

京城商業銀行股份有限公司溫室氣體聲明 會計師獨立有限確信報告

京城商業銀行股份有限公司 公鑒

本會計師受託執行京城商業銀行股份有限公司(以下簡稱京城銀行)一二年一月一日至十二月三十一日溫室氣體聲明之有限確信案件，該溫室氣體聲明即溫室氣體盤查管理報告書內 4.4-2 直接及間接排放之溫室氣體排放量統計表，詳附件一。

京城銀行對溫室氣體聲明之責任

京城銀行之責任係依照國際標準組織 (International Organization for Standardization, ISO) 所發布之ISO國際標準ISO 14064-1:2018(以下簡稱ISO 14064-1:2018)編製溫室氣體聲明，且設計、付諸實行及維持與溫室氣體聲明編製有關之內部控制，以確保溫室氣體聲明未存有導因於舞弊或錯誤之重大不實表達。

溫室氣體量化受先天不確定性之影響，主要係因用以決定排放係數之科學知識並不完整，以及報導之數值需合併不同溫室氣體。

會計師之獨立性及品質管理

本會計師已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及盡專業上應有之注意、保密與專業行為。

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，因此維持完備之品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令相關之書面政策及程序。

會計師之責任

本會計師之責任係依據確信準則 3410 號「溫室氣體聲明之確信案件」規劃及執行有限確信案件工作，基於所執行之程序及所取得之證據，對第一段所述京城銀行溫室氣體聲明是否未存有重大不實表達取得有限確信，並表示有限確信之結論。

依據確信準則 3410 號之規定，本有限確信案件工作包括評估京城銀行使用 ISO 14064-1:2018 之妥適性，以作為編製溫室氣體聲明基礎，並評估溫室氣體聲明導因於舞弊或錯誤之重大不實表達風險，依據情況對所評估風險作出必要之因應，以及評估溫室氣體聲明之整體表達。有關風險評估程序(包括內部控制之瞭解)及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述京城銀行溫室氣體聲明所執行之程序係基於專業判斷，該等程序包括查詢、流程之觀察、文件之檢查、分析性程序、量化方法與報導政策之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時，已執行下列工作：

- 與京城銀行之管理階層及員工進行訪談，以瞭解京城銀行履行溫室氣體盤查之整體情況，排放量化及報導攸關之控制環境及資訊系統，以及報導流程。但並非評估特定控制作業之設計，以及取得該等控制作業付諸實行或測試其有效性之證據；
- 實地訪查一個據點，評估排放源之完整性、資料蒐集方法、資料來源及該等據點所適用之攸關假設。對於執行實地訪查據點之選擇，已考量該等據點之排放對總排放之貢獻、排放源性質，以及前期所選擇之據點。所執行程序不包含測試該等據點用以蒐集及彙整設施資料之資訊系統或控制；
- 針對報告之溫室氣體資訊進行分析性程序；蒐集並評估其他支持證據資料及所取得之管理階層聲明；抽選樣本進行測試；
- 閱讀京城銀行之溫室氣體盤查管理報告書，確認其與本事務所取得關於溫室氣體盤查整體履行情況之瞭解一致。

相較於合理確信案件，有限確信案件所執执行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件所取得者。因此，本會計師不對京城銀行溫室氣體聲明在所有重大方面，是否依照 ISO 14064-1：2018 編製，表示合理確信之意見。

有限確信之結論

依據所執行之程序及所取得之證據，本會計師並未發現第一段所述京城銀行一一二年一月一日至十二月三十一日溫室氣體聲明在所有重大方面有未依照 ISO 14064-1：2018 編製而須作重大修正之情事。

安永聯合會計師事務所

會計師：曾于哲



民國一一三年二月二十三日

附件一：

| 類別 | 排放型式 | 排放量 (t-CO2e/年) | 排放量 (t-CO2e/年) |
|------------------------------|------------------|-------------------|-------------------|
| 類別一. 直接溫室氣體排放 (範疇一) | 固定燃燒排放 | 9.2678 | 304.0604 |
| | 移動燃燒排放 | 33.9414 | |
| | 製程排放 | N/A | |
| | 逸散排放 | 260.8513 | |
| | 土地利用變更和森林 | N/A | |
| 類別二. 輸入能源的間接溫 室氣體排放 (範疇二) | 輸入電力的間接排放 | 1,891.6821 | 1,891.6821 |
| | 輸入能源的間接排放 | N/A | |
| 類別四. 組織使用的產品之 間接溫室氣體排放 | 源自採購商品的排放(自來水用水) | 2.7861 | 2.7861 |
| 總計 | | 2,198.5286 | 2,198.5286 |

註一：N/A 為不適用。

註二：一一二年度自來水用水量為 19,386.2 度。

English Translation of a Report Originally Issued in Chinese

**Independent Accountant's Limited Assurance Report on King's Town Bank's
Greenhouse Gas (GHG) Statement**

King's Town Bank

We have undertaken a limited assurance engagement of the accompanying GHG statement of King's Town Bank ("KTB") for the period from 2023/1/1 to 2023/12/31, comprising the Emissions Inventory.

Regarding GHG statement of KTB's, please refer to appendix A.

KTB's responsibility for the GHG Statement

KTB is responsible for the preparation of the GHG statement in accordance with ISO International Standards ISO 14064-1:2018 ("ISO 14064-1:2018") published by International Organization for Standardization. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of a GHG statement that is free from material misstatement, whether due to fraud or error.

GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the The Norm of Professional Ethics for Certified Public Accountant of the Republic of China issued by the National Federation of CPA Associations of the R.O.C., which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies TWSQM1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the GHG statement based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3410, *Assurance Engagements on Greenhouse Gas Statements* (“ISAE 3410”), issued by the International Auditing and Assurance Standards Board. That standard requires that we plan and perform this engagement to obtain limited assurance about whether the GHG statement is free from material misstatement.

A limited assurance engagement undertaken in accordance with ISAE 3410 involves assessing the suitability in the circumstances of KTB’s use of ISO 14064-1:2018 as the basis for the preparation of the GHG statement, assessing the risks of material misstatement of the GHG statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG statement. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, our procedures included:

- Interviewing with the KTB’s management and personnel to understand the overall process of implementing corporate sustainability, control environment and information systems relevant to emissions quantification and the reporting process for the Emissions Inventory Report, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;

- Undertook site visit at one site to assess the completeness of the emissions sources, data collection methods, source data and relevant assumptions applicable to the sites. The site selected for testing was chosen taking into consideration its emissions in relation to total emissions, emissions sources, and site selected in prior periods. Our procedures did not include testing information systems to collect and aggregate facility data, or the controls at this site;
- Executing analytical procedures for GHG information; Collecting and assessing other supporting documentation and obtaining management representation letter; Testing documentation on a sample basis;
- Reading KTB's Emissions Inventory Report to confirm with the consistency of the indicators in Emissions Inventory Report which contribute to the GHG statement information.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether KTB's GHG statement has been prepared, in all material respects, in accordance with ISO 14064-1:2018.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that KTB's GHG statement for the period from 2023/1/1 to 2023/12/31 is not prepared, in all material respects, in accordance with ISO 14064-1:2018.

Appendix A:

| Category | Emissions | t-CO2e/year | t-CO2e/year |
|---|---|-------------|-------------|
| Category 1: Direct GHG emissions and removals (Scope 1) | Direct emissions from stationary combustion | 9.2678 | 304.0604 |
| | Direct emissions from mobile combustion | 33.9414 | |
| | Direct process emissions and removals arise from industrial processes | N/A | |
| | Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems | 260.8513 | |
| | Direct emissions and removals from land use, land use change and forestry | N/A | |
| Category 2: Indirect GHG emissions from imported energy (Scope 2) | Indirect emissions from imported electricity | 1,891.6821 | 1,891.6821 |
| | Indirect emissions from imported energy | N/A | |
| Category 4: indirect GHG emissions from products used by organization | Emissions from Purchased goods (tap water) | 2.7861 | 2.7861 |
| Total | | 2,198.5286 | 2,198.5286 |

Note 1 : N/A denotes Non available.

Note 2 : The consumptions of tap water in the years 2023 was 19,386.2 m³.