

IFRS® SUSTAINABILITY DISCLOSURE STANDARDS (ISSB STANDARDS)—APPLICATION AROUND THE WORLD

JURISDICTIONAL PROFILE: Chinese Taipei

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This profile provides information about the application of ISSB Standards in Chinese Taipei. The ISSB Standards are developed and issued in the public interest by the International Sustainability Standards Board (ISSB). The ISSB is a standard-setting body of the IFRS Foundation (Foundation), an independent, not-for-profit organisation.

The Foundation has prepared this profile applying an analysis that is in accordance with the [Inaugural Jurisdictional Guide on the adoption or other use of ISSB Standards](#) (*Jurisdictional Guide*) and based on information provided by jurisdictional authorities in response to a questionnaire the Foundation issued on the regulatory approach to the use of the ISSB Standards. The Foundation invited the questionnaire's respondent and international accounting firms to review a draft of the profile.

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Description of the jurisdictional approach

Jurisdictional approach towards the adoption or other use of ISSB Standards¹
Updated 12 June 2025

	Current ²	Target ³
Jurisdictional approach	Committing to adoption or other use of ISSB Standards	Fully adopting ISSB Standards <i>Chinese Taipei's jurisdictional target is based on decisions announced in the Financial Supervisory Commission (FSC) roadmap for</i>

¹ Refers to the range of approaches that jurisdictions may take to 'adopt, apply or otherwise be informed by' ISSB Standards when introducing sustainability-related disclosure requirements in their legal and regulatory frameworks, as set out in Section 3.4 of the *Jurisdictional Guide*. This range includes approaches that involve the adoption or other use of IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* and IFRS S2 *Climate-related Disclosures* directly, as well as the introduction of local sustainability-related disclosure requirements (or standards) designed to deliver functionally aligned outcomes to those resulting from the application of IFRS S1 and IFRS S2 (referred to as 'requirements with functionally aligned outcomes').

² The current approach describes the most up-to-date status of a jurisdiction's sustainability-related disclosure requirements reflecting what entities in the jurisdiction are required or permitted to apply at the time the jurisdictional profile is published.

³ The target approach describes the stated jurisdictional target that a jurisdiction aims to achieve for sustainability-related disclosure requirements reflecting either the final milestone in the jurisdictional roadmap or requirements that have already been introduced by law or regulation but where application by entities will only be required at a future date.

listed companies to align with IFRS Sustainability Disclosure Standards.

FSC is considering consulting stakeholders before the end of 2025 on extending transition reliefs for the disclosure of Scope 3 GHG emissions. The FSC is also considering the measurement framework for GHG emissions.

The stated jurisdictional target will be reached if the resulting framework includes requirements to disclose Scope 3 GHG emissions and to use Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) as the measurement framework for GHG emissions.

Regulatory approach to sustainability-related disclosures

Has the relevant authority(ies) in the jurisdiction published a decision to require sustainability-related financial disclosures?

Yes.

Does the jurisdiction's regulatory framework for sustainability-related disclosures adopt or otherwise use ISSB Standards?

Yes.

Description of and links to the relevant announcement, roadmap, standards and/or law or regulation.

In August 2023, FSC published a [roadmap](#) for listed companies to align with IFRS Sustainability Disclosure Standards, starting for annual reporting periods on or after 1 January 2026.

IFRS S1 and IFRS S2 will become effective upon further regulatory actions by the FSC to update the regulation accordingly.

Summary of the timeline for the application of the jurisdiction's sustainability-related disclosure requirements by entities in the jurisdiction.

IFRS S1 and IFRS S2 will be required for entities in a phased-in approach starting from FY2026:

Phase I: Large cap (with paid-in capital over Taiwan New Dollar (TWD) 10bn) listed companies will be required to report in 2027 on FY2026 information.

Phase II: Listed companies with paid-in capital over TWD 5bn and less than TWD 10bn will be required to report in 2028 on FY2027 information.

Phase III: All other listed companies will be required to report in 2029 on FY2028 information.

Extent of application of ISSB Standards

Requirements

Applicable ISSB Standards: which ISSB Standards does the legal or regulatory framework adopt or otherwise use?	IFRS S1 <i>General Requirements for Disclosure of Sustainability-related Financial Information</i> and IFRS S2 <i>Climate-related Disclosures</i> .
Scope: what information is an entity in the jurisdiction required to disclose?	Material information about the sustainability-related risks and opportunities that could reasonably be expected to affect its cash flows, its access to finance or the cost of capital over the short, medium or long term.
Focus: at whom is the information provided by sustainability-related disclosure requirements in the jurisdiction focused?	Existing and potential investors, lenders and other creditors.
Placement of disclosures: does the jurisdiction require that an entity include sustainability-related financial disclosures as part of its general purpose financial reports?	Yes. <i>Regulations Governing Information to be Published in Annual Reports of Public Companies</i> will be amended to add a separate sustainability information chapter in the annual report that requires listed companies in Chinese Taipei's capital market to disclose relevant information according to ISSB Standards.
Timing of reporting: does the jurisdiction require that an entity report sustainability-related financial disclosures at the same time as its related financial statements?	Yes—sustainability-related financial disclosures are required to be published at the same time as the related financial statements, as required by IFRS S1, except for the transition relief for the first year of application that is included in IFRS S1 and has been removed.

Transition reliefs: do the jurisdiction's requirements include any extensions of the transition reliefs included in IFRS S1 and IFRS S2?

Yes.

	Description of relief	Duration of relief
IFRS S1	Not applicable	Not applicable
IFRS S2	Not applicable, as per the FSC roadmap. However, by the end of 2025, FSC will consult on a relief for reporting Scope 3 GHG emissions disclosure.	Not applicable

Jurisdictional modifications: do the jurisdiction's requirements include any modifications to the requirements in IFRS S1 and IFRS S2?

Under consideration.

The approach towards the GHG emissions measurement framework is still under determination. There are no other expected modifications to ISSB Standards other than possible extensions of transition reliefs for Scope 3 GHG emissions disclosures.

Schedule of differences between ISSB Standards and jurisdictional requirements, if applicable and available.

Not applicable.

Dual reporting: is 'dual reporting' allowed, such that entities in the jurisdiction may assert compliance both with IFRS Sustainability Disclosure Standards as issued by the ISSB and another set of standards (for example, compliance with both ISSB Standards and the jurisdiction's sustainability-related disclosure requirements)?

No.

Assertion of compliance: does the jurisdiction's legal or regulatory framework require entities to make an explicit and unreserved statement of compliance?

Yes—with IFRS Sustainability Disclosure Standards which are endorsed by the FSC.

Reporting entities

Are all or most⁴ **domestic** publicly accountable entities either required or permitted to comply with the jurisdiction's sustainability-related disclosure requirements?

Current	Target
No—disclosures not currently required.	Yes—required.
Not required.	Required for all companies that are listed on the Taiwan Stock Exchange and Taipei Exchange. Requirements might be extended to some unlisted financial institutions such as banks, insurance companies, securities companies, securities investment trust funds, and futures commission merchants.

Are entities without public accountability either required or permitted to comply with the jurisdiction's sustainability-related disclosure requirements?

Requirements for entities without public accountability under consideration.

What sustainability-related disclosure requirements apply to **foreign** publicly accountable entities?

Foreign publicly accountable entities are subject to the same reporting requirement in accordance with the same framework as domestic publicly accountable entities.

Reporting entity: do the jurisdiction's requirements specify that an entity's sustainability-related financial disclosures shall be for the same reporting entity as the related financial statements?

Yes.

⁴ In accordance with the *Jurisdictional Guide*, 'most' publicly accountable entities is intended to capture the weight of the entities in relation to the economy or activity in the jurisdiction, instead of the number of entities subject to the requirements. It is based on the relative weight of listed entities captured by the requirements in relation to the jurisdiction's gross domestic product or the overall market capitalisation in the main equity index.

Other sustainability reporting considerations

Additional disclosure requirements: does the jurisdiction require or permit an entity to provide additional disclosures within the report that contains sustainability-related financial disclosures based on ISSB Standards?

There are no specific provisions requiring or permitting an entity to provide additional disclosures within the annual report.

If additional disclosures are permitted or required, what is the basis for such additional information?

There are no specific provisions requiring or permitting an entity to provide additional disclosures within the annual report.

Does the jurisdiction require that any such additional disclosures are clearly identified and do not obscure information required by ISSB Standards?

Yes—in accordance with IFRS S1.

Digital reporting: is digital reporting of sustainability-related disclosures required?

Under consideration.

If yes, what digital reporting taxonomy is used (if applicable)?

Not applicable

Assurance: what level of assurance over sustainability-related disclosures does the jurisdiction require?

Limited assurance only for Scope 1 and 2 greenhouse gas emissions (beginning with the initial year of disclosure).

Other comments regarding the content of sustainability-related financial reporting or the use of ISSB Standards in the jurisdiction.

IFRS S1 and IFRS S2 have been translated by FSC into Traditional Chinese under a contract with the IFRS Foundation.

Jurisdictional authorities

Organisation(s):	<p>The Financial Supervisory Commission (FSC)</p> <p>The Securities and Futures Bureau (SFB)</p>
Role of the organisation(s):	<p>The FSC is responsible for overseeing and regulating Chinese Taipei's banking, securities, and insurance industries. Its duties include ensuring financial stability, protecting investors, and promoting a transparent and sound financial system.</p> <p>The SFB, under the FSC, is responsible for endorsement of IFRS Standards (including IFRS Sustainability Disclosure Standards) and supervision on financial reporting (including sustainability reporting).</p>
Website:	<p>www.fsc.gov.tw</p> <p>www.sfb.gov.tw</p>