

報告編號：(TH25-113 / 第 1 版)

溫室氣體查證報告意見書
THGHG25113-00

查證範圍： 信大水泥股份有限公司
台北市中正區寶慶路 37 號 7、8 樓
 涵蓋其他場域範圍如附頁所示。

查證準則： ISO 14064-1 : 2018

查證目標： 法標國際根據 ISO14064-3 : 2019 標準，確認上述組織之溫室氣體聲明(溫室氣體盤查報告書)依據雙方協議之查證準則進行盤查並提出報告，法標國際以客觀公正的立場及原則(相關性、完整性、一致性、準確性、透明度)執行查證。

數據期間： 2024 年 01 月 01 日至 2024 年 12 月 31 日 (檢視的數據為歷史性質)

查證數據： 直接溫室氣體排放量(類別 1)： 434,008.75 公噸 CO₂e
能源間接溫室氣體排放量(類別 2)： 33,066.44 公噸 CO₂e
間接溫室氣體排放量(類別 3~6)： 27,567.30 公噸 CO₂e

全球暖化潛勢值(GWP)：引用 IPCC 2021 年第 6 次評估報告。

聲明依據：本聲明必須與下列文件作為一個整體以進行解釋說明。

溫室氣體盤查報告 (版次： 1.2 ; 日期： 2025 年 04 月 14 日)

溫室氣體盤查清冊 (版次： 1.2 ; 日期： 2025 年 04 月 14 日)

實質性： 5% (類別 1 及類別 2)

意見類型： 不含保留意見 含保留意見(請見附頁) 放棄簽發

查證結論： 確認組織依據雙方協議查證準則之要求提出溫室氣體聲明，並公正地呈現溫室氣體數據及相關資訊，與雙方協議的查證範圍、目標和準則一致。
聲明盤查數據之合理保證等級為類別 1 及類別 2。

本文件核發日期： 2025 年 05 月 20 日

APPROVED BY



Steven Huang
Director for Certification
ON BEHALF OF
AFNOR ASIA

報告編號：(TH25-113 / 第 1 版)

多場址範圍之地理位置：

廠區 / 公司	活動範圍地址
總公司	台北市中正區寶慶路 37 號 7、8 樓
南聖湖廠	宜蘭縣蘇澳鎮中山路二段 205、235 號
礦區	宜蘭縣蘇澳鎮、南澳鄉太白山北方武荖坑上游地方

各類別排放量數據：

類別	內容說明	溫室氣體排放量 (公噸 CO ₂ e)	備註
(類別 1) 直接溫室氣體排放	固定式燃燒源、移動式燃燒源、 製程排放源、逸散性排放源	434,008.75	
(類別 2) 輸入能源之間接溫室氣體排放	電力	33,066.44	所在地基準
(類別 3) 運輸之間接溫室氣體排放	NS	-	
(類別 4) 組織使用的產品之間接溫室氣體排放	購買產品	27,567.30	
(類別 5) 使用組織的產品之間接溫室氣體排放	NS	-	
(類別 6) 其他來源之間接溫室氣體排放	NS	-	

生質燃燒排放： 0.0000 公噸 CO₂e

報告編號：(TH25-113 / 第 1 版)

其他查證相關資訊

組織邊界：	營運控制權
溫室氣體類型：	二氧化碳(CO ₂)、甲烷(CH ₄)、氧化亞氮(N ₂ O)、氫氟碳化物(HFCs)、全氟碳化物(PFCs)、六氟化硫(SF ₆)、三氟化氮(NF ₃)
預期使用目的：	自願理解溫室氣體排放狀況做為減量策略依據。 (本聲明責任僅適用於上述預期使用目的，不適用其他任何目的。)
間接排放重大性準則：	-已鑑別利害相關者要求： <input checked="" type="checkbox"/> 是 <input type="checkbox"/> 否 -已鑑別法規要求： <input checked="" type="checkbox"/> 是 <input type="checkbox"/> 否 -已鑑別排放量大小： <input checked="" type="checkbox"/> 是 <input type="checkbox"/> 否 -其他說明：
電力係數：	引用 2025 年 04 月 14 日能源署公告之 2024 年度電力排碳係數
數據來源：	<input checked="" type="checkbox"/> 初級數據來源於現場營運活動的數據蒐集。 <input checked="" type="checkbox"/> 類別 3~6 排放量計算為使用估算數據。 次級數據來源為：環境部碳足跡資訊網 <input type="checkbox"/> 其他說明：
查證方法	<input checked="" type="checkbox"/> 現場查證
保留意見：	無
其他：	無
查證作業實施日期：	2025 年 04 月 09、10、11 日 2025 年 04 月 24 日
報告日期：	2025 年 05 月 11 日



Certificate

Certificat

報告編號：(TH25-113 / 第 1 版)

查證團隊與技術審查

主導查證員： 陳怡靜

簽名： 

查證員： 鄭謙興

簽名： 

獨立審查者： 凌孝光

簽名： 

查證程序

法標國際以風險評估方法及管制為基礎，證據蒐集程序包括：行前評估、現場訪視、與場址的人員訪談、確認所提供的文件證據、對排放數據進行抽樣、評估數據管理系統、確認排放數據的蒐集與彙總、生產與能源消耗之間的分析，並確認所參考的協議條款是否被適當應用。

角色與職責

受查組織責任方依據查證準則規定，負責準備並提出溫室氣體聲明。此項責任包括規劃、實施及維護與溫室氣體聲明有關的數據管理系統，溫室氣體盤查清冊和盤查報告確認。

法標國際對所報告的溫室氣體排放量提供獨立的第三方查證，出具本次查證組織型溫室氣體排放量之查證意見。查證團隊具獨立及公正性，不存在任何利益衝突。



Certificate

Certificat

Report No. : (TH25-113 / Version 1)

Greenhouse Gas Verification Report Opinion

THGHG25113-00

Verification Scope: HSING TA CEMENT CO., LTD.
7th and 8th Floor, No. 37, Baoqing Road, Zhongzheng District, Taipei City, Taiwan(R.O.C)
The information of other sites are listed on the subsequent page.

Verification Criteria: ISO 14064-1 : 2018

Verification Objectives : According to ISO 14064-3:2019, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

Data Period : From January 01, 2024 to December 31, 2024 (The data being viewed is historical in nature)

Verification Data :	Direct GHG Emissions (Category 1):	434,008.75	Ton CO₂e
	Energy Indirect GHG Emissions (Category 2):	33,066.44	Ton CO₂e
	Indirect GHG Emissions (Category 3~6):	27,567.30	Ton CO₂e

Global Warming Potential (GWP) : Refer to IPCC 2021 Year, the 6th assessment report

Statement Basis : This statement must be interpreted as a whole with the following.

GHG Inventory Report (Version :	1.2	;	Date :	April 14, 2025)
GHG Inventory (Version :	1.2	;	Date :	April 14, 2025)

Materiality : 5% (Category 1 and Category 2)

Type of Opinion : Unqualified Qualified (see the subsequent page) Disclaim the issuance

Verification Conclusion: To confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which are consistent with the verification scope, objectives and criteria agreed by both parties.
Declares that the reasonable assurance level of the inventory data is Category 1 and Category 2.

Date of Issuance: May 20, 2025

APPROVED BY

Steven Huang
Director for Certification
ON BEHALF OF
AFNOR ASIA

113-2024/00

Report No. : (TH25-113 / Version 1)

The Geographical Location of Multiple Sites :

Site	Address
Head office	7th and 8th Floor, No. 37, Baoqing Road, Zhongzheng District, Taipei City, Taiwan(R.O.C)
Nansheng Lake Plant	No. 235、205, Sec. 2, Zhongshan Rd., Su'ao Township, Yilan County, Taiwan(R.O.C)
Mining Area	Upstream of Wulaokeng, North of Taibai Mountain, Su'ao Township and Nan'ao Township, Yilan County, Taiwan(R.O.C)

Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (Ton CO ₂ e)	Note
(Category 1) Direct GHG emissions	Stationary combustion sources, Mobile combustion sources, Process emissions sources, Fugitive emissions sources	434,008.75	
(Category 2) Indirect GHG emissions from imported energy	Purchased electricity	33,066.44	Location-based standard
(Category 3) Indirect GHG emissions from transportation	NS	-	
(Category 4) Indirect GHG emissions from products used by organization	Purchased goods	27,567.30	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS	-	
(Category 6) Indirect GHG emissions from other sources	NS	-	

Biomass Burning Emission : 0.0000 Ton CO₂e

Report No. : (TH25-113 / Version 1)

Other Related Verification Information

Organization Boundaries :	Operational control
GHG Type :	Carbon dioxide (CO ₂), Methane (CH ₄), Nitrous oxide (N ₂ O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF ₆), Nitrogen trifluoride (NF ₃)
Purpose of Intended Use:	The organization voluntarily understand the status of greenhouse gas emissions as the basis for reduction strategies. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Criteria For Significance of Indirect Emissions :	- Identified stakeholder requirements: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified regulation requirements : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified magnitude of emissions : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Others :
Purchased Power Factor:	Refer to the 2024 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on April 14, 2025
Data Sources :	<input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input checked="" type="checkbox"/> Category 3~6 emissions are calculated with estimated data. The secondary data sources are: Taiwan Ministry of Environment Carbon footprint information platform <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site
Qualified Opinion :	No
Others :	No
Verification Date :	April 09-11, 2025 April 24, 2025
Report Date :	May 11, 2025



Certificate

Certificat

Report No. : (TH25-113 / Version 1)

Verification Team and Technical Review

Lead Verifier : Yi-Ching Chen

Signature : 

Verifier : James Cheng

Signature : 

Independent Review : Hsiao-Kuang Ling

Signature : 

Verification Processes

AFNOR ASIA is based on risk assessment methods and controls. Evidence collection procedures are including pre-trip assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and compilation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

Roles and Responsibilities

The verified organization is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR ASIA provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.