

# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that:	Co-Operative Assets Management Co., Ltd. 3F. No. 77, Guanqian Rd. Zhongzheng Dist. Taipei City 100011 Taiwan	合作金庫資產管理股份有限公司 臺北市 中正區 館前路 77 號 3 樓 100011
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Holds Statement No: GHGEV 789821

### Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with Co-Operative Assets Management Co., Ltd. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 3.715 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 59.616 tonnes of CO<sub>2</sub> equivalent.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity for year 2022 is not published by Taiwan government so far, the emission factor used for electricity is 0.509 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018.

For and on behalf of BSI:



Managing Director BSI Taiwan, Peter Pu

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The greenhouse gas emissions information reported by the organization for the period from 2022-01-01 to 2022-12-31 is as follows:

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
<b>Category 1: Direct GHG emissions and removals</b>			<b>3.715</b>
1.1	Stationary combustion	N/A	0.0000
1.2	Mobile combustion		3.5828
1.3	Industrial processes(anthropogenic systems)	N/A	0.0000
1.4	Fugitive(anthropogenic systems)		0.1323
1.5	Land use, land use change and forestry	N/A	0.0000
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
<b>Category 2: Indirect GHG emissions from imported energy</b>			<b>59.616</b>
2.1	Indirect emissions from imported electricity	location-based approach	59.6161
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	0.0000
<b>Category 3: Indirect GHG emissions from transportation</b>			<b>7.154</b>
3.1	Emissions from upstream transport and distribution for goods	NS	
3.2	Emissions from Downstream transport and distribution for goods	NS	
3.3	Emissions from Employee commuting	NS	
3.4	Emissions from Client and visitor transport	NS	
3.5	Emissions from Business travels	Estimated based on business travel expenses (domestic)	7.1540
<b>Category 4: indirect GHG emissions from products used by organization</b>			<b>12.547</b>
4.1	Emissions from Purchased goods	Fuel, water and energy related activities	11.4692
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	solid and liquid waste	1.0780
4.4	Emissions from the use of assets	NS	
4.5	Emissions from the use of services that are not described in the above subcategories	NS	

\* NS: Non significant; N/A: Non available.

Location	Verification Information
Co-Operative Assets Management Co., Ltd. 3F. No. 77, Guanqian Rd. Zhongzheng Dist. Taipei City 100011 Taiwan 合作金庫資產管理股份有限公司 臺北市 中正區 館前路 77 號 3 樓 100011	The Greenhouse Gas Emissions with Co-Operative Assets Management Co., Ltd. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 3.715 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 59.616 tonnes of CO <sub>2</sub> equivalent.

