



# Certificate

Certificat

Report No. : (TH23-208 / Version 1)

## Greenhouse Gas Verification Report Opinion THGHG23208-01

Verification **FORMOSA BIOMEDICAL TECHNOLOGY CORPORATION  
INCLUDE TWO FACTORIES**

Scope: The information of other sites are listed on the subsequent page.

Verification **ISO 14064-1 : 2018**

Criteria:

Verification **According to ISO 14064-3:2019, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).**

Objectives :

Data Period : **2022 / 01/ 01 to 2022 / 12/ 31 (Historical data)**

Verification **Direct GHG Emissions (Category 1): 869.7748 Ton CO<sub>2</sub>e**

Data : **Energy Indirect GHG Emissions (Category 2): 3,659.9353 Ton CO<sub>2</sub>e**

Global Warming Potential (GWP) : Refer to IPCC **2021 Year, the 6 assessment report**

Statement Basis : This statement must be interpreted as a whole with the following.

GHG Inventory Report (Version : **3** ; Date : **December 23, 2024** )

GHG Inventory (Version : **4** ; Date : **December 23, 2024** )

Materiality : **5% (Category 1 and Category 2 )**

Type of Opinion : Unqualified Qualified (see the subsequent page ) Disclaim the issuance

Verification **To confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which are consistent with the verification scope, objectives and criteria agreed by both parties.**

Conclusion: **Declares that the reasonable assurance level of the inventory data is Category 1 and Category 2.**

Date of Issuance: **03 06, 2025**

APPROVED BY

Steven Huang  
Director for Certification  
ON BEHALF OF  
AFNOR ASIA

113-2024/00

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The Geographical Location of Multiple Sites :

Site	Address
CHANGHUA FACTORY	NO.359, SEC. 3, ZHONGSHAN RD., ZHONGZHUANG VIL., CHANGHUA CITY, CHANGHUA COUNTY, TAIWAN (R.O.C.)
YILAN FACTORY	NO.3, LONGQUAN RD., LONGTAN VIL., JIAOXI TOWNSHIP, YILAN COUNTY, TAIWAN (R.O.C.)

Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (Ton CO <sub>2</sub> e)	Note
(Category 1) Direct GHG emissions	Stationary emissions, Process emissions, Fugitive emissions	869.7748	
(Category 2) Indirect GHG emissions from imported energy	Indirect emissions form purchased electricity	3,659.9353	Location- based standard
(Category 3) Indirect GHG emissions from transportation	NS	---	
(Category 4) Indirect GHG emissions from products used by organization	NS	---	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS	---	
(Category 6) Indirect GHG emissions from other sources	NS	---	

Biomass Burning Emission : 0.0000 Ton CO<sub>2</sub>e

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Data for Multiple Sites :

Site	Emission Unit: Ton CO <sub>2</sub> e		
	Direct GHG Emissions (Category 1)	Indirect GHG Emissions from Energy (Category 2)	Indirect GHG Emissions (Category 3~6)
CHANGHUA FACTORY	866.2570	2,691.7234	---
YILAN FACTORY	3.5178	968.2119	---

Other Related Verification Information

Organization Boundaries :	Operational control
GHG Type :	Carbon dioxide (CO <sub>2</sub> ), Methane (CH <sub>4</sub> ), Nitrous oxide (N <sub>2</sub> O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF <sub>6</sub> ), Nitrogen trifluoride (NF <sub>3</sub> )
Purpose of Intended Use:	Expected to be declared for use by the Financial Supervisory Commission. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Criteria For Significance of Indirect Emissions :	- Identified stakeholder requirements: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified regulation requirements : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified magnitude of emissions : <input type="checkbox"/> Yes <input type="checkbox"/> No - Others :
Purchased Power Factor:	Refer to the 2022 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on June 23, 2023.
Data Sources :	<input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input type="checkbox"/> Category 3~6 emissions are calculated with estimated data. The secondary data sources are: <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site
Qualified Opinion :	No
Others :	No
Verification Date :	December / 09, 16, 17 / 2024 January / 08 / 2025
Report Date :	January / 09 / 2025



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## Verification Team and Technical Review

Lead Verifier : Wen Chin Tsai

Signature : *Wen Chin Tsai*

Verifier : Micky. Wang

Signature : *Micky. Wang*

Verifier : Nancy Chen

Signature : *Nancy Chen*

Independent Review : Chi-Chang Lin

Signature : *Chi-Chang, Lin*

## Verification Processes

AFNOR ASIA is based on risk assessment methods and controls. Evidence collection procedures are including pre-trip assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and compilation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

## Roles and Responsibilities

The verified organization is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR ASIA provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.