

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., No. 77, Guanqian Rd. 臺灣
Zhongzheng Dist. 臺北市
Taipei City 館前路 77 號 3 樓
100011 100011
Taiwan

Holds Statement No: GHGEV 772726-4

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 2021-01-01 to 2021-12-31 was verified, including direct greenhouse gas emissions 4.066 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 62.760 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2021-01-01 to 2021-12-31 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 2021 is 0.509 kgCO₂ per kWh.

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

Originally Issue: 2022-08-15

Latest Issue: 2022-08-15

Page: 1 of 3

...making excellence a habit.™

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

Statement No: GHGEV 772726-4

The greenhouse gas emissions information reported by the organization for the period from 2021-01-01 to 2021-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			4.066
1.1	Stationary combustion	N/A	0.0000
1.2	Mobile combustion		3.8720
1.3	Industrial processes(anthropogenic systems)	N/A	0.0000
1.4	Fugitive(anthropogenic systems)		0.1938
1.5	Land use, land use change and forestry	N/A	0.0000
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			62.760
2.1	Indirect emissions from imported electricity	location-based approach	62.7597
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	0.0000
Category 3: Indirect GHG emissions from transportation			41.964
3.1	Emissions from upstream transport and distribution for goods	NS	
3.2	Emissions from Downstream transport and distribution for goods	only distribution by post mail	35.3881
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)	6.5756
Category 4: indirect GHG emissions from products used by organization			19.098
4.1	Emissions from Purchased goods	Fuel, water and energy related activities	14.5502
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	solid and liquid waste	4.5482
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.

Originally Issue: 2022-08-15

Latest Issue: 2022-08-15

Page: 2 of 3

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

Statement No: GHGEV 772726-4

Location

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

Verification Information

The Greenhouse Gas Emissions with Co-Operative Assets Management Co., Ltd. for the period from 2021-01-01 to 2021-12-31 was verified, including direct greenhouse gas emissions 4.066 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 62.760 tonnes of CO₂ equivalent.



Originally Issue: 2022-08-15

Latest Issue: 2022-08-15

Page: 3 of 3

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.