

# 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 809493

### Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Panion & BF Biotech Inc. for the period from 2023-01-01 to 2023-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 334.3350 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 5,437.5074 tonnes of CO<sub>2</sub> equivalent.
- Panion & BF Biotech Inc. has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:



Managing Director BSI Taiwan, Peter Pu

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The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2023-01-01 to 2023-12-31 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 2023 from Taipower grid is 0.494 kgCO<sub>2</sub> per kWh; the emission factor for electricity of year 2023 from TA-YUAN COGEN CO., LTD. grid is 0.7623913645 kgCO<sub>2</sub> per kWh; the emission factor for electricity of year 2023 from China Guodian grid is 0.5942 kgCO<sub>2</sub> per kWh.

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
Category 1: Direct GHG emissions and removals			334.3350
1.1	Stationary combustion		154.6432
1.2	Mobile combustion		30.9748
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		148.7170
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			5,437.5074
2.1	Indirect emissions from imported electricity	location-based approach	5,207.8858
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	Steam from TA-YUAN COGEN CO., LTD.	229.6216

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Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2023-01-01 to 2023-12-31
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO <sub>2</sub> e
Category 3: Indirect GHG emissions from transportation				273.0051
3.3	Emissions from Employee commuting	Use distance method with employee daily-communicate questionnaire	Bus : 152,291.3000 pkm Train : 145,485.8000 pkm Car : 838,737.0000 pkm MRT : 179,003.0000 persons Motorcycle : 611,189.6000 pkm Electrical motorcycle : 79,348.5000 pkm Car less than 2000c.c. (less than 9 seats, China) : 64,599.7750 pkm Mid Bus(10 ~ 29 Seats, China) : 301,428.7000 pkm	273.0051
Category 4: indirect GHG emissions from products used by organization				1,126.4255
4.1	Emissions from Purchased goods	Energy & Fuel: Use the Average-data method	Gasoline : 6,435.9210 L Diesel : 5,421.2420 L Fuel Oil : 6,000.0000 L Electricity : 8,208,919.3647 kWh Water : 61,865.0118 M <sup>3</sup>	1,027.4980
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	B-0399 : 4.72 tonnes C-0301 : 3.33 tonnes C-0514 : 0.6 tonnes D-0601 : 0.8 tonnes D-0901 : 69.62 tonnes D-1504 : 130.85 tonnes D-1801 : 34.945 tonnes D-2409 : 13.99 tonnes Transportation : 22,590.7990 tkm	98.9275

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Location	Verification Information
Panion & BF Biotech Inc. Headquarter 16F. No. 3, Park St. Nangang Dist. Taipei City 115603 Taiwan 寶齡富錦生技股份有限公司總公司 臺灣 台北市 南港區 園區街 3 號 16 樓 115603	The Greenhouse Gas Emissions with Panion & BF Biotech Inc. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 334.3350 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 5,437.5074 tonnes of CO <sub>2</sub> equivalent.
Dayuan Plant of Cheng Fong Chemical Co., Ltd., No. 19, Gong 4th Rd. Dayuan Dist. Taoyuan City 337012 Taiwan 正峰化學大園廠 臺灣 桃園市 大園區 工四路 19 號 337012	



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Location	Verification Information
Panion & BF Biotech Inc. Pingzhen Plant No. 266, Xinglong Rd. Pingzhen Dist. Taoyuan City 324020 Taiwan 寶齡富錦生技股份有限公司平鎮廠 臺灣 桃園市 平鎮區 興隆路 266 號 324020	
Panion & BF Biotech Inc. Xizhi Plant 6F.-3(until 2023/7/31), No. 306 & 1F.、8F., No. 308-8 & 8F., No. 308-6, Sec. 1, Datong Rd., Xizhi Dist. New Taipei City 221012 Taiwan 5F., No. 14, Ln. 122, Xiwan Rd., Sec. 2, Xizhi Dist. New Taipei City 221042 Taiwan 寶齡富錦生技股份有限公司汐止試劑工廠 221012 臺灣新北市汐止區大同路一段 306 號 6 樓之 3 (於 112/07/31 退租)。 221012 臺灣新北市汐止區大同路一段 308 之 6 號 8 樓、 308 之 8 號 8 樓、308 之 8 號 1 樓。 221042 臺灣新北市汐止區汐萬路二段 122 巷 14 號 5 樓。	
Panion & BF Biotech Inc. Xike Plant 6F. No. 53, Nanxing Rd. Xizhi Dist. New Taipei City 221026 Taiwan 寶齡富錦生技股份有限公司微針廠(汐科) 臺灣 新北市 汐止區 南興路 53 號 6 樓 221026	



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Location	Verification Information
Panion & BF Biotech R&D Center (Longtan) 9F.、10F., No. 176 & 9F. No. 178, Ln. 461, Zhongfeng Rd. Longtan Dist. Taoyuan City 325021 Taiwan 寶齡富錦生技股份有限公司龍潭研發中心 臺灣 桃園市 龍潭區中豐路 461 巷 176 號 9 樓、178 號 9 樓、176 號 10 樓 325021	
Panion & BF Biotech Inc.(Zhuhai) Unit 11-A&11-B&8-A&12-C, Bldg. 4, No.1, Keji 7th Rd. Xiangzhou Dist. Zhuhai City Guang-Dong Province 519085 P.R.O.C. 珠海寶齡富錦生物科技有限公司 中華人民共和國 廣東省 珠海市 香洲區 唐家灣鎮科技七路 1 號 4 棟 11-A、11-B、8-A、12-C 單元 519085	



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