

查證聲明書

盤查標準

GHG Protocol Corporate Standard

聲明書登記號碼

GP 13995530 2601

報告號碼

48286344 001

聲明書持有者:

遠東百貨股份有限公司

台灣 220336 新北市板橋區新站路 16 號 18 樓

查證場址:

所包括場址已列於聲明書附件上

查證機構:

台灣德國萊因技術監護顧問股份有限公司

查證標準:

ISO 14064-3:2019

基準年:

- 2025 (2025.01.01~2025.12.31)

查證年度:

- 2025 (2025.01.01~2025.12.31)

方案:

- 自願性溫室氣體方案

查證保證等級:

- 合理保證 (範疇一、二); 有限保證 (範疇三)

彙總方法:

- 營運控制權法

實質性:

- 5% (範疇一、二)

溫室氣體種類:

- CO₂、CH₄、N₂O、HFCs、PFCs、SF₆、NF₃

查證範圍:

基於取得的資訊進行評估之結論:

- 全球暖化潛勢(GWP): IPCC 2021, AR 6

- 碳排放總量

- 地區基準法為 150,271.220 噸二氧化碳當量(tCO₂e)

- 市場基準法為 150,023.275 噸二氧化碳當量(tCO₂e)

- 範疇一 直接排放為 5,871.9217 噸/二氧化碳當量(tCO₂e)

- 範疇二 電力間接排放

- 地區基準法為 65,743.7107 噸/二氧化碳當量(tCO₂e)

- 市場基準法為 65,495.7660 噸/二氧化碳當量(tCO₂e)

- 範疇三 其他間接排放為 78,655.5872 噸/二氧化碳當量(tCO₂e)

- 數據與資訊:

- 歷史性資料: 範疇一 / 範疇二

- 歷史性資料及情境模型: 範疇三

有效性:

本聲明書僅對年度盤查的排放數據進行審查, 非對管理系統進行驗證

2026-05-26

台灣德國萊因技術監護顧問股份有限公司
台灣 105 台北市八德路四段 758 號 11 樓

This verification and validation is based on the information made available to TÜV Rheinland and the engagement conditions detailed above. Therefore, TÜV Rheinland cannot guarantee the accuracy or correctness of this information. TÜV Rheinland cannot be held liable by any party relying or acting upon this verification and validation

聲明書附件

盤查標準

GHG Protocol Corporate Standard

聲明書登記號碼

GP 13995530 2601

報告號碼

48286344 001

查證場址:

- **遠東百貨股份有限公司總部**
台灣 220336 新北市板橋區新站路 16 號 16、17、18 樓
台灣 220336 新北市板橋區新站路 16 號 11 樓承租機房部分區域
- **遠東百貨股份有限公司信義分公司**
台灣 110049 台北市信義區松仁路 58 號
- **遠東百貨股份有限公司板橋新站分公司**
台灣 220692 新北市板橋區新站路 28 號
台灣 220074 新北市板橋區新站路 18 號 B1 樓至 3 樓
- **遠東百貨股份有限公司板橋分公司**
台灣 220073 新北市板橋區中山路一段 152 號
- **遠東百貨股份有限公司桃園分公司**
台灣 330002 桃園市桃園區中正路 20 號地下 1 至 3 樓及地上 1 至 12 樓
- **遠東百貨股份有限公司竹北分公司**
台灣 302044 新竹縣竹北市莊敬北路 18 號
- **遠東百貨股份有限公司新竹分公司**
台灣 300191 新竹市東區西大路 323 號
- **遠東百貨股份有限公司台中分公司**
台灣 407550 台中市西屯區台灣大道三段 251 號
- **遠東百貨股份有限公司花蓮和平分公司**
台灣 970011 花蓮縣花蓮市和平路 581 號
- **遠東百貨股份有限公司嘉義分公司**
台灣 600001 嘉義市西區垂楊路 537 號
台灣 600024 嘉義市建成街 22 巷 28、30、32、34、36 號
- **遠東百貨股份有限公司台南分公司**
台灣 700017 台南市中西區公園路 60 號
- **遠東百貨股份有限公司台南成功分公司**
台灣 701005 台南市東區前鋒路 210 號
- **遠東百貨股份有限公司高雄分公司**
台灣 802760 高雄市苓雅區三多四路 21 號

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聲明書附件

盤查標準

GHG Protocol Corporate Standard

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GP 13995530 2601

報告號碼

48286344 001

範疇 3 已揭露排放資訊：

- 購買商品或服務：3,602.2619 噸/二氧化碳當量(tCO₂e)
- 資本財：1,458.7538 噸/二氧化碳當量(tCO₂e)
- 與燃料和能源相關活動的排放（未涵蓋在範疇一或二）：
15,336.9549 噸/二氧化碳當量(tCO₂e)
- 上游運輸和配送：17.1331 噸/二氧化碳當量(tCO₂e)
- 營運產生廢棄物：3,021.9344 噸/二氧化碳當量(tCO₂e)
- 商務旅行：39.6612 噸/二氧化碳當量(tCO₂e)
- 員工通勤：387.1061 噸/二氧化碳當量(tCO₂e)
- 下游運輸和配送：1.0864 噸/二氧化碳當量(tCO₂e)
- 下游租賃資產：54,790.6954 噸/二氧化碳當量(tCO₂e)

查證方法：

- 場址訪視、遠端稽核、人員訪談、確認操作行為與程序、所有權評估、資料與資訊積累過程、追蹤與取樣、管制與估計測試、生產與排放間的分析程序、數據驗算與文件審查

查證意見：

合理保證（範疇一、範疇二）

- 經修改的意見
 - 具充分且適當的證據支持實質性的排放量、移除量或儲存
 - 對實質的排放量或儲存採取適當的準則
 - 查證者欲依靠管制時，其管制有效性已被評估
 - 經修改的程序，計算方法，數據，係數或文件，對實質性，預期使用者對溫室氣體宣告的理解影響不重要（修改的詳細項目請見查驗發現報告）修改了：
 - 計算方法、數據、係數、文件

有限保證（範疇三）

- 經修改的意見
 - 沒有證據顯示，且無法支持實質性的排放量、移除量或儲存
 - 對實質的排放量或儲存沒有採取不適當的準則
 - 查證者欲依靠管制時，其管制沒有失效且評估沒有缺失
 - 經修改的程序，計算方法，數據，係數或文件，不會對實質性，預期使用者對溫室氣體宣告的產生不可接受的影響（修改的詳細項目請見查驗發現報告）修改了：
 - 程序、計算方法、數據、係數、文件

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Verification Statement

Inventory Standard

GHG Protocol Corporate Standard

Statement Registr. No.

GP 13995530 2601

Report No.

48286344 001

Statement Holder:

Far Eastern Department Stores, Ltd.

18th floor, No. 16, Xinzhan Road, Banqiao District, New Taipei City 220336, Taiwan, R.O.C

Verification Site:

Including the sites according to annex

Verification Body:

TÜV Rheinland Taiwan Ltd.

Verification Standard:

ISO 14064-3:2019

Base year:

- 2025 (2025.01.01~2025.12.31)

Verification year:

- 2025 (2025.01.01~2025.12.31)

Programme:

- Voluntary GHG scheme

Level of Assurance:

- Reasonable (Scope 1, Scope 2); Limited (Scope 3)

Consolidation methodology:

- Operational Control

Materiality:

- 5% (Scope 1, Scope 2)

Type of Greenhouse Gases:

- CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃

Verification Scope:

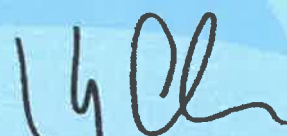
Based on the information we have received and evaluated that:

- Global warming potential (GWP): IPCC 2021, AR 6
 - The total carbon emission
 - Location-based: 150,271.220 tonnes CO₂ equivalent (tCO₂e)
 - Market-based: 150,023.275 tonnes CO₂ equivalent (tCO₂e)
 - Scope 1 Direct emission is 5,871.9217 tCO₂e
 - Scope 2 Electricity indirect GHG emissions
 - Location-based: 65,743.7107 tCO₂e
 - Market-based: 65,495.7660 tCO₂e
 - Scope 3 Other indirect emissions: 78,655.5872 tCO₂e
- Data and information
 - Historical in nature: Scope 1 / 2
 - Historical in nature with scenario models: Scope 3

Validity:

This statement only reviewed the emissions data of inventory year, this statement is not for the management systems certification.

2026-05-26


TÜV Rheinland Taiwan Ltd.
11F., No. 758, Sec. 4, Bade Rd., Taipei
105, Taiwan

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Annex to Statement

Inventory Standard

GHG Protocol Corporate Standard

Statement Registr. No.

GP 13995530 2601

Report No.

48286344 001

Verification Site:

- **Far Eastern Department Stores, Ltd. Headquarters**
16th Floor, 17th Floor, 18th Floor, No. 16, Xinzhan Road, Banqiao District, New Taipei City 220336, Taiwan, R.O.C.
Part of the leased computer room on the 11th floor, No. 16, Xinzhan Road, Banqiao District, New Taipei City 220336, Taiwan, R.O.C.
- **Far Eastern Department Stores, Ltd. XinYi Branch**
No. 58, Songren Rd., Xinyi Dist., Taipei City 110049, Taiwan, R.O.C.
- **Far Eastern Department Stores, Ltd. Banqiao Xinzhan Branch**
No.28, Xinzhan Road, Banqiao District, New Taipei City 220692, Taiwan, R.O.C.
Floor B1-3, No. 18, Xinzhan Road, Banqiao District, New Taipei City 220074, Taiwan, R.O.C.
- **Far Eastern Department Stores, Ltd. Banqiao Branch**
No. 152, Section 1, Zhongshan Road, Banqiao District, New Taipei City 220073, Taiwan, R.O.C.
- **Far Eastern Department Stores, Ltd. Taoyuan Branch**
B1-3 & 1-12 Floor, No. 20, Zhongzheng Road, Taoyuan District, Taoyuan City 330002, Taiwan, R.O.C.
- **Far Eastern Department Stores, Ltd. Zhubei Branch**
No. 18, Zhuangjing N. Rd., Zhubei City, Hsinchu County 302044, Taiwan, R.O.C.
- **Far Eastern Department Stores, Ltd. Hsinchu Branch**
No. 323, Xida Road, East District, Hsinchu City 300191, Taiwan, R.O.C.
- **Far Eastern Department Stores, Ltd. Taichung Branch**
No. 251, Section 3, Taiwan Boulevard, Xitun District, Taichung City 407550, Taiwan, R.O.C.
- **Far Eastern Department Stores, Ltd. Hualien Branch**
No. 581, Heping Road, Hualien City, Hualien County 970011, Taiwan, R.O.C.
- **Far Eastern Department Stores, Ltd. Chiayi Branch**
No. 537, Chuiyang Road, West District, Chiayi City 600001, Taiwan, R.O.C.
No. 28, 30, 32, 34, 36, Lane 22, Jiancheng Street, Chiayi City 600024, Taiwan, R.O.C.
- **Far Eastern Department Stores, Ltd. Tainan Branch**
No. 60, Gongyuan Road, West Central District, Tainan City 700017, Taiwan, R.O.C.
- **Far Eastern Department Stores, Ltd. Tainan Chenkong Branch**
No. 210, Qianfeng Road, East District, Tainan City 701005, Taiwan, R.O.C.
- **Far Eastern Department Stores, Ltd. Kaohsiung Branch**
No. 21, Sanduo 4th Road, Lingya District, Kaohsiung City 802760, Taiwan, R.O.C.
- Purchased goods and services: 3,602.2619 tCO₂e
- Capital goods: 1,458.7538 tCO₂e
- Fuel- and energyrelated activities (not included in scope 1 or scope 2): 15,336.9549 tCO₂e
- Upstream transportation and distribution: 17.1331 tCO₂e

Disclosed Emissions
Information of Scope 3

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Verification Method:

- Waste generated in operations: 3,021.9344 tCO₂e
- Business travel: 39.6612 tCO₂e
- Employee commuting: 387.1061 tCO₂e
- Transportation and distribution of sold products: 1.0864 tCO₂e
- Downstream leased assets: 54,790.6954 tCO₂e
- Site visit, Remote audit, Interview, confirm operational behavior and procedures, Evaluation of ownership, Data and information aggregation process, trail, sampling, Control and estimate testing, Analytical procedures between production and emissions, Re-calculation and document review

Verification opinions:

Reasonable Assurance (Scope1, Scope2)

- Modified opinion
 - There is sufficient and appropriate evidence to support material emissions, removals or storage;
 - The criteria are applied appropriately for material emissions, removals or storage;
 - The effectiveness of controls has been evaluated when the verifier intends to rely on those controls.
 - Modified procedures, calculation methods, data, factors or documents, there are have insignificant impact on materiality, intended users' understanding of GHG claims, modified (Please refer to the finding report for the detail revised items):
 - Calculation methods, Data, Factors, Documents

Limited Assurance (Scope 3)

- Modified opinion
 - There is no evidence for unable to support material emissions, removals or storage;
 - There are no applied for not appropriately of material emissions, removals or storage of the criteria;
 - When the verifier intends to rely on those controls, the controls is not be invalidated and the evaluation is not been nonconformity item.
 - Modified procedures, calculation methods, data, factors or documents, there are not have unacceptable impact on materiality, intended users' understanding of GHG claims, modified (Please refer to the finding report for the detail revised items) :
 - Procedures, Calculation methods, Data, Factors, Documents

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