



Independent Assurance Statement

ONENESS BIOTECH CO., LTD. 2024 SUSTAINABILITY REPORT

The AFNOR GROUP was established in 1926. We are the National Standardization Body of France, a permanent council member in ISO and one of the leading certification bodies in the world. This assurance work was carried out by AFNOR ASIA LTD., a subsidiary of AFNOR GROUP. All the members of the verification team have professional backgrounds and have accepted AA1000 AS, AFAQ 26000, ISO 9001, ISO 14001, ISO 14064, ISO 45001, ISO 50001, and other sustainability-related international standard trainings. All assigned verifiers have been approved as the lead auditors or verifiers. AFNOR ASIA LTD. (hereinafter referred to as AFNOR ASIA) and ONENESS BIOTECH CO., LTD. (hereinafter referred to as ONENESS) are independent entities. Except for the contents described in this independent assurance statement, AFNOR ASIA is not involved in the preparation process of the sustainability report of ONENESS.

RESPONSIBILITIES

ONENESS is responsible for reporting its economic, environmental, and social operating activities and performance in Taiwan operating locations in its sustainability report (hereinafter referred to as “the Report”) in accordance with the declared sustainability reporting standards.

AFNOR ASIA is responsible for providing an independent assurance statement to ONENESS and its stakeholders in accordance with the described scope and method. This statement is for ONENESS use only and is not responsible for any other purpose.

SCOPE AND CRITERIA

The assurance scope of the agreement between ONENESS and AFNOR ASIA includes:

1. The scope of assurance operation is consistent with the scope disclosed in the “ONENESS BIOTECH CO., LTD. 2024 SUSTAINABILITY REPORT” .
2. AFNOR ASIA performs assurance operation according to the Type 2 assurance of the AA1000 assurance standard (v3), reviewing and evaluating ONENESS's compliance with the AA1000 AccountAbility Principles (2018), and presenting findings and conclusions on the reliability and quality of specific performance information.
3. The assurance operation includes reviewing and evaluating ONENESS's materiality assessment and relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
 - GRI Standards.
 - Task Force on Climate-related Financial Disclosures
 - Sustainability Accounting Standards Board Standards



METHODOLOGY

- The Report is reported in accordance with the GRI Standards, and the content of the Report is reviewed for compliance with the GRI Standards for general disclosure and specific topic disclosure.
- The verification team interviewed relevant personnel to confirm the communication and response mechanism for stakeholders, the materiality assessment and the decision-making process for material topics, but did not directly contact external stakeholders.
- All documents, data and information related to the preparation of the Report were verified by the verification team through interviews with relevant personnel.
- The process of reviewing organizational outputs, collecting and managing qualitative and quantitative data disclosed in reports based on a sampling plan.
- By interviewing the responsible personnel of each group, examining and reviewing the relevant documents, materials and information, the verification team evaluated the reasonableness of the sources of supporting materials and evidence for the contents of the Report.

CONCLUSION

◆ AA1000 Accountability Principles

Inclusivity

ONENESS has referenced the AA1000 Stakeholder Engagement Standard to identify and maintain communication channels for stakeholder participation on various important topics. Through multiple channels, regular and irregular engagement is conducted to understand stakeholders' concerns about the organization's sustainable development issues and demonstrate the organization's concrete practice of the inclusivity principle.

Materiality

ONENESS has established an impact-based materiality analysis methodology, collecting sustainability topics based on references to the GRI Standards, TCFD, SASB Standards, and the UNSDGs, and then determining material topics based on the opinions of internal and external experts. The Report presents the results of the planned and implemented Double Materiality analysis and decision-making, and ranks and responds to each material topics, demonstrating the organization's concrete implementation of the materiality principle.

Responsiveness

ONENESS has disclosed economic, governance, environmental, and social information through Report and its official website, allowing stakeholders to understand the company's governance and management performance. In the future, the organization can continue to integrate relevant reporting requirements, regularly monitoring, measuring, and compiling information through internal management



system to disclose comprehensive and valuable information to respond to stakeholder and reporting requirements.

Impact

ONENESS has disclosed the results and quantified performance of numerous sustainability initiatives in the Report, demonstrating its management of the economic, environmental, and social impacts of its operations. In the future, the organization can continue to provide resources to measure, monitor and set targets for impacts in a quantitative or monetized manner to enhance the awareness and understanding of internal and external stakeholders and assist in corporate management and improvement.

Findings and conclusions concerning the reliability and quality of specified performance information

Based on the review results, a sample verification was conducted on governance, environmental, and social key performance indicators in the Report, including greenhouse gas emissions, energy usage, waste, water resources, LTIFR, employee structure data, supplier management performance, and R&D investment amounts. After verification, it was confirmed that the data sources were reliable, the calculation methods were appropriate, and they were consistent with the relevant supporting documents.

◆ Global Reporting Initiative Sustainability Reporting Standards

Based on the results of the review, it is confirmed that the general disclosures, specific topic disclosures, and material topics management disclosures in the Report have complied with the requirements of the GRI Standards. In the future, the organization can continue to compile and disclose the performance of each operating location in accordance with reporting requirements, and provide sufficient and complete sustainability information to stakeholders.

◆ Task Force on Climate-related Financial Disclosures

Based on the review results, the Report discloses four major aspects: governance, strategy, risk management, and metrics and targets, based on the TCFD framework. It explains the impact of climate change on operations and the response measures, and overall meets the TCFD's basic requirements. In the future, the organization can continue to update climate scenario analysis to assess and develop response strategies and reveal the potential financial impact of response actions.

◆ Sustainability Accounting Standards Board Standards

Based on the results of the review, the Report has disclosed relevant information based on the Sustainability disclosure topics & metrics and activity metrics of the SASB Standards. In the future, the organization can continue to collect and report information in accordance with the SASB Standards through its internal information management and analysis system to provide valuable information to investors.



ASSURANCE OPINION

AFNOR ASIA has developed a complete sustainability reporting assurance standard based on the verification guidelines of the AA1000 Assurance Standard (v3) and the GRI Standards. Based on the sufficient evidence provided by ONENESS and the facts seen during on-site verification, we adhere to the principle of fairness and issue a statement on the global sustainability reporting standards followed by the organization. In our opinion, the information and data presented in the Report by ONENESS provides a fair and balanced representation. We believe the focuses on economic, social, and environmental indicators in ONENESS in 2024 are well represented.

ASSURANCE LEVEL

In accordance with the AA1000 Assurance Standard (v3), we verified this assurance statement corresponding to a moderate level. The scope and methods are as described in this statement.

For and on behalf of AFNOR :

Dr. August Tsai
The Director for Certification and Assessment
Aug.01.2025

Verification team: Chi Huang Chen (Lead Verifier), Jheng-Hao Jhan (Verifier), Chia Ling Wang (Verifier).

AFNOR Asia Ltd.—20F, No. 102, Chung Ping Rd., Taoyuan, Taiwan
Tel. : +886 3 220 0066, Fax : +886 3 220 7889
<http://www.asia.afnor.org>



AA1000
Licensed Report
000-84/V3-VSVG3