



附錄

一、GRI 永續報導準則揭露內容索引

使用聲明	遠東國際商業銀行依循 GRI 準則編製，本報告書揭露期間為 2023 年度 (2023 年 1 月 1 日至 12 月 31 日)
使用的 GRI 1	GRI 1：基礎 2021
適用的 GRI 行業準則	G4 版金融服務業行業揭露及 SASB 商業銀行準則

GRI 2 一般揭露 2021

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GRI 標準	揭露項目	章節	頁數
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GRI 標準	揭露項目	章節	頁數
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主題標準之 GRI 200:經濟系列

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	201-4	自政府取得之財務補助	5.3 培訓計畫	85
GRI 202 市場地位	202-1	不同性別的基層人員標準薪資與當地最低薪資的比率	5.2 薪酬與福利	81
GRI 205 反貪腐	205-1	進行貪腐風險評估的營運據點	3.6 誠信經營	56
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GRI 302 能源	302-1	組織內部的能源消耗量	6.3 環境管理	117
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主題標準之 GRI 300 環境系列

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GRI 306 廢水和廢棄物	306-3	廢棄物的產生	6.3 環境管理	118
GRI 307 環保法規遵循	307-1	違反環保法規	6 減碳大計	92
GRI 308 供應商環評估	308-1	供應商環境評估	6.4 供應商管理	120-121
GRI 401 勞雇關係	401-1	新進員工和離職員工	5.1 無差別雇用	78,79
	401-2	提供給全職員工的福利	5.2 薪酬與福利	84
	401-3	育嬰假	5.2 薪酬與福利	82
GRI 402 勞 / 資關係	402-1	關於營運變化的最短預告期	5.4 職場環境	90
GRI 403 職業安全衛生	403-1	職業安全衛生管理系統	5.4 職場環境	87-89
	403-2	危害辨識、風險評估及事故調查	5.4 職場環境	88
	403-3	職業健康服務	5.4 職場環境	88,89
	403-5	有關職業安全衛生之工作者訓練	5.4 職場環境	88
	403-6	工作者健康促進	5.4 職場環境	88,89
GRI 404 員工訓練	404-1	每名員工每年接受訓練的平均時數	5.4 培訓計畫	85
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主題標準之 GRI 400 社會系列

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GRI 405 員工多元化與平等機會	405-1	治理單位與員工的多元化	3.1 董事會運作 5.1 無差別雇用	35 76
	405-2	女性對男性之基本薪資加薪酬的比率	5.2 薪酬與福利	81
GRI 406 不歧視	406-1	歧視事件及組織採取的改善行動	5.4 職場環境 3.4 風險管理 _ 人權風險管理	90 48
GRI 408 童工	408-1	營運據點和供應商使用童工之重大風險	6.4 供應商管理	47
GRI 409 強制勞動	409-1	具強迫或強制勞動事件重大風險的營運據點和供應商	3.4 風險管理 _ 人權風險管理	47-49
GRI 411 原住民權利	411-1	涉及侵害原住民權利的事件	5.4 職場環境	47
GRI 412 人權評估	412-1	接受人權檢視或人權衝擊評估的營運活動	3.4 風險管理 _ 人權風險管理	47-49
	412-2	人權政策或程序的員工訓練	3.4 風險管理 _ 人權風險管理	47
	412-3	載有人權條款或已進行人權審查的重要投資協定與合約	3.4 風險管理 _ 人權風險管理 6.1 協助產業低碳轉型	47 112
GRI 413 當地社區	413-1	經當地社區溝通、衝擊評估和發展計劃的營運活動	7.3 點亮共榮的社區	130
GRI 414 供應商社會評估	413-1	新供應商使用社會準則篩選	6.4 供應商管理	120,121
	413-2	供應鏈對社會的負面衝擊及所採取行動	6.4 供應商管理	120
CRI 415 公共政策	415-1	政治捐獻	3.6 誠信經營	56
GRI 417 行銷與標示	417-1	產品和服務資訊與標示的要求	4.1 公平待客	60
	417-2	未遵循產品與服務之資訊與標示法規的事件	4.1 公平待客	60
	417-3	未遵循行銷推廣相關法規的事件	4.1 公平待客	60
GRI 418 客戶隱私	418-1	經證實侵犯客戶隱私或遺失客戶資料的投訴	3.5 資訊安全與個資保護	52,54
GRI 419 社會經濟法遵	419-1	違反社會與經濟領域之法律和規定	3.3 法令遵循	41



二、GRI G4 金融服務業行業揭露指標對照表

考量面	指標	對應章節	頁碼
產品組合	FS 1 適用於各業務之具體環境、社會要素之相關政策	4 普惠金融 6.2 協助產業低碳轉型	59,60 106-112
	FS 2 在各業務進行環境、社會風險評估與篩選的流程	6.1 氣候風險與機會 6.2 協助產業低碳轉型	105 106-112
	FS 3 監督客戶執和遵守在協議或交易中所要求之環境、社會政策的流程	6.2 協助產業低碳轉型	106-112
	FS 5 與客戶 / 被投資機構 / 商業夥伴在環境、社會的風險及機會之互動狀況	4.2 ESG金融商品與服務 6.1 氣候風險與機會 6.2 協助產業低碳轉型 6.4 供應商管理	64-68 105 106-112 20,121
	FS 7 各業務為創造社會效益所設計的商品或服務，依目的細分貨幣價值	4.2 ESG金融商品與服務 6.2 協助產業低碳轉型	64-69 106-112
	FS 8 各業務為創造環境效益所設計的商品或服務，依目的細分貨幣價值	4.3 ESG金融商品與服務 6.2 協助產業低碳轉型	64-69 106-112
產品與服務標示	FS 13 在低人口密度或經濟弱勢地區的營運據點類型	1.3 核心業務與服務網絡	10-12
	FS 14 倡導提供弱勢族群更好的金融服務相關措施	4.1 公平待客 _ 金融友善設施 4.2 ESG金融商品與服務	61 64-68
當地社區	FS 15 金融產品和服務之公平設計及銷售的相關政	4.1 公平待客	59,60
	FS 16 倡導強化各類型受益人的金融知識之相關措施	4.2 ESG金融商品與服務	64-68



三、永續會計準則委員會(Sustainability Accounting Standards Board, SASB)商業銀行準則對照表

主題	編碼	會計指標	頁碼	對應資訊
資料安全	FN-CB-230a.1	❶資料外洩案件數 ❷資料外洩案件中,涉及個人資料的百分比 ❸被影響的帳戶數	52,54	3.5 資訊安全與個資保護
	FN-CB-230a.2	描述組織如何辨識及處理資料安全風險	50-55	3.5 資訊安全與個資保護
普惠金融 與賦能	FN-CB-240a.1	支持中小企業和社區發展之貸款❶戶數❷金額	69	4.2 ESG金融商品與服務
	FN-CB-240a.2	支持中小企業和社區發展之貸款中,逾期和催收之❶戶數❷金額	69	4.2 ESG金融商品與服務
	FN-CB-240a.3	對弱勢族群提供金融服務之帳戶總數	65	4.2 ESG金融商品與服務
	FN-CB-240a.4	為無法充分得到主流金融服務的族群舉辦金融知識倡議活動之參與人數	67	4.2 ESG金融商品與服務
將社會、環境 及治理因素 納入社會分析	FN-CB-410a.1	按產業別揭露暴險	108	6.2 協助產業低碳轉型
	FN-CB-410a.2	描述組織如何將 ESG 納入信用分析	106-111	6.2 協助產業低碳轉型
商業道德	FN-CB-510a.1	因詐騙、內線交易、反托拉斯、反競爭等行為或操縱市場、營私舞弊或違反其他金融法規而引發之法律訴訟及其所導致的損失金額	56	3.6 誠信經營
	FN-CB-510a.2	描述吹哨者政策與程序	57	3.6 誠信經營
系統性風險 管理	FN-CB-550a.1	按類別揭露 G-SIB 分數	--	本行非 G-SIB (全球系統性重要銀行)
	FN-CB-550a.2	資本適足管理及政策	13	1.4 營運績效
一般資訊	FN-CB-000.A	按個人和小型企業分別揭露存款帳戶之❶數量❷總金額	10	1.3 核心業務與服務網絡
	FN-CB-000.B	按個人、小型企業及企業客戶分別揭露放款❶戶數❷總金額	10	1.3 核心業務與服務網絡



四、上市公司編製與申報永續報告書作業辦法

條目	內容	參考章節	頁碼
第二條	最近一會計年度終了，依據臺灣證券交易所「上市公司產業類別劃分暨調整要點」規定屬食品工業、化學工業及金融保險業者，應依本作業辦法之規定編製與申報中文版永續報告書	報告書編輯	3,4
第三條	每年參考全球永續性報告協會 (Global Reporting Initiatives,GRI) 發布之通用準則、行業準則及重大主題準則編製前一年度之永續報告書，揭露公司所鑑別之經濟、環境及人群(包含其人權)重大主題與影響、揭露項目及其報導要求，並可參考永續會計準則理事會 (Sustainability Accounting Standards Board, SASB) 準則揭露行業指標資訊及 SASB 指標對應報告書內容索引 前項所述之永續報告書內容應涵蓋相關環境、社會及公司治理之風險評估，並訂定相關績效指標以管理所鑑別之重大主題 上市公司應於永續報告書內揭露報告書內容對應 GRI 準則之內容索引，並於報告書內註明各揭露項目是否取得第三方確信或保證 第一項所述之揭露項目，應採用符合目的事業主管機關規定之標準進行衡量與揭露，如目的事業主管機關未發布適用之標準，則應採用實務慣用或國際通用之衡量方法	報告書編輯 2 永續領航 附錄一、二、六、七	3,4 23-28 132-137 141-145
第四條	金融保險業所編製之永續報告書除前條所述內容外，應依產業別加強揭露以下永續指標： ①資訊外洩數量、與個資相關的資訊外洩事件占比、因受資訊外洩事件而受影響的客戶數 ②對促進小型企業及社區發展的貸放件數與貸放餘額 ③對缺少銀行服務之弱勢族群提供金融教育之參與人數 ④各經營業務為創造環境效益或社會效益所設計之產品或服務 前項揭露所屬產業之永續指標，應取得會計師依中華民國會計研究發展基金會發布之準則所出具之確信報告	3.5 資訊安全與個資保護 4.2 ESG商品與服務 6.2 幫助產業低碳轉型 附錄七	① 52,54 ② 69 ② 67 ④ 64-69; 106-112 144-145
第四條 之 1	以專章揭露氣候相關資訊，敘明下列執行情形： ①董事會與管理階層對於氣候風險與機會之監督與治理 ②所辨識之氣候風險與機會如何影響企業之業務、策略及財務(短、中、長期⑤⑤⑤) ③極端氣候事件及轉型行動對財務之影響 ④氣候風險之辨識、評估及管理流程如何整合於整體風險管理制度 ⑤使用情境分析評估面對氣候變遷風險之韌性，說明所使用之情境、參數、假設、分析因子及主要財務影響 ⑥有因應管理氣候相關風險之轉型計畫，說明該計畫內容，及用於辨識及管理風險之指標與目標 ⑦若使用內部碳定價作為規劃工具，應說明價格制定基礎 ⑧設定氣候相關目標，說明所涵蓋之活動、溫室氣體排放範疇、規劃期程，每年達成進度等資訊；若使用碳抵換或再生能源憑證 (RECs) 以達成相關目標，應說明所抵換之減碳額度來源及數量或再生能源憑證 (RECs) 數量 ⑨溫室氣體盤查及確信情形 前項資訊中溫室氣體範疇一及範疇二盤查及確信：自中華民國一百一十二年起揭露個體公司盤查數據、一百一十四年起揭露合併報表母子公司盤查數據；自中華民國一百一十三年起完成個體公司確信、一百一十七年起完成合併報表母子公司確信	6.1 氣候風險與機會 ①氣候風險治理 ②氣候風險策略 ③氣候風險策略 ④氣候風險管理 ⑤氣候風險策略 ⑥氣候風險指標與目標 ⑦本行目前未採內部碳定價 ⑧氣候風險指標與目標；2023 年無使用碳抵換或再生能源憑證 (RECs) ⑨氣候風險指標與目標	① 93 ② 94-102 ③ 94-102 ④ 103 ⑤ 94-102 ⑥ 104-105 ⑦ -- ⑧ 104-105 ⑨ 104



條目	內容	參考章節	頁碼
第五條	<p>辦理第四條永續指標確信之會計師及所屬事務所及辦理第四條第二項永續指標確信之會計師及所屬事務所，及理第四條之一第三項溫室氣體確信之人員及所屬機構，均應符合「上市上櫃公司永續報告書確信機構管理要點」相關規定，自中華民國一百一十三年起適用</p> <p>應於每年八月三十一日前將永續報告書及該報告書檔案置於公司網站之連結，申報至臺灣證券交易所指定之網際網路資訊申報系統</p> <p>上市公司應建立永續報告書編製及驗證之作業程序，並納入內部控制制度</p>	報告書編輯	3,4

五、聯合國全球盟約 (The United Nations Global Compact) 對照表

分類	內容	對應章節	頁碼
人權	原則①：支持並尊重國際公認的人權	3.4 風險管理 _ 人權風險管理	47
	原則②：保證不與踐踏人權者同流合污	3.4 風險管理 _ 人權風險管理 6.2 協助產業低碳轉型	47
	原則③：支持勞方結社自由及承認集體談判權	3.4 風險管理 _ 人權風險管理	47
勞工標準	原則④：消除一切形式的強迫和強制勞動	3.4 風險管理 _ 人權風險管理	48
	原則⑤：廢除童工	3.4 風險管理 _ 人權風險管理	47
	原則⑥：消除就業與職業方面的歧視	5.1 無差別雇用 3.4 風險管理 _ 人權風險管理	76 48
環境	原則⑦：支持採預防性方法應付環境挑戰	6.1 氣候風險與機會	93-105
	原則⑧：採主動行動在環境面更負責的做法	6.1 氣候風險與機會 6.2 協助產業低碳轉型	93-105 106-112
	原則⑨：鼓勵開發和推廣環境友好型技術	6.2 協助產業低碳轉型	106-111
反貪腐	原則⑩：努力反對一切型式的腐敗，包括敲詐及賄賂	3.6 誠信經營	56-57



六、溫室氣體查驗證明書

2023 溫室氣體查驗證明書

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Opinion Statement

Greenhouse Gas Emissions
Verification Opinion Statement

This is to verify that: Far Eastern International Bank
1F - 13F、17F - 18F、20F - 26F、27F.
No.205, 207, 209, Sec.2, Dunhua S. Rd.
Daan Dist., Taipei City 106428
Taiwan

Holds Statement No: GHGEV 784428

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 Far Eastern International Bank 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 306.8858 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 5,151.6182 tonnes of CO₂ equivalent.
- Far Eastern International Bank 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

Originally Issue: 2024-05-02 Latest Issue: 2024-05-02

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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		
1.1 Stationary combustion		306.8858
1.2 Mobile combustion		1.0474
1.3 Industrial processes (anthropogenic systems)		78.3941
1.4 Fugitive (anthropogenic systems)		0.0000
1.5 Land use, land use change and forestry		227.4443
Direct emissions in tonnes of CO ₂ e from biomass		
Category 2: Indirect GHG emissions from imported energy		
2.1 Indirect emissions from imported electricity	location-based approach	5,151.6182
2.2 Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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2023 溫室氣體查驗證明書

Statement No: GHGEV 784428

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			1,057.2604
4.1	Emissions from Purchased goods	Electricity, fuel and tap water only	Electricity: 10,288,841.4068 kWh Gasoline: 33,267.1616 L Diesel: 400.6480 L Tap water: 67,182.7352m ³	1,023.8644
4.3	Emissions from the disposal of solid and liquid waste	Solid waste only	Incineration: 87,152.50 kg Recycle: 58,175.00 kg Transportation: 2,769.73 tkm	33.3960

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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
Far Eastern International Bank 1F、13F、17F、18F、20F、26F、27F. No.205, 207, 209, Sec.2, Dunhua S. Rd. Daan Dist., Taipei City 106428 Taiwan 遠東國際商業銀行股份有限公司 臺灣台北市大安區敦化南路二段 205、207、209 號 1 樓、13 樓、17 樓、18 樓、20 樓、26 樓、27 樓	The Greenhouse Gas Emissions with Far Eastern International Bank for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 302.1859 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 4,715.3697 tonnes of CO ₂ equivalent. 涵蓋遠東國際商業銀行股份有限公司(共 58 個據點與 3 個海外據點)
Far Eastern Asset Management Corp. B Room, 17F. No. 207, Sec. 2, Dunhua S. Rd. Daan Dist., Taipei City 106 Taiwan 遠銀資產管理股份有限公司 台北市大安區敦化南路二段 207 號 17 樓 B 室	The Greenhouse Gas Emissions with Far Eastern Asset Management for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0.0002 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 3.0981 tonnes of CO ₂ equivalent. 涵蓋遠銀資產管理股份有限公司共 1 個據點
FEIB Financial Leasing Co., Ltd 8F, Yuanqi Building No.28 Baolianjing Road Pudong New Area, Shanghai 遠榮租賃股份有限公司 上海市浦东新区白莲泾路 28 號远企大樓 8 樓	The Greenhouse Gas Emissions with FEIB Financial Leasing Co., Ltd for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0.0000 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 3.9461 tonnes of CO ₂ equivalent. 涵蓋遠榮租賃股份有限公司共 1 個據點
Far Eastern International Securities 51F, No. 7, Sec. 5, Xinyi Rd., Xinyi Dist. Taipei City 110, Taiwan 遠智證券股份有限公司 台北市信義區信義路 5 段 7 號 51 樓	The Greenhouse Gas Emissions with Far Eastern International Securities for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 4.6997 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 429.2043 tonnes of CO ₂ equivalent. 涵蓋遠智證券股份有限公司 3 個據點

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Opinion Statement



Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Far Eastern International Bank
1F - 13F - 17F - 18F - 20F - 26F & 27F,
No.205, 207, 209, Sec.2, Dunhua S. Rd.
Daan Dist., Taipei City 106428
Taiwan
1樓 - 13樓 - 17樓 - 18樓 - 20樓 - 26樓 - 27樓

Holds Statement No: GHGEV 767458

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 Far Eastern International Bank for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 329,8170 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 5,292,7586 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 Fu

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Statement No: GHGEV 767458

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		
1.1 Stationary combustion		0.7852
1.2 Mobile combustion		85.8808
1.3 Industrial processes(anthropogenic systems)		0.0000
1.4 Fugitive(anthropogenic systems)		243.1510
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		
2.1 Indirect emissions from imported electricity	location-based approach	5,299.6510
2.2 Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000
Category 4: Indirect GHG emissions from products used by organization		
4.1 Emissions from Purchased goods		945.2081
4.2 Emissions from Capital goods	NS	
4.3 Emissions from the disposal of solid and liquid waste		32.1210
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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Statement No: GHGEV 767458

Location

Far Eastern International Bank
1F - 13F - 17F - 18F - 20F - 26F - 27F,
No.205, 207, 209, Sec.2, Dunhua S. Rd.
Daan Dist., Taipei City 106428
Taiwan
遠東國際商業銀行股份有限公司
臺灣
台北市
大安區
敦化南路二段 205、207、209 號
1 樓 - 13 樓、17 樓 - 18 樓、20 樓 - 26 樓、27 樓

Far Eastern Asset Management Corp.
Room B 17F,
No.207, Sec. 2, Dunhua S. Rd.
Daan Dist., Taipei City 106428, Taiwan
遠東資產管理股份有限公司
台北市大安區敦化南路二段 207 號 17 樓 B 室

FEIB Financial Leasing Co., Ltd
8F, Yuandi Building
No.26 Beilunqiao Road, Pudong New Area, Shanghai
遠景租賃股份有限公司
上海市浦东新区白莲泾路 28 号远企大楼 8 楼

The Greenhouse Gas Emissions with FEIB Financial Leasing Co., Ltd for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 0.2668 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 4.0443 tonnes of CO₂ equivalent.

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七、會計師有限確信報告

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安永聯合會計師事務所
10102 台北市基隆路一段333號9樓
9F, No. 333, Sec. 1, Keeling Road
Taipei City, Taiwan, R.O.C.
Tel: 886 2 2757 8888
Fax: 886 2 2757 6050
www.ey.com/tw

會計師有限確信報告

遠東國際商業銀行股份有限公司 公鑒

確信範圍
本會計師接受遠東國際商業銀行股份有限公司（以下簡稱遠東商銀）之委任，對2023年度永續報告書中所選定之永續績效資訊（以下稱「標的資訊」），執行財團法人中華民國會計研究發展基金會所發布之確信準則所定義之「有限確信案件」並出具報告。

標的資訊及其適用基準
有關遠東商銀之標的資訊及其適用基準詳列於附件一。

管理階層之責任
遠東商銀管理階層之責任係依據臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」之規定，以及參考適當之基準編製標的資訊，包括參考全球永續性報告協會(Global Reporting Initiatives, GRI)所發布之2021年GRI準則(GRI Standards)，遠東商銀管理階層應選擇所適用之基準，並對標的資訊在所有重大方面是否依據該適用基準報導負責，此責任包括建立及維持與標的資訊編製有關之內部控制、維持適當之記錄並作成相關之估計，以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

本會計師之責任
本會計師之責任係依據所取得之證據對標的資訊作成結論。
本會計師依照財團法人中華民國會計研究發展基金會所發布之確信準則3000號「非屬歷史性財務資訊查核或核閱之確信案件」之要求規劃並執行有限確信工作，以對標的資訊是否有重大不實表達出具有限確信報告。本會計師依據專業判斷，包括對導因於舞弊或錯誤之重大不實表達風險之評估，以決定確信程序之性質、時間及範圍。
本會計師相信已取得足夠及適切之證據，以作為表示有限確信結論之基礎。

會計師之獨立性及品質管理
本會計師及所隸屬組織遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。
本事務所遵循品質管理準則1號「會計師事務所之品質管理」，該品質管理準則規定組織設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及適用之法令規範相關之政策或程序。

所執行程序之說明
有限確信案件中執行程序之性質及時間與適用於合理確信案件不同，其範圍亦較小，因此，有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。本會計師所設計之程序係為取得有限確信並據此作成結論，並不提供合理確信必要之所有證據。

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儘管本會計師於決定確信程序之性質及範圍時曾考量遠東商銀內部控制之有效性，惟本確信案件並非對遠東商銀內部控制之有效性表示意見。本會計師所執行之程序不包括測試控制或執行與檢查資訊科技(IT)系統內資料之彙總或計算相關之程序。
有限確信案件包括進行查詢，主要係對負責編製標的資訊及相關資訊之人員進行查詢，並應用分析及其他適當程序。
本會計師所執行之程序包括：

- 與遠東商銀人員進行訪談，以瞭解遠東商銀之業務與履行永續發展之整體情況，以及永續報導流程；
- 透過訪談、檢查相關文件，以瞭解遠東商銀之主要利害關係人及利害關係人之期望與需求、雙方具體之溝通管道，以及遠東商銀如何回應該等期望與需求；
- 與遠東商銀攸關人員進行訪談，以瞭解用以蒐集、整理及報導標的資訊之相關流程；
- 檢查計算標準是否已依據適用基準中概述的方法正確應用；
- 對針對報告中所選定之永續績效資訊進行分析性程序；蒐集並評估其他支持證據資料及所得之管理階層聲明；如必要時，則抽選樣本進行測試；
- 閱讀遠東商銀之永續報告書，確認其與本會計師取得關於永續發展整體履行情況之瞭解一致。

先天限制
因永續報告中所包含之非財務資訊受到衡量不確定性之影響，選擇不同的衡量方式，可能導致績效衡量上之重大差異，且由於確信工作係採抽樣方式進行，任何內部控制均受有先天限制，故未必能查出所有業已存在之重大不實表達，無論是導因於舞弊或錯誤。

結論
依據所執行之程序及所取得之證據，本會計師未發現標的資訊有未依照適用基準編製而須作重大修正之情事。

其他事項
本確信報告出具後，遠東商銀對任何確信標的或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作的責任。

安永聯合會計師事務所

會計師：呂倩雯 


民國一一三年五月三十一日

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標的資訊			適用基準	其他說明
編號	章節	內文標題		
1	第三章 公司治理	資訊安全事件	2023 資料安全事故件數 因資訊安全事故導致客戶資料遺失 因資訊安全事故受影響的客戶數	資訊外洩事件數量、與個資相關的資訊外洩事件占比、因資訊外洩事件而受影響的顧客數。 依據「上市公司編製與申報永續報告書作業辦法」第四條附表一之三之指標一應加強揭露績效指標。
2	第四章 普惠金融	2023年底對小型及新創中小企業放款之戶數計1,218戶，餘額43,665百萬元；催收數為1戶，餘額26百萬元。	企業 員工<=20人 資本額<= 500萬元 年營收<= 1千萬元 設立 5 年以下	2023底戶數/餘額 1,157戶/ 47,173百萬元 747戶/ 2,847百萬元 744戶/ 11,991百萬元 280戶/ 4,602百萬元 對促進小型企業及社區發展的貸款件數及貸放餘額。 依據「上市公司編製與申報永續報告書作業辦法」第四條附表一之三之指標二應加強揭露績效指標。
3	第四章 普惠金融	製播 ESG 及普惠金融相關影音 7 集，其中與臺北市政府警察局合作拍攝防範詐騙手法影片，另推出專業市場分析 26 集，傳達理財觀念及市場最新投資訊息，觀看點閱總計 88.5 萬人次，普惠金融相關影片主題羅列如下：	上架 1月 4月 5月 7月 9月 10月 11月	主題 一起樂益，共創永續 投資地球讓未來更美好 防詐騙必修課 揭開寵物經濟的投資奧秘 安養信託:幸福託付愛永傳 亞東名醫帶您探索失智症的世界 樂益環保回收革命 對缺少銀行服務之弱勢族群提供金融教育之參與人數。 依據「上市公司編製與申報永續報告書作業辦法」第四條附表一之三之指標三應加強揭露績效指標。

編號	章節	內文標題	標的資訊				適用基準	其他說明
			個人金融					
	第四章 普惠金融	於1997年發行之伊甸愛心卡，以卡友愛心卡刷卡金額的0.3%捐贈伊甸基金會。	品名	說明／做法	客戶對象	2023 ESG 效益		
4	第六章 減碳大計	一般大眾年度回饋捐贈伊甸基金會之金額計1,420,217元。						
			構面	類別	組成	2023 授信餘額		
			再生能源	電力供應業		5,064,454,701		
			電子零组件	發光二極體製造業、太陽能電池製造業		530,792,580		
			水資源	用水供應業、廢水及污水處理業		3,374,248,914		
			環境面	非有害廢棄物清除業、有害廢棄物清除業、非有害廢棄物處理業、有害廢棄物處理業、資源回收物處理業、污染防治業		717,229,616		
			污染防治	機車製造業、自行車製造業、自行車零件製造業、鐵路運輸業、捷運運輸業、公共交通運業		311,484,652		
			運輸					