

最高經營階層聲明

- 董事長的話 - 永續發展策略

報告概要與範圍

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附錄 4：獨立聲明書



Independent assurance statement

Scope and approach

LARGAN PRECISION CO., LTD. ("LARGAN" or the "Company") commissioned DNV Business Assurance Taiwan ("DNV") to undertake independent assurance of the 2022 Sustainability Report (the "Report") for the year ended 31 December 2022.

We performed our work using DNV's assurance methodology VeriSustain™¹, which is based on our professional experience, international assurance best practice including International Standard on Assurance Engagements 3000 (ISAE 3000) and the Global Reporting Initiative (GRI) Sustainability Reporting Standards.

The report also incorporates relevant sustainability reporting guidelines such as "HARDWARE Sustainability Accounting Standard 2018" which are recommended by SASB (Sustainable Accounting Standards Board) "Sustainable Industry Classification System"², and TCFD.

We understand that the reported financial data and information are based on data from the company's Annual Report and Accounts, which are subject to a separate independent audit process. The review of financial data taken from the Annual Report and Accounts is not within the scope of our work.

The Report has been prepared in accordance with the GRI Standards 2021. We planned and performed our work to obtain the evidence we considered necessary to provide a basis for our assurance opinion. We are providing a 'moderate level' of assurance of the reporting principles for defining the sustainability report content and the quality as expressed in the GRI Standards.

Responsibilities of the Directors of LARGAN PRECISION CO., LTD. and of the assurance providers

The Directors of LARGAN have sole responsibility for the preparation of the Report. In performing our assurance work, our responsibility is to the management of LARGAN; however, our statement represents our independent opinion and is intended to inform all of LARGAN stakeholders. DNV was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement.

We have no other contract with LARGAN and this is the 2nd year that we have provided assurance. DNV's assurance engagements are based on the assumption that the data and information provided by the client to us as part of our review have been provided in good faith. DNV expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Assurance Statement.

Basis of our opinion

A multi-disciplinary team of sustainability and assurance specialists performed work at headquarters and site level. We undertook the following activities:

- Review of the current ESG issues that could affect LARGAN and are of interest to stakeholders;
- Review of LARGAN approach to stakeholder engagement and recent outputs;
- Review of information provided to us by LARGAN on its reporting and management processes relating to the Principles;
- Interviews with selected Directors and senior managers responsible for management of corporate responsibility issues and review of selected evidence to support issues discussed;
- Site visited to the Headquarter and plant in Taichung City, data checked from both locations to review processes and systems for preparing site level corporate responsibility data and implementation of corporate responsibility strategy;
- Review of supporting evidence for key claims and 2022 data in the report. Past two years' data reported in the report are not within the scope of our work. Our checking processes were prioritised according to materiality and we based our prioritisation on the materiality of issues at a consolidated corporate level;
- Review of the processes for gathering and consolidating the specified performance data and, for a sample, checking the data consolidation.

¹ The VeriSustain protocol is available on dnv.com

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- An independent assessment of LARGAN's reporting against the Global Reporting Initiative (GRI) Sustainability Reporting Standards 2021.
- The verification was conducted based only on the Chinese version Report.

Opinion

On the basis of the work undertaken, nothing came to our attention to suggest that the Report does not properly describe LARGAN's adherence to the Principles. In terms of reliability of the performance data, in accordance with Moderate level assurance requirements, nothing came to our attention to suggest that these data have not been properly collated from information reported at operational level, nor that the assumptions used were inappropriate.

Observations

Without affecting our assurance opinion we also provide the following observations.

- Improving the structure for addressing the management approach of material topic.
- Strengthening the materiality assessment process by integrating the key issues raised from relevant management system.
- Standard process for collecting data/information from operation and conducting audit to verify the accuracy of the data/information to improve the data reliability and accuracy is suggested.

Stakeholder Inclusiveness

The Company has identified the expectations of stakeholders through internal mechanisms in dialogue with different groups of stakeholders. The stakeholder concerns are well identified and documented. The significant ESG issues identified through this process are reflected in the Report.

Sustainability Context

Sustainability Report provides an accurate and fair representation of the level of implementation of related ESG policies, and meets the content requirements of the GRI Standards.

Materiality

The process developed internally has not missed out any significant, known material issues, and these issues are fairly covered in the Report. A methodology has been developed to evaluate the priority of these issues.

Completeness

The Report covers performance data against the GRI Standards that are material within the Company's reporting boundary. The information in the Report includes the company's most significant initiatives or events that occurred in the reporting period.

Accuracy and Reliability

The Company has developed the data flow for capturing and reporting its ESG performance. In accordance with Moderate level assurance requirements, we conclude that no systematic errors were detected which causes us to believe that the specified ESG data and information presented in the Report is not reliable.

Impact

The Company presents the impacts related to its identified material topics by measuring and monitoring impacts through appropriate performance metrics demonstrating outcomes and outputs of its value creation processes. Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Impact.

For and on behalf of DNV Taiwan

Date: 18 2023

Nasa Chen
Lead Verifier
DNV – Business Assurance Taiwan
Statement Number: C613358-2022-AG-DNV-TWN

David Hsieh
Sustainability Service Manager,
Greater China

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