

Independent Assurance Statement

Statement No.: 2309001

The Independent Assurance Statement Based on DURABOOK Co., Ltd.'s Sustainability Report of 2022

DURABOOK Co., Ltd. (hereinafter referred to as DURABOOK) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are mutually independent companies. In addition to the assessment and verification of DURABOOK's 2022 annual sustainability (hereinafter referred to as ESG) report, GREAT has no financial relationship with DURABOOK.

The purpose of this Independence Assurance Statement (hereinafter referred to as Statement) is only to conclude that the relevant issues within the scope of the DURABOOK's ESG Report are guaranteed, but not for other purposes. Except for this Statement on the verified facts, for any use of other purposes, or any person who read this Statement, GREAT is not responsible or liable for any legal or other responsibility.

This Statement is based on the conclusions made from the verification of the relevant information provided GREAT by DURABOOK. Therefore, the scope of the verification is based on and confined to the content of these provided information, and GREAT shall consider that the contents of the information are complete and accurate.

All concerning and questions about the contents or the relevant issues contained in this statement shall be answered by the DURABOOK. The agreed scope of assurance by DURABOOK and GREAT includes the following

The Scope of Assurance

The agreed scope of assurance by DURABOOK and GREAT includes the following:

- The contents of the entire ESG report and all operating performance of DURABOOK from January 1, 2022 to December 31, 2022.
- According to the type 1 of application of the AA 1000 Assurance Standard v3, the assessed nature and degree of the DURABOOK's compliance with the AA 1000 Accountability Principles (2018), but excluding the verification of the reliability of the information or data disclosed in the ESG report.
- This statement has been prepared in English.

GREAT's Opinion

We summarize the contents of DURABOOK's ESG Report and provide a fair opinion of DURABOOK's relevant operations and performance. We believe that the index such as economic, social, and environmental performance of 2022 are presented correctly. The performance index disclosed in the report demonstrate DURABOOK's efforts to identify and meet stakeholder expectations.

- GHS emission (Scope 1) in 2022 is as indicated as 0 kgCO₂e ;
Calculation results for the DURABOOK's Scope 2 GHS emission in 2022 are as indicated 28,432 kgCO₂e ;
Scope 3 (other indirect GHS emission) is not calculated.
- Water usage for DURABOOK in 2022 is 6,895 gallons.
- Energy usage for DURABOOK in 2022 is 57,438 KWH.

Our verification work is carried out by a group of teams with verification capabilities according to the AA 1000 Assurance Standard v3, as well as planning and execution of this part of the work to obtain the necessary information data and instructions. We believe that the sufficient evidence provided by DURABOOK indicates that it complies with the AA 1000 Assurance Standard v3 and its 2018 appendix reporting methods and self-declaration of compliance with the core options of the GRI sustainability reporting standard is fair.

Verification Method

In order to collect evidences related to conclusions, we implemented the following tasks:

- Implement the high-level management review for topics from external groups related to DURABOOK's policy to confirm the appropriateness of the report in this statement;
- Discussions about stakeholder's engagement with the managers of DURABOOK, however, we have no direct contact with external stakeholders;
- Interviews with employees related to ESG management, report preparation and information provision;
- Audit performance data of DURABOOK based on sampling;
- Review the supporting evidences declared in the report;
- Review the process management described in the company report and its related AA 1000 Accountability Principles (2018) regarding the principles of inclusivity, materiality, responsiveness, and impact.

Conclusion

The detailed review results of the AA 1000 Accountability Principle (2018) for inclusivity, materiality, responsiveness, impact and GRI sustainability reporting standards are as follows:

- **Inclusivity**
DURABOOK has established a process of cooperation with major stakeholders, including employees, customers, investors, suppliers, and government agencies, etc., and will launch a series of stakeholder activities in 2022, involving economy, society and the environment and a series of major themes. In terms of our professional opinion, this report covers the inclusivity issues of DURABOOK.
- **Materiality**
The report has established 24 issues that DURABOOK is concerned about, such as corporate governance, environment, and people topics, and identified 6 major topics including salary and welfare, economic performance, compliance, sustainable development, corporate governance, and supply chain management, etc. The identification of major themes considers internal risk assessment, corporate opportunities, and the views and concerns of stakeholders. In terms of our professional opinions, this report covers the materiality issues of DURABOOK.
- **Responsiveness**
DURABOOK implements responses from stakeholder requests and opinions. Implementation methods include customer satisfaction surveys and numerous internal and external stakeholder communication mechanisms as an opportunity to provide further responses to stakeholders and to respond to issues of concern to stakeholders in a timely manner. In terms of our professional opinions, this report covers the responsiveness issues of DURABOOK.

- **Impact**

DURABOOK has identified and justly displayed its impact in a balanced and effective way of measure and disclosure. DURABOOK has established processes for monitoring, measuring, evaluating, and managing impacts, which will help achieve more effective decision-making and results management within the organization. In terms of our professional opinions, this report covers the impact of DURABOOK.

- **GRI Guidelines**

DURABOOK provides declaration in accordance with the GRI Standards:2021. Based on the results of the review, we confirm that the report refers to the GRI Standards for social responsibility and sustainability disclosure items have been revealed, partially disclosed, or omitted. In terms of our professional opinions, this declaration covers the social responsibility and sustainability topics of DURABOOK.

Assurance Level

According to the AA 1000 Assurance Standard v3 and its 2018 appendix, we verify that this Statement is a level of Moderate Assurance, as described in this Statement.

Responsibility

The responsibility of this ESG report, as stated in this Statement, is owned by the person in charge of DURABOOK. The responsibility of GREAT is to provide professional opinions based on the described scope and method, and to provide an independent assurance statement for the stakeholders.

Ability and Independence

GREAT is composed of experts in a various field of management systems. The verification team is composed of members in the professional backgrounds with the qualifications of lead auditor trained in sustainable development, environmental and social management standards such as AA1000 AS v3, ISO 9001, ISO 14001, and ISO 45001.

On behalf of the assurance team

SEP 06, 2023

GREAT International Certification Co., Ltd.

Taiwan, Republic of China



Signed by General Manager
W. J. Chen



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