

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及其子公司(以下簡稱京城銀行)民國一一三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(母公司)及 4.4-4 直接及間接排放之溫室氣體排放量統計表(子.孫公司)，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 14064-1：2018 組織層級溫室氣體排放減量與移除之量化與報告附指引之規範」(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。

溫室氣體之量化受先天不確定性之影響，此主要係因用以決定排放係數之科學知識並不完整，以及報導之數值須彙總不同氣體之排放。

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」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3410 號「溫室氣體聲明之確信案件」規劃及執行有限確信案件，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，並作成有限確信之結論。

依確信準則 3410 號之規定，本有限確信案件工作包括評估京城銀行採用 ISO 14064-1：2018 編製溫室氣體聲明之妥適性、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(包括對內部控制之瞭解)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、對流程之觀察、文件之檢查、分析性程序、對量化方法與報導政策是否適當之評估，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：

- 已透過查詢，取得對京城銀行與排放量化及報導攸關之控制環境及資訊系統之瞭解，但並未評估特定控制作業之設計、取得該等控制作業付諸實行之證據或測試其執行有效性；
- 已評估京城銀行建立估計方法之適當性及一致性。然而，所執行程序並未包含測試估計所依據之資料或單獨建立會計師之估計，以評估京城銀行所作之估計；
- 已實地訪查多個據點，以評估排放源之完整性、資料蒐集方法、排放源資料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。

相較於合理確信案件，有限確信案件所執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中取得者。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獲取之證據，本會計師並未發現第一段所述京城銀行民國一一三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 編製之情事。

安永聯合會計師事務所

會計師：曾子哲



民國一一四年三月五日

附件一：

類別	排放型式	排放量 (t-CO2e/年)			
		母公司	子.孫公司	合計	
類別一.直接溫室氣體排放 (範疇一)	固定燃燒排放	9.8103	0.0000	9.8103	
	移動燃燒排放	31.6823	0.0000	31.6823	
	逸散排放	261.2922	9.4473	270.7395	
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	地點基礎	1,852.3223	120.4010	1,972.7233
		市場基礎	1,784.6443	120.4010	1,905.0453
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)	2.4552	0.2411	2.6963	

註一：一一三年度再生能源憑證總度數為 137,000 度。

註二：一一三年度用水度數為 19,833.6 度(含子、孫公司)。

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 and Subsidiaries (“KTB”) for the period from 2024/1/1 to 2024/12/31, 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:

- Inquiring to obtain an understanding of KTB 's control environment and information systems related to emissions quantification and reporting, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;

- Assessing the appropriateness and consistency of KTB's estimation methods. However, the procedures performed did not include testing the data on which the estimates were based, nor did it involve making independent estimates by the auditor to assess the estimates made by KTB;
- Undertook site visits at multiple sites to assess the completeness of the emissions sources, data collection methods, source data and relevant assumptions applicable to these sites. The selection of sites for the visits taking into consideration their emissions in relation to total emissions, emissions sources, and sites selected in prior periods. Our procedures did not include testing information systems to collect and aggregate facility data, or the controls at these sites.

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 2024/1/1 to 2024/12/31 is not prepared, in all material respects, in accordance with ISO 14064-1:2018.

Appendix A:

Category	Emissions		t-CO ₂ e/year		
			Parent company	Subsidiaries and second-tier subsidiaries	Total
Category 1: Direct GHG emissions and removals (Scope 1)	Direct emissions from stationary combustion		9.8103	0.0000	9.8103
	Direct emissions from mobile combustion		31.6823	0.0000	31.6823
	Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems		261.2922	9.4473	270.7395
Category 2: Indirect GHG emissions from imported energy (Scope 2)	Indirect emissions from imported electricity	Location-based	1,852.3223	120.4010	1,972.7233
		Market-based	1,784.6443	120.4010	1,905.0453
Category 4: indirect GHG emissions from products used by organization	Emissions from Purchased goods (treated water)		2.4552	0.2411	2.6963

Note 1 : The total T-RECs purchased in 2024 were 137,000 degrees.

Note 2 : The consumptions of water in 2024 were 19,833.6 degrees (subsidiaries and second-tier subsidiaries included).