

# 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  
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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 CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 66.3337 tonnes of CO<sub>2</sub> 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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