



溫室氣體查證意見

INDEPENDENT VERIFICATION OPINION

此致：

祥成行股份有限公司

高雄市三民區九如一路 133 號

資誠普華綠色科技有限公司(以下簡稱:資誠普華綠色科技)對祥成行股份有限公司以 2024 年 1 月 1 日至 2024 年 12 月 31 日為期間，含括溫室氣體排放量、移除量與儲存之溫室氣體聲明進行獨立查證。

祥成行股份有限公司管理階層負責準備依 ISO 14064-1:2018 公允表達之溫室氣體聲明，此責任包括設計、實施及維護與準備並公允表達其無實質錯誤之溫室氣體聲明有關的數據管理系統。

資誠普華綠色科技的責任在於依現場執行的溫室氣體查證作業為基礎表達意見，查證活動依據 ISO 14064-3:2019 「溫室氣體聲明之查證與確證規範與指引」執行。此國際標準要求我們遵守道德要求，規劃並執行查證以達成約定之保證等級，確保溫室氣體聲明中之排放量、移除量和儲存無實質錯誤聲明。

組織邊界

據點名稱	地址
總公司	高雄市三民區九如一路 131 號 1、2 樓及 133 號 1 樓
大發廠	高雄市大寮區田單二街 18、18-1 號

溫室氣體種類

二氧化碳(CO₂)、甲烷(CH₄)、氧化亞氮(N₂O)、氫氟碳化物(HFCs)、全氟碳化物(PFCs)、六氟化硫(SF₆)、三氟化氮(NF₃)

保證等級

類別 1、2：合理保證等級；類別 3、4：有限保證等級

查證程序與方法

查證作業綜合使用數據與管制測試方法。證據蒐集程序包括但不限於：

- 現場訪視以進行以下：
 - 確認盤查清冊完整性；
 - 訪談現場人員以確認操作行為與標準操作程序；
 - 確認現場紀錄之管制存取；
- 取樣確認用於計算的電力、燃料與生產紀錄等來源數據之正確性；
- 驗算排放量；



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- 分析生產與能源消耗關係。
- 查證作業期間檢查的數據為歷史性資料。

報告邊界與查證之排放量

單位：公噸二氧化碳當量

類別	排放量
類別 1：直接溫室氣體排放與移除	121.7404
類別 2：由輸入能源產生之間接溫室氣體排放	15.6350
類別 3：由運輸產生之間接溫室氣體排放	30.3750
類別 4：由組織使用的產品所產生之間接溫室氣體排放	32.5664
類別 5：與組織的產品使用相關連之間接溫室氣體排放	N.A.
類別 6：由其他來源產生的間接溫室氣體排放	N.A.

*人為生物源二氧化碳排放量：0.0000 公噸二氧化碳

查證結論

依據資誠普華綠色科技執行查證之過程，我們認為祥成行股份有限公司之溫室氣體聲明在各實質方面正當展現符合 ISO 14064-1:2018，足以允當表達祥成行股份有限公司之溫室氣體聲明已依循 ISO 14064-1:2018 所準備，並符合協議之保證等級。



Validation and Verification
VB040

總經理：李宗哲

初版發行日期：2025/11/04

主導查證員：彭立德

版次(發行日期)：2025/11/04



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查證意見補充資訊 SUPPLEMENT OF VERIFICATION OPINION

查證範圍

- 查證協議：ISO 14064-1:2018, ISO 14064-3:2019
- 組織邊界：

據點名稱	地址
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總公司	高雄市三民區九如一路 131 號 1、2 樓及 133 號 1 樓
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大發廠	高雄市大寮區田單二街 18、18-1 號
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- 彙總排放量方法：營運控制
- 實質性門檻：5%
- 全球暖化潛勢(GWP)：引用 IPCC 2023 年第六次評估報告
- 輸入電力間接排放係數：經濟部能源署 2025 年公告之 2024 年電力排碳係數 0.474 公斤二氧化碳當量/度
- 溫室氣體報告書版次：2025/10/02, V1
- 溫室氣體盤查清冊版次：2025/10/02, V1



查證之溫室氣體排放及移除量資訊：

類別	細分類	說明	排放量(tonCO ₂ e)	
類別 1： 直接溫室氣體排放與移除	1.1	來自固定式燃燒源之直接排放	--	0.0064
	1.2	來自移動式燃燒源之直接排放	--	118.7789
	1.3	來自產業過程之直接過程排放或移除	--	0.0000
	1.4	由人為系統所釋放的溫室氣體產生的直接逸散性排放	--	2.9551
	1.5	來自土地使用、土地使用變更及林業(LULUCF)之直接排放和移除	--	0.0000
類別 2： 由輸入能源產生之間接溫室氣體排放	2.1	來自輸入電力的間接排放	地理基礎	15.6350
		市場基礎	15.6350	
	2.2	來自輸入能源的間接排放	N.A.	N.A.
類別 3： 由運輸產生之間接溫室氣體排放	3.1	由貨物上游運輸與配送產生之排放	外車運送原料回庫	4.8267
	3.2	由貨物下游運輸與配送產生之排放	固定客戶及線上銷售之出貨	19.0887
	3.3	員工通勤產生之排放	以汽、機車及大眾運輸通勤	6.4596
	3.4	由輸運客戶與訪客產生之排放	N.S.	N.A.
	3.5	由業務旅運產生之排放	N.S.	N.A.
類別 4： 由組織使用的產品所產生之間接溫室氣體排放	4.1	由採購的貨物所產生之排放 ¹	能源產品上游製造	32.5664
	4.2	由資本財產生之排放	N.S.	N.A.
	4.3	由處置固態和液體廢棄物產生之排放	N.S.	N.A.
	4.4	由資產使用產生之排放	N.S.	N.A.
	4.5	未規定於上述細分類中由服務產生之排放	N.S.	N.A.
類別 5： 與組織的產品使用相關連之間接溫室氣體排放	5.1	由產品使用階段產生之排放或移除	N.S.	N.A.
	5.2	由下游承租的資產產生之排放	N.S.	N.A.
	5.3	由產品生命終止階段產生之排放	N.S.	N.A.
	5.4	由投資產生之排放	N.S.	N.A.
類別 6： 由其他來源產生之間接溫室氣體排放		N.S.	N.A.	N.A.

*: N.S.: Non-significant 非重大；N.A.: Not available 無資料

¹ 不包含已納入計算之類別 2 由能源產生之溫室氣體排放類別



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查證作業現場訪視日期：2025 年 09 月 04 日, 2025 年 09 月 19 日

查證團隊：

主導查證員：彭立德

查證員：王穎

免責聲明

本查證意見，包括本文所表達的意見，僅為根據與祥成行股份有限公司 雙方之查證協議提供。資誠普華綠色科技有限公司(PwC Business Advisory Services Taiwan Ltd.) 同意祥成行股份有限公司 將此查證意見提供預期使用者以說明溫室氣體排放資訊，但不承擔任何一方使用本意見為決策之任何責任。本查證意見及附件內容可能包含屬於祥成行股份有限公司 之機密資訊，未經祥成行股份有限公司 書面同意，其他個人、團體或公司禁止自行複製或發行。資誠普華綠色科技有限公司(PwC Business Advisory Services Taiwan Ltd.) 與祥成行股份有限公司 無財務投資之關係，符合利益衝突迴避之要求。



Greenhouse Gas Verification Opinion

To:

SHANG CHEN HANG Co., Ltd.

No. 133 Jiuru 1st Rd, Sanmin District, Kaohsiung City, 807, Taiwan

PwC Business Advisory Services Taiwan Ltd.(hereinafter referred to as "PwC") has conducted an independent verification of the greenhouse gas (GHG) statement of SHANG CHEN HANG Co., Ltd. for the period from January 1, 2024, to December 31, 2024, encompassing greenhouse gas emissions, removals, and storage.

The management of SHANG CHEN HANG Co., Ltd. is responsible for preparation of the GHG statement in accordance with ISO 14064-1:2018. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of a GHG statement that is free from material misstatement, whether due to fraud or error.

PwC's responsibility is to express an opinion based on the on-site verification of GHG. The verification activities are performed in accordance with ISO 14064-3:2019, "Specification with guidance for the verification and validation of greenhouse gas statements." This international standard requires us to adhere to ethical requirements, plan and execute verification to achieve the agreed level of assurance, ensuring that the emissions, removals, and storage in the GHG statement is free from material misstatement.

Reporting Boundary

Site	Address
Headquarters	1F, 2F, No.133, Jiuru 1 st Rd., Sanmin Dist., Kaohsiung City 807, Taiwan
	1F, No. 133 Jiuru 1st Rd, Sanmin District, Kaohsiung City, 807, Taiwan
Dafa Factory	No.18、18-1, Tiandan 2 nd St., Daliao Dist., Kaohsiung City 831, Taiwan

Types of GHGs : CO₂、CH₄、N₂O、HFCs、PFCs、SF₆、NF₃

Assurance Level

- Categories 1 and 2: Reasonable assurance
- Categories 3 and 4: Limited assurance

Verification Procedures and Methods

The verification process employed a combination of data and control testing methods. Evidence collection procedures included, but were not limited to :

- On-site visits to :
 - Confirm the completeness of the inventory ;
 - Interviews with personnel to confirm operational practices and standard operating procedures ;



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- Verification of control access to on-site records.
 - Sampling to confirm the accuracy of source data used in calculations, such as electricity, fuel, and production records ;
 - Recalculations of emissions ;
 - Analysis of the relationship between production and energy consumption.

The data inspected during the verification process were historical.

Verified Emissions

Unit: metric tons of CO₂e

Inventory Categories	GHG Emissions
Category 1 : Direct GHG emissions and removals	121.7404
Category 2 : Indirect GHG emissions from imported energy	15.6350
Category 3 : Indirect GHG emissions from transportation	30.3750
Category 4 : Indirect GHG emissions from the use of products by the organization	32.5664
Category 5 : Indirect GHG emissions related to the use of products by others	N.A.
Category 6 : Indirect GHG emissions from other sources	N.A.

*Anthropogenic biogenic CO₂ emissions : 0.0000 metric tons of CO₂.

Opinion

Based on the verification process executed by PwC Business Advisory Services Taiwan Ltd., we believe that the greenhouse gas statement of SHANG CHEN HANG Co., Ltd. for the specified period accurately represents, in all material respects, the greenhouse gas inventory in accordance with ISO 14064-1:2018. The statement is prepared in compliance with the agreed assurance level.



Validation and Verification
VB040

Managing Director : Andrew Lee
Initial Issue Date : 2025/11/04

Lead Verifier : Chris Peng
Revision (Issue Date) : 2025/11/04



Supplement of Verification Opinion

SUPPLEMENT OF VERIFICATION OPINION

Verification Scope

- Reporting Boundary :

Site	Address
Headquarters	1F, 2F, No.133, Jiuru 1 st Rd., Sanmin Dist., Kaohsiung City 807, Taiwan
	1F, No. 133 Jiuru 1st Rd, Sanmin District, Kaohsiung City, 807, Taiwan
Dafa Factory	No.18、18-1, Tiandan 2 nd St., Daliao Dist., Kaohsiung City 831, Taiwan

- Verification Standards : ISO 14064-1:2018, ISO 14064-3:2019
- Consolidate Method : Operational control
- Types of Greenhouse Gases : CO₂、CH₄、N₂O、HFCs、PFCs、SF₆、NF₃
- Global Warming Potential (GWP) :
Cited from the IPCC 2023 Sixth Assessment Report
- Indirect Emission Factor for Imported Electricity : 2024 electricity emission factor of 0.474 kg CO₂e/kWh, published by Energy Administration, Ministry of Economic Affairs in 2025
- Greenhouse Gas Report Version : 2025/10/02, V1
- Greenhouse Gas Inventory Version : 2025/10/02, V1



Verified Greenhouse Gas Emissions and Removal Data

Category 1 : Direct GHG emissions and removals				
Subcategory	Description		Emissions (tonCO ₂ e)	
1.1	Direct emissions from stationary combustion sources	--	0.0064	121.7404
1.2	Direct emissions from mobile combustion sources	--	118.7789	
1.3	Direct process emissions and removals from industrial processes	--	0.0000	
1.4	Direct fugitive emissions from the release of GHGs in anthropogenic systems	--	2.9551	
1.5	Direct emissions and removals from land use, land use change and forestry (LULUCF)	--	0.0000	
Category 2 : Indirect GHG emissions from imported energy				
2.1	Indirect emissions from imported electricity	location-based	15.6350	15.6350
		market-based	15.6350	
2.2	Indirect emissions from imported energy	N.A.	N.A.	
Category 3: Indirect GHG emissions from transportation				
3.1	Emissions from upstream transport and distribution for goods	Outsourced transportation of raw materials back to the factory.	4.8267	30.3750
3.2	Emissions from downstream transport and distribution for goods	Outsourced delivery for regular customers and goods sold online	19.0887	
3.3	Emissions from employee commuting	Commuting by car, motorcycle, and public transportation	6.4596	
3.4	Emissions from client and visitor transport	N.S.	N.A.	
3.5	Emissions from business travel	N.S.	N.A.	
Category 4 : Indirect GHG emissions from products used by an organization				
4.1	Emissions from purchased goods	Upstream production of energy products	32.5664	32.5664
4.2	Emissions from capital goods	N.S.	N.A.	
4.3	Emissions from the disposal of solid and liquid waste	N.S.	N.A.	
4.4	Emissions from the use of assets	N.S.	N.A.	
4.5	Emissions from the use of services	N.S.	N.A.	
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	N.S.	N.A.	N.A.
5.2	Emissions from downstream leased assets	N.S.	N.A.	
5.3	Emissions from end of life stage of the product	N.S.	N.A.	
5.4	Emissions from investments	N.S.	N.A.	
Category 6 : Indirect GHG emissions from other sources				
		N.S.	N.A.	N.A.

*: N.S.: Non-significant ; N.A.: Not available

On-site verification dates : 2025/09/04 and 2025/09/19

Verification Team :

- Lead Verifier : Chris Peng
- Verifier : Josh Wang



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Disclaimer

This verification opinion, including the opinions expressed herein, is provided based on the verification agreement between PwC Business Advisory Services Taiwan Ltd. And SHANG CHEN HANG Co., Ltd.. PwC Business Advisory Services Taiwan Ltd. agrees that SHANG CHEN HANG Co., Ltd. may present this verification opinion to its intended users to demonstrate the GHG emission information. However, no responsibility is assumed for any party using this opinion for decision-making purposes. This verification opinion and its attachments may contain confidential information belonging to SHANG CHEN HANG Co., Ltd., and no individual, group, or company may copy or distribute this information without the written consent of SHANG CHEN HANG Co., Ltd.. PwC Business Advisory Services Taiwan Ltd. and SHANG CHEN HANG Co., Ltd. have no financial investment relationship, complying with the conflict-of-interest avoidance requirements.
