



# Independent Assurance Statement

## GREAT WAN MEI GROUP ENTERPRISE 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 GREAT WAN MEI GROUP ENTERPRISE LTD. (hereinafter referred to as “Wanmei Group”) are independent entities. AFNOR GROUP hereby provides a summary of GREAT WAN MEI GROUP ENTERPRISE LTD.’s Sustainability Report of 2023 (hereinafter referred to as “the Report”) but was not involved in any way in its preparation.

### SCOPE

GREAT WAN MEI GROUP ENTERPRISE LTD. is responsible for reporting fairly on the economic, environmental and social aspects of operating activities and performance of various operating sites in Taiwan in sustainability reports in accordance with the declared sustainability reporting standards.

AFNOR ASIA LTD. 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 Wanmei Group.

### 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 Wanmei Group.
- 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**

Wanmei Group has paid attention to corporate sustainable development strategies, effectively integrated the management and control of internal and external corporate resources, risks and opportunities, and the evaluation and control of strategic objectives, and clearly demonstrated the sustainability-related performance that stakeholders are concerned about. The report has reported and disclosed economic, environmental, social, and governance information that is sufficient to support the company's strategies, goals, standards, and performance.

#### **Materiality**

Wanmei Group has published information on relevant sustainable development issues, allowing stakeholders to judge the company's governance and performance. The company has



planned, developed and implemented a decision-making mechanism for major issues. The report reflects the extent to which the organization attaches importance to these stakeholders and the priority of response.

### **Responsiveness**

Wanmei Group has developed and implemented a stakeholder response mechanism through communication channels, clearly declares various policies, norms and codes, etc., and can respond promptly to issues of concern to stakeholders. Through regular communication and engagement with stakeholders, implement and monitor management policies and performance targets that meet the expectations of stakeholders. In the future, the organization can continue to use the response and communication mechanism between various units and stakeholders to compile feedback from stakeholders on this report as a reference for future improvements.

### **Impact**

Wanmei Group has considered the level of concern of stakeholders and assessed the impact and positive and negative impacts of actual and potential issues that will affect governance, society, economy, and the environment through the opinions of various departments. In the future, the organization can continue to provide resources to support the identification, measurement, evaluation and management of impacts, and to communicate and demonstrate accountability and sustainable performance.

### **◆ Global Reporting Initiative Sustainability Reporting Standards**

Based on the results of the review, we confirmed that the general disclosure and specific disclosure content of the report and the necessary management policy disclosure of major topics have complied with the requirements of GRI Standards. In the future, the organization can continue to comply with the requirements of the reporting standards, summarize the management content of major topics and the operational performance of each site, and provide sufficient and comparative reporting content.

### **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 Wanmei Group 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 Wanmei Group provides a fair and balanced representation. We believe the focuses on economic, social, and environmental matters in Wanmei Group 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 GREAT WAN MEI GROUP ENTERPRISE 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

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