

聲明書編號 TW20/00142GG



溫室氣體查驗聲明書

2019 年溫室氣體排放資訊

統一綜合證券股份有限公司

台北市松山區東興路 8 號

經本公司依據 ISO 14064-3:2006 完成查驗並符合下列標準要求



ISO 14064-1:2006

直接溫室氣體排放量

88.3670 公噸二氧化碳當量

能源間接溫室氣體排放量

1,430.0752 公噸二氧化碳當量

直接與能源間接溫室氣體排放量

1,518.442 公噸二氧化碳當量

簽署人

黃世忠

資深副總裁

日期: 2020年06月03日

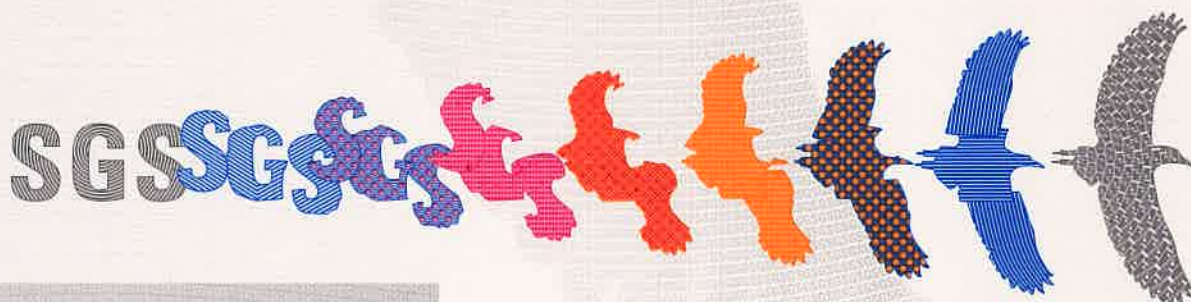
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台灣檢驗科技股份有限公司

新北市五股區(新北產業園區)五工路 136 之 1 號

t (02) 22993279 f (02)22999453 www.sgs.com



台灣檢驗科技股份有限公司(以下簡稱SGS), 經與統一綜合證券股份有限公司(以下簡稱統一證券), 台北市松山區東興路8 號, 達成雙邊協議, 依據ISO 14064-3:2006之要求執行直接與間接溫室氣體排放量之查驗, 溫室氣體排放量涵蓋期間自2019年01月01日至2019年12月31日, 查驗聲明內容說明如下:

角色與責任

統一證券管理階層確保組織溫室氣體資訊系統之發展、紀錄維護及文件化程序已符合標準要求, 負責評估、決定及報告溫室氣體排放量資訊, 並提供支持溫室氣體主張所需之其他資訊給SGS。

SGS 秉持第三方查驗單位之準則, 依據2019年08月20日簽訂之雙邊協議、ISO 14064-1: 2006、ISO 14064-3: 2006要求, 於2020年05月13日至2020年05月22日期間執行溫室氣體排放量查驗活動, 並根據統一證券適用範圍、目標、準則及溫室氣體排放量涵蓋期間自2019年01月01日至2019年12月31日之查驗結果, 提出溫室氣體查驗聲明。

保證等級

SGS依據查驗準則執行查驗程序, 證據結果顯示統一證券提出之溫室氣體主張符合主管機關現行規定, 未違反實質性差異門檻, 符合主管機關認可之合理保證等級。

查驗範圍

SGS依據與統一證券之雙邊協議, 確認統一證券組織邊界及營運範圍內之人為活動溫室氣體排放量與相關標準要求之符合性, 根據ISO 14064-3:2006準則提出上述保證聲明涵蓋內容如下:

- 查驗統一證券之 2019 年溫室氣體排放量
- 包含廠區:

廠區	活動範圍地理位置
統一證券總公司	台北市松山區東興路 8 號 (包含 1-7F、11-15F、B1-B5)

- 溫室氣體排放源資訊來源為統一證券之盤查資訊
- 排放溫室氣體種類: 二氧化碳(CO₂)、甲烷(CH₄)、氧化亞氮(N₂O)、氫氟碳化物(HFCs)、全氟碳化物(PFCs)、六氟化硫(SF₆)、三氟化氮(NF₃)
- 全球暖化潛勢(GWP)引用 IPCC 2013 第五次評估報告之全球暖化潛勢值
- 電力排放係數引用經濟部能源局 2019 年公布之 2018 年電力排放係數: 0.533 公斤二氧化碳當量/度計算
- 溫室氣體排放量資訊涵蓋週期: 2019 年 01 月 01 日至 2019 年 12 月 31 日
- 盤查清冊版本次: V2
- 盤查報告書版本次: V2
- 查驗聲明之預期使用者: 組織自行使用

查驗目標

SGS 獨立客觀的取得支持溫室氣體主張揭露資訊的佐證，確保報告資訊符合準確性、完整性、一致性及透明度之準則，其內容包含錯誤或遺漏之項目。

查驗準則

遵守下列相關標準要求執行溫室氣體主張之查驗：

- ISO 14064-1:2006 溫室氣體—第 1 部：組織層級溫室氣體排放與移除之量化及報告附指引之規範

實質性

統一證券定義溫室氣體主張符合性之實質性差異門檻判斷準則為5%，SGS依據此準則確認溫室氣體揭露資訊之遺漏或錯誤程度。

結論

統一證券依據查驗準則要求提出溫室氣體主張，揭露資訊涵蓋期間自2019年01月01日至2019年12月31日，期間溫室氣體排放量為 **1,518.442** 公噸二氧化碳當量及生質燃燒之二氧化碳排放量為 **0.0000** 公噸二氧化碳當量。SGS採用風險評估方法為基礎，確保並控管溫室氣體排放資訊揭露風險；規劃及執行查驗流程，包含行前評估、取樣計畫、證據之蒐集，取得查驗聲明需要之資訊、說明及相關佐證，確保揭露之溫室氣體排放量準確性。

SGS以客觀公正之立場，評估統一證券溫室氣體資訊系統、監督方法及報告程序，溫室氣體排放量涵蓋期間自2019年01月01日至2019年12月31日，依據查驗結果保證其適用範圍、目標及準則之一致性及適切性，並提出一份合理保證之查驗聲明，無保留意見之列舉。

SGS根據自身角色及責任，在此聲明溫室氣體主張具實質性、正確性，以及公平性地陳述溫室氣體數據及資訊，並依據 ISO 14064-1: 2006製備執行溫室氣體量化、監督及報告溫室氣體資訊，本查驗聲明將視為說明統一證券溫室氣體主張之查驗結果。

保密性聲明

SGS依據查驗準則執行查驗程序，證據結果顯示統一證券提出之溫室氣體主張符合主管機關現行規定，未違反實質性差異門檻，符合主管機關認可之合理保證等級。

利益衝突迴避聲明

此報告及附件內容完全依照主管機關之標準方法與程序等相關規定，秉持公正、誠實進行查驗作業。絕無虛偽不實，如有違反，就政府機構所受損失願負連帶賠償責任之外，並接受主管機關依法令所為之行政處分及刑事處罰。

所有查證人員瞭解如自身受政府機關委任從事公務，亦屬於刑法上之公務員，並瞭解刑法上圖利罰、公務員登載不實偽造公文書及貪污治罪條例之相關規定，如有違反，亦為刑法及貪污治罪條例之適用對象，願受最嚴厲之法律制裁。

本公司與受查驗單位並無財務投資之關係，且符合主管機關對利益衝突迴避之要求。如有違反前述事實情事，經主管機關查證屬實時，此報告及附件內容願接受主管機關判定為無效之處分。

查證團隊

上述聲明係查證團隊依據公正之查驗過程，針對統一證券之 2019 年溫室氣體排放量所提出之聲明。

主導查驗員：

鄭世輝

備註：本查驗聲明遵照 SGS 溫室氣體查驗服務條款要求 http://www.sgs.com/terms_and_conditions.htm，聲明書內容由台灣檢驗科技股份有限公司依據溫室氣體主張之查驗結果進行編製，業經客戶同意後發行。本聲明書非用以解除客戶遵守組織章程、全國或者地方法令，以及任何被發佈國際指南章程之責任；客戶與 SGS 彼此為獨立之個體，客戶非受 SGS 約束，在此 SGS 除客戶之外毋須代表其面對其他組織團體。

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2019 of
President Securities Corporation

No. 8, Dongxing Rd., Songshan Dist.,
Taipei City 105, Taiwan (R.O.C.)

has been verified in accordance with ISO 14064-3:2006 as
meeting the requirements of

ISO 14064-1:2006

Direct emissions

88.3670 tonnes of CO₂e

Energy indirect emissions

1,430.0752 tonnes of CO₂e

Direct emissions and energy indirect emissions

1,518.442 tonnes of CO₂e

Authorized by

David Huang

Senior Director

Date: 03 June 2020

Version 1

TGP56A-15-1 2003

SGS Taiwan Ltd.

No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District,

New Taipei City 24803, Taiwan

t (02) 22993279 f (02)22999453 www.sgs.com



SGS has been contracted by President Securities Corporation (hereinafter referred to as "PSC"), No. 8, Dongxing Rd., Songshan Dist., Taipei City 105, Taiwan (R.O.C.) for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3: 2006

as provided by President Securities Corporation (hereinafter referred to as "PSC") , No. 8, Dongxing Rd., Songshan Dist., Taipei City 105, Taiwan (R.O.C.), in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2019 to 31 December 2019.

Roles and responsibilities

The management of PSC is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01 January 2019 to 31 December 2019.

SGS conducted a third party verification of the provided GHG assertion against the principles of ISO 14064-1:2006, ISO 14064-3:2006 in the period 13 May 2020 to 22 May 2020. The verification was based on the verification scope, objectives and criteria as agreed between PSC and SGS on 20 August 2019.

Level of Assurance

The level of assurance agreed is that of reasonable assurance.

Scope

PSC has commissioned an independent verification by SGS Taiwan of reported GHG emissions of PSC arising from Securities Brokerage, Futures Exchange Supporting Services, Futures Brokerage, Trust Business activities, to establish conformance with ISO 14064:2006 principles within the scope of the verification as outlined below.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization's boundary and is based on ISO 14064-3:2006.

Statement TW20/00142GG, continued

- Title or description activities: GHG verification for PSC in year 2019
- Location/boundary of the activities:
 - No. 8, Dongxing Rd., Songshan Dist., Taipei City 105, Taiwan (R.O.C.)
(Including 1-7F、11-15F、B1-B5)
- Physical infrastructure, activities, technologies and processes of the organization: Securities Brokerage, Futures Exchange Supporting Services, Futures Brokerage, Trust Business
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by PSC
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2013 AR5 GWP values are applied in this inventory.
- Electricity emission factor: 0.533 kgCO₂e/kwh
(Announced by Bureau of Energy, Ministry of Economic Affairs in 2019)
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2019 to 31 December 2019
- The version of inventory sheet: V2
- The version of GHG assertion: V2
- Intended user of the verification statement: Private

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG assertion
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2006

Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Assertion.

Conclusion

PSC provided the GHG assertion based on the requirements of ISO14064-1: 2006. The GHG information for the period 01 January 2019 to 31 December 2019 disclosing emissions of **1,518.442** metric tonnes of CO₂ equivalent and **0.0000** metric tonnes of direct CO₂ emissions from the combustion of biomass are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions.

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a reasonable level of assurance that the GHG emissions for the period 01 January 2019 to 31 December 2019 are fairly stated.

We conducted our verification with regard to the GHG assertion of PSC which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, were consistently and appropriately applied.

In SGS's opinion the presented GHG assertion

- is materially correct and is a fair representation of the GHG data and information, and
- is prepared in accordance with ISO14064-1:2006 on GHG quantification, monitoring and reporting.

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related-authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

Statement TW20/00142GG, continued

This statement shall be interpreted with the GHG assertion of PSC as a whole.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality, and aim at the emission of year 2019 of clients.

Lead Verifier:

Alfie Cheng

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at President Securities Corporation, No. 8, Dongxing Rd., Songshan Dist., Taipei City 105, Taiwan (R.O.C.). This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.