



# Independent Assurance Statement

## Wendell Industrial Co., Ltd. 2024 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 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 Wendell Industrial Co., Ltd. (hereinafter referred to as Wendell) 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 Wendell.

### RESPONSIBILITIES

Wendell is responsible for reporting its economic, environmental (including overseas locations), and social operating activities and performance in Taiwan 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 Wendell and its stakeholders in accordance with the described scope and method. This statement is for Wendell use only and is not responsible for any other purpose.

### SCOPE AND CRITERIA

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

1. The scope of assurance operation is consistent with the scope disclosed in the 「Wendell Industrial 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 Wendell's compliance with the AA1000 AccountAbility Principles (2018).
3. The assurance operation includes reviewing and evaluating Wendell's relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
  - GRI Standards.

### METHODOLOGY



- The Report is reported in accordance with the GRI Standards, and the content of the Report is reviewed for compliance with the GRI Guidelines 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**

Wendell has been continuously seeking the participation of stakeholders and establishing major sustainable themes to develop and achieve responsible and strategic responses to sustainability. In the future, the organization can continue to strengthen the existing mechanism for identifying stakeholders and material topics, and collect and understand the reasonable expectations and concerns of stakeholders.

#### **Materiality**

Wendell has published relevant information to enable stakeholders to judge the company's governance and performance, and to plan, develop and implement a decision-making mechanism for major issues to focus on material issues related to the company's sustainable development. The organization's importance and priority for these stakeholders and material topics are reflected in the Report.

#### **Responsiveness**

Wendell has responded to the expectations and opinions of stakeholders in the Report, and included reports on stakeholder participation and channels for their feedback. Overall, the Report can respond to issues of concern to stakeholders in a timely manner.



## Impact

Wendell has monitored and measured all major sustainable actions it has taken, and implemented risk and opportunity monitoring and measurement, responsibly demonstrating its management, communication and improvement of sustainable performance.

### ◆ 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 introduce and integrate other international disclosure requirements, collect and summarize the performance of each operating location, and disclose sufficient information to stakeholders.

## 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 Wendell 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 Wendell provides a fair and balanced representation. We believe the focuses on economic, social, and environmental indicators in Wendell 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  
Jun.20.2025

Verification team: Wen Yi Yen (Lead Verifier), YU TAI CHIANG (Verifier).

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