

# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Sinyi Realty Inc. & Sinyi Group  
No. 100, Sec. 5, Sinyi Rd.  
Sinyi District  
Taipei City  
110022  
Taiwan

信義房屋股份有限公司暨信義房屋關係企業  
臺灣  
台北市  
信義區  
信義路五段 100 號  
110022

Holds Statement No: GHGEV 803286

### 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 Sinyi Realty Inc. & Sinyi Group 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 510.9840 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 6,565.0986 tonnes of CO<sub>2</sub> equivalent.
- Sinyi Realty Inc. & Sinyi Group 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.
- The verification process was subject to the following limitation(s): The scope of verification does not cover the electricity emission coefficient of T-REC.

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			510.9840
1.1	Stationary combustion		0.8478
1.2	Mobile combustion		15.2011
1.3	Industrial processes (anthropogenic systems)		0.000
1.4	Fugitive (anthropogenic systems)		494.9351
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			6,565.0986
2.1	Indirect emissions from imported electricity	location-based approach	6,565.0986
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		T-REC: 21SP0056- U023000401~U023000618 22SP0059- U023000062~U023000128 23SP0147- U023000041~U023000058 23BL0001- U023011866~U023011965 23SP0049- U023000125~U023000195	474,000 kWh
		Power Purchase Agreements:	1,391,447 kWh
	Indirect emissions from imported electricity	market-based approach	5,643.8832
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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Validation

- BSI stated that it had not found any evidence to indicate that the assumptions, methods, and limitations that we cited in the statement did not provide a reasonable basis for our projections or forecasts.
- Based on BSI examination of the evidence, nothing comes to our attention which causes us to believe that these assumptions do not provide a reasonable basis for the forecast.
- The forecast is properly on the basis of the assumption, actual results are likely to be different from the forecast since anticipated events frequently do not occur as expected the variation may be material.

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
Category 5: indirect GHG emissions associated with the use of products from the organization			4.4726
5.3	Emissions from end-of-life stage of the product	Waste-type-specific method	4.4726

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 3: Indirect GHG emissions from transportation				1,281.1984
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 26.586 tonne Road transport: 1,857.65 tkm	36.0377
3.3	Emissions from Employee commuting	Use the Distance-based method	Motorcycle: 11,388,374 pkm	1,083.0343
3.5	Emissions from Business travels	Use the Spend-based method	Aviation: 255,772 km Train: 124,058 pkm Taxi: 88,437 pkm Vehicle: 404,251 pkm High-speed rail: 2,049,942 pkm	162.1264
Category 4: indirect GHG emissions from products used by organization				1,280.4793
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the Average-data method	Electricity : 13,289,669 kWh Diesel: 324.23 L Gasoline: 6,448.71 L Tap water 82,460 m <sup>3</sup> Purchased goods: 26,585.88 kg	1,233.4624
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	Solid waste: 410.7430 tone Wastewater: 62,744.19 m <sup>3</sup> Transportation: 3,384.64 tkm	47.0169
Category 5: indirect GHG emissions associated with the use of products from the organization				183.6812
5.2	Emissions from downstream leased assets	Use the Average-data method	Electricity : 303,104 kWh	183.6812

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
<p>Sinyi Realty Inc. No. 100, Sec. 5, Sinyi Rd. Sinyi District Taipei City 110022 Taiwan</p> <p>信義房屋股份有限公司 110022 臺灣台北市信義區 信義路五段 100 號</p>	<p>The Greenhouse Gas Emissions with Sinyi Realty Inc. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 496.7813 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 5,777.5323 tonnes of CO<sub>2</sub> equivalent.</p> <p>涵蓋總公司及各門市據點，各區行政中心及代銷、不動產鑑價。</p>
<p>Sinyi Realty Inc. Japan 2F, 2-chōme-7-1 Yoyogi, Shibuya City, Tokyo 151-0053 Japan</p> <p>信義房屋不動產株式会社(東京) 東京都渋谷区代々木 2-7-1 / 昇立ビル 2 階</p>	<p>The Greenhouse Gas Emissions with Sinyi Realty Inc. Japan for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 1.3088 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 59.3630 tonnes of CO<sub>2</sub> equivalent.</p> <p>The 4 branches of Sinyi Realty Inc. Japan are included. 涵蓋東京本社(昇立)、東京本社(NMF)、大阪支店、SJHOME 等 4 個門市。</p>
<p>Sinyi Land Administration Agent Joint Office No. 100, Sec. 5, Sinyi Rd. Sinyi District Taipei City 110022 Taiwan</p> <p>信義地政士聯合事務所 110022 臺灣台北市信義區信義路五段 100 號</p>	<p>The Greenhouse Gas Emissions with Sinyi Land Administration Agent Joint Office for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 12.5738 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 630.4085 tonnes of CO<sub>2</sub> equivalent.</p> <p>The 18 branches of Sinyi Land Administration Agent Joint Office are included. 涵蓋各區域代書、簽約專用會議室共 18 個據點。</p>
<p>Sinyi Real Estate Appraisers Firm No. 100, Sec. 5, Sinyi Rd. Sinyi District Taipei City 110022 Taiwan</p> <p>信義不動產估價師聯合事務所 110022 臺灣台北市信義區信義路五段 100 號</p>	<p>The Greenhouse Gas Emissions with Sinyi Real Estate Appraisers Firm for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 13.8989 tonnes of CO<sub>2</sub> equivalent.</p> <p>涵蓋總公司 1 個據點。</p>
<p>An-Sin Real Estate Management Ltd. No. 100, Sec. 5, Sinyi Rd. Sinyi District Taipei City 110022 Taiwan</p> <p>安信建築經理股份有限公司 110022 臺灣台北市信義區信義路五段 100 號</p>	<p>The Greenhouse Gas Emissions with An-Sin Real Estate Management Ltd. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0.5781 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 27.1948 tonnes of CO<sub>2</sub> equivalent.</p> <p>涵蓋總公司 1 個據點。</p>

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Location	Verification Information
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<p>Sinyi Global Asset Management Co.,Ltd. (Sinyi Global) No. 100, Sec. 5, Sinyi Rd. Sinyi District Taipei City 110022 Taiwan</p> <p>信義全球資產管理股份有限公司 110022 臺灣台北市信義區信義路五段 100 號</p>	<p>The Greenhouse Gas Emissions with Sinyi Global Asset Management Co.,Ltd. (Sinyi Global) for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0.4962 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 0.3626 tonnes of CO<sub>2</sub> equivalent.</p> <p>涵蓋總公司 1 個據點。</p>
<p>Sinyi Development Inc. No. 100, Sec. 5, Sinyi Rd. Sinyi District Taipei City 110022 Taiwan</p> <p>信義開發股份有限公司 110022 臺灣台北市信義區信義路五段 100 號</p>	<p>The Greenhouse Gas Emissions with Sinyi Development Inc. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 28.5670 tonnes of CO<sub>2</sub> equivalent.</p> <p>涵蓋總公司 1 個據點。</p>
<p>Yowoo Technology Inc. No. 100, Sec. 5, Sinyi Rd. Sinyi District Taipei City 110022 Taiwan</p> <p>有無科技股份有限公司 110022 臺灣台北市信義區信義路五段 100 號</p>	<p>The Greenhouse Gas Emissions with Yowoo Technology Inc. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 0.5767 tonnes of CO<sub>2</sub> equivalent.</p> <p>涵蓋總公司 1 個據點。</p>