



Independent Assurance Statement

WIESON TECHNOLOGIES CO., LTD. 2024 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 WIESON TECHNOLOGIES CO., LTD. (hereinafter referred to as WIESON) 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 WIESON.

RESPONSIBILITIES

WIESON is responsible for reporting its economic, environmental, and social operating activities and performance in Taiwan and oversea 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 WIESON and its stakeholders in accordance with the described scope and method. This statement is for WIESON use only and is not responsible for any other purpose.

SCOPE AND CRITERIA

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

1. The scope of assurance operation is consistent with the scope disclosed in the "WIESON TECHNOLOGIES CO., LTD. 2024 SUSTAINABILITY REPORT" .
2. AFNOR ASIA performs assurance operation according to the Type 1 assurance of the AA1000 assurance standard (v3), reviewing and evaluating WIESON's compliance with the AA1000 AccountAbility Principles (2018).
3. The assurance operation includes reviewing and evaluating WIESON's relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
 - GRI Standards.
 - Task Force on Climate-related Financial Disclosures

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

WIESON has consistently engaged stakeholders and identified key sustainability themes, developing and implementing responsible and strategic responses to sustainability. The Report fairly reports and discloses environmental, social, and governance information, supporting appropriate planning and goal setting. Overall, the Report demonstrates concrete actions taken by the organization to adhere to the inclusivity principle.

Materiality

WIESON has published information related to sustainable operations so that stakeholders can judge the company's management and performance. With the opinions of all parties, the organization develops and implements decision-making mechanisms for material topics, and reflects the organization's emphasis and priorities on these material topics through the Report.

Responsiveness

WIESON has addressed stakeholder expectations and opinions through the Report, including channels for stakeholder engagement and feedback, and has been able to promptly address issues of concern to all stakeholders. Overall, the organization has consistently adhered to the principle of responsiveness in engaging with stakeholders to achieve the goal of shared prosperity and sustainable development.

Impact

WIESON has identified and disclosed the potential positive and negative impacts of its operations on the environment, society, and economy. However, some of impact information is primarily descriptive, with limited disclosure of the scope, nature, severity, and potential long-term impacts. In the future, the



organization can continue to strengthen its impact identification methods and basis, and build a consistent impact assessment framework to more clearly disclose the direct and indirect impacts of organizational activities, thereby enhancing the Report's reference value for stakeholders' decision-making.

◆ **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 integrate other reporting requirements, summarize the management performance of each operating location through cross-departmental and cross-level collaboration, and disclose sufficient sustainability information to stakeholders.

◆ **Task Force on Climate-related Financial Disclosures**

Based on the results of the review, the Report has revealed the impact of climate change on the organization's operations, as well as measures to address risks and opportunities. In the future, the organization can continue to update climate scenario information to adjust its operating strategies and assess the potential impact of response actions on financial performance.

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

Aug.21.2025

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000-84/V3-P8E96

