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Opinion Statement



Product Carbon Footprint Verification Opinion Statement

This is to verify that: Hsing Ta Cement Co.,Ltd.
7F.
No. 37, Baoqing Rd.
Zhongzheng Dist.
Taipei City 100005
Taiwan

信大水泥股份有限公司
臺北市
中正區
寶慶路 37 號
7 樓
100005

Holds Statement No: PCFV 815497

As a result of carrying out the verification and validation procedures in accordance with ISO 14064-3:2019 of product life cycle greenhouse gas emissions, the statement for mixed engagement including reasonable assurance for verification activity, validation and agreed-upon procedures (AUP) contains the following:

- The product carbon footprint with the functional unit of serial products are shown in the following table.
- The material misstatements in this product life cycle greenhouse gas emission statement were revealed.

The product life cycle GHG data quality was verified to be acceptable against the requirements of ISO 14067:2018.

This statement shall be valid for a maximum period of two years after the latest issue date on this certificate. Should there be a change in the life cycle of the product whose GHG emissions are being assessed, the validity of this opinion statement will cease.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The conclusions for different engagement types are explained as follows:

Verification

- Verification are based on reasonable level of assurance and include the following greenhouse gas emissions.
 - the stationary combustion, mobile combustion, process emissions and fugitive emissions in production stage of life cycle
 - purchased or acquired electricity, steam, heat, cooling and water resource in production stage of life cycle
 - partial production-related raw materials acquisition and transportation
- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements in this product life cycle greenhouse gas emission statement were revealed.

Agreed-upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures and enumerated below with respect to the upstream and downstream GHGs emissions information.
 - all production-related raw materials acquisition and transportation
 - disposal and treatment of waste generated in operations
 - transportation and distribution of product
- BSI do not express any assurance on the GHG emissions, removals and storage.

(Unit: kg CO₂e)

Product Carbon Footprint	Emissions for Each Engagement Types			Total
	Agreed-upon Procedures (AUP)	Verification	Validation	
袋裝 (bag)				
水硬性混合水泥-卜特蘭高爐水泥(40 公斤袋裝) hydraulic cement and blended hydraulic cement- Portland Blast furnace cement in bag (40kg)	3.38	29.15	0.07	32.60
卜特蘭第I型低鹼水泥(40 公斤袋裝) type I with low alkali Portland cement in bag (40kg)	4.65	31.12	0.07	35.84
卜特蘭第II型低鹼水泥(40 公斤袋裝) type II with low alkali Portland cement in bag (40kg)	4.53	31.12	0.07	35.71
太空包 (bulk bag)				
水硬性混合水泥-卜特蘭高爐水泥(1 公噸太空包) hydraulic cement and blended hydraulic cement- Portland Blast furnace cement in bulk bag packaging (1ton)	81.84	728.77	0.58	811.19
卜特蘭第I型水泥(1 公噸太空包) type I Portland cement in bulk bag packaging (1ton)	89.46	840.62	0.58	929.65
卜特蘭第II型低鹼水泥(1 公噸太空包) type II with low alkali Portland cement in bulk bag packaging (1ton)	110.41	777.93	0.58	888.92
散裝 (in bulk)				
卜特蘭第I型水泥(每公噸散裝) type I Portland cement in bulk (1ton)	88.14	840.62	-	928.75
卜特蘭第I型低鹼水泥(每公噸散裝) type I with low alkali Portland cement in bulk (1ton)	112.27	777.98	-	890.24
卜特蘭第II型低鹼水泥(每公噸散裝) type II with low alkali Portland cement in bulk (1 ton)	109.37	777.93	-	887.30
水硬性混合水泥-卜特蘭高爐水泥(每公噸散裝) hydraulic cement and blended hydraulic cement- Portland Blast furnace cement in bulk (1ton)	79.64	728.77	-	808.40

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Location	Verification and Validation Information
Hsing Ta Cement Co.,Ltd. 7F. No. 37, Baoqing Rd. Zhongzheng Dist. Taipei City 100005 Taiwan 信大水泥股份有限公司 臺北市 中正區 寶慶路 37 號 7 樓 100005	The product carbon footprint with the functional unit of serial products are shown in the following table.

Product related information is as follows:

- System boundary for this product: Cradle to Gate
The product system boundary is consistent with its system boundary definition in the PCF report for product carbon footprint, which involves the acquisition of materials, process activity, transportation, distribution, use and the final disposal stages in the product life cycle.
- The data in this product life cycle greenhouse gas inventory report is from 2023-01-01 to 2023-12-31.
- The site-specific data include related facilities listed below from its own processes under the operational control of the organization and individual processes under the financial or operational control of the organization undertaking the study.
 - Hsing Ta Cement Co., Ltd. Nanshenghu Plant located at No. 235, Sec. 2, Zhongshan Rd, Su'ao Township, Yilan County, 270013, Taiwan (信大水泥股份有限公司南聖湖廠位於270013 宜蘭縣蘇澳鎮中山路二段235號)
- The secondary data includes relative factors from MOENV Carbon Footprint Calculation Platform and LCA database Ecoinvent 3.10 (IPCC 2021 GWP 100a).

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