



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 784892

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 2023-01-01 to 2023-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 88.7418 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 1,354.8951 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 2023-01-01 to 2023-12-31 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 2023 is not published by Taiwan government so far, the emission factor used for electricity is 0.495 kilograms of Carbon Dioxide equivalent 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			88.742
1.1	Stationary combustion		5.2062
1.2	Mobile combustion		19.0523
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		64.4833
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			1,354.895
2.1	Indirect emissions from imported electricity	location-based approach	1,354.8951

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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 2023-01-01 to 2023-12-31.
- 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				283.682
4.1	Emissions from Purchased goods	Energy & Fuel: Use the Average-data method	Electricity-2,737,162(kWh) Gasoline-4,942.8 (L) Diesel-4,789.9 (L) Pipe water-13,939 (m3)	274.4279
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-method	Solid waste and recycle waste- 29.228 tone General waste clearance transport-1,799.59 tkm	9.2540

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 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 88.742 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 1,354.895 tonnes of CO₂ equivalent.</p> <p>The 16 branches of Concord Securities Co., Ltd. Are included. 涵蓋康和綜合證券之總公司及各分公司，合計 16 個據點。</p>



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