



Independent Assurance Statement

DE LICACY INDUSTRIAL CO., LTD. 2023 SUSTAINABILITY REPORT

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 verification 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 GROUP and DE LICACY INDUSTRIAL CO., LTD. (hereinafter referred to as “DE LICACY”) are independent entities. AFNOR GROUP hereby provides a summary of DE LICACY INDUSTRIAL CO., LTD.’s Sustainability Report of 2023 (hereinafter referred to as “the Report”) but was not involved in any way in its preparation.

SCOPE

DE LICACY INDUSTRIAL CO., LTD. is responsible for reporting fairly on the economic (including overseas regions), environmental and social aspects of operating activities and performance of operating sites in Taiwan in sustainability reports in accordance with the declared sustainability reporting standards.

AFNOR Asia is responsible for:

1. Evaluating the accordance of the Report with the Type 1 of AA1000 Assurance Standard (v3) based on the AA1000 Accountability Principles (2018). The reliability verification of the revealed sustainability performance information and data was not included. The verification scopes include sustainability issues, response mechanism, performance information, management systems of information, and the processes of materiality evaluation and stakeholder participation.
2. In accordance with the GRI Standards, we verified the statement options and material topics disclosed in the report compiled by DE LICACY.

REFERENCES

The scope of the assurance includes an assessment of the source adequacy of specific performance information and an assessment of adherence to the following reporting criteria :

- AA1000 Accountability Principles (2018)
- GRI Standards



METHODOLOGY

- The inclusivity, materiality, responsiveness, and impact in the Report were assessed according to the principles of management process against AA1000 Assurance Standard (v3).
- The report is reported in reference with the GRI Standards, and the content of the report is reviewed for general disclosures and specific topic disclosures that comply with the GRI Standards.
- The mechanism of communication and response to the interest of stakeholders was verified through discussion and interview with the management team, however, the assessment team did not make any direct contact with external stakeholders.
- The qualitative and quantitative information produced, collected, and disclosed by the Report was reviewed through a validated sampling plan.
- The documents, materials and information related to the report were examined and reviewed by interviewing the responsible persons of each group of DE LICACY.
- Interviews with members of the organization related to sustainable development management and report writing, including representatives of all levels and departments.
- All documents, data and information related to the preparation of this report were checked by the verification team through interviews with relevant personnel.
- Check the sufficiency and completeness of supporting materials and evidence for the content of the report.

CONCLUSION

◆ AA1000 Accountability Principles

Inclusivity

DE LICACY has identified stakeholders and maintained communication channels for stakeholders to participate in different important topics to understand the important information that stakeholders are concerned about and to solicit feedback from all parties regarding the company's sustainable development. In the future, the organization can continue to use stakeholder identification and communication processes to receive feedback from all parties for its sustainable development.



Materiality

DE LICACY has published relevant information so that stakeholders can judge the company's governance and performance, and plan to develop and implement a decision-making mechanism for materiality issues to focus on materiality issues related to the company's sustainable development. In the future, the organization can continue to strengthen the evaluation and decision-making process of major topics, and develop strategies and management goals to deal with major topics.

Responsiveness

DE LICACY has developed and implemented a stakeholder response mechanism through communication channels, clearly announcing various policies, norms and codes, etc., and being able to respond promptly to issues of concern to stakeholders. In the future, the organization can continue to disclose information to provide operational transparency and respond to information on various sustainability issues to stakeholders.

Impact

DE LICACY has understood the environmental impact of its operations and has developed processes to measure, assess and manage the organization's impact. The necessary capabilities and resources have been provided, and the organization is committed to making a comprehensive and balanced disclosure of the measurement and assessment of the impact of the organization on its stakeholders and itself. In the future, the organization can continue to collect and monitor relevant information and set goals to improve the impact of operations on the overall ecology.

◆ Global Reporting Initiative Sustainability Reporting Standards

Based on the results of the review, we confirm that the Report complies with GRI reporting requirements in terms of general disclosure items and specific topic disclosures, including material topic management and disclosure items. In the future, the organization can continue to compile major topics management content and related operational performance in accordance with the reporting standards, and provide sufficient and comparative reporting content to stakeholders.

ASSURANCE OPINION

AFNOR GROUP 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 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 matters in DE LICACY in 2023 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.

LIABILITY

This assurance statement is intended for the use of DE LICACY INDUSTRIAL CO., LTD. only. AFNOR is not responsible for any other uses. Our responsibility is only based on the scope and methodology described, and to provide stakeholders an independent assurance statement.

For and on behalf of AFNOR :

Patrick Ni

The Director for Certification and Assessment

Aug.27.2024



AA1000
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