

Independent Verification Opinion

Verification Opinion No.:
C684752-2023-AG-TWN-DNV

Issued Place:
Taipei

Issued Date:
22 May, 2024

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2023) of

Oneness Biotech Co., Ltd.

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by ONENESS BIOTECH CO., LTD. ('the Organization') to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2023) (hereafter the "Inventory Report") in Taiwan, ROC with respect to the sites listed in Appendix A.

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from the Organization. The further descriptions for the Reporting Boundary listed in Appendix B.

Verification Criteria and GHG Programme

The verification was performed on the basis of ISO 14064-1:2018 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2011, ISO 14065:2020, ISO14064-3:2019

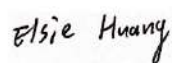
Verification Opinion

It is DNV's opinion that the Inventory Report (2023), which was published on May 2024 is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category 1) and Indirect GHG emissions from imported energy (Category 2), the reliability of the information within the Inventory Report (2023) were verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified and tested using agreed-upon procedures, AUP, defined in Inventory Report.

Also, the GHG information as stated in Appendix C has been verified during the process.

Elsie Huang
GHG Verifier



Place and date:
Taipei, 22 May, 2024

For the issuing office:

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