

溫室氣體查證意見書

2023 年溫室氣體排放資訊

佳格食品集團

臺北市內湖區瑞光路 610 號 10~12 樓

經本中心依據 ISO 14064-3:2019 完成查核並符合下列標準要求

ISO 14064-1：2018

佳格食品集團佐證聲明的資料與資訊為歷史性質，本中心依據 ISO 14064-3:2019 規範對其於 2023 年 01 月 01 日至 2023 年 12 月 31 日的組織活動溫室氣體排放量進行自願性方案查證，查證結果符合 ISO 14064-1:2018 規範，據此給予無保留意見如下：

● **合理保證等級：類別 1 及類別 2**

直接溫室氣體排放量	12,435.2359	公噸二氧化碳當量。
輸入能源之間接溫室氣體排放量為	15,588.6567	公噸二氧化碳當量。

【責任聲明】佳格食品集團負責溫室氣體報告之聲明。本中心責任為對其所報告之溫室氣體聲明的準確性，及用於蒐集、分析和審查資訊的基礎系統和過程提供獨立查證。



財團法人中國生產力中心
總經理

張寶誠

意見書發行日：2024-06-13

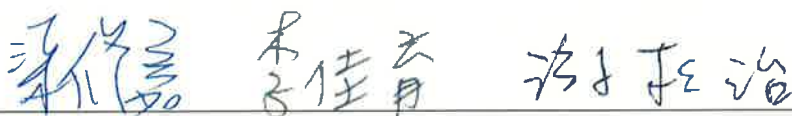
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此期間的溫室氣體排放資訊如下：

盤查報告書版本		0430	盤查清冊版本	20240430
排放量			CO ₂ 當量	備註
類別 1 直接溫室氣體排放與移除				
1.1	固定式燃燒	10,929.8893	-	
1.2	移動式燃燒	1,061.5361	-	
1.3	工業製程	0.1461	-	
1.4	人為系統逸散排放	443.6644	-	
1.5	土地使用、土地使用變化及林業之排放與移除	-	-	
類別 2 輸入能源之間接溫室氣體排放				
2.1	輸入電力的間接排放	15,588.6567	-	
2.2	輸入能源的間接排放(蒸氣、熱能、冷能、高壓空氣)	-	-	
類別 3 運輸造成之間接溫室氣體排放				
3.1	來自上游運輸/配送貨物之排放	-	N.S.	
3.2	下游運輸及配送貨物之排放	-	N.S.	
3.3	員工通勤造成之排放	461.4315	-	
3.4	客戶和訪客運輸造成之排放	-	N.S.	
3.5	商務旅行造成之排放	-	N.S.	
類別 4 組織使用產品造成之間接溫室氣體排放				
4.1	購買商品之上游排放	94,660.8557	-	
4.2	購買資本物品之上游排放	-	N.S.	
4.3	處置固態及液態廢棄物造成之排放	401.1499	-	
4.4	租賃設備資產使用造成之排放	-	N.S.	
4.5	其他服務(諮商、清潔、維護、郵遞、銀行業務等)	-	N.S.	
類別 5 使用來自組織之產品造成的間接溫室氣體排放				
5.1	產品使用階段之排放	-	-	
5.2	下游租賃資產之排放	-	-	
5.3	產品壽命終止階段之排放	-	-	
5.4	投資生產之排放(主要針對私人或公共金融機構)	-	-	
類別 6 其他來源之間接溫室氣體排放				
-	-	-	-	

N.S. : Non significant (非重大)

查證人員：



(簽章)

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附件：

類別	細類	排放當量 (公噸 CO ₂ e/年)				總計
		臺北總公司	佳格大園廠	佳格中壢廠	佳乳湖口廠	
	環境部管制編號	-	H4701839	H4303226	J5900928	
類別 1	1.1 固定式燃燒	0.0000	4,961.6692	2,891.9865	3,076.2336	10,929.8893
	1.2 移動式燃燒	1,011.0868	42.8604	5.6925	1.8964	1,061.5361
	1.3 工業製程	0.0000	0.0222	0.0099	0.1140	0.1461
	1.4 人為系統逸散排放	28.7246	267.0373	70.0128	77.8897	443.6644
	1.5 土地使用、土地使用變化及林業之排放與移除	0.0000	0.0000	0.0000	0.0000	0.0000
類別 2	2.1 輸入電力的間接排放	272.8970	6,357.1685	5,206.9576	3,751.6336	15,588.6567
	2.2 輸入能源的間接排放	0.0000	0.0000	0.0000	0.0000	0.0000
類別 3	3.1 來自上游運輸/配送貨物之排放	0.0000	0.0000	0.0000	0.0000	0.0000
	3.2 下游運輸及配送貨物之排放	0.0000	0.0000	0.0000	0.0000	0.0000
	3.3 員工通勤造成之排放	85.1054	255.8563	42.4857	77.9841	461.4315
	3.4 客戶和訪客運輸造成之排放	0.0000	0.0000	0.0000	0.0000	0.0000
	3.5 商務旅行造成之排放	0.0000	0.0000	0.0000	0.0000	0.0000
類別 4	4.1 購買商品之上游排放	312.6613	64,984.7268	24,609.9061	4,753.5615	94,660.8557
	4.2 購買資本物品之上游排放	0.0000	0.0000	0.0000	0.0000	0.0000
	4.3 處置固態及液態廢棄物造成之排放	0.9766	114.9738	143.5123	141.6872	401.1499
	4.4 租賃設備資產使用造成之排放	0.0000	0.0000	0.0000	0.0000	0.0000
	4.5 其他服務	0.0000	0.0000	0.0000	0.0000	0.0000
類別 5	5.1 產品使用階段之排放	0.0000	0.0000	0.0000	0.0000	0.0000
	5.2 下游租賃資產之排放	0.0000	0.0000	0.0000	0.0000	0.0000
	5.3 產品壽命終止階段之排放	0.0000	0.0000	0.0000	0.0000	0.0000
	5.4 投資生產之排放	0.0000	0.0000	0.0000	0.0000	0.0000
類別 6	6.1 其他來源產生之排放	0.0000	0.0000	0.0000	0.0000	0.0000
類別 1 合計 (公噸 CO ₂ e/年)		1,039.8114	5,271.5891	2,967.7017	3,156.1337	12,435.2359
類別 2 合計 (公噸 CO ₂ e/年)		272.8970	6,357.1685	5,206.9576	3,751.6336	15,588.6567
類別 2-6 合計 (公噸 CO ₂ e/年)		671.6403	71,712.7254	30,002.8617	8,724.8664	111,112.0938
類別 3-6 合計 (公噸 CO ₂ e/年)		398.7433	65,355.5569	24,795.9041	4,973.2328	95,523.4371
類別 1-6 合計 (公噸 CO ₂ e/年)		1,711.4517	76,984.3145	32,970.5634	11,881.0001	123,547.3300

此期間的溫室氣體排放涵蓋邊界如下：

- 臺北總公司：臺北市內湖區瑞光路 610 號 10~12 樓
- 佳格大園廠：桃園市大園區溪海里和平西路一段 369 號
- 佳格中壢廠：桃園市中壢區內定里吉林路 13 號
- 佳乳湖口廠：新竹縣湖口鄉湖南村光復路 7 號
- 北二營業所：桃園市大園區中正東路三段 448 號
- 臺中營業所：臺中市西區五權路 1-67 號 8 樓之一
- 嘉義營業所：嘉義市西區新民路 762 號 8 樓之一
- 臺南營業所：臺南市永康區小東路 689-43 號 10 樓 A1 室
- 高雄營業所：高雄市苓雅區中正一路 306 號 11F 之一
- 宜蘭營業所：宜蘭縣宜蘭市校舍一路 95 號 5 樓

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Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2023 of
Standard Foods Group.

10-12F., No. 610, Ruiguang Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)

has been verified in accordance with ISO 14064-3:2019 as
meeting the requirements of

ISO 14064-1:2018

As a result of carrying out verification procedures in accordance with ISO 14064-3:2019,
it is the opinion of CPC with reasonable assurance that:

- ◆ The Greenhouse Gas Emissions with Standard Foods Group. for the period from 2023-01-01 to 2023-12-31 was verified.
 - Direct greenhouse gas emissions 12,435.2359 tonnes of CO₂ equivalent.
 - Indirect greenhouse gas emissions from imported energy 15,588.6567 tonnes of CO₂ equivalent.
- ◆ 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 other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018.



For and on behalf of CPC:

P. C. Chang

General Manager

Release date: 2024-06-13



The greenhouse gas emissions information reported by the organization for the period from 2023-01-01 to 2023-12-31 are as follows:

The version of GHG report		0430	The version of GHG inventory	20240430
Emissions			CO ₂ e	Remark
Category 1: Direct GHG emissions and removals				
1.1	Direct emissions from stationary combustion		10,929.8893	-
1.2	Direct emissions from mobile combustion		1,061.5361	-
1.3	Direct process emissions and removals arise from industrial processes		0.1461	-
1.4	Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems		443.6644	-
1.5	Direct emissions and removals from Land Use, Land Use Change and Forestry		-	-
Category 2: Indirect GHG emissions from imported energy				
2.1	Indirect emissions from imported electricity		15,588.6567	-
2.2	Indirect emissions from imported energy		-	-
Category 3 : Indirect GHG emissions from transportation				
3.1	Emissions from Upstream transport and distribution for goods		-	N.S.
3.2	Emissions from Downstream transport and distribution for goods		-	N.S.
3.3	Emissions from Employee commuting includes emissions		461.4315	-
3.4	Emissions from Client and visitor transport		-	N.S.
3.5	Emissions from Business travels		-	N.S.
Category 4: Indirect GHG emissions from products used by organization				
4.1	Emissions from Purchased goods		94,660.8557	-
4.2	Emissions from Capital goods		-	N.S.
4.3	Emissions from the disposal of solid and liquid waste		401.1499	-
4.4	Emissions from the use of assets		-	N.S.
4.5	Emissions from the use of services that are not described in the above subcategories (consulting, cleaning, maintenance, mail delivery, bank, etc.)		-	N.S.
Category 5: Indirect GHG emissions associated with the use of products from the organization				
5.1	Emissions or removals from the use stage of the product		-	-
5.2	Emissions from downstream leased assets		-	-
5.3	Emissions from end of life stage of the product		-	-
5.4	Emissions from investments		-	-
Category 6: Indirect GHG emissions from other sources				
-		-	-	-

*N.S. : Non significant

The China Productivity Center is independent of the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The China Productivity Center will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by the China Productivity Center of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, the China Productivity Center has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above named client only.

Verifier:

(Signature)

Annex :

Category	Emissions ID number of the Ministry of Environment, R.O.C.	t-CO ₂ e / year				Total
		Taipei Head Office	Standard Foods Corporation (Dayuan Plant)	Standard Foods Corporation (Zhongli Plant)	Standard Dairy Corporation (Hukou Plant)	
		-	H4701839	H4303226	J5900928	
Category 1	1.1 Direct emissions from stationary combustion	0.0000	4,961.6692	2,891.9865	3,076.2336	10,929.8893
	1.2 Direct emissions from mobile combustion	1,011.0868	42.8604	5.6925	1.8964	1,061.5361
	1.3 Direct process emissions and removals arise from industrial processes	0.0000	0.0222	0.0099	0.1140	0.1461
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	28.7246	267.0373	70.0128	77.8897	443.6644
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	0.0000	0.0000	0.0000	0.0000	0.0000
Category 2	2.1 Indirect emissions from imported electricity	272.8970	6,357.1685	5,206.9576	3,751.6336	15,588.6567
	2.2 Indirect emissions from imported energy	0.0000	0.0000	0.0000	0.0000	0.0000
Category 3	3.1 Emissions from Upstream transport and distribution for goods	0.0000	0.0000	0.0000	0.0000	0.0000
	3.2 Emissions from Downstream transport and distribution for goods	0.0000	0.0000	0.0000	0.0000	0.0000
	3.3 Emissions from Employee commuting includes emissions	85.1054	255.8563	42.4857	77.9841	461.4315
	3.4 Emissions from Client and visitor transport	0.0000	0.0000	0.0000	0.0000	0.0000
	3.5 Emissions from Business travels	0.0000	0.0000	0.0000	0.0000	0.0000
Category 4	4.1 Emissions from Purchased goods	312.6613	64,984.7268	24,609.9061	4,753.5615	94,660.8557
	4.2 Emissions from Capital goods	0.0000	0.0000	0.0000	0.0000	0.0000
	4.3 Emissions from the disposal of solid and liquid waste	0.9766	114.9738	143.5123	141.6872	401.1499
	4.4 Emissions from the use of assets	0.0000	0.0000	0.0000	0.0000	0.0000
	4.5 Emissions from the use of services that are not described in the above subcategories	0.0000	0.0000	0.0000	0.0000	0.0000
Category 5	5.1 Emissions or removals from the use stage of the product	0.0000	0.0000	0.0000	0.0000	0.0000
	5.2 Emissions from downstream leased assets	0.0000	0.0000	0.0000	0.0000	0.0000
	5.3 Emissions from end of life stage of the product	0.0000	0.0000	0.0000	0.0000	0.0000
	5.4 Emissions from investments	0.0000	0.0000	0.0000	0.0000	0.0000
Category 6	6.1 Other emissions	0.0000	0.0000	0.0000	0.0000	0.0000
Total for Category 1 (t-CO₂e/year)		1,039.8114	5,271.5891	2,967.7017	3,156.1337	12,435.2359
Total for Category 2 (t-CO₂e/year)		272.8970	6,357.1685	5,206.9576	3,751.6336	15,588.6567
Total for Categories 2-6 (t-CO₂e/year)		671.6403	71,712.7254	30,002.8617	8,724.8664	111,112.0938
Total for Categories 3-6 (t-CO₂e/year)		398.7433	65,355.5569	24,795.9041	4,973.2328	95,523.4371
Total for Categories 1-6 (t-CO₂e/year)		1,711.4517	76,984.3145	32,970.5634	11,881.0001	123,547.3300

The GHG emission boundary for this period are as follows:

- **Taipei Head Office** : 10-12F., No. 610, Ruiguang Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
- **Standard Foods Corporation (Dayuan Plant)** : No. 369, Sec. 1, Heping W. Rd., Dayuan Dist., Taoyuan City 337, Taiwan (R.O.C.)
- **Standard Foods Corporation (Zhongli Plant)** : No. 13, Jilin Rd., Zhongli Dist., Taoyuan City 320, Taiwan (R.O.C.)
- **Standard Dairy Corporation (Hukou Plant)** : No. 7, Guangfu Rd., Hukou Township, Hsinchu County 303, Taiwan (R.O.C.)
- **North-2** : No. 448, Sec. 3, Zhongzheng E. Rd., Dayuan Dist., Taoyuan City 337, Taiwan (R.O.C.)
- **Taichung** : 8F.-1, No. 1-67, Wuquan Rd., West Dist., Taichung City 403, Taiwan (R.O.C.)
- **Chiayi** : 8F.-1, No. 762, Xinmin Rd., West Dist., Chiayi City 600, Taiwan (R.O.C.)
- **Tainan** : Rm. A1, 10F., No. 689-43, Xiaodong Rd., Yongkang Dist., Tainan City 710, Taiwan (R.O.C.)
- **Kaohsiung** : 11F.-1, No. 306, Zhongzheng 1st Rd., Lingya Dist., Kaohsiung City 802, Taiwan (R.O.C.)
- **Yilan** : 5F., No. 95, Xiaoshe 1st Rd., Yilan City, Yilan County 260, Taiwan (R.O.C.)