

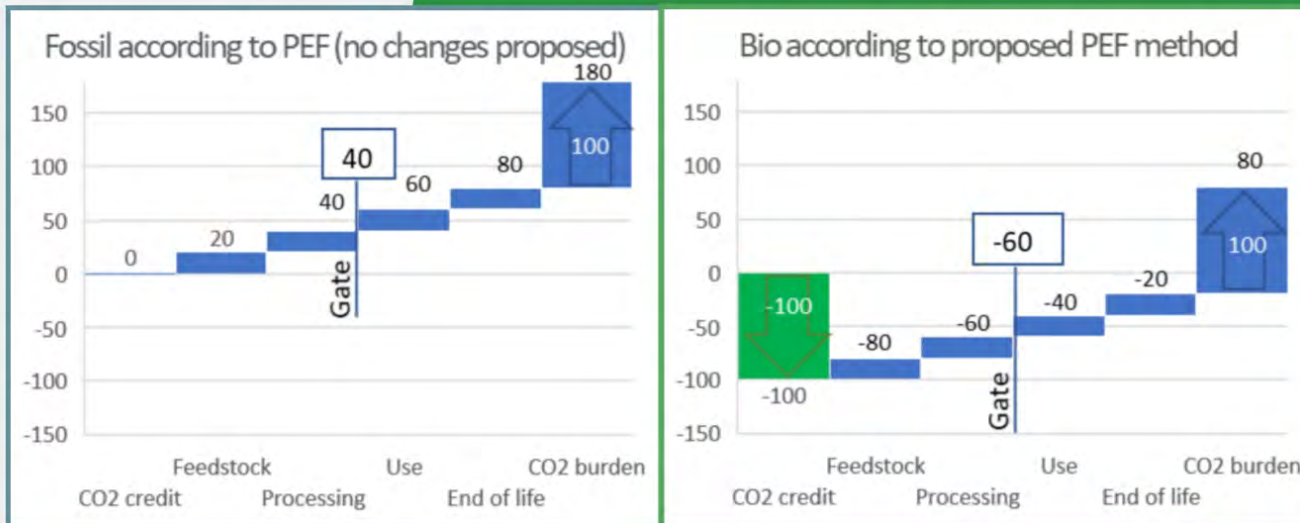


TPS與CelluPlas

生活無處
不減碳

TPS

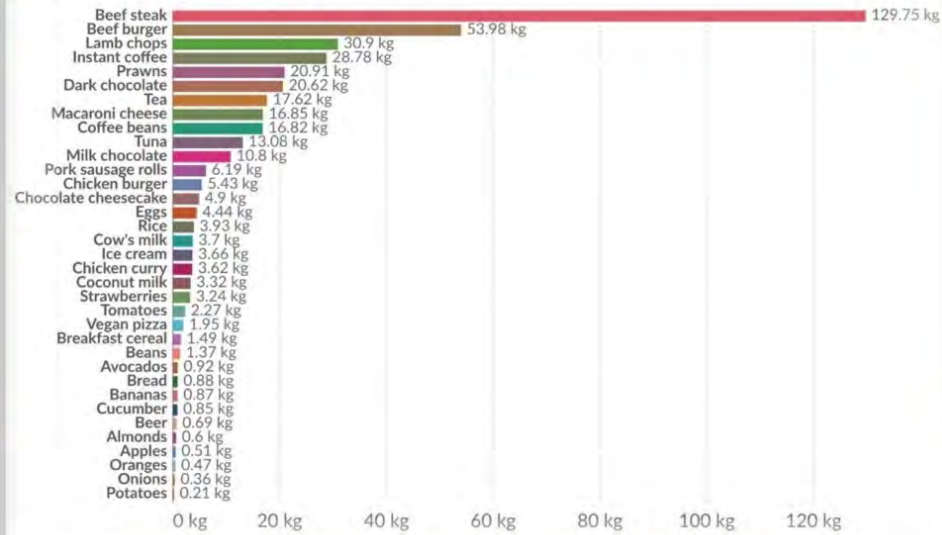
CelluPlas



Greenhouse gas emissions per kilogram of food

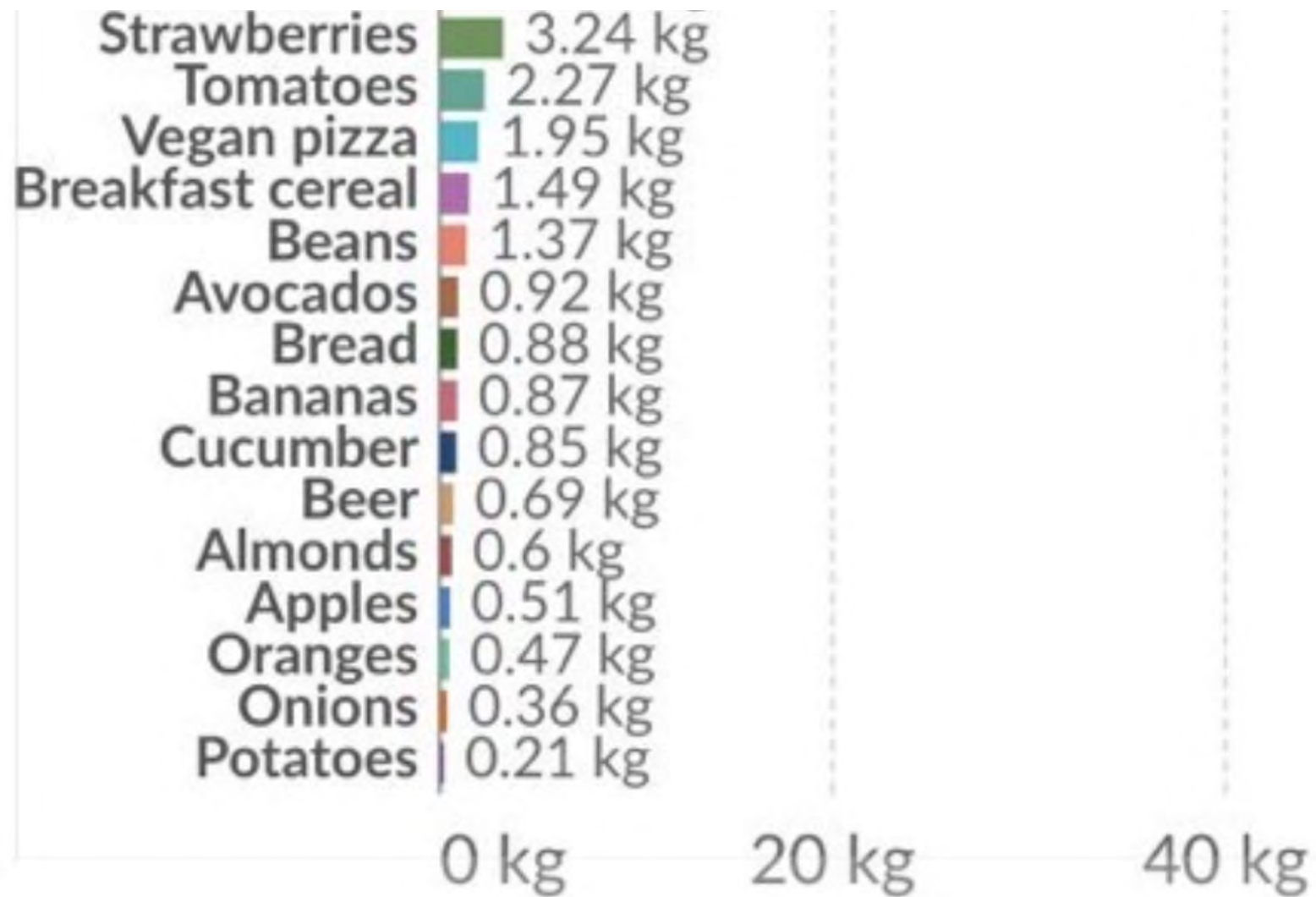
Our World in Data

Emissions are measured in carbon dioxide equivalents (CO₂eq). This means non-CO₂ gases are weighted by the amount of warming they cause over a 100-year timescale.



Source: Michael Clark et al (2022). Estimating the environmental impacts of 57,000 food products. PNAS.

CC BY



熱塑性澱粉膠粒 Thermoplastic Starch (TPS)

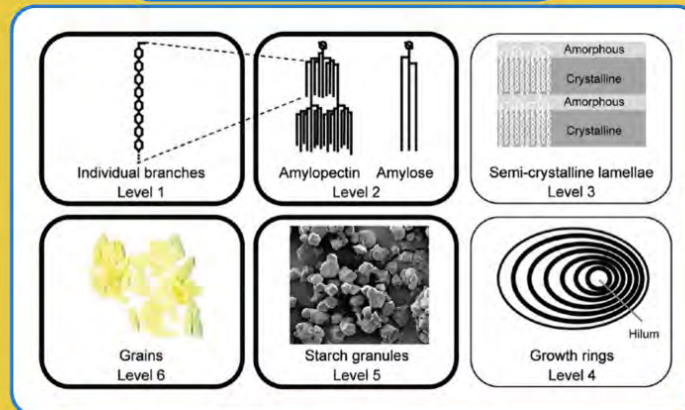
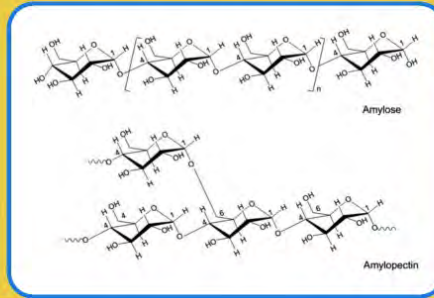
Amyloplas TPS100 Granules



TPS

核心技術

澱粉的結構

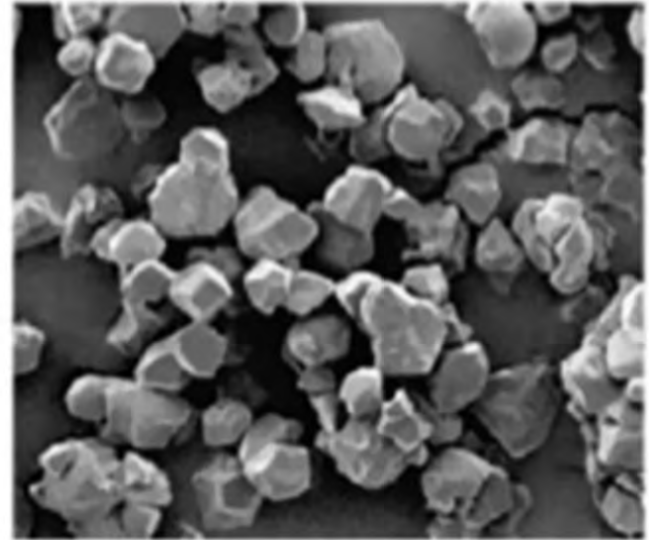


Level 1

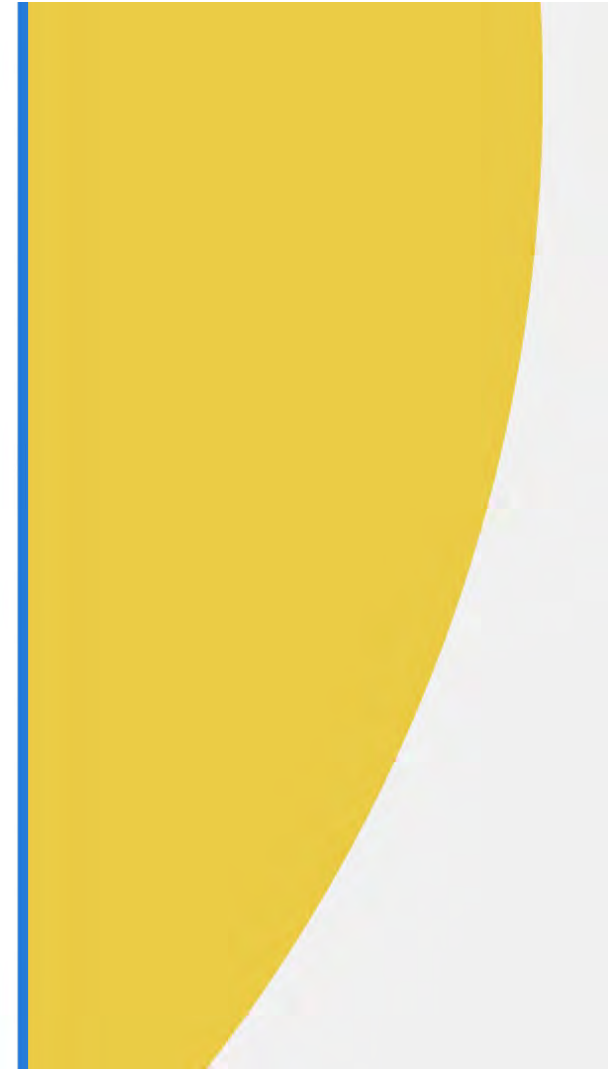
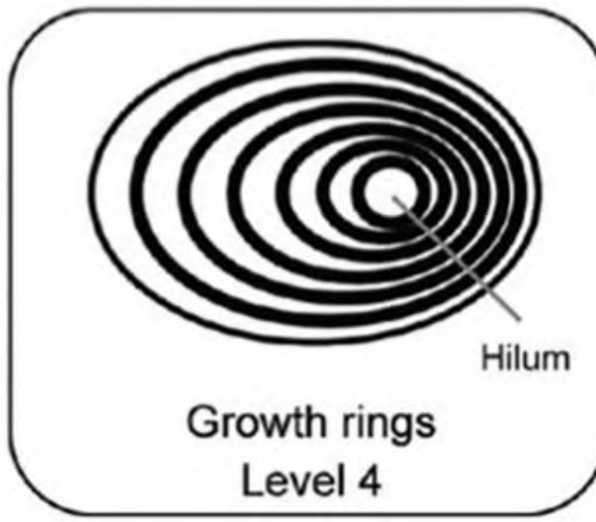
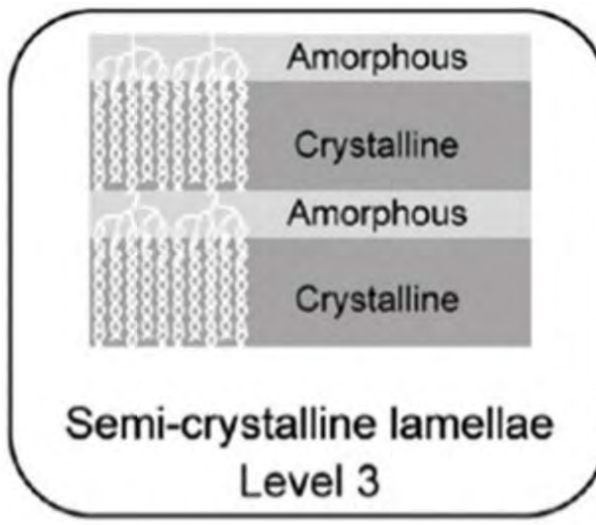
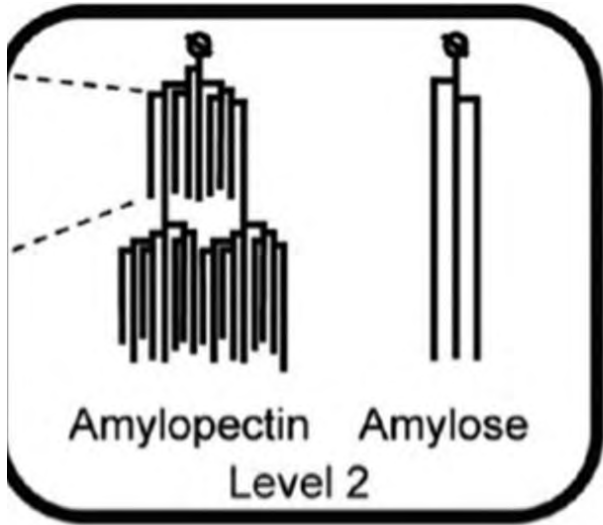


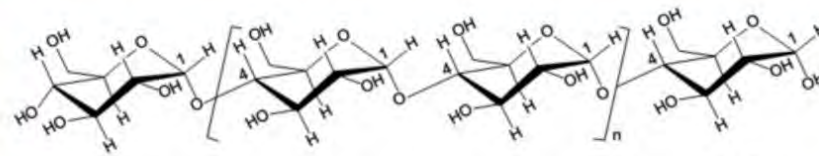
Grains
Level 6

Level 2

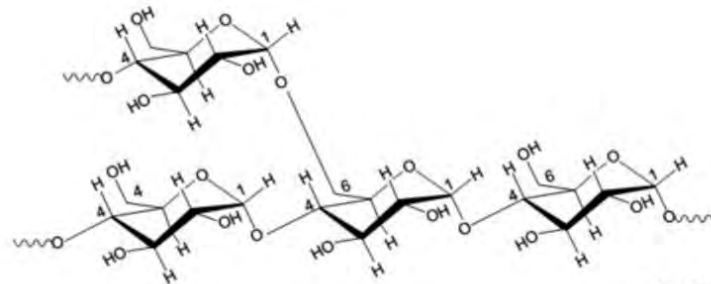


Starch granules
Level 5

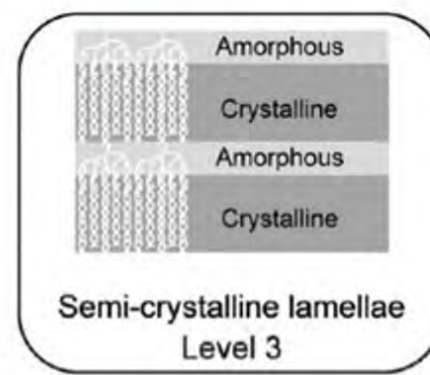
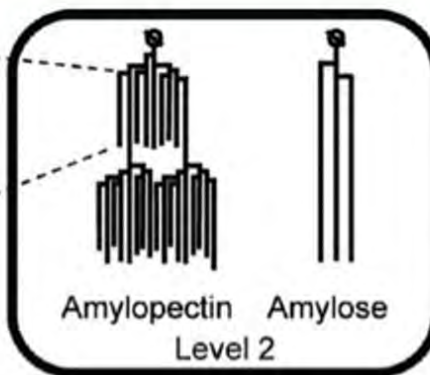
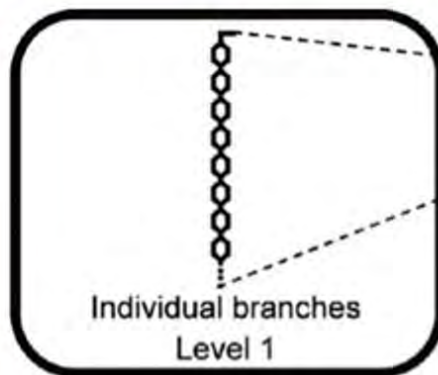




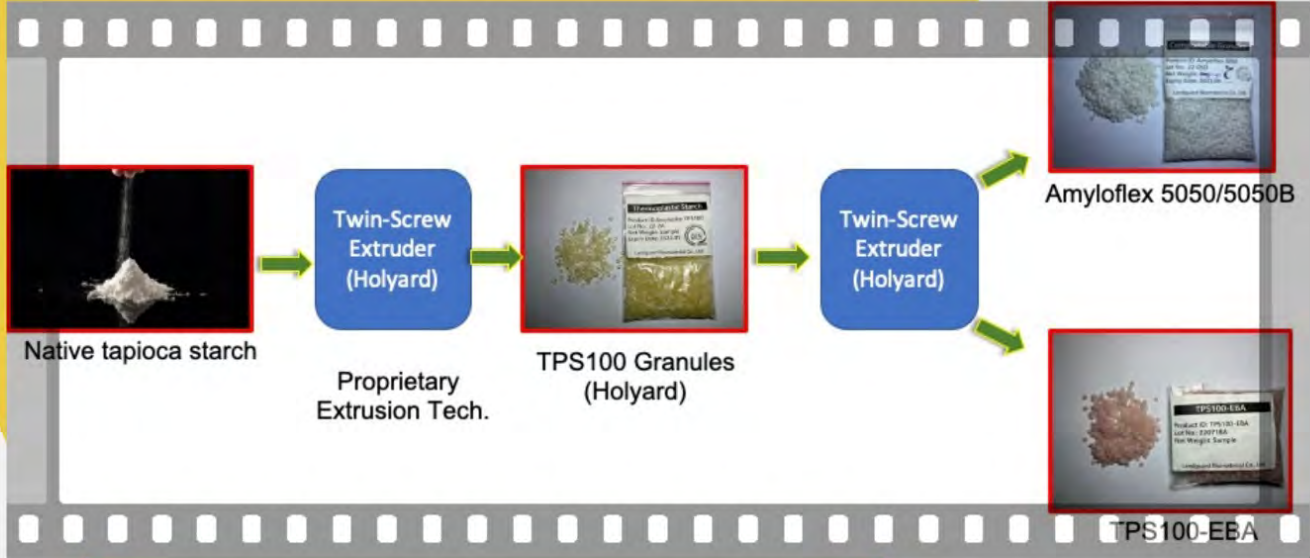
Amylose



Amylopectin



TPS熱熔押出及共混



CelluPlas Granules
(Cellulose Acetate)
醋酸纖維素膠粒

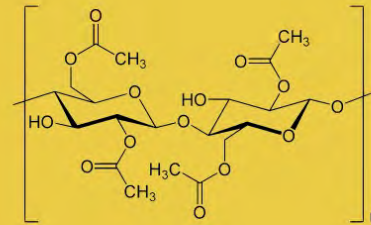
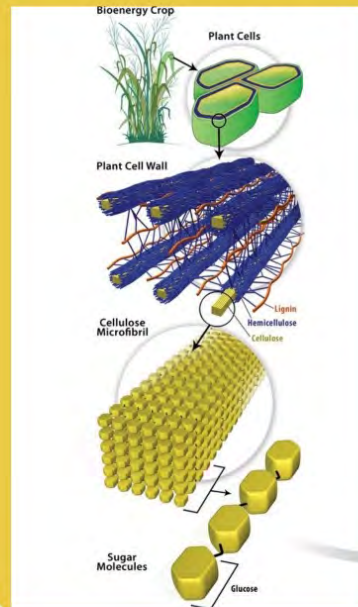
CelluPlas GR88TE



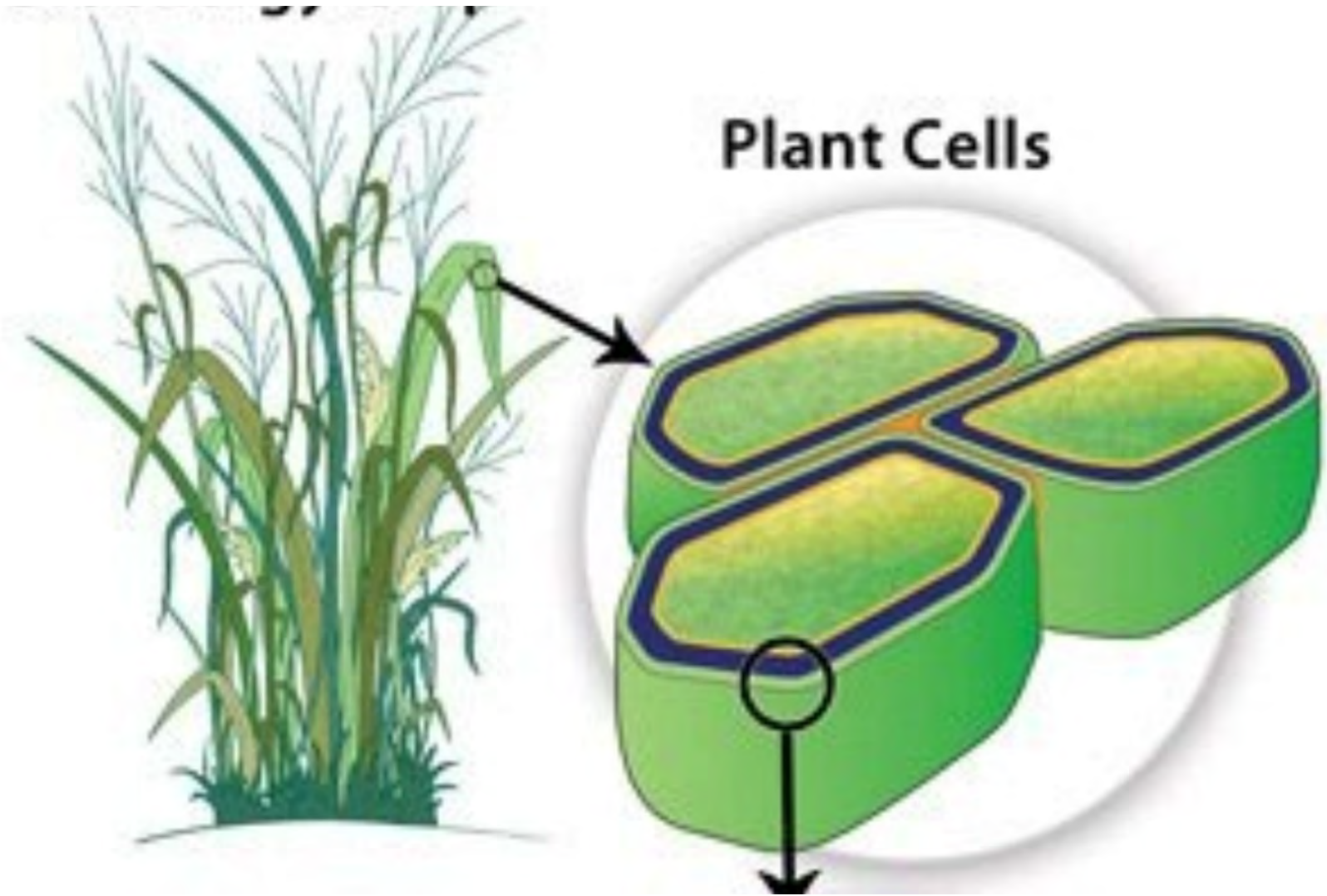
CelluPlas

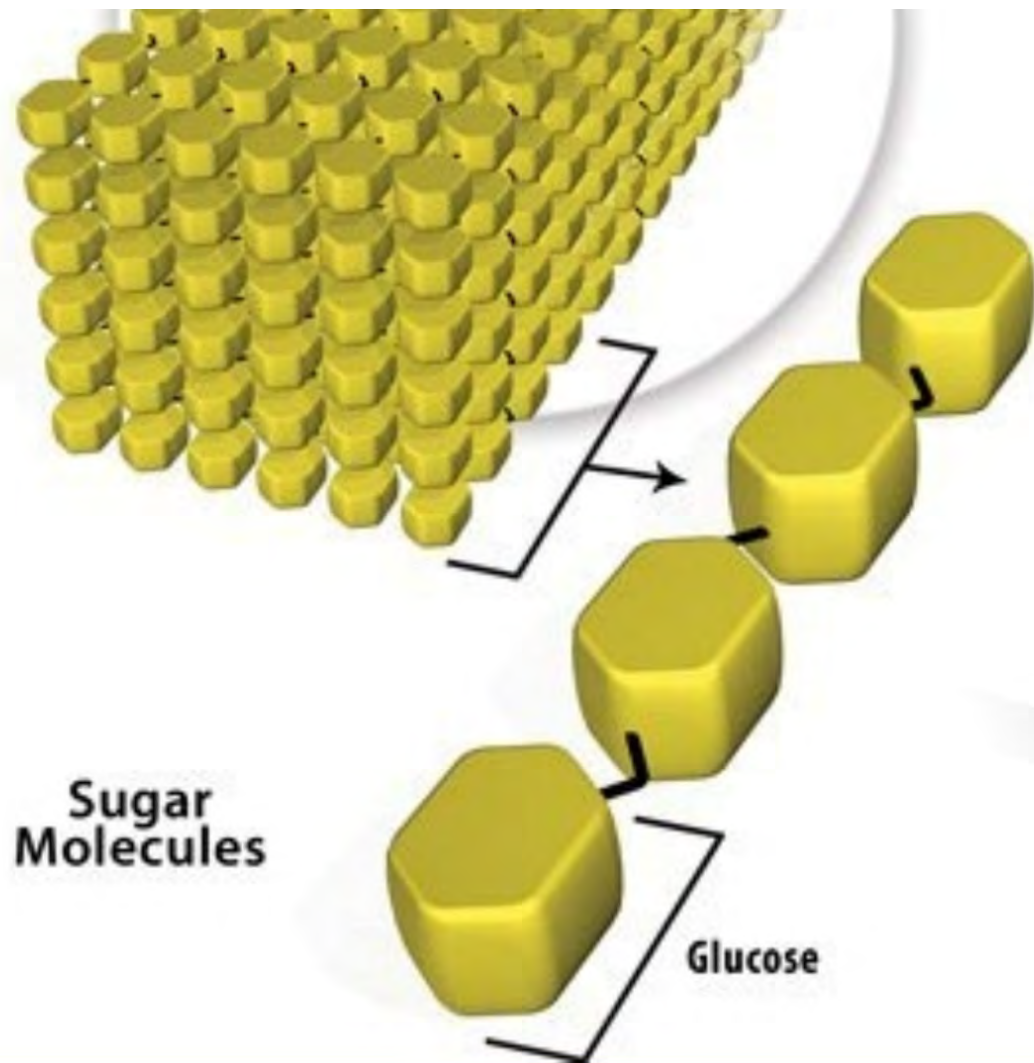
核心技術

醋酸纖維素的結構

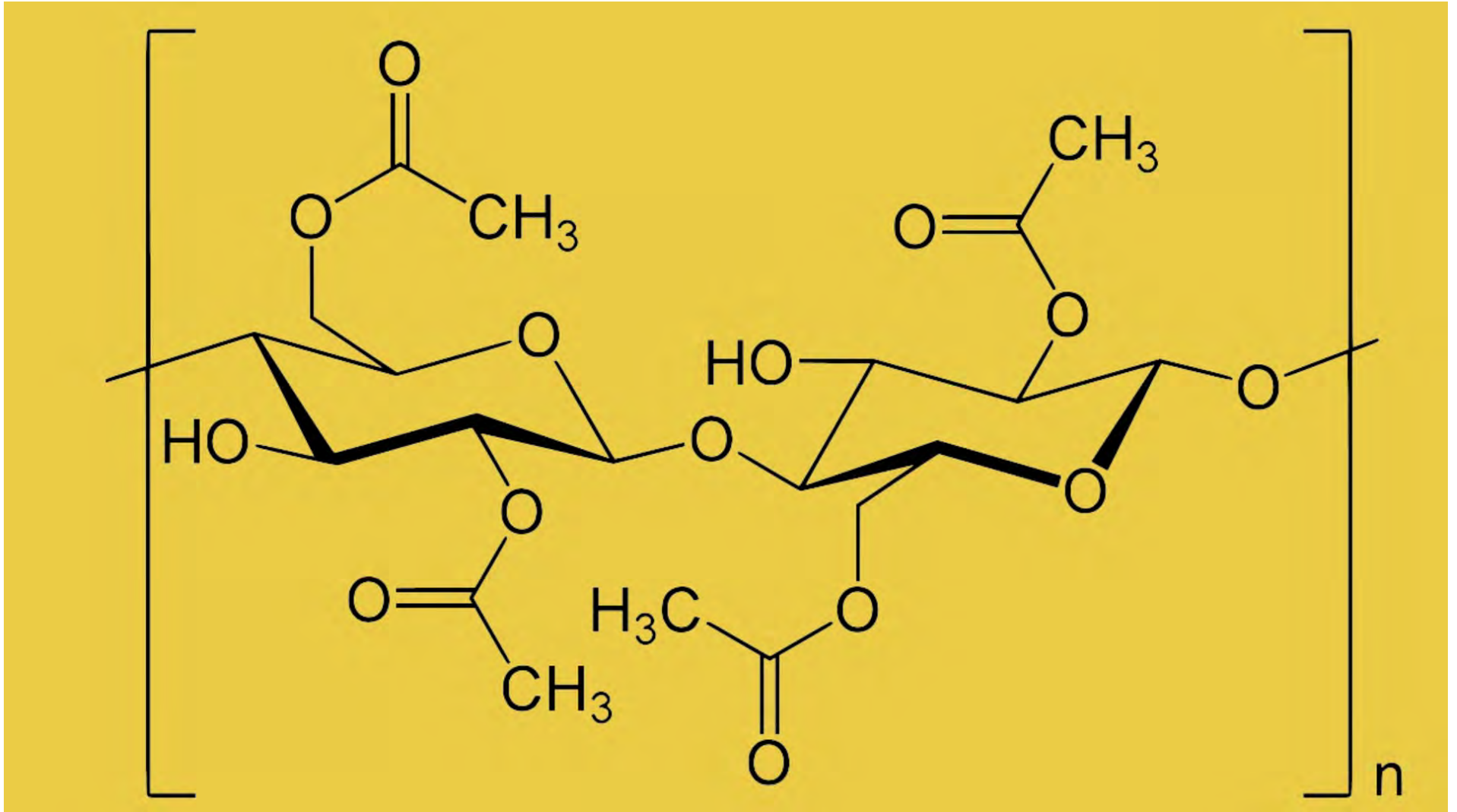


醋酐

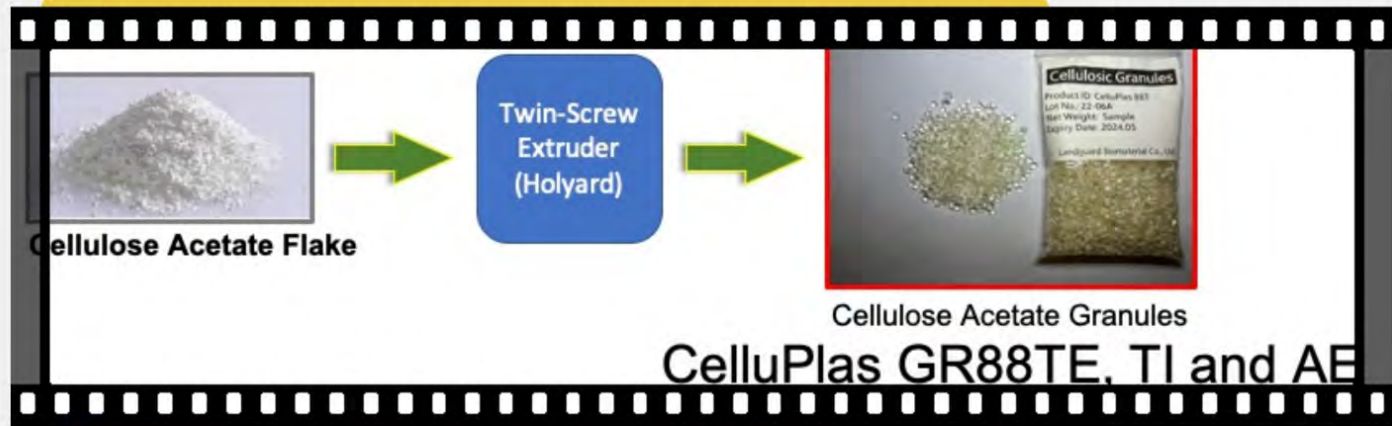




醣



醋酸纖維素熱熔押出



全球氣候變遷與因應

從攝氏2.0度到攝氏1.5度

國際公約

政策法令

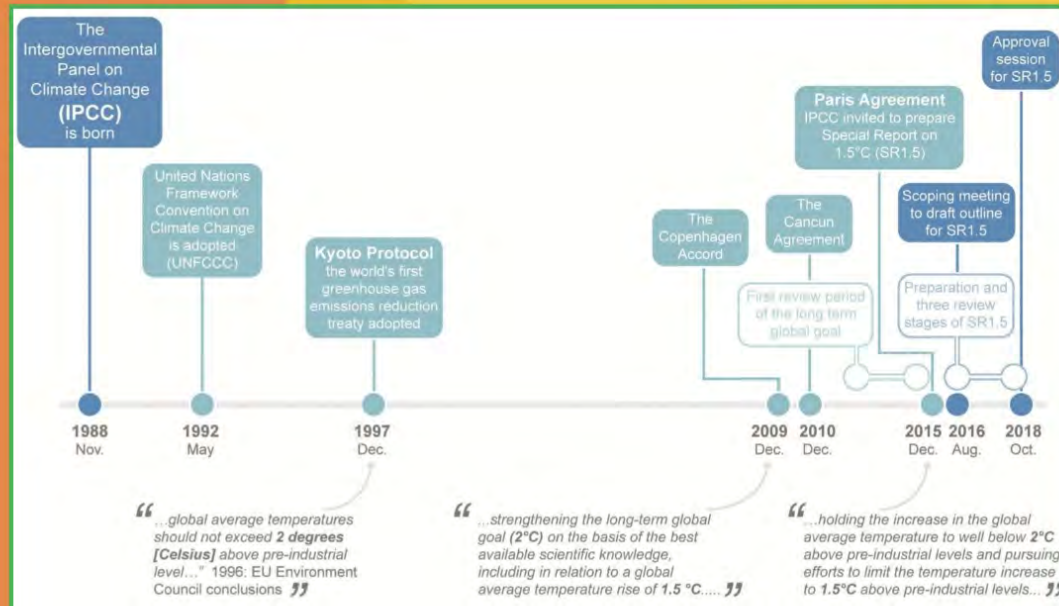
執行準則

產業衝擊

聯合國政府間氣候變遷 專門委員會 (IPCC) 聯合國氣候變化綱要公約 (UNFCCC)

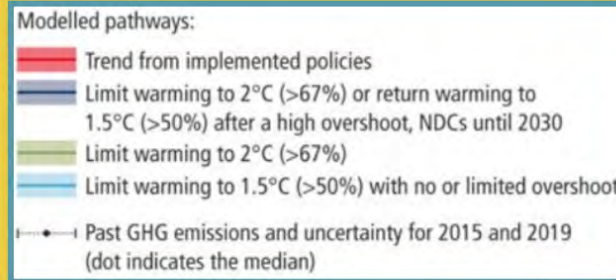
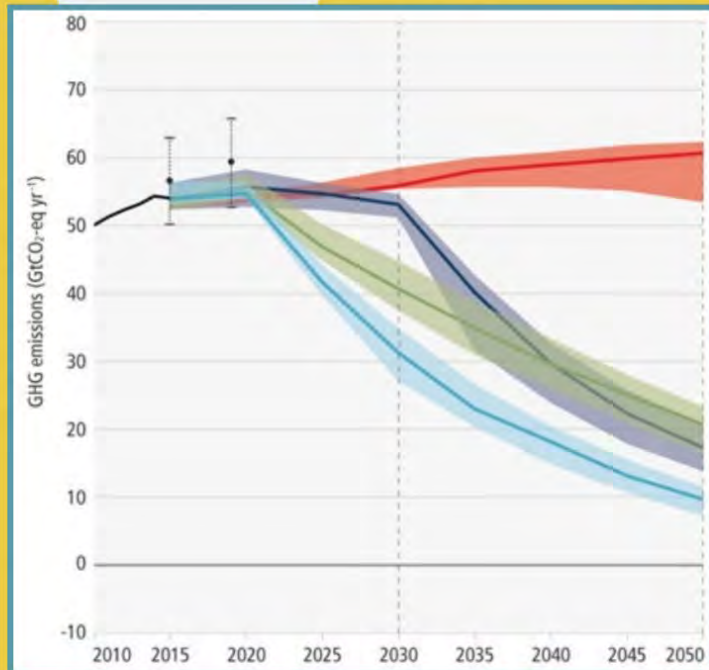
IPCC報告
AR6

UNFCCC
COP26



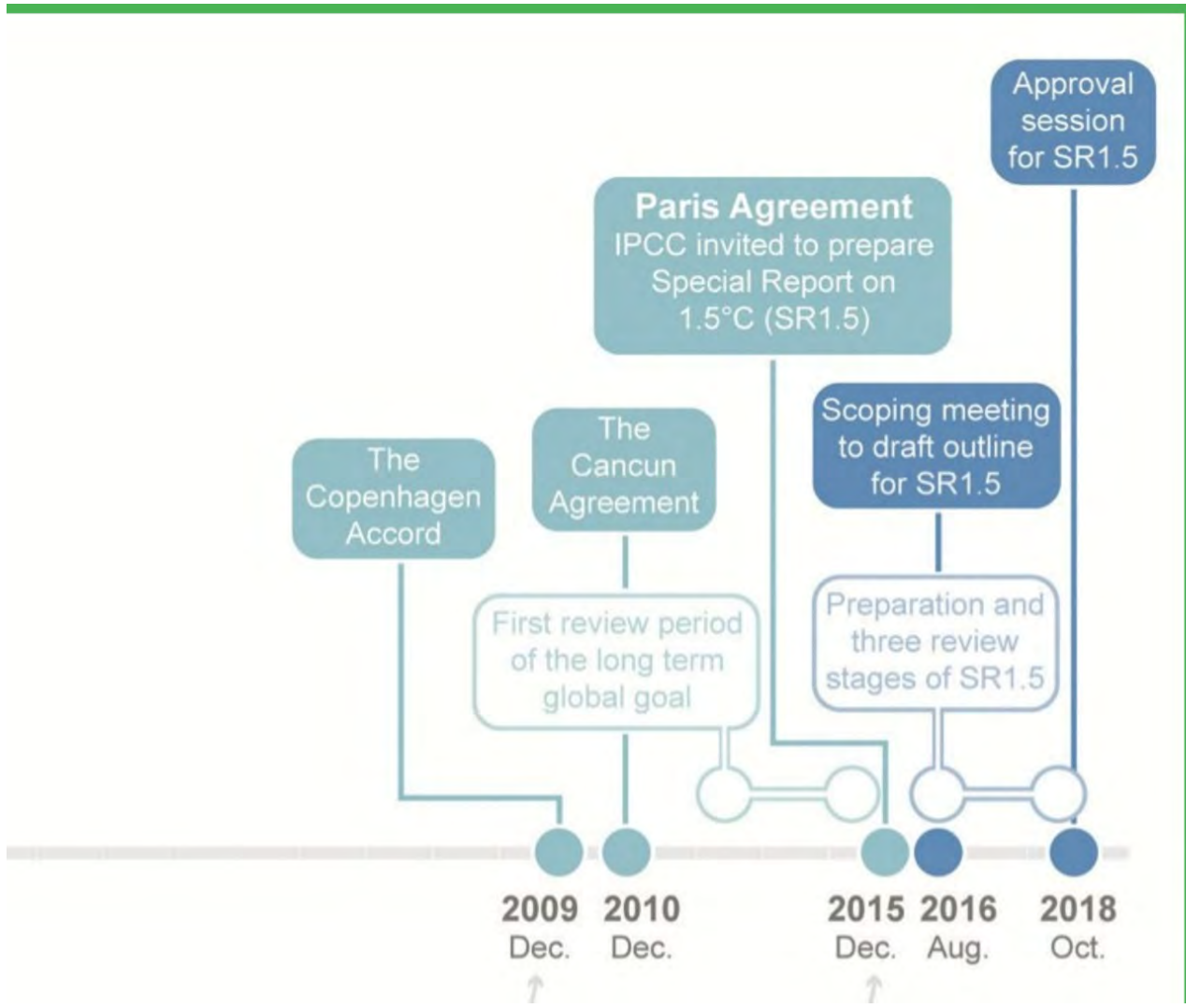
Climate Change 2022

AR6-WGI, II and III



Glasgow Climate Pact

歡迎並導入IPCC AR6報告，並調整因應氣候變遷的目標

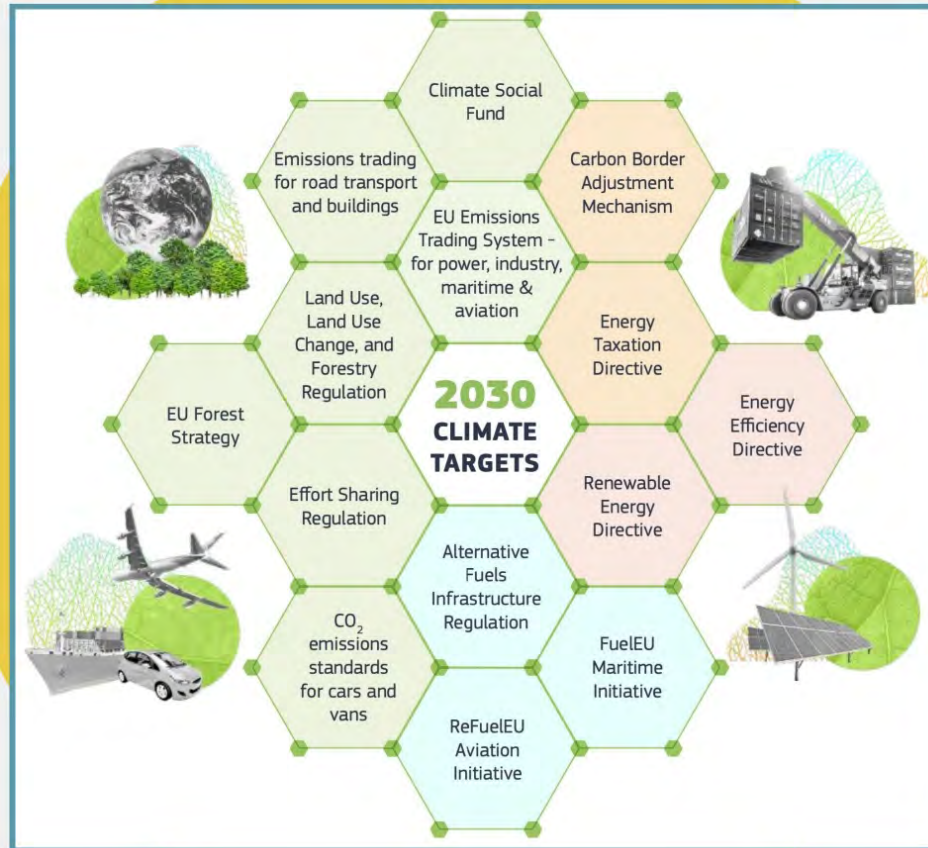


European Green Deal

Target:
-40% to -55%



Fit for 55



ate Social
Fund

Carbon Border Adjustment Mechanism

Emissions
Trading System -
Power, industry,





Green House Gas Protocol
(GHG Protocol)

Science Based Target
initiative (SBTi)

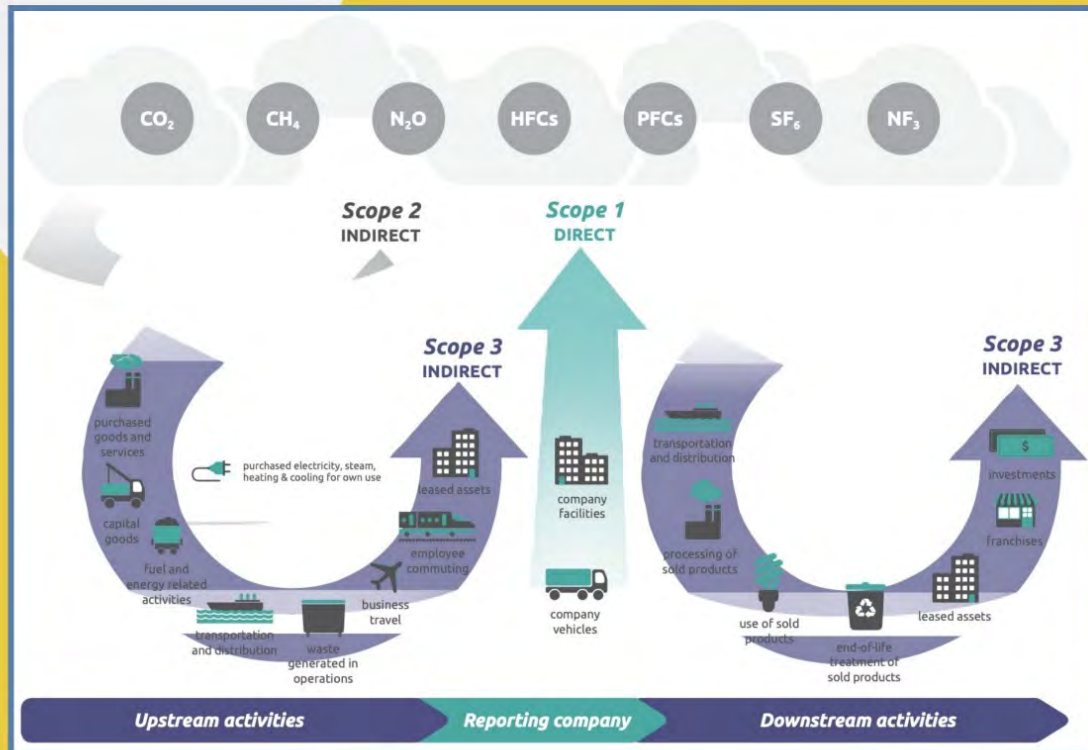
ISO 14067

GHG
Protocol

SBTi

ISO14067

Scope 1, 2 and 3



GHG &
GWP₁₀₀

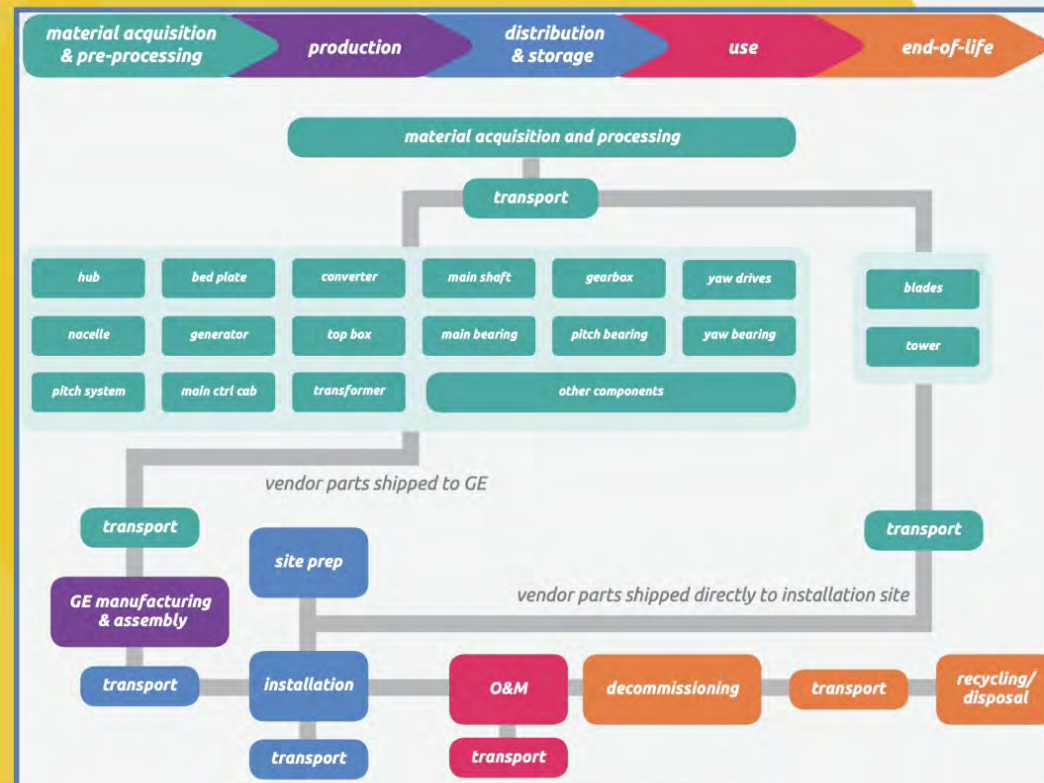
Life Cycle
Assessment
(LCA)

生物基產品的
碳移除

CO₂-eq

Industrial designation or common name	Chemical formula	GWP values for 100-year time horizon		
		Second Assessment Report (SAR)	Fourth Assessment Report (AR4)	Fifth Assessment Report (AR5)
Carbon dioxide	CO ₂	1	1	1
Methane	CH ₄	21	25	28
Nitrous oxide	N ₂ O	310	298	265

From Cradle to Grave



Scope 3

11. Calculating Inventory Results

- Companies shall apply a 100-year GWP factor to GHG emissions and removals data to calculate the inventory results in units of CO₂ equivalent (CO₂e)
- Companies shall report the source and date of the GWP factors used
- Companies shall quantify and report the following:
 - Total inventory results in CO₂e per unit of analysis, which includes all emissions and removals included in the boundary from **biogenic** sources, non-**biogenic** sources, and land-use change impacts
 - Percentage of total inventory results by life cycle stage
 - Biogenic** and non-**biogenic** emissions and removals separately when applicable
 - Land-use change impacts separately when applicable
 - Cradle-to-gate and gate-to-gate inventory results separately or a clear statement that confidentiality is a limitation to providing this information
- Companies shall not include the following when quantifying inventory results: weighting factors for delayed emissions; offsets; and avoided emissions
- Companies shall report the amount of carbon contained in the product or its components that is not released to the atmosphere during waste treatment, if applicable
- For cradle-to-gate inventories, companies shall report the amount of carbon contained in the intermediate product

$$kg\ CO_2e = kg\ Biogenic\ Carbon \times (44/12) \times GWP$$

[kg CO₂e/kg GHG]

$$\frac{Total\ CO_2e}{unit\ of\ analysis} = \frac{CO_2e\ Emissions\ (Biogenic)}{reference\ flow} - \frac{CO_2e\ Removals\ (Biogenic)}{reference\ flow} + \frac{CO_2e\ Emissions\ (Non-Biogenic)}{reference\ flow} - \frac{CO_2e\ Removals\ (Non-Biogenic)}{reference\ flow} + \frac{CO_2e\ Land\ Use\ Change\ Impacts}{reference\ flow}$$

Companies shall apply a 100-year GWP factor to GHG emissions and removals data to calculate the inventory results in units of CO₂ equivalent (CO₂e)

Companies shall report the source and date of the GWP factors used

Companies shall quantify and report the following:

- Total inventory results in CO₂e per unit of analysis, which includes all emissions and removals included in the boundary from **biogenic** sources, non-**biogenic** sources, and land-use change impacts
- Percentage of total inventory results by life cycle stage
- **Biogenic** and non-**biogenic** emissions and removals separately when applicable
- Land-use change impacts separately when applicable
- Cradle-to-gate and gate-to-gate inventory results separately or a clear statement that confidentiality is a limitation to providing this information

Companies shall not include the following when quantifying inventory results: weighting factors for delayed emissions; offsets; and avoided emissions

Companies shall report the amount of carbon contained in the product or its

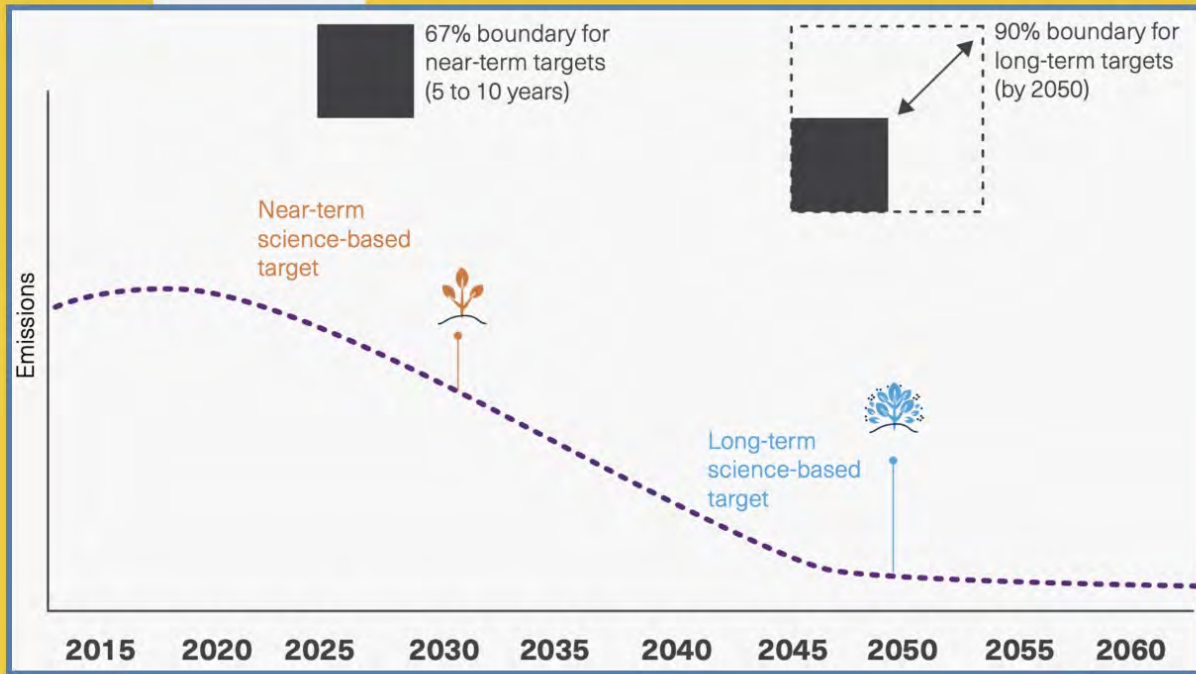
reatment,

it of carbon

$$\text{kg CO}_2\text{e} = \text{kg Biogenic Carbon} \times (44/12) \times \text{GWP}$$

[kg CO₂e/kg GHG]

$$\frac{\text{Total CO}_2\text{e}}{\text{unit of analysis}} = \frac{\text{CO}_2\text{e Emissions (Biogenic)}}{\text{reference flow}} - \frac{\text{CO}_2\text{e Removals (Biogenic)}}{\text{reference flow}} + \frac{\text{CO}_2\text{e Emissions (Non-Biogenic)}}{\text{reference flow}} - \frac{\text{CO}_2\text{e Removals (Non-Biogenic)}}{\text{reference flow}} + \frac{\text{CO}_2\text{e Land Use Change Impacts}}{\text{reference flow}}$$



生物基產品的
碳移除

Net Zero Guide

5.2.2 Greenhouse Gas Protocol Guidance on Carbon Removals and Land Use

In parallel and in coordination, The Greenhouse Gas Protocol is undertaking a process to develop new [guidance on carbon removals and land use](#). This project is due for completion at the end of 2022. The GHG Protocol guidance will provide information to companies on how to account for and report the following activities in their greenhouse gas inventories:

- Land use/management and land use change
- Carbon removals and storage
- Bioenergy and other **biogenic** products
- Related topics

C11 — Bioenergy accounting: CO₂ emissions from the combustion, processing and distribution phase of bioenergy and the land use emissions and removals¹³ associated with bioenergy feedstocks, shall

- 13 Where a company's scope 1 or 2 emissions are deemed immaterial (i.e., under 5% of total combined scope 1 and 2 emissions), companies may set their SBT solely on the scope (either scope 1 or scope 2) that covers more than 95% of the total scope 1 and 2 emissions. The company must continue to report on both scopes and adjust their targets as needed, in accordance with the GHG Protocol's principle of completeness and as per CCS and CDR.
- 14 For a definition of the minimum boundaries of scope 3 categories and emissions sources that fall outside the minimum boundaries, see Table 5.4 (page 38) of the Corporate Value Chain (Scope 3) Accounting and Reporting Standard.
- 15 The positive impact of exceeding zero emissions due to biogenic removals shall not be accounted for in a company's target formulation or as progress towards SBTs. In addition, removals that are not directly associated with bioenergy feedstock production are not accepted to count as progress towards SBTs or to net emissions in a company's GHG inventory.

Corporate Net-Zero Standard | Version 1.0 | October 2021

be reported alongside a company's GHG inventory. Furthermore, CO₂ emissions from the combustion, processing and distribution phase of bioenergy and the land use emissions and removals associated with bioenergy feedstocks shall be included in the target boundary when setting a science-based target (in scopes 1, 2, and/or 3, as relevant) and when reporting progress against that target.

R5 — Bioenergy data reporting: The SBTi recommends that companies report direct **biogenic** CO₂ emissions and removals from bioenergy separately. Emissions and removals of CO₂ associated with bioenergy shall be reported as net emissions according to C11, at a minimum, but companies are encouraged to also report gross emissions and gross removals from bioenergy feedstocks.

5.2.2 Greenhouse Gas Protocol Guidance on Carbon Removals and Land Use

In parallel and in coordination, The Greenhouse Gas Protocol is undertaking a process to develop new [guidance on carbon removals and land use](#). This project is due for completion at the end of 2022. The GHG Protocol guidance will provide information to companies on how to account for and report the following activities in their greenhouse gas inventories:

- Land use/management and land use change
- Carbon removals and storage
- Bioenergy and other **biogenic** products
- Related topics

C11 — Bioenergy account of bioenergy and the land

- 13 Where a company's scope may set their SBT solely or company must continue to completeness and as per C
- 14 For a definition of the mini Table 5.4 (page 35) of the C
- 15 The positive impact of exc as progress towards SBTs. count as progress towards

C11 — Bioenergy accounting: CO₂ emissions from the combustion, processing and distribution phase of bioenergy and the land use emissions and removals¹⁵ associated with bioenergy feedstocks, shall

- 13 Where a company's scope 1 or 2 emissions are deemed immaterial (i.e., under 5% of total combined scope 1 and 2 emissions), companies may set their SBT solely on the scope (either scope 1 or scope 2) that covers more than 95% of the total scope 1 and 2 emissions. The company must continue to report on both scopes and adjust their targets as needed, in accordance with the GHG Protocol's principle of completeness and as per C32 and C33.
- 14 For a definition of the minimum boundaries of scope 3 categories and emissions sources that fall outside the minimum boundaries, see Table 5.4 (page 35) of the Corporate Value Chain (Scope 3) Accounting and Reporting Standard.
- 15 The positive impact of exceeding zero emissions due to biogenic removals shall not be accounted for in a company's target formulation or as progress towards SBTs. In addition, removals that are not directly associated with bioenergy feedstock production are not accepted to count as progress towards SBTs or to net emissions in a company's GHG inventory.

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be reported alongside a company's GHG inventory. Furthermore, CO₂ emissions from the combustion, processing and distribution phase of bioenergy and the land use emissions and removals associated with bioenergy feedstocks shall be included in the target boundary when setting a science-based target (in scopes 1, 2, and/or 3, as relevant) and when reporting progress against that target.

Furthermore, CO₂ emissions from the combustion, and use emissions and removals associated : boundary when setting a science-based reporting progress against that target.

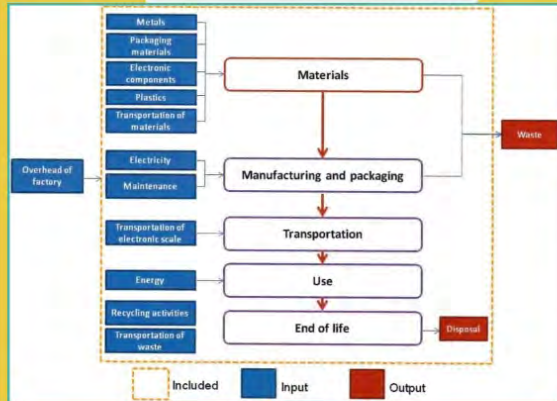
R5 — Bioenergy data reporting: The SBTi recommends that companies report direct **biogenic** CO₂ emissions and removals from bioenergy separately. Emissions and removals of CO₂ associated with bioenergy shall be reported as net emissions according to C1 1, at a minimum, but companies are encouraged to also report gross emissions and gross removals from bioenergy feedstocks.

- 碳足跡的量化方法
- 碳足跡研究的步驟
指引

案例研究一

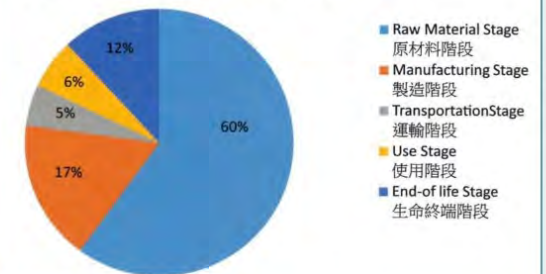
案例研究二

電子磅秤 (B2C)

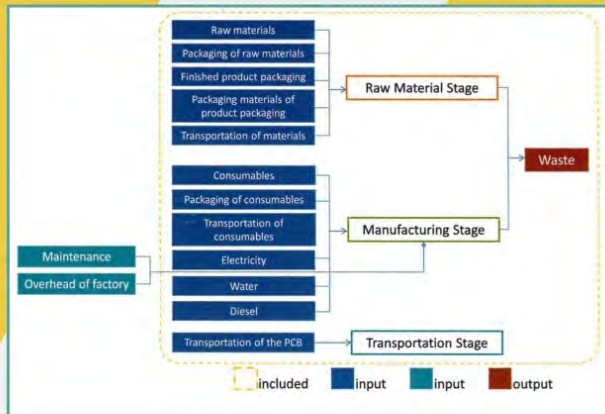


生命週期階段	資料類型	資料內容
原材料階段	初級資料 (現場數據)	使用的材料及零部件數量
	二級資料	材料及零部件的排放因子
製造階段	初級資料 (現場數據)	製造過程中的用電量
	二級資料	電力的排放因子
運輸階段	初級資料 (現場數據)	運輸路線的路程 使用的運輸工具
	二級資料	運輸路線的排放因子
使用階段	模擬使用情景	使用的資源消耗
	二級資料	使用的資源的排放因子
生命終端階段	模擬情景	運輸路線的路程 使用的運輸工具
	模擬情景	處置活動的排放因子

Electronic Scale Carbon Footprint Contribution in LCA
電子磅秤生命週期評估的碳足跡貢獻量分佈

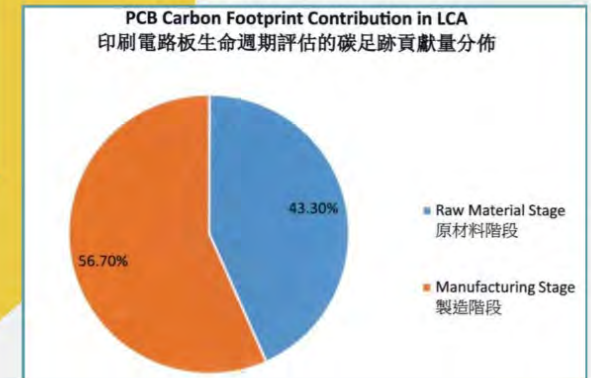


印刷電路板PCB (B2B)



表格5. 案例四印刷電路板(PCB)的數據及數據品質

生命週期階段	資料類型	資料內容
原材料階	初級資料 (現場數據)	使用的材料及零部件數量
	二級資料	材料及零部件的排放因子
製造階段	初級資料 (現場數據)	製造過程中使用的電力、用水以及產生的廢棄物數量
	二級資料	用電用水的排放因子
運輸階段 (參考)	初級資料 (現場數據)	使用的運輸工具
	二級資料	運輸路線的排放因子 運輸路線的路程

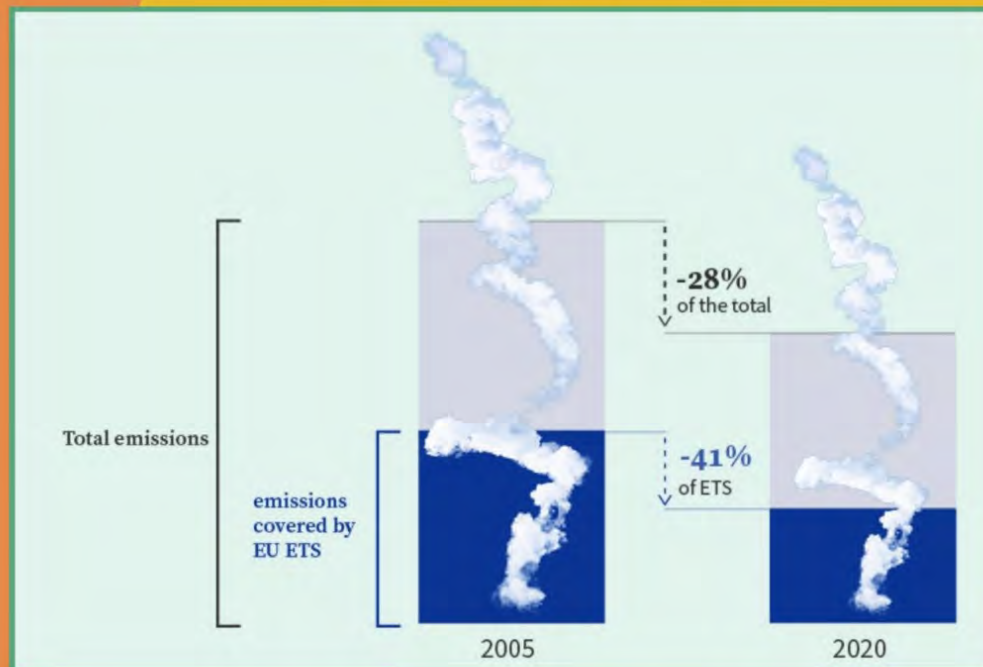


ETS 與 CBAM

ETS

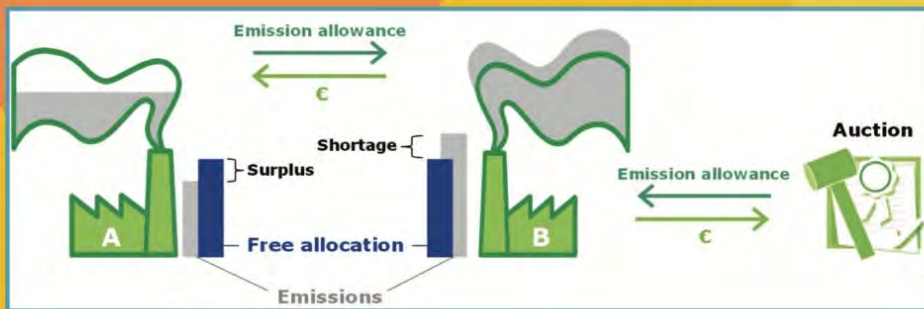
CBAM

案例分析

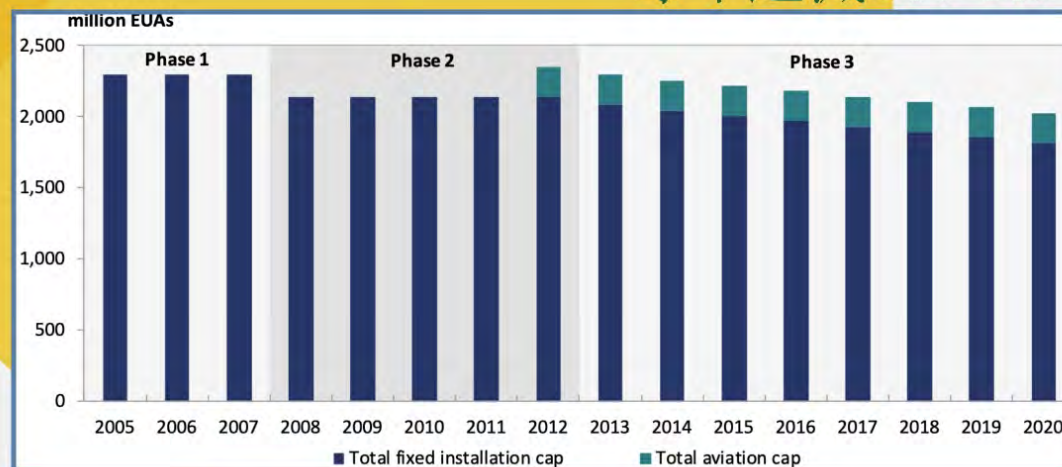


Cap and Trade

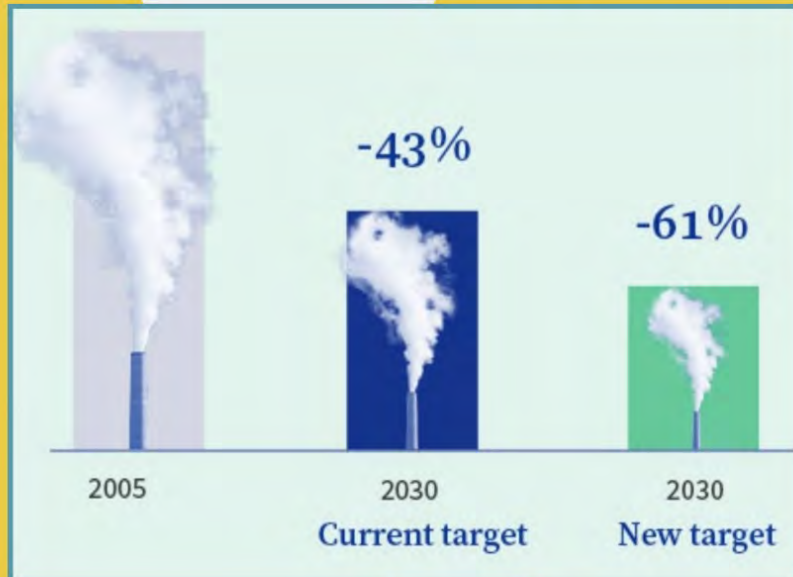
目標更新



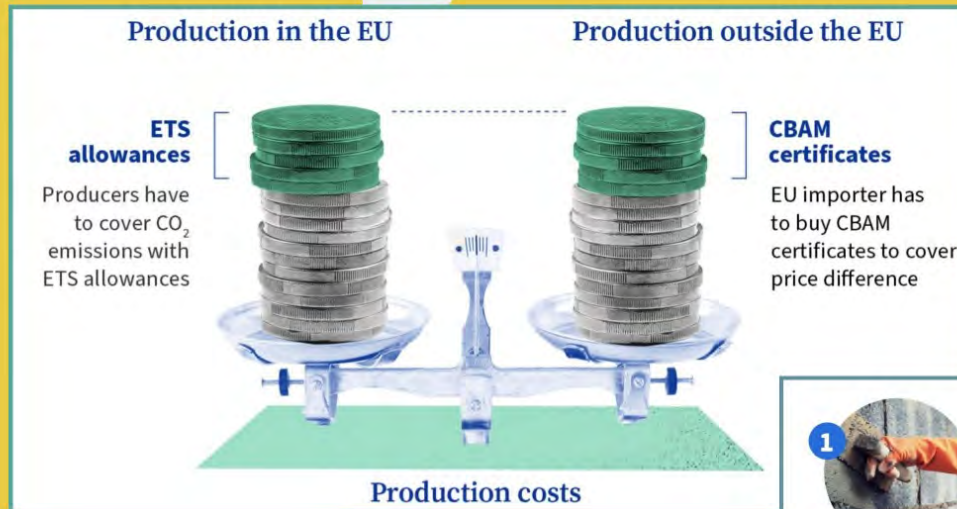
每年遞減1.74%



ETS Phase 4



Carbon Leakage



2026

- 

CEMENT
- 

IRON & STEEL
- 

ALUMINIUM
- 

FERTILISER
- 

ELECTRICITY



以德國鋼鐵業為例

以德國鋼鐵業為例

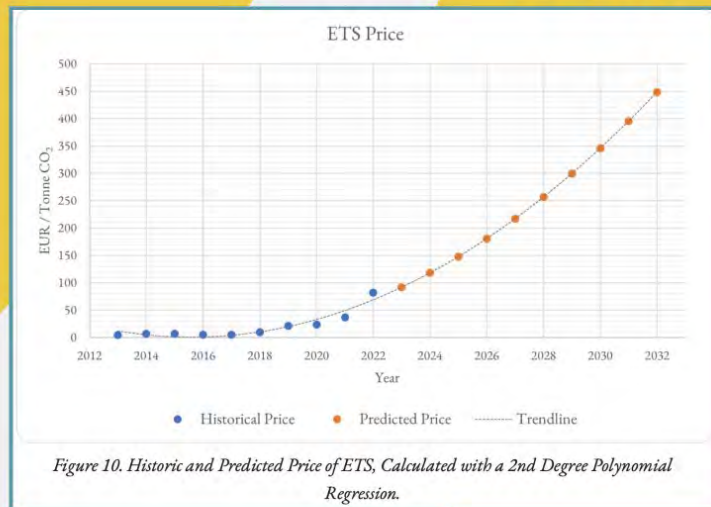
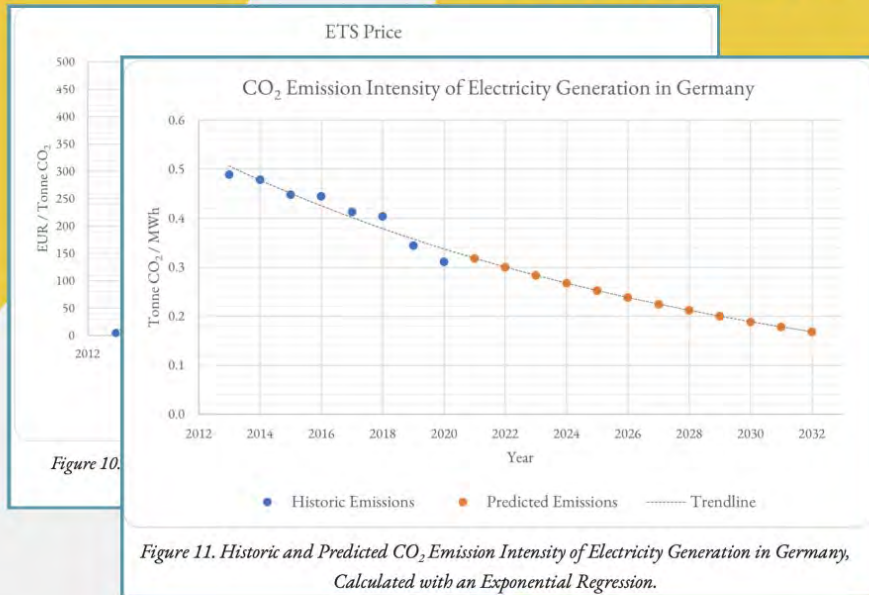
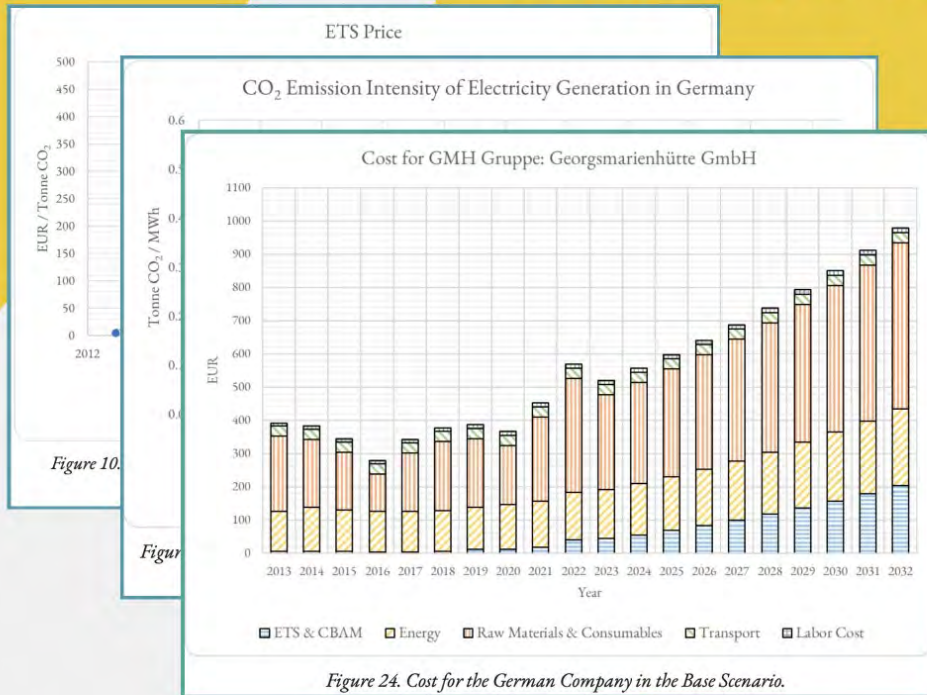


Figure 10. Historic and Predicted Price of ETS, Calculated with a 2nd Degree Polynomial Regression.

以德國鋼鐵業為例



以德國鋼鐵業為例



以德國鋼鐵業為例

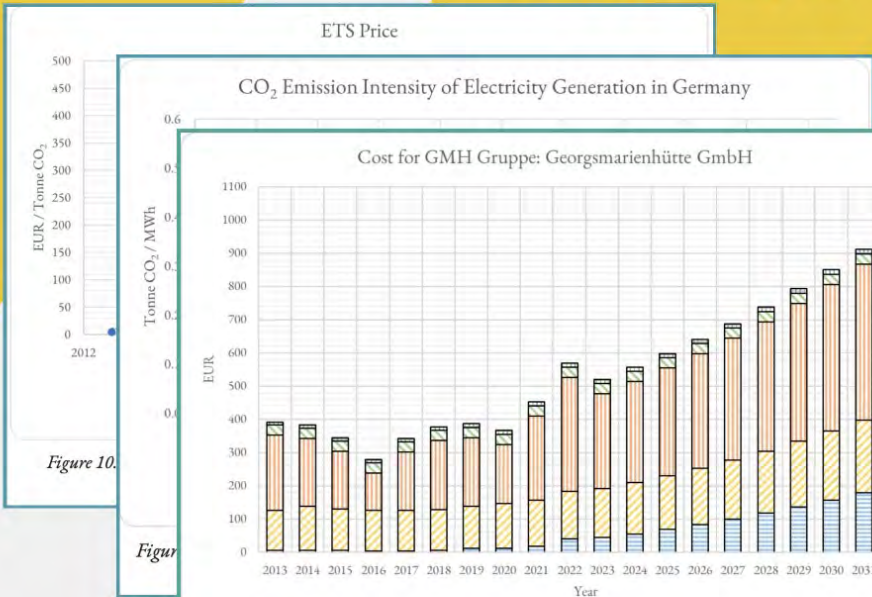


Figure 10.

Figure 24.

Figure 24. Cost for the German Company in the Base Scenario.

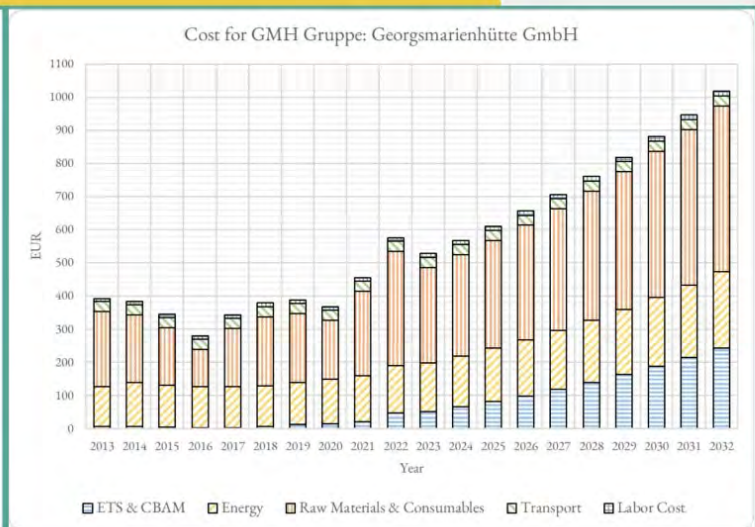


Figure 27. Cost for the German Company in Scenario 1.

以德國鋼鐵業為例

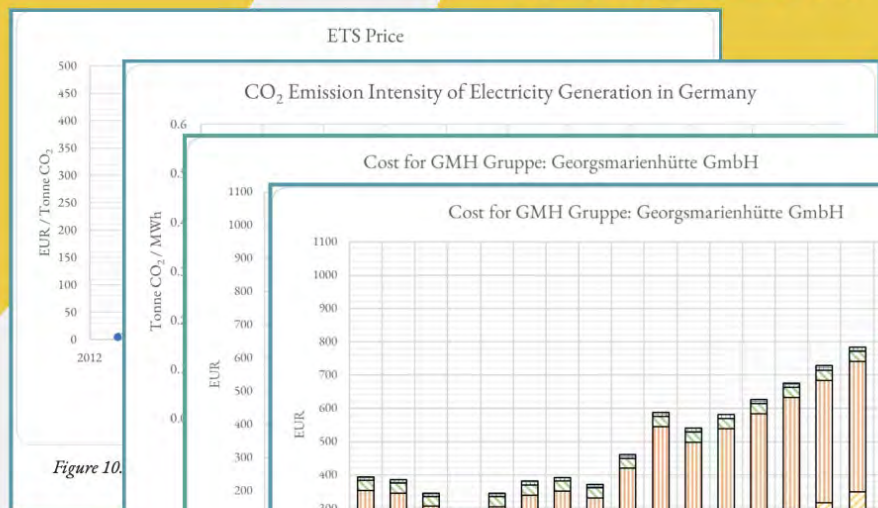


Figure 10.

Figur

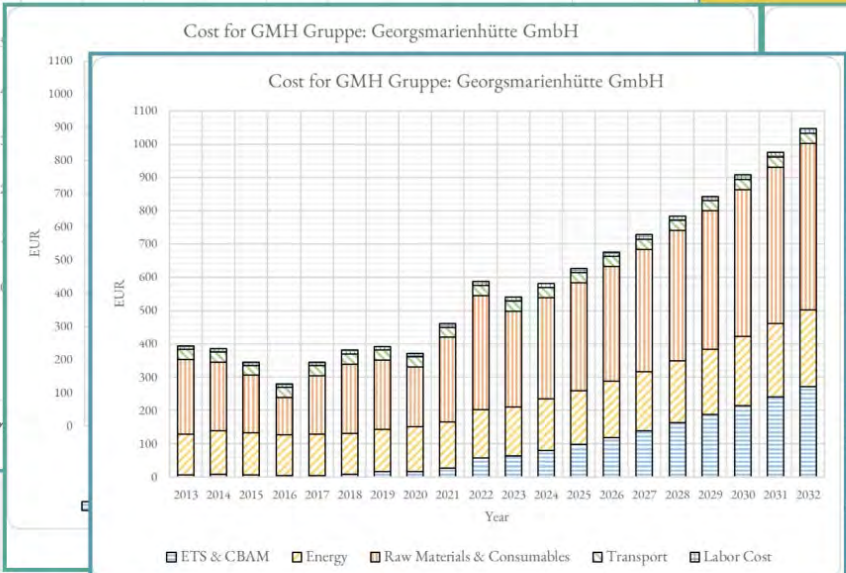


Figure 30. Cost for the German Company in Scenario 2.

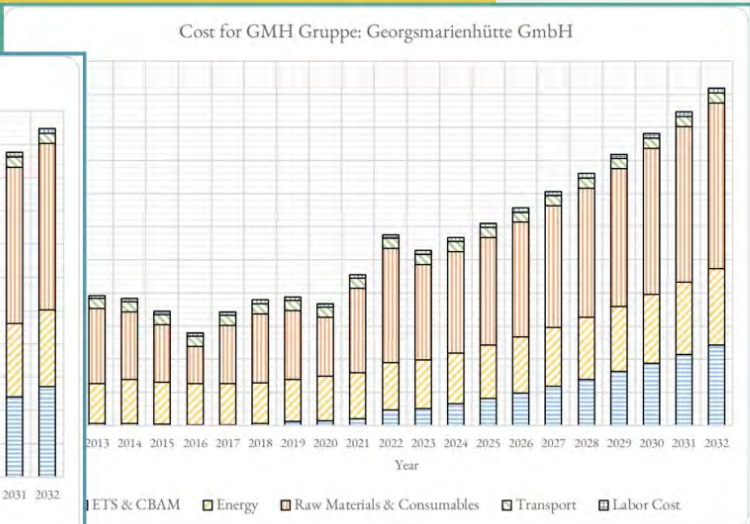


Figure 27. Cost for the German Company in Scenario 1.

以德國鋼鐵業為例

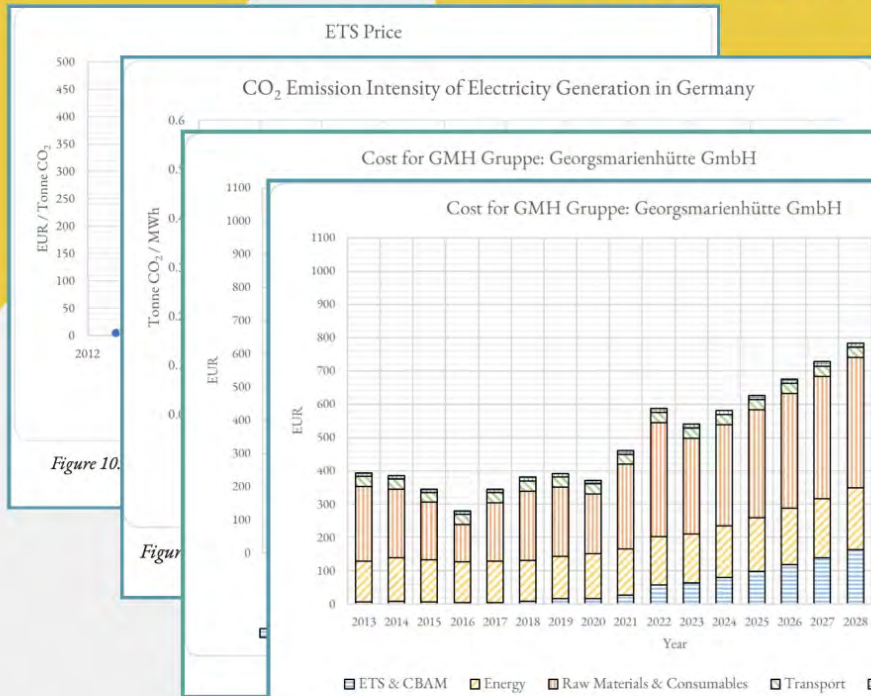


Figure 10.

Figur

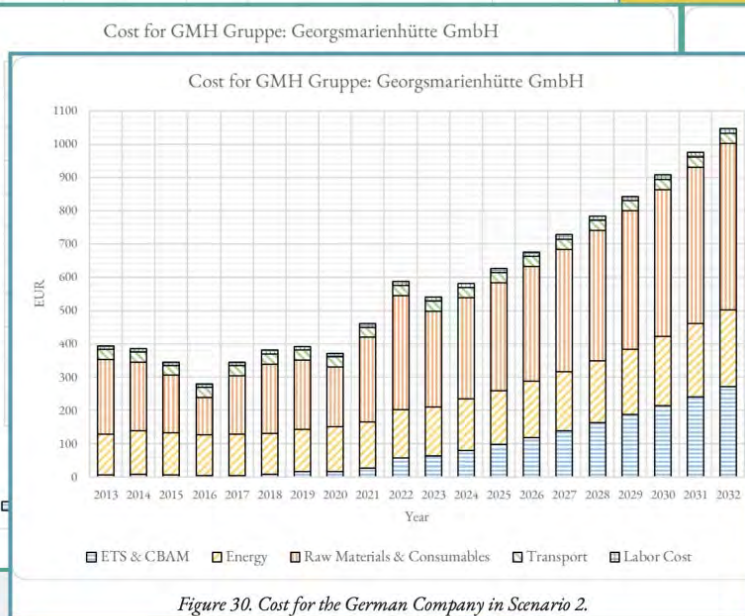


Figure 30. Cost for the German Company in Scenario 2.

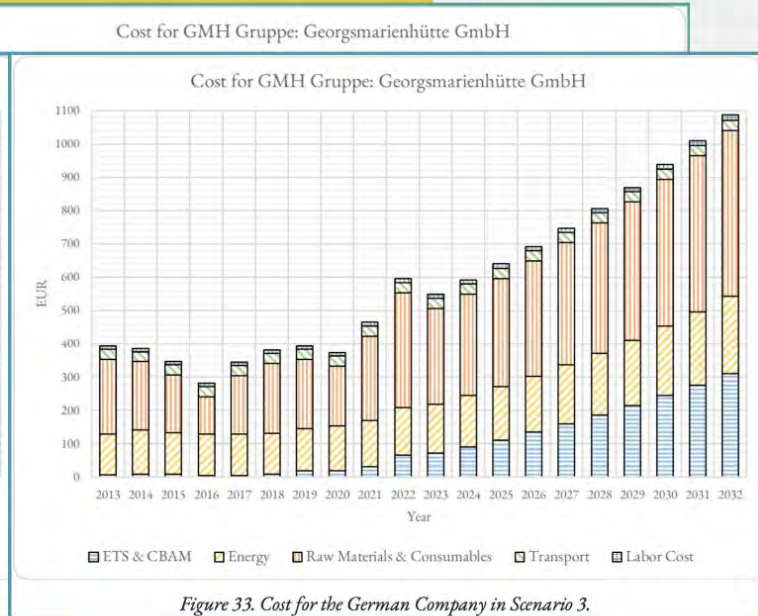


Figure 33. Cost for the German Company in Scenario 3.

應用二

TPS100的碳足跡試算

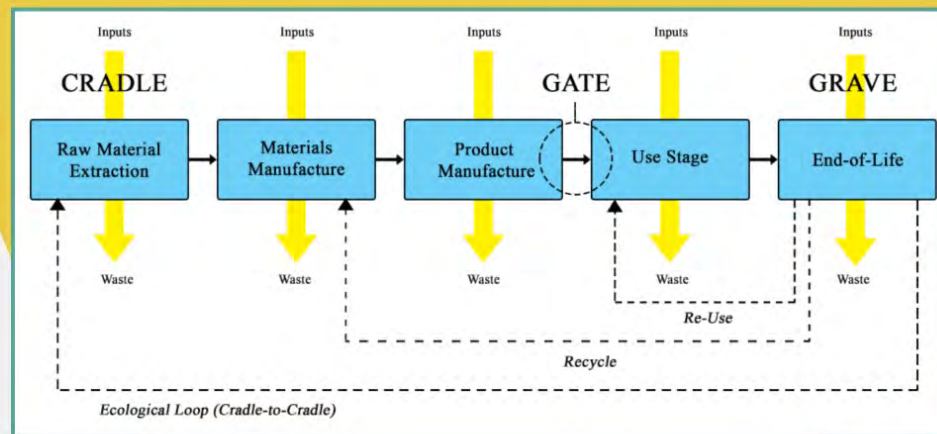
原物料

From Cradle to Gate

應用一

碳移除

溫室氣體清冊
(GHG
Inventory)



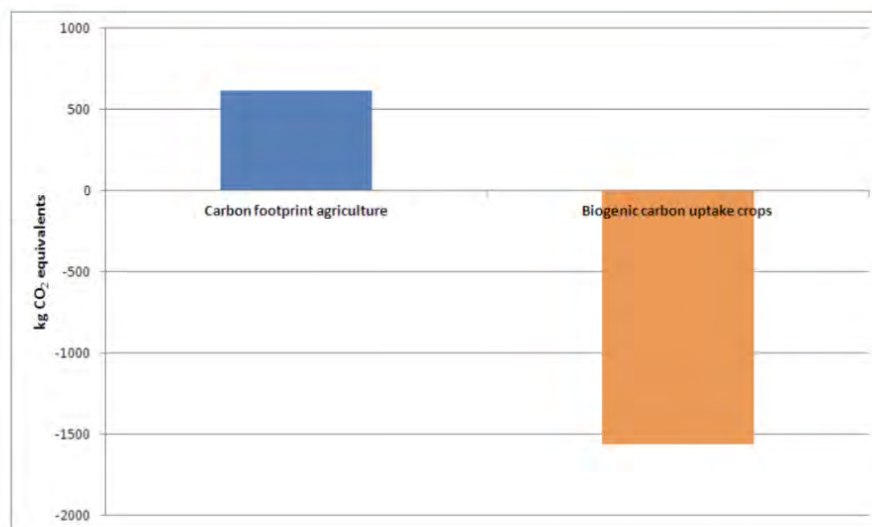
碳排放

100% Biogenic Carbon



成分	含量(wt%)
樹薯澱粉	80-85
生質增塑劑	15-18
生質助劑	1.2-1.8

歐洲澱粉工業協會資料



生產 1 公噸乾燥澱粉的碳排放和碳吸收(摘自 An et al., 2012, Figure 5 原圖)

泰國樹薯澱粉製造商資料

	澱粉種植	澱粉製造	合計
平均碳排放 (kg CO ₂ e/ton)	302	292	594

根據上述資料，泰國東北部生產每公噸乾燥樹薯澱粉的平均碳排放為 0.594 公噸。

自行計算

	kg CO ₂ eq/ton TPS100
樹薯澱粉 (碳移除)	-850
樹薯澱粉 (碳排放)	505
增塑劑	1.6
助劑	NA
混練加工	230
合計	-113.4



與其他聚合物共混

Amyloflex 5050 (TPS100/PBAT共混)



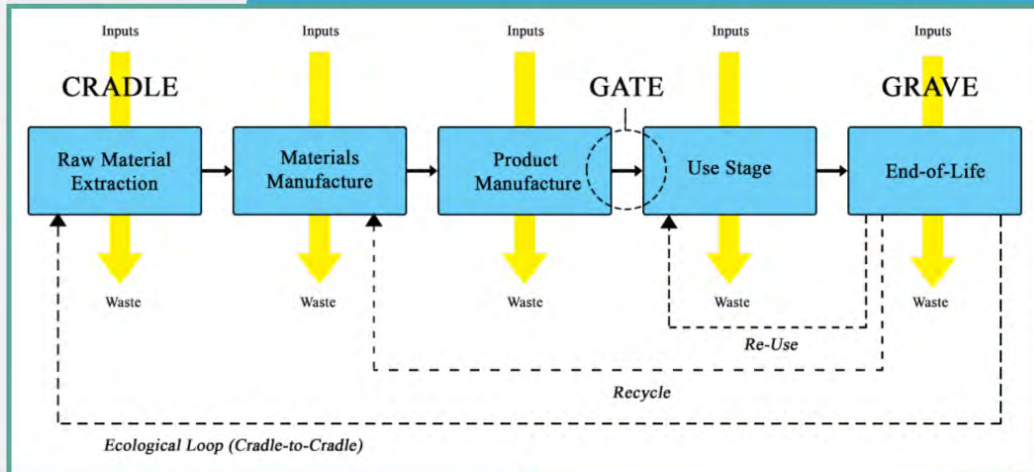
	Amyloflex 5050 (kg CO ₂ eq)	LDPE (kg CO ₂ eq)
PBAT	1,150	3,000
TPS100	-67	0
混練加工	230	0
合計	1,313(-56%)	3,000

作為母粒添加

	LDPE (kg CO ₂ e/ton)	TPS100-PE (kg CO ₂ e/ton)	備註
LDPE	3,000	2,250	
TPS100	0	-28.4	
PE 接枝劑	0	60	供應商無法提供資料，以 PE 的數據，扣除接枝率後 PE 含量作為計算基礎
混練加工	0	230	
合計	3,000	2,512(-16.3%)	

CelluPlas的碳足跡試算

From Cradle to Gate



原物料

碳移除

碳排放

溫室氣體清冊

應用

CelluPlas原料

比例

醋酸纖維素

65%-85%

增塑劑

15-35%

CelluPlas原料	上游原料 (ton)	碳移除 (ton CO2 eq/ton)
醋酸纖維素	纖維素	$6.2 \times 0.37\% = 2.3$
增塑劑	組成分A	0.028



CelluPlas原料	上游原料	碳排放 ton kg CO ₂ eq
醋酸纖維素	纖維素	2.2
增塑劑	組成分A	0.15

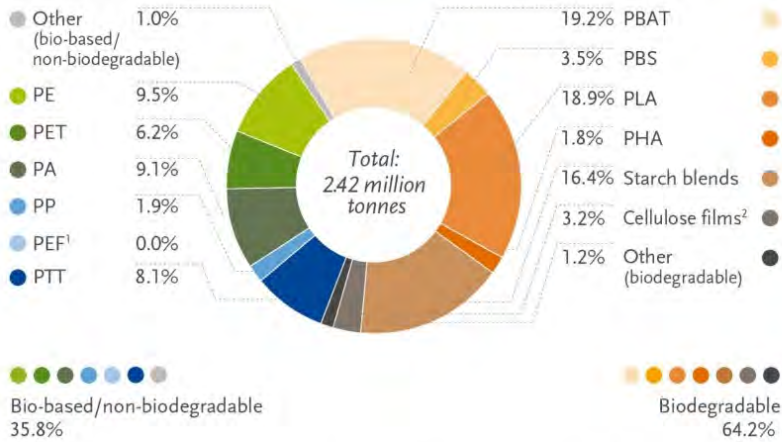
自行計算

	CelluPlas (kg CO ₂ eq)	PP (kg CO ₂ eq)
醋酸纖維素	-70	3,400
助劑	37	0
混練加工	230	0
合計	167(-95%)	3,400

直接加工



Global production capacities of bioplastics 2021 (by material type)

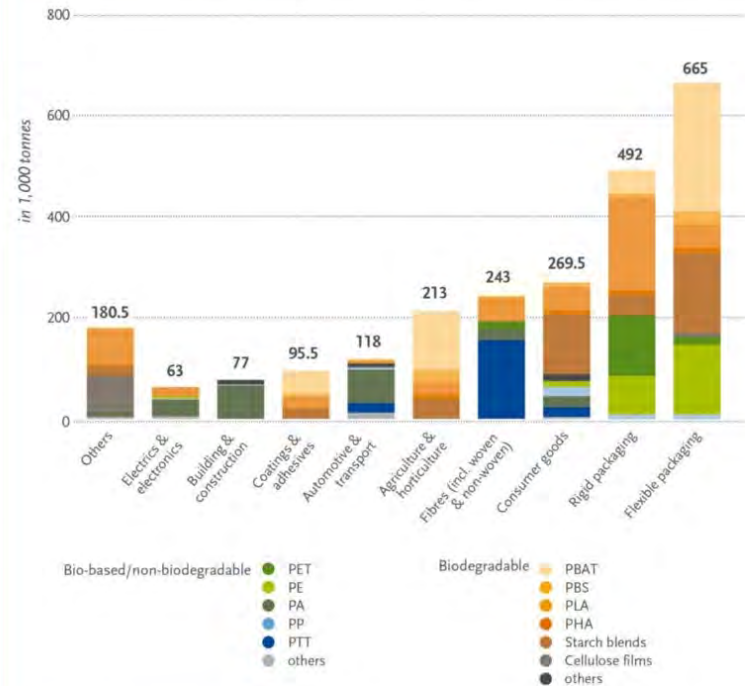


¹PEF is currently in development and predicted to be available at commercial scale in 2023. ² Regenerated cellulose films

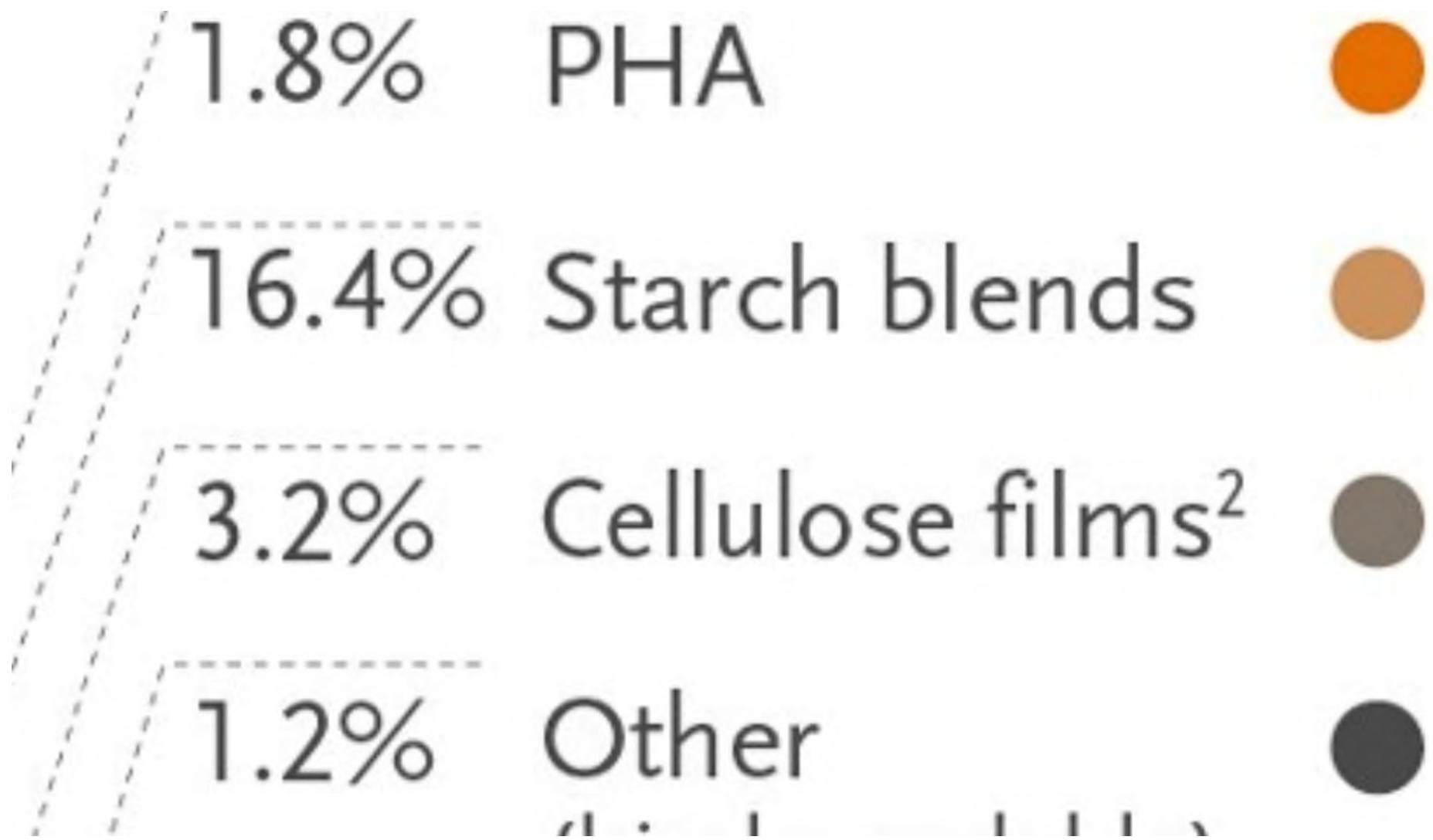
Source: European Bioplastics, nova-Institute (2021)

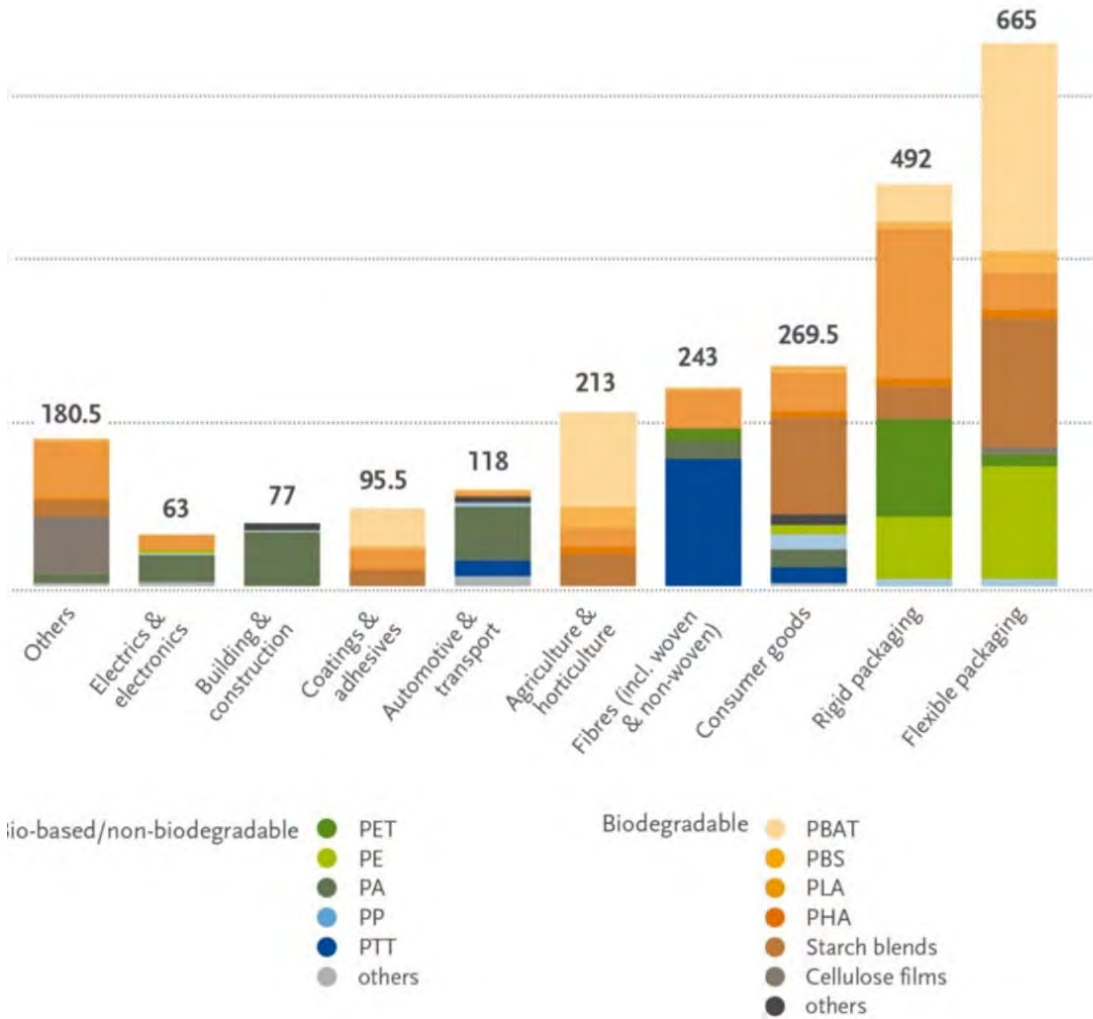
More information: www.european-bioplastics.org/market and www.bio-based.eu/markets

Global production capacities of bioplastics 2021 (by market segment)



Source: European Bioplastics, nova-Institute (2021). More information: www.european-bioplastics.org/market and www.bio-based.eu/markets





赫莉亞國際股份有限公司

- 創立於2009年的微型公司，資本額新台幣112萬元，員工3人
- 2015年開始投入熱塑性澱粉材料開發與製造
- 2017年投入醋酸纖維素膠粒開發與製造
- 2018年TPS100膠粒通過DIN CERTCO生物基材料認證
- 2019年Amyloflex 5050通過DIN CERTCO工業堆肥材料認證
- 目前，為世界上唯一具備製造熱塑性澱粉膠粒及醋酸纖維素膠粒能力的公司

徐立偉

- 英國牛津大學生化學博士 (1993)
- 中國醫藥大學醫學系副教授 (1994)
- 先進基因股份有限公司創辦人，董事長兼執行長 (1998-2006)
- 創辦赫莉亞國際股份有限公司 (2009)
- PharmEng資深顧問 (2010-2016)

TPS與CelluPlas 的減塑減碳應用



徐立偉
info@holyard.com.tw
0988-309765