



Independent Assurance Statement

WAFER WORKS CORPORATION 2024 SUSTAINABILITY REPORT

The 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 assurance 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 ASIA LTD. (hereinafter referred to as AFNOR ASIA) and WAFER WORKS CORPORATION (hereinafter referred to as WAFER WORKS) are independent entities. Except for the contents described in this independent assurance statement, AFNOR ASIA is not involved in the preparation process of the sustainability report of WAFER WORKS.

RESPONSIBILITIES

WAFER WORKS is responsible for reporting its economic (financial information including overseas locations), environmental, and social operating activities and performance in Taiwan operating locations in its sustainability report (hereinafter referred to as “the Report”) in accordance with the declared sustainability reporting standards.

AFNOR ASIA is responsible for providing an independent assurance statement to WAFER WORKS and its stakeholders in accordance with the described scope and method. This statement is for WAFER WORKS use only and is not responsible for any other purpose.

SCOPE AND CRITERIA

The assurance scope of the agreement between WAFER WORKS and AFNOR ASIA includes:

1. The scope of assurance operation is consistent with the scope disclosed in the 「WAFER WORKS CORPORATION 2024 SUSTAINABILITY REPORT」.
2. AFNOR ASIA performs assurance operation according to the type 1 assurance of the AA1000 assurance standard (v3), reviewing and evaluating WAFER WORKS's compliance with the AA1000 AccountAbility Principles (2018).
3. The assurance operation includes reviewing and evaluating WAFER WORKS's relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
 - GRI Standards.
 - Task Force on Climate-related Financial Disclosures
 - Sustainability Accounting Standards Board Standards



METHODOLOGY

- The Report is reported in accordance with the GRI Standards, and the content of the Report is reviewed for compliance with the GRI Guidelines for general disclosure and specific topic disclosure.
- The verification team interviewed relevant personnel to confirm the communication and response mechanism for stakeholders and the decision-making process for material topics, but did not directly contact external stakeholders.
- All documents, data and information related to the preparation of the Report were verified by the verification team through interviews with relevant personnel.
- The process of reviewing organizational outputs, collecting and managing qualitative and quantitative data disclosed in reports based on a sampling plan.
- By interviewing the responsible personnel of each group, examining and reviewing the relevant documents, materials and information, the verification team evaluated the reasonableness of the sources of supporting materials and evidence for the contents of the Report.

CONCLUSION

◆ AA1000 Accountability Principles

Inclusivity

WAFER WORKS has been continuously seeking stakeholder participation and establishing major sustainability themes to develop and achieve responsible and strategic responses to sustainability. The Report has fairly reported and disclosed environmental, social and governance information, and covered inclusive issues.

Materiality

WAFER WORKS has established effective processes to identify issues that are critical to its operations and stakeholders. Each material topics was identified through a formal review and ranked accordingly, reflecting the organization's response and priorities to the material topics.

Responsiveness

WAFER WORKS has demonstrated that it values the expectations and feedback of stakeholders, the Report has fully provided stakeholders with channels for participation and has been able to make reasonable and timely responses to issues of concern to stakeholders.



Impact

WAFER WORKS has demonstrated a process for identifying and fairly assessing impacts, including a range of environmental, social and governance topics from a wide range of sources. The impact of its operational activities is measured and evaluated through a combination of qualitative and quantitative objectives. In the future, organizations can continue to provide resources to quantify and measure various impacts to continuously disclose information to stakeholders.

◆ **Global Reporting Initiative Sustainability Reporting Standards**

Based on the results of the review, it is confirmed that the general disclosures, specific topic disclosures, and material topics management disclosures in the Report have complied with the requirements of the GRI Standards. In the future, the organization can continue to align with other international disclosure standards and demonstrate active response and communication on sustainable development issues.

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

Based on the results of the review, the Report has revealed the impact of climate change on the company's operations, as well as measures to respond to risks and opportunities. In the future, the organization can continuously update situational information and disclose the strategies, goals and management results of the organization in response to continuously changing situations.

◆ **Sustainability Accounting Standards Board Standards**

Based on the results of the review, the Report has disclosed relevant information based on the Sustainability disclosure topics & metrics and activity metrics of the SASB standards. In the future, organizations can continue to collect, monitor and disclose information as required by the indicators, and integrate it with the organization's internal management processes.

ASSURANCE OPINION

AFNOR ASIA 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 2024 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.

For and on behalf of AFNOR :

A handwritten signature in black ink, appearing to read "Steven Huang", positioned above a horizontal line.

Steven Huang

The Director for Certification and Assessment

May.26.2025

Verification team: Wen Yi Yen (Lead Verifier), Chung Pen Chen (Verifier), Jheng-Hao Jhan (Verifier).

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