



# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Yuanta Life Insurance Co., Ltd.  
17F.  
No. 156, Sec.3, Minsheng E. Rd.  
Songshan Dist., Taipei City 10596  
Taiwan (R.O.C.)

元大人壽保險股份有限公司  
臺灣  
台北市  
松山區  
民生東路三段 156 號  
17 樓  
10596

Holds Statement No: GHGEV 743922-4

### 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 the Yuanta Life Insurance Co., Ltd. for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 43.00 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 757.71 tonnes of CO<sub>2</sub> equivalent, and the other emission information is listed in the attached table on the next page.
- The indirect greenhouse gas emissions from imported energy are quantified according to the quantification specifications of local greenhouse gas authorities, covering specific types of power purchase agreements.
- 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 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

Originally Issue: 2023-04-24

Latest Issue: 2023-04-24

Page: 1 of 3

...making excellence a habit.™

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.  
BSI Taiwan is a subsidiary of British Standards Institution.

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 <sub>2</sub> e
Category 1: Direct GHG emissions and removals			43.00
1.1	Stationary combustion		0.00
1.2	Mobile combustion		32.36
1.3	Industrial processes(anthropogenic systems)		0.00
1.4	Fugitive(anthropogenic systems)		10.64
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.00
Category 2: Indirect GHG emissions from imported energy			757.71
2.1	Indirect emissions from imported electricity		757.71
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	-
Category 3: Indirect GHG emissions from transportation			1.70
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	NS	-
3.4	Emissions from Client and visitor transport	NS	-
3.5	Emissions from Business travels	Estimated based on business travel expenses(domestic)	1.70
Category 4: indirect GHG emissions from products used by organization			137.42
4.1	Emissions from Purchased goods	Purchased electricity from upstream	131.30
4.2	Emissions from Capital goods	NS	-
4.3	Emissions from the disposal of solid and liquid waste	Solid waste only	6.12
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	-
<b>Category 5: indirect GHG emissions associated with the use of products from the organization</b>			<b>1,598.45</b>
5.1	Emissions or removals from the use stage of the product	NS	-
5.2	Emissions from downstream leased assets	元泰廣場	1,598.45
5.3	Emissions from end of life stage of the product	NS	-
5.4	Emissions from investments	NS	-

Originally Issue: 2023-04-24

Latest Issue: 2023-04-24

Page: 2 of 3

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.  
BSI Taiwan is a subsidiary of British Standards Institution.

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

Locations	Verification Information
Yuanta Life Insurance Co., Ltd. 17F. No.156, Sec. 3, Minsheng E. Rd. Songshan Dist., Taipei City 10596, Taiwan (R.O.C.) 元大人壽保險股份有限公司 10596 臺灣台北市松山區民生東路三段 156 號 17 樓	<p>The Direct GHG Emissions and Removals with the Yuanta Life Insurance Co., Ltd. for the period from 2022-01-01 to 2022-12-31 is 43.00 tonnes of CO<sub>2</sub> equivalent, and the Indirect GHG Emissions from Imported Energy is 757.71 tonnes of CO<sub>2</sub> equivalent.</p> <p>The verification boundary is including head office, 8 offices in Taiwan of Yuanta Life Insurance Co., Ltd.. 涵蓋元大人壽總公司及 8 個國內營運據點</p> <p>The quantity of renewable electricity procured through contractual instruments by Yuanta Life Insurance Co., Ltd. is 20,406 kWh in the year 2022.</p>

