

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

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