



# Certificate

Certificat

Report no. : (TH23-208 / version 1)

## Greenhouse Gas Verification Report Opinion THGHG23208-00

**Verification** FORMOSA BIOMEDICAL TECHNOLOGY CORPORATION.

**Scope:** No. 359, Sec. 3, Zhongshan Rd., Changhua City, Changhua County 500 , Taiwan (R.O.C.)  
No. 3, Longtan Rd., Jiaoxi Township, Yilan County 262 , Taiwan (R.O.C.)

**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 performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

**Objectives :**

**Data** 01/01/2021 ~ 31/12/2021

**Period :**

**Verification** Direct GHG emissions (category 1): 871.0876 tons CO<sub>2</sub>e

**Data :** Energy indirect GHG emissions (category 2): 3,913.8202 tons CO<sub>2</sub>e

**Global Warming Potential (GWP) :** refer to IPCC 2013 Year, the 5 assessment report

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

GHG Inventory report (version : 2 ; Date : 11 21, 2023 )  
GHG Inventory (version : 2 ; Date : 11 21, 2023 )

**Materiality :** 5%

**Type of Opinion :**  unqualified  qualified (see the subsequent page )  disclaim the issuance

**Verification** 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 is 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:** 12 11, 2023

APPROVED BY

Patrick Ni  
Director for Certification  
ON BEHALF OF  
AFNOR ASIA

104-2011/09

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**The Geographical Location of Multiple Sites :**

Site	Address
Factory	No. 359, Sec. 3, Zhongshan Rd., Changhua City, Changhua County 500 , Taiwan (R.O.C.)
Factory	No. 3, Longtan Rd., Jiaoxi Township, Yilan County 262 , Taiwan (R.O.C.)

**Emissions Data for Each Category :**

Category	Description of content	GHG emissions (tons CO <sub>2</sub> e)	Note
(Category 1) Direct GHG emissions	Stationary combustion Fugitive emissions Process emissions	871.0876	
(Category 2) Indirect GHG emissions from imported energy	Electricity	3,913.8202	Local 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	NA		

Biomass burning emission : 0.0000 tons CO<sub>2</sub>e



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### 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:	Verifying the Carbon Footprint in advance for abiding by the rules of Financial Supervisory Commission R.O.C(Taiwan) (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 :	<ul style="list-style-type: none"> <li>- Identified stakeholder requirements: <input checked="" type="checkbox"/>Yes <input type="checkbox"/>No</li> <li>- Identified regulation requirements : <input checked="" type="checkbox"/>Yes <input type="checkbox"/>No</li> <li>- Identified magnitude of emissions : <input checked="" type="checkbox"/>Yes <input type="checkbox"/>No</li> <li>- Others :</li> </ul>
Purchased power factor:	Refer to the 2021 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on 07 22, 2022
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 :	11 08, 2023 (off site) 11 14, 2023 (on site) 11 21, 2023 (on site)
Report date :	11 21, 2023



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## Verification team and technical review

Lead Verifier : Chi-Han Huang

簽名 : *Chi Han Huang*

Verifier : Chi-Chang Lin

簽名 : *Chi-Chang, Lin*

Independent review : Wen-Chin Tsai

簽名 : *Wen-Chin Tsai*

## Verification processes

AFNOR 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 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.