



# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: YFY Inc.  
15F.  
No. 51, Sec. 2, Chongqing S. Rd.  
Zhongzheng Dist.  
Taipei City  
100409  
Taiwan

永豐餘投資控股股份有限公司  
臺灣  
台北市  
中正區  
重慶南路二段 51 號  
15 樓  
100409

Holds Statement No: GHGEV 796960

### 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 YFY Inc. 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 28.0417 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 158.2093 tonnes of CO<sub>2</sub> equivalent.
- YFY Inc. 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 of year 2023 is 0.494 kgCO<sub>2</sub> per kWh.

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
Category 1: Direct GHG emissions and removals			28.0417
1.1	Stationary combustion		0.0000
1.2	Mobile combustion		13.0814
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		14.9603
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			158.2093
2.1	Indirect emissions from imported electricity	location-based approach	158.2093
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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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				34.5134
4.1	Emissions from Purchased goods	Energy & Fuel: Use the Average-data method	320.2619 mWh 5.5495 KL	34.5134



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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
YFY Inc. 14-15F. (The usage area was estimated based on the company's rental area on each floor), No. 51, Sec. 2, Chongqing S. Rd., Zhongzheng Dist., Taipei City 100409, Taiwan 永豐餘投資控股股份有限公司 100409 台北市中正區重慶南路二段 51 號 14-15 樓 (各樓層僅承租部分區域)	The Greenhouse Gas Emissions with YFY Inc. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 19.6823 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 36.9644 tonnes of CO <sub>2</sub> equivalent.
YFY Corporate Advisory & Services Co., Ltd. 1F., 9-11F., and 14-15F. (The usage area was estimated based on the company's rental area on each floor), No. 51, Sec. 2, Chongqing S. Rd., Zhongzheng Dist., Taipei City 100409, Taiwan 永豐餘營運管理顧問股份有限公司 100409 台北市中正區重慶南路二段 51 號 1 樓、9-11 樓及 14-15 樓 (各樓層僅承租部分區域)	The Greenhouse Gas Emissions with YFY Corporate Advisory & Services Co., Ltd. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 8.3594 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 121.2449 tonnes of CO <sub>2</sub> equivalent.

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