



Verification Opinion

Verified as Satisfactory	
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the GHG Inventory Report produced by SinoPac Financial Holdings Co., Ltd., covering the other indirect GHG emissions (Scope 3):	- Is not materially correct and is not a fair representation of GHG data and information. - Has not been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and their principles. - For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
With the following caveats	This opinion covers only GHG emissions associated with Scope 3 Category 15.
Lead Verifier	Jason Cheng
Independent Reviewer	Kevin Lin
Signed on behalf of BSI	2026-05-10
Issue Date	<i>Joe Pank</i> Managing Director Northeast Asia, APAC Assurance
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in SinoPac Financial Holdings Co., Ltd.. This 3 rd party Verification Opinion has been prepared for SinoPac Financial Holdings Co., Ltd. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by SinoPac Financial Holdings Co., Ltd. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 842357 Dated 2026-05-10



Verification Engagement

Organization	SinoPac Financial Holdings Co., Ltd. 永豐金融控股股份有限公司
Responsible party	SinoPac Financial Holdings Co., Ltd. 永豐金融控股股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: - Is accurate, materially correct and is a fair representation of GHG data and information - Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard
Materiality Level	5 %
Level of Assurance	Limited for the other indirect GHG emissions
Verification evidence gathering procedures	- Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. - Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. - Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. - Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: SinoPac Financial Holdings Co., Ltd. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		SinoPac Financial Holdings Co., Ltd. 永豐金融控股股份有限公司 No. 306, Sec. 2, Bade Rd., Zhongshan Dist., Taipei City 104498 Taiwan 104498 臺灣台北市中山區八德路二段 306 號
Organizations GHG Report containing GHG Statement		永豐金融控股股份有限公司 114 年溫室氣體盤查報告書(類別 15 增補)0428 【2025 年 PCAF 碳盤查】彙整總表 0428
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Exclusions from Organisational Boundary		With the exception of Amret PLC and King's Town Bank Co., Ltd., together with its subsidiaries, SinoPac Financial Holdings and all of its other subsidiaries are excluded.
Scope of activities		Financial Service
Operational Boundary	Scope 3 Other indirect GHG emissions	15. Investments
	Exclusion from operational Boundary	N/A
	Criteria for developing the GHG inventory	GHG Protocol Corporate Accounting and Reporting Standard Revised edition GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard
	Reporting period	2025-01-01 to 2025-12-31

Category	tonnes CO ₂ e
Scope 3: Other indirect GHG emissions Category 15. Investments	659,291.1954
Total (location based)	659,291.1954

Appendix A

Location	Address
京城商業銀行股份有限公司 King's Town Bank Co., Ltd.	台南市中西區西門路一段 506 號 No. 506, Sec. 1, Ximen Rd., West Central Dist., Tainan City
京城證券股份有限公司 King's Town Securities Co., Ltd.	台北市松山區南京東路三段 289 號 3F 3F, No. 289, Section 3, Nanjing East Road, Songshan District, Taipei City
Amret Plc.	#80, St.315, 7 Village, Boeng Kak 2 Commune, Toul Kouk District, Phnom Penh