



Independent Assurance Statement

2024 DE LICACY INDUSTRIAL CO., LTD. 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 DE LICACY INDUSTRIAL CO., LTD. (hereinafter referred to as DE LICACY) 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 DE LICACY.

RESPONSIBILITIES

DE LICACY 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 DE LICACY and its stakeholders in accordance with the described scope and method. This statement is for DE LICACY use only and is not responsible for any other purpose.

SCOPE AND CRITERIA

The assurance scope of the agreement between DE LICACY and AFNOR ASIA includes:

1. The scope of assurance operation is consistent with the scope disclosed in the “2024 DE LICACY INDUSTRIAL CO., LTD. SUSTAINABILITY REPORT” .
2. AFNOR ASIA performs assurance operation according to the Type 1 assurance of the AA1000 assurance standard (v3), reviewing and evaluating DE LICACY's compliance with the AA1000 AccountAbility Principles (2018).
3. The assurance operation includes reviewing and evaluating DE LICACY's relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
 - GRI 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 Standards 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

DE LICACY has presented the identified major stakeholders through the Report, maintained multiple communication channels, and understood the issues of concern to all parties. The results of the consultation with all stakeholders are used as the basis for material topics decision-making, and relevant actions to implement the inclusivity principle. In the future, the stakeholder consultation process can be continuously improved to collect and include a wider range of issues to respond to the continuously changing internal and external environment.

Materiality

DE LICACY has established a process to collect, analyze and identify issues related to its sustainable development. The Report has shown the results of the planned and implemented materiality analysis and decision-making, and used it to rank and respond to various material topics. In the future, further explanation of the evaluation criteria and ranking logic may be considered, which will help improve information transparency and the credibility of decision-making basis.

Responsiveness

DE LICACY has established a comprehensive response mechanism to address stakeholder concerns. Through Report and its official website, it continuously discloses management plans and performance indicators, demonstrating the concrete implementation of responsiveness principle. In the future, the organization can continue to integrate relevant reporting requirements with its own operational activities. Through cross-departmental and multi-level internal operations management, it aims to enhance internal awareness and more accurately collect management performance information to respond to reporting requirements.



Impact

DE LICACY has disclosed the results and quantitative performance of many sustainable actions in the Report, showing the management of economic, environmental and social impacts caused by corporate business activities. In the future, resources can provide continuously, and the impacts on material topics can be measured, monitored and set goals in a quantitative or monetized manner to enhance the recognition and understanding of the impacts by internal and external stakeholders, and help corporate management and improvement.

◆ 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 compile and disclose the operational performance of each operating location and provide sufficient and complete information to stakeholders.

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 DE LICACY 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 DE LICACY provides a fair and balanced representation. We believe the focuses on economic, social, and environmental indicators in DE LICACY 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 :

Dr. August Tasi
The Director for Certification and Assessment
Jul.29.2025

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