

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Taiwan Cooperative Bank., Ltd.
No. 225, Sec. 2, Chang' an East Rd.
Songshan Dist.
Taipei City
10552
Taiwan

合作金庫商業銀行股份有限公司
臺灣
台北市
松山區
長安東路二段 225 號
10552

Holds Statement No: GHGEV 2028

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 Taiwan Cooperative Bank., Ltd. for the period from 2020-01-01 to 2020-12-31 was verified, including direct greenhouse gas emissions 486.4900 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 8,327.4099 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2020-01-01 to 2020-12-31 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 the year 2020 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

Originally Issue: 2021-08-08

Latest Issue: 2021-08-08

Page: 1 of 5

...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.

The greenhouse gas emissions information reported by the organization for the period from 2020-01-01 to 2020-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			486.4900
1.1	Stationary combustion		54.8956
1.2	Mobile combustion		132.5658
1.3	Industrial processes(anthropogenic systems)	N/A	0
1.4	Fugitive(anthropogenic systems)		299.0286
1.5	Land use, land use change and forestry	N/A	0
Direct emissions in tonnes of CO ₂ e from biomass			0.000
Category 2: Indirect GHG emissions from imported energy			8,327.4099
2.1	Indirect emissions from imported electricity	location-based approach	8,327.4099
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	0
Category 3: Indirect GHG emissions from transportation			26.3468
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)	26.3468
Category 4: indirect GHG emissions from products used by organization			1,925.6724
4.1	Emissions from Purchased goods	Fuel- and energy-related activities (not included in scope 1 or scope 2)	1,846.6426
4.2	Emissions from Capital goods	NS	-
4.3	Emissions from the disposal of solid and liquid waste	Solid and liquid waste generated in operations	79.0298
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	-
			10,765.9191

* NS: Non significant.

The total emissions were verified in selected branches and representative offices, including but not limited to the following:

Originally Issue: 2021-08-08

Latest Issue: 2021-08-08

Page: 2 of 5

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.

Location	Verification Information
Taiwan Cooperative Bank., Ltd. No. 225, Sec. 2, Chang' an East Rd., Songshan Dist., Taipei City, 10552, Taiwan 合作金庫商業銀行股份有限公司 10552 臺灣台北市松山區長安東路二段 225 號	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 486.4900 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 8,327.4099 tonnes of CO ₂ equivalent.
Taiwan Cooperative Bank., Ltd. Headquarters (A, B Building) No.225, Sec.2, Chang' an E. Rd. Songshan Dist, Taipei City 10552, Taiwan 合作金庫商業銀行股份有限公司總行大樓(A, B 棟) 10552 臺灣台北市松山區長安東路二段 225 號	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 314.2433 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 3,815.5110 tonnes of CO ₂ equivalent.
Taiwan Cooperative Bank., Ltd. Information Technology Department No. 9, Ln. 30, Sec. 4, Xinyi Rd., Da'an Dist., Taipei City 106097, Taiwan 合作金庫商業銀行股份有限公司資訊部 106097 台北市大安區信義路四段 30 巷 9 號	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 15.4992 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 2,577.3724 tonnes of CO ₂ equivalent.
Taiwan Cooperative Bank., Ltd. Information Technology Department Central Workstation 5、6F., No. 5, Gongyuan Rd., Central Dist., Taichung City 400230, Taiwan 合作金庫商業銀行股份有限公司 資訊部中區工作站 400230 台中市中區公園路 5 號 5 樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 0.4809 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 249.8867 tonnes of CO ₂ equivalent.
Taiwan Cooperative Bank., Ltd. Information Technology Department Southern Workstation 5F., No. 30, Bo'ai 1st Rd., Sanmin Dist., Kaohsiung City 807025, Taiwan 合作金庫商業銀行股份有限公司 807025 高雄市三民區博愛一路 30 號 5 樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 0.3871 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 13.1974 tonnes of CO ₂ equivalent.
Taiwan Cooperative Bank., Ltd. Credit Card Department 3-6F., No. 77, Kunming St., Wanhua Dist., Taipei City 108259, Taiwan 合作金庫商業銀行股份有限公司 信用卡部 108259 台北市萬華區昆明街 77 號 3、4、5、6 樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 5.6683 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 154.9483 tonnes of CO ₂ equivalent.
Taiwan Cooperative Bank., Ltd. Customer Service Center 8、10F., No. 5, Gongyuan Rd., Central Dist., Taichung City 400230, Taiwan 合作金庫商業銀行股份有限公司 客戶服務中心 400230 台中市中區公園路 5 號 8、10 樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 5.7579 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 242.0764 tonnes of CO ₂ equivalent.

Originally Issue: 2021-08-08

Latest Issue: 2021-08-08

Page: 3 of 5

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.

Location	Verification Information
Taiwan Cooperative Bank., Ltd. Training Center No. 49、51, Ln. 81, Sec. 7, Zhongshan N. Rd., Shilin Dist., Taipei City 111051, Taiwan 合作金庫商業銀行股份有限公司 員工訓練中心 111051 台北市士林區中山北路七段 81 巷 49、51 號	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 47.0687 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 295.7086 tonnes of CO ₂ equivalent.
Taiwan Cooperative Bank., Ltd. Centralized Operation Center 5、6F., No. 85, Yanping S. Rd., Zhongzheng Dist., Taipei City 100011, Taiwan 合作金庫商業銀行股份有限公司 集中作業中心 100011 台北市中正區延平南路 85 號 5、6 樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 17.7483 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 184.8703 tonnes of CO ₂ equivalent.
Taiwan Cooperative Bank., Ltd. Centralized Operation Center Taichung Operative area 9F., No. 5, Gongyuan Rd., Central Dist., Taichung City 400230, Taiwan 合作金庫商業銀行股份有限公司 集中作業中心台中作業區 400230 台中市中區公園路 5 號 9 樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 2.1767 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 121.0382 tonnes of CO ₂ equivalent.
Taiwan Cooperative Bank., Ltd. Centralized Operation Center Kaohsiung Operation area 6F., No. 230, Zhongzheng 4th Rd., Qianjin Dist., Kaohsiung City 801613, Taiwan 合作金庫商業銀行股份有限公司 集中作業中心高雄作業區 801613 高雄市前金區中正四路 230 號 6 樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 2.1689 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 60.9938 tonnes of CO ₂ equivalent.
Taiwan Cooperative Bank., Ltd. Regional Management Center, Taipei First Region 2F., No. 325, Sec. 4, Ren'ai Rd., Da'an Dist., Taipei City 106648, Taiwan 合作金庫商業銀行股份有限公司 區域中心北一區 106648 台北市大安區仁愛路四段 325 號 2 樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 2.8481 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 19.4189 tonnes of CO ₂ equivalent.
Taiwan Cooperative Bank., Ltd. Regional Management Center, Taipei Second Region 3F., No. 622, Sec. 4, Bade Rd., Songshan Dist., Taipei City 105057, Taiwan 合作金庫商業銀行股份有限公司 區域中心北二區 105057 台北市松山區八德路四段 622 號 3 樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 8.2318 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 30.4331 tonnes of CO ₂ equivalent.

Location	Verification Information
Taiwan Cooperative Bank., Ltd. Regional Management Center, New Taipei City 3F., No. 17, Zhengyi S. Rd., Sancong Dist., New Taipei City 241003, Taiwan 合作金庫商業銀行股份有限公司 區域中心新北區 241003 新北市三重區正義南路 17 號 3 樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 13.3130 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 47.7493 tonnes of CO ₂ equivalent.
Taiwan Cooperative Bank., Ltd. Regional Management Center, Tao-Chu-Miao Region 6F., No. 58, Zhongzheng Rd., Taoyuan Dist., Taoyuan City 330002, Taiwan 合作金庫商業銀行股份有限公司 區域中心桃竹苗 330002 桃園市桃園區中正路 58 號 6 樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 13.0396 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 35.6300 tonnes of CO ₂ equivalent.
Taiwan Cooperative Bank., Ltd. Regional Management Center, Central Region 4F., No. 5, Gongyuan Rd., Central Dist., Taichung City 400230, Taiwan 合作金庫商業銀行股份有限公司 區域中心中區 400230 台中市中區公園路 5 號 4 樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 16.3599 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 300.7301 tonnes of CO ₂ equivalent.
Taiwan Cooperative Bank., Ltd. Regional Management Center, Yun-Chia-Nan Region 3F., No. 746, Minzu Rd., West Dist., Chiayi City 600004, Taiwan 合作金庫商業銀行股份有限公司 區域中心雲嘉南 600004 嘉義市民族路 746 號 3 樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 9.8082 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 31.8303 tonnes of CO ₂ equivalent.
Taiwan Cooperative Bank., Ltd. Regional Management Center, Southern Region 3F., No. 110, Qixian 2nd Rd., Xinxing Dist., Kaohsiung City 800052, Taiwan 合作金庫商業銀行股份有限公司 區域中心南區 800052 高雄市新興區七賢二路 110 號 3 樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 11.6901 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 146.0151 tonnes of CO ₂ equivalent.

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: BNP Paribas Cardif TCB Life Insurance Co., Ltd. 合作金庫人壽保險股份有限公司
10F-1、2、3. (7、10、11、13F) No. 325 臺灣
Sec. 4, Zhongxiao East Rd. 臺北市
Da'an Dist. 大安區
Taipei City 忠孝東路4段
106449 325號10樓之1、2、3. (7、10、11、
Taiwan 13F)
106449

Holds Statement No: GHGEV 2031

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 BNP Paribas Cardif TCB Life Insurance Co., Ltd. for the period from 2020-01-01 to 2020-12-31 was verified, including direct greenhouse gas emissions 6.2222 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 250.6268 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2020-01-01 to 2020-12-31 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 the year 2020 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

Originally Issue: 2021-08-09

Latest Issue: 2021-08-09

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.

The greenhouse gas emissions information reported by the organization for the period from 2020-01-01 to 2020-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			6.2222
1.1	Stationary combustion		0.0381
1.2	Mobile combustion		5.7658
1.3	Industrial processes (anthropogenic systems)	N/A	
1.4	Fugitive (anthropogenic systems)		0.4183
1.5	Land use, land use change and forestry	N/A	
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			250.6268
2.1	Indirect emissions from imported electricity	location-based approach	250.6268
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	
Category 3: Indirect GHG emissions from transportation			3.6673
3.1	Emissions from upstream transport and distribution for goods	Only paper used	0.0669
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)	3.6004
Category 4: indirect GHG emissions from products used by organization			57.8440
4.1	Emissions from Purchased goods	Fuel- and energy-related activities (not included in scope 1 or scope 2)	55.5894
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	solid and liquid waste	2.2546
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	
			318.3603

* NS: Non significant.

Location	Verification Information
BNP Paribas Cardif TCB Life Insurance Co., Ltd. 10F-1、2、3. (7、10、11、13F) No. 325, Sec. 4, Zhongxiao East Rd. Da'an Dist. Taipei City 106449 Taiwan 合作金庫人壽保險股份有限公司 106449 臺北市大安區忠孝東路 4 段 325 號 10 樓之 1、2、 3. (7、10、11、13F)	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 6.2222 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 250.6268 tonnes of CO ₂ equivalent.



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Taiwan Cooperative Securities Co., Ltd.
5、6F., No. 225
Sec. 2, Chang'an East Rd.
Songshan Dist.
Taipei City
105404
Taiwan

合作金庫證券股份有限公司
臺灣
臺北市
長安東路2段
225號C棟5、6樓
105404

Holds Statement No: GHGEV 2032

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 Taiwan Cooperative Securities Co., Ltd. for the period from 2020-01-01 to 2020-12-31 was verified, including direct greenhouse gas emissions 4.5479 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 246.1112 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2020-01-01 to 2020-12-31 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 the year 2020 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

Originally Issue: 2021-08-09

Latest Issue: 2021-08-09

...making excell Page: 1 of 3 abit.™

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.

The greenhouse gas emissions information reported by the organization for the period from 2020-01-01 to 2020-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			4.5479
1.1	Stationary combustion		0.0000
1.2	Mobile combustion		4.1374
1.3	Industrial processes (anthropogenic systems)	N/A	
1.4	Fugitive (anthropogenic systems)		0.4105
1.5	Land use, land use change and forestry	N/A	
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			246.1112
2.1	Indirect emissions from imported electricity	location-based approach	246.1112
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	
Category 3: Indirect GHG emissions from transportation			2.0118
3.1	Emissions from upstream transport and distribution for goods	Only paper used	0.0158
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)	1.9960
Category 4: indirect GHG emissions from products used by organization			56.6817
4.1	Emissions from Purchased goods	Fuel- and energy-related activities (not included in scope 1 or scope 2)	54.2468
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	solid and liquid waste	2.4349
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	
			309.3526

* NS: Non significant.

Location	Verification Information
Taiwan Cooperative Securities Co., Ltd. 5、6F., No. 225, Sec. 2, Chang'an East Rd., Songshan Dist., Taipei City 105404, Taiwan 合作金庫證券股份有限公司 105404 臺北市長安東路 2 段 225 號 C 棟 5、6 樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 4.5479 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 246.1112 tonnes of CO ₂ equivalent.



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Taiwan Cooperative Securities Investment Trust Co., Ltd.
13F., No. 85、87, Sec. 2, Nanjing East Rd.
Zhongshan Dist.
Taipei City
104489
Taiwan

合作金庫證券投資信託股份有限公司
臺灣
臺北市
中山區
南京東路2段85、87號13樓
104489

Holds Statement No: GHGEV 2030

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 Taiwan Cooperative Securities Investment Trust Co., Ltd. for the period from 2020-01-01 to 2020-12-31 was verified, including direct greenhouse gas emissions 14.4334 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 90.8702 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2020-01-01 to 2020-12-31 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 the year 2020 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

Originally Issue: 2021-08-09

Latest Issue: 2021-08-09

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.

The greenhouse gas emissions information reported by the organization for the period from 2020-01-01 to 2020-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			14.4334
1.1	Stationary combustion		0.0056
1.2	Mobile combustion		9.9362
1.3	Industrial processes (anthropogenic systems)	N/A	
1.4	Fugitive (anthropogenic systems)		4.4916
1.5	Land use, land use change and forestry	N/A	
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			90.8702
2.1	Indirect emissions from imported electricity	location-based approach	90.8702
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	
Category 3: Indirect GHG emissions from transportation			26.0587
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	24.3909
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)	1.6678
Category 4: indirect GHG emissions from products used by organization			23.2050
4.1	Emissions from Purchased goods	Fuel- and energy-related activities (not included in scope 1 or scope 2)	22.2883
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	solid and liquid waste	0.9167
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	
			154.5673

* NS: Non significant.

Location	Verification Information
Taiwan Cooperative Securities Investment Trust Co., Ltd. 13F., No. 85、87, Sec. 2, Nanjing East Rd., Zhongshan Dist., Taipei City 104489, Taiwan 合作金庫證券投資信託股份有限公司 104489 臺北市中山區南京東路2段85、87號13樓	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 14.4334 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 90.8702 tonnes of CO ₂ equivalent.



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Taiwan Cooperative Bills Finance Corporation
14F., No. 85、87, Sec. 2, Nanjing East Rd.
Zhongshan Dist.
Taipei City
104489
Taiwan

合作金庫票券金融股份有限公司
臺灣
臺北市
中山區
南京東路2段85、87號14樓
104489

Holds Statement No: GHGEV 2029

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 Taiwan Cooperative Bills Finance Corporation for the period from 2020-01-01 to 2020-12-31 was verified, including direct greenhouse gas emissions 19.5186 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 126.0292 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2020-01-01 to 2020-12-31 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 the year 2020 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

Originally Issue: 2021-08-09

Latest Issue: 2021-08-09

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.

The greenhouse gas emissions information reported by the organization for the period from 2020-01-01 to 2020-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			19.5186
1.1	Stationary combustion		0.0112
1.2	Mobile combustion		9.5813
1.3	Industrial processes(anthropogenic systems)	N/A	
1.4	Fugitive(anthropogenic systems)		9.9261
1.5	Land use, land use change and forestry	N/A	
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			126.0292
2.1	Indirect emissions from imported electricity	location-based approach	126.0292
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	
Category 3: Indirect GHG emissions from transportation			38.5708
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	36.8918
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)	1.679
Category 4: indirect GHG emissions from products used by organization			30.9886
4.1	Emissions from Purchased goods	Fuel- and energy-related activities (not included in scope 1 or scope 2)	29.8063
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	solid and liquid waste	1.1823
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	
			215.1072

* NS: Non significant.

Location	Verification Information
Taiwan Cooperative Bills Finance Corporation 14F., No. 85、87, Sec. 2, Nanjing East Rd., Zhongshan Dist., Taipei City, 104489, Taiwan 合作金庫票券金融股份有限公司 臺灣臺北市中山區南京東路2段85、87號14樓104489	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 19.5186 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 126.0292 tonnes of CO ₂ equivalent.



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Taiwan Cooperative Venture Capital Co., Ltd. 合作金庫創業投資股份有限公司
4F.-1, No. 7, Sec. 1, Roosevelt Rd. 臺灣
Zhongzheng Dist. 臺北市
Taipei City 中正區
100215 羅斯福路1段7號4樓之1
Taiwan 100215

Holds Statement No: GHGEV 2034

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 Taiwan Cooperative Venture Capital Co., Ltd. for the period from 2020-01-01 to 2020-12-31 was verified, including direct greenhouse gas emissions 6.7125 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 34.0588 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2020-01-01 to 2020-12-31 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 the year 2020 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

Originally Issue: 2021-08-09

Latest Issue: 2021-08-09

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.

The greenhouse gas emissions information reported by the organization for the period from 2020-01-01 to 2020-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			6.7125
1.1	Stationary combustion		0.0000
1.2	Mobile combustion		6.5261
1.3	Industrial processes (anthropogenic systems)	N/A	
1.4	Fugitive (anthropogenic systems)		0.1864
1.5	Land use, land use change and forestry	N/A	
Direct emissions in tonnes of CO ₂ e from biomass			0.000
Category 2: Indirect GHG emissions from imported energy			34.0588
2.1	Indirect emissions from imported electricity	location-based approach	34.0588
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	
Category 3: Indirect GHG emissions from transportation			1.4117
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)	1.4117
Category 4: indirect GHG emissions from products used by organization			9.5024
4.1	Emissions from Purchased goods	Fuel- and energy-related activities (not included in scope 1 or scope 2)	9.1962
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	solid and liquid waste	0.3062
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	
			51.6854

* NS: Non significant.

Location	Verification Information
Taiwan Cooperative Venture Capital Co., Ltd. 4F.-1, No. 7, Sec. 1, Roosevelt Rd., Zhongzheng Dist., Taipei City 100215, Taiwan 合作金庫創業投資股份有限公司 100215 臺北市中正區羅斯福路 1 段 7 號 4 樓之 1	The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 6.7125 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 34.0588 tonnes of CO ₂ equivalent.



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 2033

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 2020-01-01 to 2020-12-31 was verified, including direct greenhouse gas emissions 5.5932 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 66.3337 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2020-01-01 to 2020-12-31 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 the year 2020 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

Originally Issue: 2021-08-09

Latest Issue: 2021-08-09

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.

The greenhouse gas emissions information reported by the organization for the period from 2020-01-01 to 2020-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			5.5932
1.1	Stationary combustion		0.0000
1.2	Mobile combustion		5.3932
1.3	Industrial processes (anthropogenic systems)	N/A	
1.4	Fugitive (anthropogenic systems)		0.2000
1.5	Land use, land use change and forestry	N/A	
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			66.3337
2.1	Indirect emissions from imported electricity	location-based approach	66.3337
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	
Category 3: Indirect GHG emissions from transportation			6.0610
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	0.0248
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)	6.0362
Category 4: indirect GHG emissions from products used by organization			17.1259
4.1	Emissions from Purchased goods	Fuel- and energy-related activities (not included in scope 1 or scope 2)	15.9618
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	solid and liquid waste	1.1641
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	
			95.1138

* NS: Non significant.

Originally Issue: 2021-08-09

Latest Issue: 2021-08-09

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.

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
100011 臺北市館前路 77 號 3 樓

The Greenhouse Gas Emissions for the year 2020 includes direct greenhouse gas emissions 5.5932 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 66.3337 tonnes of CO₂ equivalent.

