

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: China Bills Finance Corporation Co. Ltd.
4F.
No. 99, Sec. 2, Tiding Blvd.
Neihu Dist.
Taipei City
114514
Taiwan

中華票券金融股份有限公司
臺灣
台北市
內湖區
堤頂大道二段 99 號
4 樓
114514

Holds Statement No: GHGEV 809651
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 China Bills Finance Corporation Co. Ltd. for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 51.6264 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 275.5096 tonnes of CO₂ equivalent.
- China Bills Finance Corporation 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 2024-01-01 to 2024-12-31 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 2024 is not published by Taiwan government so far, the emission factor used for electricity is 0.494 kgCO₂e per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			51.6264
1.1	Stationary combustion		0.0000
1.2	Mobile combustion		21.3057
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		30.3207
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			275.5096
2.1	Indirect emissions from imported electricity	location-based approach	275.5096
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		T-REC:	0 kWh
		Power Purchase Agreements:	85,000 kWh
		Removed T-REC:	0 kWh
	Indirect emissions from imported electricity	market-based approach	233.5197
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 2024-01-01 to 2024-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation				99.5235
3.3	Emissions from Employee commuting	Use the Distance-based method	Bus: 120,500 pkm Rail: 14,550 pkm Car: 229,150 pkm Hybrid Car: 83,330 pkm Car(diesel): 5,000 pkm Taxi: 6,650 pkm Metro: 190,100 pkm EV Scooter: 12,500 pkm Scooter: 334,350 pkm	95.0379
3.5	Emissions from Business travels	Use the Distance-based method	Rail: 1,786 pkm Taxi: 17,987 pkm THR: 2 tCO ₂ e	4.4856
Category 5: indirect GHG emissions associated with the use of products from the organization				1,133,052.8089
5.4	Emissions from investments	Use the Investment-specific method and Average-data method	Total Investment 105,668,186,000 NTD	1,133,052.8089

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Location	Verification Information
China Bills Finance Corporation Co. Ltd. 4F. No. 99, Sec. 2, Tiding Blvd. Neihu Dist. Taipei City 114514 Taiwan 中華票券金融股份有限公司 臺灣 台北市 內湖區 堤頂大道二段 99 號 4 樓 114514	The Greenhouse Gas Emissions with China Bills Finance Corporation Co. Ltd. for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 51.6264 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 275.5096 tonnes of CO ₂ equivalent. The 6 branches of China Bills Finance Corporation Co. Ltd. are included. 涵蓋中華票券金融股份有限公司共 6 個公司據點



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