

# Taiwan

Taiwan is advancing its sustainable finance efforts to achieve net zero emissions by 2050, with a strong focus on decarbonising its energy-intensive manufacturing sector. Home to the world’s largest semiconductor manufacturers, Taiwan is targeting cleaner technologies and launching sustainable finance initiatives to address the industry’s significant emissions footprint.

The Financial Supervisory Commission (FSC) has implemented a Green Finance Action Plan, prioritising green bonds, sustainability-linked loans and mandatory climate-related disclosures for listed companies and financial institutions.

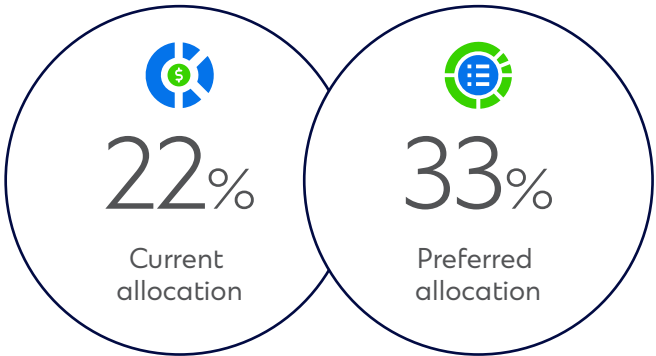
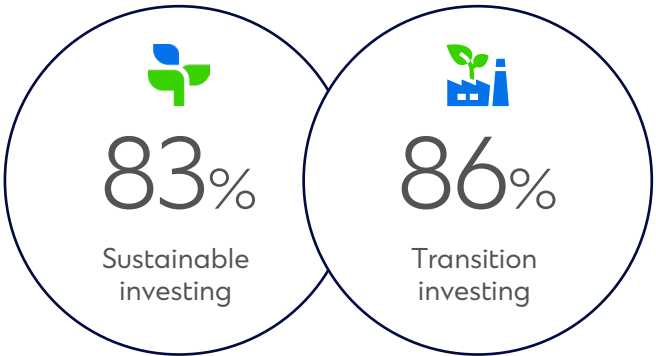
In December 2024, the FSC released updated guidelines to help corporates identify sustainable economic activities and improve transparency. These include an expanded recognition of sustainable industries, such as waste removal and resource recycling. The guidelines also introduce a methodology for calculating sustainability proportions, enabling financial institutions to assess compliance in areas like loans, investments and asset management.



## General sentiment

Investors in Taiwan who took part in our survey are increasingly interested in both transition and sustainable investing, with 86 per cent of them showing enthusiasm for transition investing.

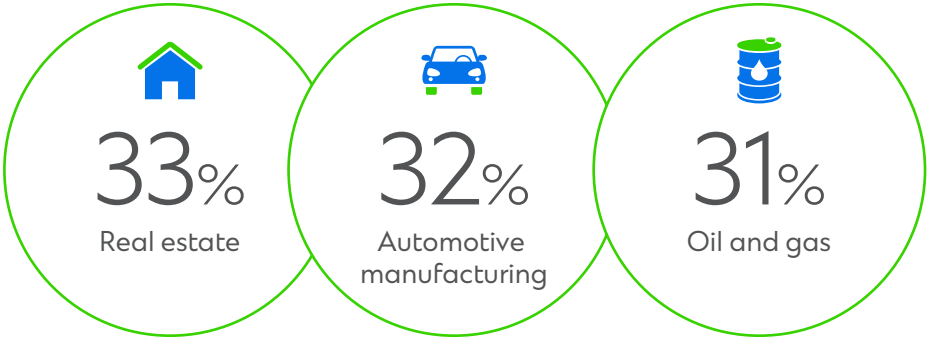
Investors demonstrate a strong appetite to increase portfolio allocation towards sustainable investments to 33 per cent.



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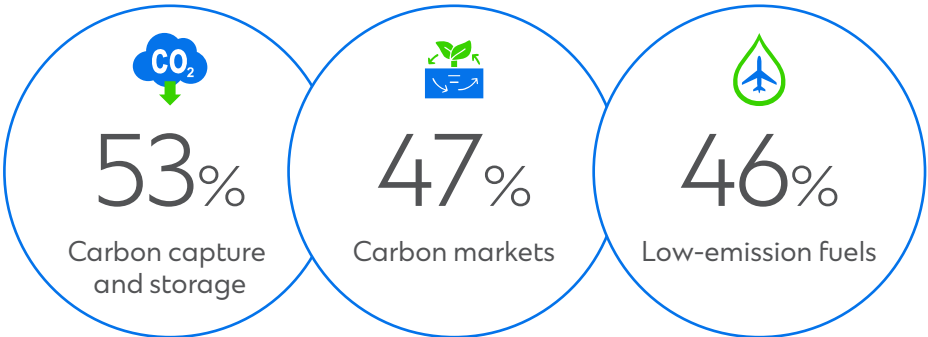
## Exposure to high-emitting sectors

More than three in 10 investors in Taiwan have exposure to high-emitting sectors like real estate, automotive manufacturers and oil and gas.



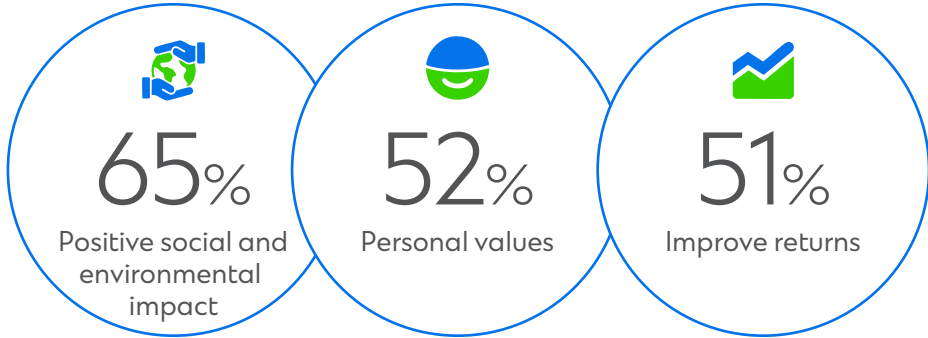
## Themes of interest

Interest in carbon capture and storage is the highest among all markets surveyed. This is followed by carbon markets, which is also higher than other markets.



## Investor motivations

The primary motivation for investors is the potential for positive social and environmental impact, which is also the highest across all eight markets surveyed.



## Investor barriers

A key barrier to transition investing among respondents in Taiwan is the perceived lack of benchmarks, which stands at the highest percentage across all markets surveyed. This is followed by higher risks and greenwashing.

