

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Concord Securities Co., Ltd.
B.1, B.2, 9F., 10F., 14F. & 15F.
No. 176, Sec. 1, Keelung Rd.
Xinyi Dist.
Taipei City
110408
Taiwan

康和綜合證券股份有限公司
臺灣
台北市
信義區
基隆路1段176號
B1、B2、9樓部分、10樓部分、
14樓部分與15樓
110408

Holds Statement No: GHGEV 784899

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 Concord Securities 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 75.4064 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 1,329.3221 tonnes of CO₂ equivalent.
- Concord Securities 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 reporting organization adopted an electricity emission factor of 0.494 kgCO₂ per kWh for this GHG inventory, based on the 2023 emission factor officially published by the Taiwan government.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			75.4064
1.1	Stationary combustion		2.1728
1.2	Mobile combustion		17.3063
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		55.9273
1.5	Land use, land use change and forestry		0.00
Direct emissions in tonnes of CO ₂ e from biomass			0.00
Category 2: Indirect GHG emissions from imported energy			1,329.3221
2.1	Indirect emissions from imported electricity	location-based approach	1,329.3221
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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 4: indirect GHG emissions from products used by organization				277.6272
4.1	Emissions from Purchased goods	Energy & Fuel: Use the Average-data method	2,690,935.8489 kWh 12,468.8536 m ³ Gas 4,599.7400 L Diesel 3306.8753 L	268.4394
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	29.9071 Tonnes	9.1878



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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Location	Verification Information
Concord Securities Co., Ltd. B.1, B.2, 9F., 10F., 14F. & 15F. No. 176, Sec. 1, Keelung Rd. Xinyi Dist. Taipei City 110408 Taiwan 康和綜合證券股份有限公司 臺灣 台北市 信義區 基隆路1段176號 B1、B2、9樓部分、10樓部分、14樓部分與15樓 110408	<p>The Greenhouse Gas Emissions with Concord Securities Co., Ltd. for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 75.4064 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 1,329.3221 tonnes of CO₂ equivalent.</p> <p>The 16 branches of Concord Securities Co., Ltd. are included.</p> <p>涵蓋康和綜合證券股份有限公司共16個據點</p>



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