

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
114514
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
114514

Holds Statement No: GHGEV 781144

Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with O-Bank Co., Ltd. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 264.754 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 2,798.890 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 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 2022 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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The greenhouse gas emissions information reported by the organization for the period from 2022-01-01 to 2022-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			264.758
1.1	Stationary combustion		3.2807
1.2	Mobile combustion		76.8086
1.3	Industrial processes(anthropogenic systems)	N/A	-
1.4	Fugitive(anthropogenic systems)		184.6686
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			2,798.890
2.1	Indirect emissions from imported electricity	location-based approach	2,798.8903
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		Power Procurement Agreement through electricity grid	61,600 kWh
2.1	Indirect emissions from imported electricity	market-based approach	2,767.5359
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	-
Category 3: Indirect GHG emissions from transportation			583.138
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	Estimate based on employee personnel information	581.9760
3.4	Emissions from Client and visitor transport	NS	
3.5	Emissions from Business travels	Estimated based on business travel expenses	1.1622
Category 4: indirect GHG emissions from products used by organization			695.829
4.1	Emissions from Purchased goods	Fuel, paper, water and energy related activities	695.8293
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	NS	
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	

* NS: Non significant; N/A: Not Applicable.

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

Location	Verification Information
O-Bank Co., Ltd. No. 99, Sec. 2, Tiding Blvd. Neihu Dist., Taipei City 114514, Taiwan 王道商業銀行股份有限公司 114514 台北市內湖區堤頂大道二段 99 號	The Greenhouse Gas Emissions with O-Bank Co., Ltd. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 264.758 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 2,798.890 tonnes of CO ₂ equivalent. The 10 locations of O-Bank Co., Ltd. are included.



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