

INDEPENDENT ASSURANCE OPINION STATEMENT

致華新麗華股份有限公司

證書號碼：SRA-TW-834493

英國標準協會(BSI)已對華新麗華股份有限公司 2025 年永續報告書中所述之永續性資訊(定義於「範疇」)進行有限保證工作。

To Walsin Lihwa Corporation

Holds Statement No.: SRA-TW-834493

The British Standards Institution (BSI) has conducted a limited assurance engagement on the sustainability information (described in the "Scope") in the Walsin Lihwa Corporation 2025 Sustainability Report.

範疇

與華新麗華股份有限公司議定的保證範疇包括以下內容：

本保證涵蓋華新麗華股份有限公司 2025 年永續報告書中 2025 年有關以下主題事項的資訊：

- 重大主題鑑別(GRI 3-1)
- 關鍵供應商篩選
- 關鍵供應商風險評估與發展
- 組織內部的能源消耗量(GRI 302-1)
- 廢棄物的直接處置(GRI 306-5)
- 空氣污染物之排放：(7)揮發性有機物(SASB EM-IS-120a.1)
- 取水量(GRI 303-3)
- 職業傷害(GRI 403-9)

所選定資訊是依據 GRI 主題準則、SASB 準則及合約議定之項目進行揭露。

主題事項及其範疇內的邊界詳述於本獨立保證聲明的附錄I和附錄II中。

Scope

The scope of engagement agreed upon with Walsin Lihwa Corporation includes the following:

The assurance covers the information of the following subject matters in the Walsin Lihwa Corporation 2025 Sustainability Report for the 2025.

- Process to determine material topics (GRI 3-1)
- KPIs for Supplier Screening
- KPIs for Supplier Evaluation and Development
- Energy consumption within the organization (GRI 302-1)
- Waste directed to disposal (GRI 306-5)
- Air emissions of the following pollutants: (7)volatile organic compounds (VOCs) (SASB EM-IS-120a.1)
- Water withdrawal (GRI 303-3)
- Work-related injuries (GRI 403-9)

The selected information are reported in accordance with the GRI Topic Standards, SASB Standards, and the items agreed upon in the contract.

The details of subject matters and their boundaries within the scope is described in Appendix I and Appendix II in this independent assurance opinion statement.

意見聲明

我們已對上述「範疇」中所描述的永續性資訊進行有限保證工作（以下簡稱「永續性資訊」）。

基於我們執行的程序及獲得的證據，並未發現任何事項使我們相信隨附的永續性資訊在所有重大方面未依據 GRI 準則和 SASB 準則編制。

基於我們執行的程序及獲得的證據，並未發現任何事項使我們相信隨附的永續性資訊在所有重大方面未依據重大主題鑑別(GRI 3-1)、鍵供應商篩選、關鍵供應商風險評估與發展、組織內部的能源消耗量(GRI 302-1)、廢棄物的直接處置(GRI 306-5)、空氣污染物之排放：(7)揮發性有機物(SASB EM-IS-120a.1)、取水量(GRI 303-3)、職業傷害(GRI 403-9)編制。

Opinion Statement

We have conducted a limited assurance engagement on the sustainability information described in the "Scope" above **(Sustainability Information)**.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the accompanying Sustainability Information is not prepared, in all material respects, in accordance with the GRI Standards and SASB Standards.

方法學

我們的保證工作是根據 ISAE 3000(修訂版)進行的。我們的工作旨在收集證據以作為結論的基礎。我們進行了以下活動：

- 審核華新麗華股份有限公司的數據管理系統，以確認報告中無重大錯誤、遺漏或陳述不實。我們透過檢視數據處理程序、指引及系統的有效性(包括內部驗證程序)進行審查；
- 與負責彙整數據及撰寫報告的關鍵人員進行訪談；
- 對數據蒐集進行抽樣，並將活動數據回溯至彙總層級；
- 驗證過程文件，以確保內部程序的適當性與有效性。

Methodology

Our assurance engagements were carried out in accordance with ISAE 3000 (Revised). Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- Auditing Walsin Lihwa Corporation's data management systems to confirm that there were no significant errors, omissions, or misstatements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions, and systems, including those for internal verification;
- Interviewing with those key person responsible for compiling the data and drafting the report;
- Sampling datasets and traced activity data back to aggregated levels;
- Verified process documentation to ensure appropriateness/validation of internal processes.

責任

華新麗華股份有限公司負責根據議定的準則編制及公平呈現永續性資訊和報告。BSI 的責任是向利害關係人提供獨立的保證聲明，並根據所述的範疇及方法提供專業意見。

Responsibility

Walsin Lihwa Corporation is responsible for the preparation and fair presentation of the sustainability information and report in accordance with the agreed criteria. BSI is responsible for providing an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

獨立性、品質控制與能力

BSI 獨立於華新麗華股份有限公司，除對本報告中永續性陳述的保證外，與華新麗華股份有限公司無任何財務利益。

本獨立保證聲明僅為華新麗華股份有限公司的利害關係人編制，用以驗證其與環境、社會與治理 (ESG) 相關的陳述，特別是上述範疇中描述的內容。

本獨立保證聲明是基於華新麗華股份有限公司向 BSI 提供的資訊進行審查後編制的。在編制本聲明時，BSI 假定華新麗華股份有限公司提供的所有資訊真實、準確且完整。對於任何依賴本聲明的第三方，BSI 不承擔任何責任。

BSI 根據 ISO/IEC 17021-1:2015 應用其管理標準與合規政策進行品質控制，並維持包括遵守道德要求、專業標準及適用法律與法規要求的文件化政策與程序的綜合品質控制系統。

BSI 成立於 1901 年，是全球領先的標準與評估機構。BSI 保證團隊在進行環境、社會與治理(ESG)的驗證方面擁有豐富的經驗。

Independence, Quality Control and Competence

BSI is independent to Walsin Lihwa Corporation and has no financial interest in the operation of Walsin Lihwa Corporation other than for the assurance of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of Walsin Lihwa Corporation only for the purposes of verifying its statements relating to its environmental, social and governance (ESG), more particularly described in the Scope above.

This independent assurance opinion statement is prepared on the basis of review by BSI of information presented to it by Walsin Lihwa Corporation. In making this independent assurance opinion statement, BSI has assumed that all information provided to it by Walsin Lihwa Corporation is true, accurate and complete. BSI accepts no liability to any third party who places reliance on this statement.

BSI applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17021-1:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

BSI is a leading global standards and assessment body founded in 1901. The BSI assurance team has extensive experience in conducting verification over environmental, social and governance (ESG).



For and on behalf of BSI:

Joe Hsieh, Managing Director Northeast Asia, APAC Assurance

Statement No: SRA-TW-834493
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Appendix I: [Data of subject matters within the scope].

Sr: No	Subject Matter / Attribute	Parameter	Unit of Measurement	Final Value
1	(GRI 3-1)重大主題鑑別 (Process to determine material topics)	依據雙重重大性原則評估 Assessment based on the principle of double materiality	依報告書重大主題分析結果 Based on the materiality analysis results	14 項重大主題(風險管理、營運績效、公司治理與法規遵循、產品品質與責任、人才招募和薪資福利、品牌管理、綠色產品/綠色事業發展、資訊安全管理、能源管理、廢棄物與循環再生、職業安全與健康、客戶關係經營、永續承諾、勞資關係) 14 material topics (Risk Management; Business Performance; Corporate Governance and Legal Compliance; Product Quality and Responsibility; Talent Recruitment, Salary and Benefits; Brand Management, Green Product / Green Business Development; Information Security Management; Energy Management; Waste and Circular Regeneration; Occupational Health and Safety; Customer Relationship Management; Sustainability Commitments; Labor/Management Relations)
2	(GRI 302-1)組織內部的能源消耗量 (Energy consumption within the organization)	產品: 電線電纜 Products: Wire and cable		
		直接能耗 Direct energy consumption	GJ	210.59×10 ³
		間接能耗 Indirect energy consumption	GJ	189.44×10 ³
		產品: 不銹鋼(亞洲) Products: Stainless steel (Asia)		
		直接能耗 Direct energy consumption	GJ	2,769.91×10 ³
		間接能耗 Indirect energy consumption	GJ	3,014.18×10 ³
		產品: 不銹鋼(歐洲) Products: Stainless steel (Europe)		
		直接能耗 Direct energy consumption	GJ	2,159.44×10 ³
間接能耗 Indirect energy consumption	GJ	2,105.66×10 ³		
3	(GRI 306-5)廢棄物的直接處置 (Waste Directed to Disposal)	廢棄物的直接處置方式 Types of direct waste disposal		
		(a) 回收(再生利用) Recovery (recycling)	MT	215,239.95
		(b) 焚化 Incineration	MT	5,785.83
		(c) 掩埋 Landfilling	MT	65,363.96
		(d) 其他處理方式 Other disposal operations	MT	8,304.08
		總計 Total	MT	294,693.82
		廢棄物分類 Type of waste		
有害廢棄物 Hazardous waste	MT	73,008.37		

		非有害廢棄物 Non-hazardous waste	MT	221,685.45
		總計 Total	MT	294,693.82
4	(SASB EM-IS-120a.1)空氣品質 (Air Quality)	空氣污染物之排放：(7)揮發性有機物 Air emissions of the following pollutants: (7)volatile organic compounds (VOCs)	MT	12.9
5	(GRI 303-3)取水量 (Water Withdrawal)	地區：台灣 Region: Taiwan	ML	1,180.89
		地區：亞洲 Region: Asia	ML	802.88
		地區：歐洲 Region: Europe	ML	13,406.35
6	(GRI 403-9)職業傷害 (Work-related Injuries)	員工 Employees		
		工作總時數 Number of hours worked	時 Hours	20,583,171.05
		死亡人數 Fatalities	人數 Persons	0
		死亡比例 Rate of fatalities	%	0
		嚴重職業傷害人數 Number of high-consequence work-related injuries	人數 Persons	2
		嚴重職業傷害比例 Rate of high-consequence work-related injuries	%	0.10
		可記錄之職業傷害人數 Number of recordable work-related injuries	人數 Persons	114
		可記錄之職業傷害比例 Rate of recordable work-related injuries	%	5.54
		非員工 Workers who are not employees		
		工作總時數 Number of hours worked	時 Hours	1,963,600.68
		死亡人數 Fatalities	人數 Persons	0
		死亡比例 Rate of fatalities	%	0
		嚴重職業傷害人數 Number of high-consequence work-related injuries	人數 Persons	0
		嚴重職業傷害比例 Rate of high-consequence work-related injuries	%	0
		可記錄之職業傷害人數 Number of recordable work-related injuries	人數 Persons	20
		可記錄之職業傷害比例 Rate of recordable work-related injuries	%	10.19

7	關鍵供應商篩選 (KPIs for Supplier Screening)	供應商家數 Total number of Tier-1 suppliers	家數 Number of suppliers	6,917
		關鍵供應商家數 Total number of significant suppliers in Tier-1	家數 Number of suppliers	593
		關鍵供應商採購金額佔總採購金額 Percentage of total spend on significant suppliers in Tier-1	%	64.98%
8	關鍵供應商風險評估與發展 (KPIs for Supplier Assessment and Development)	透過書面審查或現場稽核完成評估之關鍵供應商總數 Total number of significant tier-1 suppliers assessed via desk or on-site assessments	家數 Number of suppliers	140
		已評估之關鍵供應商百分比 Percentage of unique significant suppliers assessed	%	100%
		經評估具有實際或潛在負面衝擊的供應商數量 Number of suppliers assessed with substantial actual/potential negative impacts	家數 Number of suppliers	0
		針對具有負面衝擊之供應商，已完成矯正行動或改善計畫的百分比 Percentage of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan	%	-
		終止合作的供應商數量 Number of suppliers with substantial actual/potential negative impacts that were terminated	家數 Number of suppliers	0
		支援執行矯正行動計畫之供應商總數(2024年鑑別之高風險供應商) Total number of suppliers supported in corrective action plan implementation (high-risk suppliers identified in 2024)	家數 Number of suppliers	8
		已受支援之具有負面衝擊之供應商百分比 Percentage of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation	%	100%

Appendix II: List of locations pertaining to Walsin Lihwa Corporation, included in the boundary for the assurance of the parameters Process to determine material topics, KPIs for Supplier Screening, KPIs for Supplier Evaluation and Development, Energy consumption within the organization, Waste directed to disposal, Air emissions of the following pollutants: (7)volatile organic compounds (VOCs), Water withdrawal, Work-related injuries which are included in the Walsin Lihwa Corporation 2025 Sustainability Report stated above:

S:NO	Facility Name	Facility Address
1	Taipei Head Office	25F., No. 1, Songzhi Rd., Xinyi Dist., Taipei City 110411, Taiwan (R.O.C.)
2	Hsinchuang Plant	No.397, Xinshu Rd., Xinzhuang Dist., New Taipei City 24262, Taiwan, R.O.C.
3	Yangmei Plant	No.566, Gaoshi Road Yangmei Dist., Taoyuan City 32668 ,Taiwan, R.O.C.
4	Yenshui Plant	No.3-10, Shijou Liao Chinshuei Li, Yenshui Dist. Tainan City 73743, Taiwan, R.O.C.
5	Taichung Plant	No.57, Jing 3rd Road Wuqi Dist., Taichung City 43541 , Taiwan, R.O.C.
6	Shanghai Walsin Lihwa Power Wire & Cable Co., Ltd.	No. 1128, Liu Xiang Road, Nan Xiang Jia Ding Distric, Shanghai, 201802, P.R.C.
7	Hangzhou Walsin Power Cable & Wire Co., Ltd.	No. 9, 12th Street, Hangzhou Economic and Technological Development Zone, Zhejiang Province, 310018, P.R.C.
8	Yantai Walsin Stainless Steel Co., Ltd.	No.2, Wuzhishan Road ETDZ Yantai City, Shandong Province, 264006, P.R.C. (Steelmaking Plant) No.6, Zhengzhou Road, ETDZ, Yantai City, Shandong Province, 264006, P.R.C. (Rolling Plant)
9	Changshu Walsin Specialty Steel Co., Ltd.	No.2, Haiyang Road Haiyu Town, Changshu City Jiangsu Province, 215519, P.R.C.
10	Jiangyin Walsin Specialty Alloy Materials Co., Ltd.	No.677, Binjiang West Road, Jiangyin City, Jiangsu Province, 214443, P.R.C.
11	Jiangyin Walsin Steel Cable Co., Ltd.	No.679, Binjiang West Road Jiangyin City Jiangsu Province, 214443, P.R.C
12	PT. Walsin Nickel Industrial Indonesia	IMIP Building, Jalan Batu Mulia 8, Rukun Tetangga 007, Rukun Warga 07, Meruya Utara Village, Kembangan District, West Jakarta Administration City - 11620
13	PT. Sunny Metal Industry	Gedung Sopo Del Office tower A 21st floor, Jalan Mega Kuningan Barat III Lot 10 1-6, Kuningan Timur Village, Setiabudi District, South Jakarta Administrative City
14	Walsin Precision Technology Sdn. Bhd.	2115-1, Kawasan Perindustrian Air Keroh Fasa IV, Air Keroh,75450, Melaka, Malaysia
15	Cogne Acciai Speciali	Via Paravera 16, 11100 Aosta (AO) - Italy