



# 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

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


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 CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 5,151.6182 tonnes of CO<sub>2</sub> 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

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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 <sub>2</sub> e
Category 1: Direct GHG emissions and removals			306.8858
1.1	Stationary combustion		1.0474
1.2	Mobile combustion		78.3941
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		227.4443
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			5,151.6182
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

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 <sub>2</sub> 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 <sup>3</sup>	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

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 <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 4,715.3697 tonnes of CO <sub>2</sub> 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 <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 3.0981 tonnes of CO <sub>2</sub> 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 Bailianjing Road Pudong New Area, Shangha 遠榮租賃股份有限公司 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 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0.0000 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 3.9461 tonnes of CO <sub>2</sub> 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 <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 429.2043 tonnes of CO <sub>2</sub> equivalent.  涵蓋遠智證券股份有限公司 3 個據點