



# External Assurance Statement



## ASSURANCE STATEMENT

### SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE WIN SEMICONDUCTORS CORP.'S ESG REPORT FOR 2022

#### NATURE AND SCOPE OF THE ASSURANCE/VERIFICATION

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by WIN SEMICONDUCTORS CORP. (hereinafter referred to as WIN) to conduct an independent assurance of the ESG Report for 2022. The scope of assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 2 Moderate level to assess whether the text and data in accompanying tables contained in the report and complies with the GRI Universal Standard (2021) and AA1000 Accountability Principles (2018) during on-site verification (2023/03/10 ~2023/04/27) in WIN headquarter. The boundary of this report includes WIN Taiwan operational and production sites' specific performance data included the sampled text, and data in accompanying tables, contained in the report presented. The assurance process did not include the evaluation of specific performance information outside the scope, such as Task Force on Climate-related Financial Disclosures (TCFD) and sustainability accounting standards (SASB). SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

#### INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all WIN's Stakeholders.

#### RESPONSIBILITIES

The information in the WIN's ESG Report of 2022 and its presentation are the responsibility of the directors or governing body (as applicable) and management of WIN. SGS has not been involved in the preparation of any of the material included in the ESG Report.

Our responsibility is to express an opinion on the report content within the scope of verification with the intention to inform all WIN's stakeholders.

#### ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognized assurance guidance and standards including the principles of reporting process contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) GRI 1: Foundation 2021 for report quality, GRI 2: General Disclosure 2021 for organisation's reporting practices and other organizational detail, GRI 3: 2021 for organisation's process of determining material topics, its list of material topics and how to manages each topic, and the guidance on levels of assurance contained within the AA1000 series of standards.

The assurance of this report has been conducted according to the following Assurance Standards:

Assurance Standard Options	Level of Assurance
A	SGS ESG & SRA Assurance Protocols (based on GRI Principles and guidance in AA1000)
B	AA1000ASv3 Type 2 Moderate (AA1000AP Evaluation plus evaluation of Specified Performance Information)

#### SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

#### Reporting Criteria Options

1	GRI Universal Standard (2021) (Reference)
2	AA1000 Accountability Principles (2018)

- evaluation of content veracity of the sustainability performance information in relation to the determined material topics (as listed in Appendix A of this statement) at a moderate level of scrutiny for WIN, and applicable aspect boundaries outside of the organization covered by this report;
- AA1000 Assurance Standard v3 Type 2 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018); and
- evaluation of the report against the requirements of Global Reporting Initiative Universal Standard 2021 (GRI 2, GRI 3, 200, 300 and 400 series) claimed in the GRI content index as material and in accordance with.

#### ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, ESG committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

#### LIMITATIONS AND MITIGATION

Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD) and SASB related disclosures has not been checked back to source as part of this assurance process.

#### STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from WIN, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

#### VERIFICATION/ ASSURANCE OPINION

On the basis of the methodology described and the verification work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the reporting criteria.

We believe that the organization has chosen an appropriate level of assurance for this stage in their reporting.

**AA1000 ACCOUNTABILITY PRINCIPLES (2018) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS**

**Inclusivity**

WIN has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, WIN may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

**Materiality**

WIN has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

**Responsiveness**

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

**Impact**

WIN has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topic were in place at target setting with combination of qualitative and quantitative measurements.

**GLOBAL REPORTING INITIATIVE REPORTING STANDARDS CONCLUSIONS, FINDINGS AND RECOMMENDATIONS**

The report, WIN's ESG Report of 2022, is reporting with reference to the GRI Universal Standards 2021 and complies with the requirements set out in section 3 of GRI 1 Foundation 2021. The significant impacts were assessed and disclosed with reference to the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to Material Topic have been disclosed. The report has properly disclosed information related to WIN's contributions to sustainability development. For future reporting, WIN is encouraged to disclose the major improvements in each assessed materiality from previous reporting period. Furthermore, WIN should include efforts and actions taken to disclose multiple sustainability topics in its performance disclosure. The target setting for various material topics is expected to be periodically reviewed adequately, considering the evolving sustainability development and context of WIN.

Signed:

For and on behalf of SGS Taiwan Ltd.

Stephen Pao  
Knowledge Deputy General Manager  
Taipei, Taiwan  
26 June, 2023  
[www.sgs.com](http://www.sgs.com)



**Appendix A**

**ASSURANCE OF MATERIAL TOPICS AND CORRESPONDING SUSTAINABILITY PERFORMANCE**

Material Topics	Corresponding Sustainability Performance
1. Employment	GRI 401: Employment 2016
2. Supplier social assessment	GRI 414: Supplier Social Assessment 2016
3. Occupational health and safety	GRI 403-1 Occupational health and safety management system GRI 403-2 Hazard identification, risk assessment, and incident investigation GRI 403-3 Occupational health services GRI 403-4 Worker participation, consultation, and communication on occupational health and safety GRI 403-5 Worker training on occupational health and safety GRI 403-6 Promotion of worker health GRI 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships GRI 403-8 Workers covered by an occupational health and safety management system GRI 403-10 Work-related ill health
4. Supplier environmental assessment	308-1 New suppliers that were screened using environmental criteria
5. Emissions	GRI 305: Emissions 2016 305-1 Direct (Scope 1) GHG emissions 305-2 Energy indirect (Scope 2) GHG Emissions 305-4 GHG emissions intensity 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions
6. Training and education	404-1 Average hours of training per year per employee 404-3 Percentage of employees receiving regular performance and career development reviews
7. Energy	302-1 Energy consumption within the Organization 302-3 Energy intensity
8. Economic performance	GRI 201-1 Direct economic value generated and Distributed GRI 201-3 Defined benefit plan obligations and other retirement plans
9. Waste	GRI 306-1 Waste generation and significant waste-related impacts GRI 306-2 Management of significant wasterelated Impacts GRI 306-3 Waste generated
10. Water and Effluents	GRI 303: Water and Effluents 2018
11. Anti-corruption	GRI 205-2 Communication and training about anti-corruption policies and procedures
12. Human rights assessment	Internal indicators
13. Employee diversity and equal opportunity	GRI 405: Diversity and Equal Opportunity 2016