

**轉型金融與永續揭露研討會**  
**Transition Finance and Sustainability Disclosure**  
**黃主任委員致詞稿**

2023 年 7 月 18 日

主辦單位(會計研究發展基金會)王董事長(怡心)、三菱日聯銀行資深顧問 Masamichi Kono 先生、永續準則委員會鄭主委(丁旺)、證交所林董事長(修銘)、各位與談人、各位企業代表及與會貴賓，大家早！

Chairperson of Accounting Research and Development Foundation in Taiwan (ARDF), Ms. Wang, Mr. Kono, Professor Cheng, Chairman Lin, distinguished panelists, distinguished guests, ladies and gentlemen, good morning!

很榮幸會計研究發展基金會邀請我擔任本次「轉型金融與永續揭露研討會」的開幕嘉賓。透過本次研討會讓產、官、學齊聚一堂進行交流，本次研討會非常榮幸能夠邀請到 Kono 先生進行專題演講並分享永續領域之經驗及觀點，Kono 先生係三菱日聯銀行資深顧問，並曾擔任政府及許多國際組織重要職位，相信今日與會者可從 Kono 先生的演說中獲益良多。

It's a great pleasure to be invited to today's conference "Transition Finance and Sustainability Disclosure" hosted by ARDF. This conference serves as a platform for sharing the views from the representatives of industry, academia, and regulators. We are honored and pleased to have Mr. Masamichi Kono as today's keynote speaker to share his insight and experience in the field of sustainability. Mr. Kono is a senior advisor of Mitsubishi UFJ Bank, and he also served in several important positions in

government and many international organizations. I believe attendees today will benefit a great deal from Mr. Kono's speech.

永續議題已成為全球關注焦點，全球主要國家已著手研定相關政策。我國於今年 2 月修法時將 2050 年淨零排放納入氣候變遷因應法規，去年國發會亦公布台灣淨零轉型路徑，其中綠色金融及公正轉型即為關鍵戰略。

Sustainability has come to attract intense global attention, and major jurisdictions have drawn up policies in response to climate-related risks. This February, Taiwan also amended the Climate Change Response Act, which incorporates Taiwan's commitment to net-zero emissions by 2050. In "Taiwan's Pathway to Net-Zero Emissions in 2050," which was released by our National Development Council last year, green finance and just transition are put forward as two key strategies. Therefore, today's conference will focus on both transition finance and sustainability disclosure.

金管會已於 2022 年發布「綠色金融行動方案 3.0」，並於今(2023)年 3 月發布「上市櫃公司永續發展行動方案」，上市櫃公司應自 2025 年起分階段揭露減碳目標、策略及具體行動計畫。此外，台灣證交所即將於 8 月正式成立碳權交易所，透過碳權交易提供企業更多減碳誘因。另基於國際永續準則理事會(ISSB)已於今年 6 月發布 IFRS 永續揭露準則，金管會刻規劃接軌此全球永續報導基準以提升可比較性，目前規劃與證交所、櫃買中心及會計基金會共同成立專案小組，研訂國內接軌 IFRS 永續揭露準則之藍圖，預計於 8 月份徵詢外界意見後發布。

FSC has issued the 3<sup>rd</sup> version of the *Green Finance Action Plan* last year and the *Sustainable Development Action Plan* this year. Listed companies are required to set carbon reduction targets, strategies, and adopt transition plans to be implemented from 2025 in stages. Furthermore, the Taiwan Stock Exchange is going to establish a Taiwan carbon credit market in August, providing companies with additional incentives for carbon reduction through carbon trading and encouraging voluntary emissions reductions. In addition, considering that ISSB has issued the IFRS Sustainability Disclosure Standards, the FSC is planning to align with the global baseline to enhance international comparability. Currently, a task force is going to be established in collaboration with the Taiwan Stock Exchange, Taipei Exchange and the ARDF to coordinate workstreams to develop a roadmap for adopting IFRS Sustainability Disclosure Standards. FSC will release the roadmap after public consultation in August.

最後我想引述聯合國環境規劃署執行主任英格爾·安德森（Inger Andersen）的一句話作為結語，If finance won't move, the world won't move. 資金的流向會改變企業的行為，轉型金融就是最佳的釋例，本次研討會經驗分享，相信能讓我們對轉型金融有更深的認識，也能體認到永續相關風險及機會之重要性。我相信透過所有利害關係人共同努力，將有一個更具永續及韌性的金融和資本市場。預祝本次研討會圓滿成功，也祝福各位貴賓，身體健康，平安如意，謝謝大家！

Lastly, I would like to quote what Inger Andersen said. Andersen is the executive director of the United Nations Environment Programme. She once said, "If finance won't move, the world won't move." That means capital flows will change enterprises' behavior, and transition finance is the best

example. I believe we will gain insight into transition finance in this conference and realize the importance of sustainability-related risks and opportunities. I also believe that collective efforts by all stakeholders will bring about more sustainable and resilient financial and capital markets. Thank you all for participating in this conference and I wish the event a grand success.