

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Panion & BF Biotech Inc.
16F.
No. 3, Park St.
Nangang Dist.
Taipei City
115603
Taiwan

寶齡富錦生技股份有限公司
臺灣
台北市
南港區
園區街 3 號
16 樓
115603

Holds Statement No: GHGEV 791889

Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with Panion & BF Biotech Inc. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 278.544 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy emissions 5,157.732 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity of year 2022 is 0.495 kgCO_{2e} per kWh by Taiwan government, and the electricity emission factor from TA-YUAN COGEN CO., LTD. of year 2022 is 0.7667047261 kgCO_{2e} per kWh; the steam emission factor from TA-YUAN COGEN CO., LTD. of year 2022 is 0.2713104902 tonne CO_{2e} per tonne.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018.

For and on behalf of BSI:



Managing Director BSI Taiwan, Peter Pu

Originally Issue: 2023-08-30

Latest Issue: 2023-08-30

Page: 1 of 3

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Statement No: GHGEV 791889

The greenhouse gas emissions information reported by the organization for the period from 2022-01-01 to 2022-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			278.544
1.1	Stationary combustion		146.0112
1.2	Mobile combustion		21.3465
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		111.1866
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			5,157.732
2.1	Indirect emissions from imported electricity	location-based approach	4,624.6073
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		533.1251
Category 3: Indirect GHG emissions from transportation			186.185
3.1	Emissions from upstream transport and distribution for goods	NS	
3.2	Emissions from Downstream transport and distribution for goods	NS	
3.3	Emissions from Employee commuting	Estimate based on employee personnel information	186.1853
3.4	Emissions from Client and visitor transport	NS	
3.5	Emissions from Business travels	NS	
Category 4: indirect GHG emissions from products used by organization			425.229
4.1	Emissions from Purchased goods	Electricity and fuel only, excluding steam and electricity of Dayuan Plant of Cheng Fong	305.9274
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	Solid waste only	119.3017
4.4	Emissions from the use of assets	NS	
4.5	Emissions from the use of services that are not described in the above subcategories	NS	

* NS: Non significant; N/A: Non available.

Originally Issue: 2023-08-30

Latest Issue: 2023-08-30

Page: 2 of 3

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Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
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Location	Verification Information
Panion & BF Biotech Inc. 16F. No. 3, Park St. Nangang Dist. Taipei City 115603 Taiwan 寶齡富錦生技股份有限公司 臺灣 台北市 南港區 園區街 3 號 16 樓 115603	The Direct GHG Emissions and Removals with Panion & BF Biotech Inc. for the period from 2022-01-01 to 2022-12-31 is 278.544 tonnes of CO ₂ equivalent, and the Indirect GHG Emissions from Imported Energy is 5,157.732 tonnes of CO ₂ equivalent. Including headquarters., Pingzhen Plant, Xizhi Plant, Xike Plant, and Dayuan Plant of Cheng Fong Chemical Co., Ltd., a total of 5 locations. 包含總公司、平鎮廠、汐止廠、微針汐科廠、正峰化學製藥股份有限公司大園廠，共 5 個據點。

Originally Issue: 2023-08-30

Latest Issue: 2023-08-30

Page: 3 of 3

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