability Project Department

II. Resource Allocation

- **Human Resources:** The Executive Vice President serves as the general person-in-charge, reporting to the management team every six months. The heads of each department execute the emission reduction actions.
- **Financial Resources:** Budgets are allocated annually to support green power procurement, environmental verification, and equipment upgrades.
- **Technology:** Continuously collaborate with the Taiwan Textile Research Institute and the Industrial Technology Research Institute for performance verification and traceability systems.

III. Stakeholder Engagement and Just Transition

- **Farmers:** Engage in contract farming with the Jiuru Farmers' Association in Pingtung to enhance local income and support agricultural resilience.
- **Partners:** Establish a "Production and Marketing Cooperation Alliance" to discuss carbon reduction pathways with suppliers and assist in technological upgrades.
- **Internal:** Regularly collect feedback on energy management and waste reduction.

IV. Governance and Oversight

This plan was approved by the top management team on March 31, 2026. The plan will be comprehensively reviewed and updated every 36 months. If adjustments are required, lessons learned will be recorded and measures will be optimized.