

## 第三方查證聲明



### Independent Assurance Statement

#### Scope and Approach

WIN Semiconductors Corp. (“WIN” or “the Company”) commissioned DNV Business Assurance Co., Ltd. (“DNV” or “we”) to undertake independent assurance over the Company’s 2023 ESG Report for the year ended 31 December 2023 (“the Report”). The Report is prepared with reference to the reporting principles and requirements of the Global Reporting Initiative (GRI) Standards, which also serve as the basis of our verification.

We planned and performed our work to obtain the evidence we considered necessary to provide a basis for our assurance opinion. We are providing the evaluation of reporting principles with a Type 2, Moderate level of assurance, according to the AA1000 Assurance Standard v3. In a Moderate (or Limited) level assurance engagement, procedures conducted differ in nature, timing, and extent compared to those in a reasonable assurance engagement, which would have required additional work to attain further evidence to support our assurance opinion.

We understand that the reported financial data and information are based on the data from the Company’s Financial Statements on the parent-company-only and consolidated basis as specified in the Report, which are subject to a separate independent audit process. The economic data and information have been obtained from the certified Financial Statements of the Company and were not in the scope of our assurance, as DNV has relied on relevant information as accurate for the purposes of our scope of work. In addition, the Company’s data on greenhouse gas emissions is not within the scope of work as the results had been verified by other assurance engagements.

The Report also incorporated disclosures with reference to relevant sustainability reporting guidelines, such as the Sustainability Accounting Standards Board’s (SASB) Sustainability Accounting Standard for the Semiconductors industry (version 2023-12) and the Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

#### Responsibilities of WIN Semiconductors Corp. and the Assurance Provider

The management of WIN have sole responsibility for the preparation of the Report in accordance with the stated criteria and for the design, implementation, and maintenance of necessary internal controls. In performing our assurance work, our responsibility is to the management of WIN. Our statement, however, represents our independent opinion and is intended to inform all of WIN’s stakeholders.

DNV was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement. This is the first year we have performed assurance work for WIN, and we have no other contractual relationship or potential conflicts of interests with the Company against the current assurance engagement under the established policies and procedures, to ensure the strict adherence of independence principle.

Our assurance engagement is based on the assumption that the data and information provided by the Company are complete, sufficient, and authentic. DNV expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Assurance Statement.

#### Basis of Our Opinion

A multi-disciplinary team of sustainability and assurance specialists performed work at the Company’s headquarters and site level. We undertook the following activities:

- Review of the current sustainability issues that could affect WIN and are of interest to stakeholders.
- Review of WIN’s stakeholder engagement approach and recent outputs.
- Review of information provided to us by WIN on its reporting and management processes relating to the Principles.
- Conducted interviews with selected senior managers responsible for the management of sustainability issues and stakeholder relationship, to understand the level of management commitment and recent stakeholders’ feedback.
- Conducted on-site visits to WIN’s Headquarters in Taoyuan, Taiwan and data checks on the Company’s three main sites of semiconductors manufacturing also in Taoyuan, Taiwan, to assess the systems, processes, and departments involved for implementing sustainability initiatives and preparing site-level data.
- Review of supporting evidence for key claims and 2023 data in the Report, as reported information beyond 2023 is not within the scope of the current engagement. Our checking processes were prioritised according to materiality, and we based our prioritisation on the materiality of issues at the consolidated corporate level. In addition, we were able to conduct interviews with corporate functions involved, including internal audit, risk management, human resources, environmental, health and safety (EHS), facility management, procurement, intellectual property management, considering the nature and management of the sustainability issues concerned.
- Review of the processes for gathering and consolidating the specified performance data and, for a sample, checking the data consolidation. Where data on financial performance and greenhouse gas emissions had been checked by other assurance providers, we tested the transcription from these sources to the Report.
- Review of WIN’s performance data and key performance indicators on environmental, social, and governance (ESG) issues based on the material topics and corresponding sustainability strategies WIN set forth.



- An independent assessment of WIN’s reporting with reference to the Global Reporting Initiative (GRI) Standards.
- The verification was conducted based only on the Chinese version Report.

#### Opinion

On the basis of the work undertaken, nothing came to our attention to suggest that the Report does not properly describe WIN’s adherence to the Principles.

In terms of reliability of the performance data, in accordance with Moderate level assurance requirements, nothing came to our attention to suggest that these data have not been properly collated from the information reported at the operational level nor that the assumptions used were inappropriate.

#### Observations

Without affecting our assurance opinion, we also provide the following observations.

- Continual advancement of the internal data collection and consolidation protocols is recommended to lay a solid foundation for the Company’s sustainability initiatives and well-grounded monitoring and reporting.
- Further structured approach and the acquisition of more fundamental data against the material topics identified could allow the Company to grasp and enhance its social and environmental impacts.
- We acknowledge the Company’s efforts in addressing the concept of impact, and continual methodological consideration would be encouraged to support balanced stakeholder engagement and subsequent impact management informed by stakeholders’ feedback.

#### Stakeholder Inclusiveness

*The Company has identified the expectations of stakeholders through internally devised mechanisms in dialogue with different groups of stakeholders. The stakeholder concerns are well identified and documented, and the significant sustainability issues identified through this process are reflected in the Report.*

#### Sustainability Context

*The Report provides an accurate and fair representation of the level of implementation of related corporate sustainability policies and meets the content requirements of the GRI Standards.*

#### Materiality

*The process developed internally has not missed out any significant, known material issues, and these issues are fairly covered in the Report. A methodology has been developed to evaluate the priority of these issues. The Company also actively execute sustainability initiatives and report managerial efforts against the material topics.*

#### Completeness

*The Report covers performance data against the GRI Standards disclosures that are identified as material within the Company’s reporting boundary. The information in the Report includes the Company’s most significant initiatives or events that occurred in the reporting period.*

#### Accuracy and Reliability

*The Company has developed the data flow for capturing and reporting its sustainability performance. In accordance with Moderate level assurance requirements, we conclude that no systematic errors were detected which causes us to believe that the specified sustainability data and information presented in the Report are not reliable.*

#### Impact

*The Company presents the impacts related to its identified material topics by measuring and monitoring impacts through appropriate performance metrics demonstrating outcomes and outputs of its value creation processes. Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Impact.*

**For and on behalf of DNV Business Assurance Co., Ltd.**

Date: 29 April, 2024



Yu Chung Chen  
Lead Verifier  
Business Assurance  
DNV Taiwan

**Statement Number: C673684-2023-AG-TWN-DNV**



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