



# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

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

Holds Statement No: GHGEV 805573

### Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Co-Operative Assets Management Co., Ltd. for the period from 2023-01-01 to 2023-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 28.5194 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 123.1956 tonnes of CO<sub>2</sub> equivalent.
- Co-Operative Assets Management Co., Ltd. has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2023-01-01 to 2023-12-31 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 of year 2023 is 0.494 kgCO<sub>2</sub> per kWh used in domestic base.

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
Category 1: Direct GHG emissions and removals			28.5194
1.1	Stationary combustion		0.0000
1.2	Mobile combustion		26.8090
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		1.7104
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			123.1956
2.1	Indirect emissions from imported electricity	location-based approach	123.1956
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		T-REC: 21SP0011- U023000001~U023000009	9,000 kWh
	Indirect emissions from imported electricity	market-based approach	118.7496
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2023-01-01 to 2023-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO <sub>2</sub> e
Category 3: Indirect GHG emissions from transportation				39.3045
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method (Exclude overseas subsidiaries)	Goods Weight: 1.040 tonne Road transport: 3.2240 tkm	0.0027
3.2	Emissions from Downstream transport and distribution for goods	Use the Spend-based method (Exclude overseas subsidiaries)	Goods Weight: 142.2664 kg	29.1646
3.5	Emissions from Business travels	Use the Spend-based method	High-speed rail: 2,450.69 kgCO <sub>2</sub> e Train: 42 times MRT: 4 times Scooter: 8 times Vehicle: 17,917.79 pkm Aviation: 4.3915 tonnes CO <sub>2</sub> e	10.1372
Category 4: indirect GHG emissions from products used by organization				33.2580
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the Average-data method (Exclude overseas subsidiaries energy and top water)	Gasoline: 11,506.1117 L Electricity(domestic base): 206,507.3100 kWh Tap water (domestic base): 661.0910 m <sup>3</sup> Paper : 1,496.6485 kg	32.3341
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method (Exclude overseas subsidiaries liquid waste)	Solid Waste: 2.0513 tonne Liquid Waste: 661.0910 m <sup>3</sup>	0.9239

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

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 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 2.9930 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 102.0146 tonnes of CO <sub>2</sub> equivalent.
Cooperative International Leasing Co., Ltd. Room 1618-10, 1618-11, 1618-12, 1618-13 Minsheng Financial Building, No.23 Building Times Square Hua Chi st., SIP, Suzhou City China 合庫金國際租賃有限公司 中國江蘇省蘇州市蘇州工業園區 時代廣場民生金融大廈 23 幢 1618-10、11、12、13 室	The Greenhouse Gas Emissions with Cooperative International Leasing Co., Ltd. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 25.5264 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 21.1810 tonnes of CO <sub>2</sub> equivalent.  The 2 branches of Cooperative International Leasing Co., Ltd. are included. 涵蓋合庫金國際租賃有限公司共 2 個據點

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