中國信託證券投資信託(股)公司

2025 年度溫室氣體盤查與確信情形

範疇一及範疇二溫室氣體盤查

本表依照中華民國證券投資信託暨顧問商業同業公會《證券投資信託事業編製與申報永續報告書作業辦法條文》附表二第八條第一項第二款揭露項目進行揭露。

附錄3 溫室氣體盤查及查證聲明書

本表依照中華民國證券投資信託暨顧問商業同業公會《證券投資信託事業編製與申報永續報告書作業辦法條文》附表二第八條第一項第二款揭露項目進行揭露。

<table>
<tr><th>範疇一</th><th>總排放量（公噸CO_2e）</th><th>密集度（公噸CO_2e/百萬元）</th><th>確信機構</th><td rowspan="8">溫室氣體查證聲明書請參考本報告書附錄或本公司網站</td></tr>
<tr><td>中信投信</td><td>7.08</td><td>0.0029</td><td rowspan="3">英國標準協會 (BSI)</td></tr>
<tr><td>中國信託私募股權</td><td>0</td><td>NA</td></tr>
<tr><td>合計</td><td>7.08</td><td>0.0029</td></tr>
<tr><th>範疇二</th><th>總排放量（公噸CO_2e）</th><th>密集度（公噸CO_2e/百萬元）</th><th>確信機構</th></tr>
<tr><td>中信投信</td><td>268.40</td><td>0.1098</td><td rowspan="3">英國標準協會 (BSI)</td></tr>
<tr><td>中國信託私募股權</td><td>4.37</td><td>NA</td></tr>
<tr><td>合計</td><td>272.77</td><td>0.1116</td></tr>
<tr><th>範疇三（得自願揭露）</th><th>總排放量（公噸CO_2e）</th><th>密集度（公噸CO_2e/百萬元）</th><th colspan="2"></th></tr>
<tr><td>中信投信</td><td>180.79</td><td>-</td><td colspan="2"></td></tr>
<tr><td>中國信託私募股權</td><td>2.87</td><td>-</td><td colspan="2"></td></tr>
<tr><td>合計</td><td>183.66</td><td>-</td><td colspan="2"></td></tr>
</table>

註1：「密集度」以公司之溫室氣體排放量除以營業額計算。子公司中國信託私募股權2025年度營收為0，尚無法單獨計算密集度。
註2：溫室氣體排放量計算方式：排放量＝活動數據X排放係數X全球暖化潛勢。範疇一排放係數採用環境部113年2月5日公告溫室氣體排放係數與溫室氣體排放係數管理表6.0.4版(108.6)；全球暖化潛勢(Global warming potential, GWP)採用 IPCC第六次評估報告(2021)之各種溫室氣體GWP值，倘第六次評估報告無數值，則參考IPCC 第五次評估報告(2013)。範疇二電力排放係數採用經濟部能源局最新公告之歷年電力排碳係數計算：0.509（2022年）、0.494（2023年）、0.474（2024年）公斤二氧化碳當量/度；盤查當下尚未公告係數時，以前一年度係數計算。
註3：範疇一溫室氣體類別包含二氧化碳(CO_2)、甲烷(CH_4)、氧化亞氮(N_2O)、氫氟碳化物(HFCs)；本公司無全氟碳化物(PFCs)、六氟化硫(SF_6)、三氟化氮(NF_3)等類別之排放。
註4：範疇三計算類別包含上游運輸及貨物配送、商務旅行、組織採購、由處置固體與液體廢棄物產生的排放、未規定於上述細分類中，由服務使用產生之排放等，不包含財務碳排放。

範疇一及範疇二溫室氣體查證聲明書

中國信託投信

Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the CTBC Investments Co., Ltd. 2025 Greenhouse Gas (GHG) Report produced by CTBC Investments Co., Ltd., covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with ISO 14064-1:2018 and it's principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the CTBC Investments Co., Ltd. 2025 Greenhouse Gas (GHG) Report produced by CTBC Investments Co., Ltd., covering the other indirect GHG emissions (Scope 3):	• Is not materially correct and is not a fair representation of GHG data and information. • Has not been prepared in accordance with ISO 14064-1:2018 and it's principles. • For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Max Tsai
Independent Reviewer	Joseph Lin
Signed on behalf of BSI	Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-05-08
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in CTBC Investments Co., Ltd.. This 3rd party Verification Opinion has been prepared for CTBC Investments Co., Ltd. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by CTBC Investments Co., Ltd. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 805315 Dated 2026-05-08

Verification Engagement

Organization	CTBC Investments Co., Ltd. 中國信託證券投資信託股份有限公司
Responsible party	CTBC Investments Co., Ltd. 中國信託證券投資信託股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	• Reasonable for direct GHG emissions and indirect GHG emissions from imported energy> • Limited for the other indirect GHG emissions
Verification evidence gathering procedures	• Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification. (to be deleted if reasonable level of assurance)	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: CTBC Investments Co., Ltd. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		CTBC Investments Co., Ltd. 中國信託證券投資信託股份有限公司 12F., No. 188, Jingmao 2nd Rd., Nangang Dist., Taipei City 115606, Taiwan 臺北市南港區經貿二路188號12樓
Organizations GHG Report containing GHG Statement		CTBC Investments Co., Ltd. 2025 Greenhouse Gas (GHG) Report CTBC Investments Co., Ltd. 2025 Greenhouse Gas (GHG) Inventory
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		The provision of mutual fund issuance and management, and Exchange-Traded Fund (ETF) service management
Reporting Boundary	Direct GHG emissions (Scope 1)	• Stationary combustion • Mobile combustion • Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	NA
	Indirect GHG emissions from imported energy (Scope 2)	• Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	• Upstream transport and distribution for goods • Business travel
	Indirect GHG emissions from products used by organization (Scope 3)	• Purchased goods and services (limited to fuel, energy, tap water and copier paper related activities) • The disposal of solid and liquid waste • The use of services that are not described in the above subcategories
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not significant
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

Statement No: GHGEV 805314

Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-01 to 2024-12-31
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

	EMISSIONS	Notes	AUP Item(s)	tonnes CO_2e
Category 3: Indirect GHG emissions from transportation				46.55
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Goods Weight: Photocopy paper: 2,128.6210 kg 42.3579 tkm	0.0438
3.5	Emissions from Business travels	Use the Online calculator method	High-speed rail: 1.1905 tonnes CO_2e Airplane transportation: 45.3200 tonnes CO_2e	46.5105
Category 4: indirect GHG emissions from products used by organization				126.29
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the Average-data method	Purchased goods: Photocopy paper: 2,128.6210 kg Energy & Fuel used: Electricity: 486,254.6800 kWh REC: 40,000 kWh Tap water: 119.6173 m^3 Gasoline: 2,513.2000 L Diesel: 2.3146 L	52.7597
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	Wastewater: 119.6173 m^3	0.0598
4.5	Emissions from the use of services that are not described in the above subcategories	Use the mail delivery specific method	358,400.0000 g	73.4720

Originally Issue: 2025-05-29 Latest Issue: 2025-05-29

CTBC INVESTMENTS 中國信託投信

中國信託私募股權

By Royal Charter

Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the CTBC Private Equity Co., Ltd. 2025 Greenhouse Gas (GHG) Report produced by CTBC Private Equity Co., Ltd., covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with ISO 14064-1:2018 and it's principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the CTBC Private Equity Co., Ltd. 2025 Greenhouse Gas (GHG) Report produced by CTBC Private Equity Co., Ltd., covering the other indirect GHG emissions (Scope 3):	• Is not materially correct and is not a fair representation of GHG data and information. • Has not been prepared in accordance with ISO 14064-1:2018 and it's principles. • For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Max Tsai
Independent Reviewer	Jay Tseng
Signed on behalf of BSI	Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-05-26
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in CTBC Private Equity Co., Ltd. This 3rd party Verification Opinion has been prepared for CTBC Private Equity Co., Ltd. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by CTBC Private Equity Co., Ltd. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 836943 2026-05-26 Replaces **CFV 836943 2026-05-12**

ANAB ANSI National Accreditation Board ACCREDITED VALIDATION AND VERIFICATION BODY

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Verification Engagement

Organization	CTBC Private Equity Co., Ltd. 中國信託私募股權股份有限公司
Responsible party	CTBC Private Equity Co., Ltd. 中國信託私募股權股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	• Reasonable for direct GHG emissions and indirect GHG emissions from imported energy • Limited for the other indirect GHG emissions
Verification evidence gathering procedures	• Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification. (to be deleted if reasonable level of assurance)	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: CTBC Private Equity Co., Ltd. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

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Organizational GHG Statement

Organization		CTBC Private Equity Co., Ltd. 中國信託私募股權股份有限公司 12F., No. 188, Jingmao 2nd Rd., Nangang Dist., Taipei City 115606, Taiwan 115606 臺北市南港區經貿二路 188 號 12 樓
Organizations GHG Report containing GHG Statement		CTBC Private Equity Co., Ltd. 2025 Greenhouse Gas (GHG) Report CTBC Private Equity Co., Ltd. 2025 Greenhouse Gas (GHG) Inventory
Organizational Boundary		Operational Control
Scope of activities		The provision of private equity fund management services
Reporting Boundary	Direct GHG emissions (Scope 1)	NA
	Direct GHG Removals (Scope 1)	NA
	Indirect GHG emissions from imported energy (Scope 2)	• Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	• Upstream transport and distribution for goods • Business travel
	Indirect GHG emissions from products used by organization (Scope 3)	• Purchased goods and services (Electricity, Photocopy paper)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not significant
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-03-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO_2e
Direct emissions (Scope 1)	0.00
Indirect emissions from imported energy (Scope 2) - Location Based	4.37
Indirect GHG emissions from transportation (Scope 3)	1.67
Indirect GHG emissions from products used by organization (Scope 3)	1.20
Total (location based)	7.25

Discrepancies between the totals and the sums of the components are due to rounding. (總數與各組成部分總和之間的差異是由於四捨五入造成的)