

Independent Verification Opinion

Verification Opinion No.:
C761633-2024-AG-TWN-DNV

Issued Place and Date:
Taipei, 11 August, 2025

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2024) of

Oneness Biotech Co., Ltd.

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Oneness Biotech Co., Ltd. (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2024) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the sites listed as below.

Company	Site	Address
Oneness Biotech Co., Ltd.	Nanchou Plant	No. 8, Tangchang Rd., Nanzhou Township, Pingtung County, Taiwan.
	Nangang Labs & Office	14-1F, 18F, 19F, 19F-1, No. 3, Yuanqu St., Nangang Dist., Taipei City, Taiwan.
	ZhongXiao Office	35F, No. 66, Sec. 1, Zhongxiao W. Rd., Zhongzheng Dist., Taipei City 100507, Taiwan (R.O.C.)
	Xinyi Office	11F, No. 236, Sec. 4, Xinyi Rd., Da'an Dist., Taipei City, Taiwan.
COTTON FIELD ORGANIC FARM INC. (Subsidiary)	COTTON FIELD ORGANIC FARM	No. 200, Suantoutangchang, Liujiao Township, Chiayi County 615, Taiwan (R.O.C.)
Microbio Co., Ltd. (Subsidiary)	ZhongXiao Office	22F, No. 66, Sec. 1, Zhongxiao W. Rd., Zhongzheng Dist., Taipei City 100507, Taiwan (R.O.C.)

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. The further descriptions for the Reporting Boundary listed in Appendix A.

Verification Criteria and GHG Programme

The verification was performed on the basis of ISO 14064-1:2018, CNS 14064-1:2021/GHG Protocol as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, ISO 14064-3:2019.

Verification Opinion

It is DNV's opinion that the Inventory Report (2024), which was published on April 18, 2025 (Final Version), 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/Scope 1) GHG emissions and Indirect GHG emissions from imported energy (Category/Scope 2), the reliability of the information within the Inventory Report (2024) was verified with reasonable level of assurance.
- For the other indirect (Category 3 & 4/Scope 3) GHG emissions, the involved information was verified with limited level of assurance.

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

GHG Verifier :
Chien Yu Lin

For the issuing office:
DNV Business Assurance Co., Ltd.

Chien Yu Lin



Management Representative

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.

Lack of fulfilment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.

The issuing office : 29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan Tel.: +886-2-82537800. <https://www.dnv.com/tw/>
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