

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: O-Bank Co., Ltd.
No. 99, Sec. 2, Tiding Blvd.
Neihu Dist.
Taipei City
11493
Taiwan

王道商業銀行股份有限公司
臺灣
台北市
內湖區
堤頂大道二段 99 號
11493

Holds Statement No: GHGEV 765156
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 O-Bank Co., Ltd. for the period from 2021-01-01 to 2021-12-31 was verified, including direct greenhouse gas emissions 225.252 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 2,772.074 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 for the year 2021 is not published by Taiwan government so far, the emission factor used for electricity is 0.502 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: 2022-05-03

Latest Issue: 2022-05-03

Page: 1 of 3

...making excellence a habit.™

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			225.252
1.1	Stationary combustion		3.9482
1.2	Mobile combustion		90.1373
1.3	Industrial processes(anthropogenic systems)		0.0000
1.4	Fugitive(anthropogenic systems)		131.1668
1.5	Land use, land use change and forestry	NA	-
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			2,772.074
2.1	Indirect emissions from imported electricity	location-based approach	2,772.0736
Category 3: Indirect GHG emissions from transportation			465.987
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		465.7982
3.4	Emissions from Client and visitor transport	NS	-
3.5	Emissions from Business travels	Take Taiwan High Speed Rail, Airplane	0.1891

* NS: Non significant.

Statement No: GHGEV 765156

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

Locations	Verification Information
O-Bank Co., Ltd. No. 99, Sec. 2, Tiding Blvd. Neihu Dist. Taipei City 11493 Taiwan 王道商業銀行股份有限公司 臺灣 台北市 內湖區 堤頂大道二段 99 號 11493	The Greenhouse Gas Emissions with O-Bank Co., Ltd. for the period from 2021-01-01 to 2021-12-31 was verified, including direct greenhouse gas emissions 225.252 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 2,772.074 tonnes of CO ₂ equivalent.



Originally Issue: 2022-05-03

Latest Issue: 2022-05-03

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.