



# Independent Assurance Statement

## WAFER WORKS CORPORATION 2025 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 2025 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 fairly reports and discloses environmental, social and governance information, covers its inclusion issues, assessing that the organization's operations have met the principles of inclusivity.

#### **Materiality**

WAFER WORKS has established effective processes to identify issues that are critical to its operations and stakeholders. By formally reviewing and prioritizing each material topics, the organization's response to and prioritization of material topics are reflected, and the assessment is made that the organization's operations have met the principle of materiality.

#### **Responsiveness**

WAFER WORKS has demonstrated its commitment to responding to stakeholder expectations and feedback. The Report provides ample channels for stakeholder participation and offers reasonable and timely responses to the concerns of various stakeholders. Furthermore, the organization regularly and irregularly updates its operations, corporate governance, and other relevant information on its official website, assessing that its operations comply with the principle of responsiveness.

#### **Impact**

WAFER WORKS has presented in the Report the measurement and assessment of the overall impact of its operations, and the effective management through qualitative and quantitative objectives, assessing that the organization's operations have met the principle of impact.

### ◆ 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 integrate other international disclosure standards and collect and compile information through its internal management system to provide sustainable information to stakeholders.



### ◆ 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 monitor and update the climate scenario to reveal its strategies, objectives, management outcomes, and potential financial impacts in response to a constantly changing environment.

### ◆ 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, the organization can continue to collect, monitor, and disclose information through its internal management system in accordance with the requirements of the indicators, so as to provide information users with the ability to judge operational performance.

### 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 2025 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 :

Dr. August Tsai  
The Director for Certification and Assessment  
May.14.2026

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