



Independent Assurance Statement

2025 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 “2025 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 established a diverse and broad stakeholder engagement mechanism to identify and understand key issues of concern to stakeholders and to widely incorporate opinions from all parties, demonstrating the organization's concrete practices in inclusivity. Overall, the Report covers DE LICACY's inclusivity issues.

Materiality

DE LICACY has established processes to collect, analyze, and identify issues related to its sustainability. The Report demonstrates the planned and implemented analysis processes and decision-making results for material topics. Management policies have been planned and implemented for each material topic, and goals and performance have been set and statistically analyzed.

Responsiveness

DE LICACY has established a comprehensive response mechanism to address issues of concern to stakeholders, regularly and irregularly disclosing various management achievements and performance through the Report, its official website, and other public information platforms. This demonstrates the concrete practice of the principle of responsiveness. In the future, the organization can continue to incorporate domestic and international reporting requirements and invest resources to continuously disclose information through cross-departmental cooperation.

Impact

DE LICACY has provided the necessary resources for monitoring and measuring the overall environmental impact of its operations. The identified impacts and management measures have been disclosed in the Report. In the future, the organization can continue to provide resources to



support the planning, measurement, and evaluation of impact management information, and can continuously improve performance through its internal management system.

◆ 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 collect and compile information through cross-departmental cooperation, based on domestic and international reporting requirements, to provide various sustainability 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. We have summarized the contents of the Report to provide a fair view of DE LICACY's relevant operations and specific performance. We believe the focuses on economic, social, and environmental indicators in DE LICACY 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

Jul.24.2026

Verification team: Wen Yi Yen (Lead Verifier), Hsing-Tsung Chang (Verifier).

AFNOR Asia Ltd.—20F-2, No. 102, Chung Ping Rd., Taoyuan, Taiwan

Tel. : +886 3 220 0066, Fax : +886 3 220 7889

<https://international.afnor.com/en/>



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000-84/V3-VCAVS