



# Independent Assurance Statement

## WAFER WORKS CORPORATION's 2023 SUSTAINABILITY REPORT

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 verification 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 GROUP hereby provides a summary of WAFER WORKS CORPORATION's Sustainability Report of 2023 (hereinafter referred to as "the Report") but was not involved in any way in its preparation.

AFNOR GROUP and WAFER WORKS CORPORATION (hereinafter referred to as "WAFER WORKS") are independent entities. AFNOR ASIA LTD., was commissioned by WAFER WORKS to conduct the assessment and assure the Sustainability Report of 2023 was in accordance with AA1000 Assurance Standard (v3) and the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards).

### SCOPE

WAFER WORKS is responsible for reporting fairly on the economic, environmental and social aspects of operating activities and performance of Taiwan operating sites in sustainability reports in accordance with the declared sustainability reporting standards.

AFNOR Asia is responsible for:

1. Evaluating the accordance of the Report with the Type 1 of AA1000 Assurance Standard (v3) based on the AA1000 Accountability Principles (2018). The reliability verification of the revealed sustainability performance information and data was not included. The verification scopes include sustainability issues, response mechanism, performance information, management systems of information, and the processes of materiality evaluation and stakeholder participation.
2. In accordance with the GRI Standards, we verified the statement options and material topics disclosed in the report compiled by WAFER WORKS.

### REFERENCES

The scope of the assurance includes an assessment of the source adequacy of specific performance information and an assessment of adherence to the following reporting criteria :

- AA1000 Accountability Principles (2018)
- GRI Standards



- Task Force on Climate-related Financial Disclosures
- Sustainability Accounting Standards Board Standards

## **METHODOLOGY**

- The inclusivity, materiality, responsiveness, and impact in the Report were assessed according to the principles of management process against AA1000 Assurance Standard (v3).
- The report is reported in accordance with the GRI Standards, and the content of the report is reviewed for general disclosures and specific topic disclosures that comply with the GRI Standards.
- The mechanism of communication and response to the interest of stakeholders was verified through discussion and interview with the management team, however, the assessment team did not make any direct contact with external stakeholders.
- The qualitative and quantitative information produced, collected, and disclosed by the Report was reviewed through a validated sampling plan.
- The documents, materials and information related to the report were examined and reviewed by interviewing the responsible persons of each group of WAFER WORKS.
- Interviews with members of the organization related to sustainable development management and report writing, including representatives of all levels and departments.
- All documents, data and information related to the preparation of this report were checked by the verification team through interviews with relevant personnel.
- Check the sufficiency and completeness of supporting materials and evidence for the content of the report.

## **CONCLUSION**

### **◆ AA1000 Accountability Principles**

#### **Inclusivity**

WAFER WORKS has continued to seek the participation of stakeholders and established major sustainability themes to develop and achieve responsible and strategic responses to sustainability. The report fairly reports and discloses environmental, social and governance information, covers the issues expected by stakeholders, and supports the achievement of the company's strategies, goals, standards and performance.

#### **Materiality**

WAFER WORKS has established an effective process to identify issues of material significance to stakeholders and operational performance, and reflects the organization's priority in





handling major issues through reports. In the future, the organization will develop a sustainable development and implement decision-making mechanism on materiality issues, focusing on and disclosing information related to sustainable development to enable stakeholders to judge its governance and performance.

### **Responsiveness**

WAFER WORKS has developed and implemented a stakeholder response mechanism through communication channels to provide timely responses to issues of concern to stakeholders. In the future, the organization will continue to discuss with stakeholders to develop various policies, norms, codes and goals that meet the expectations of stakeholders.

### **Impact**

WAFER WORKS has adopted the monitoring and measurement of risks and opportunities for the impact on the overall environment during its operations; identified various risks and opportunities to formulate action plans, and responsibly demonstrated its management, communication and improvement of its sustainable performance. In the future, the organization will continue to provide resources to support the identification, measurement, assessment and management of impacts.

### **◆ Global Reporting Initiative Sustainability Reporting Standards**

Based on the results of the review, we confirmed that the general disclosure and specific disclosure content of the report and the necessary management policy disclosure of major topics have complied with the requirements of GRI Standards. In the future, the organization can deepen the disclosure of relevant information of each base, fully present the context of sustainability, and provide sufficient and comparative information to stakeholders.

### **◆ Task Force on Climate-related Financial Disclosures**

Based on the results of the review, WAFER WORKS has disclosed the impact of climate change on the company's operations, as well as measures to deal with risks and opportunities. In the future, the organization can consider different climate scenarios and develop the resilience of its operating strategies to continuously evaluate the financial performance impact of measures to deal with risks and opportunities under the scenarios.



## ◆ Sustainability Accounting Standards Board Standards

Based on the results of the review, WAFER WORKS has made disclosures with reference to the sustainable accounting indicators and activity indicators of the SASB standards. Future reports will continue to be collected and reported in accordance with disclosure standards and integrated into the organization's information collection, monitoring and analysis processes.

## ASSURANCE OPINION

AFNOR GROUP 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 WAFER WORKS 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 WAFER WORKS provides a fair and balanced representation. We believe the focuses on economic, social, and environmental matters in WAFER WORKS in 2023 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.

## LIABILITY

This assurance statement is intended for the use of WAFER WORKS CORPORATION only. AFNOR is not responsible for any other uses. Our responsibility is only based on the scope and methodology described, and to provide stakeholders an independent assurance statement.

For and on behalf of AFNOR :

Patrick Ni

The Director for Certification and Assessment

May.27.2024



**AA1000**  
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