



Independent Assurance Statement

DEHWA CONSTRUCTION CO., LTD. 2024 SUSTAINABILITY REPORT

The 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 DEHWA CONSTRUCTION CO., LTD. (hereinafter referred to as DEHWA) 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 DEHWA.

RESPONSIBILITIES

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

SCOPE AND CRITERIA

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

1. The scope of assurance operation is consistent with the scope disclosed in the “DEHWA CONSTRUCTION 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 DEHWA's compliance with the AA1000 AccountAbility Principles (2018).
3. The assurance operation includes reviewing and evaluating DEHWA'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 Standards 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

DEHWA has actively collaborated with employees, suppliers, third parties, and the public to promote inclusive and sustainable building practices, intelligent management, and efficient resource utilization. This fully demonstrates the company's long-term commitment to climate action, social inclusion, and sustainable environmental development, fostering a responsible construction value chain.

Materiality

DEHWA has established a material topics identification process in accordance with the GRI Standards, through stakeholder and internal executive questionnaires and expert feedback, it ultimately identified 7 material topics and developed strategies, management plans, and goals for each material topics. In the future, the organization can continue to strengthen its decision-making mechanism for material topics, and through tracking and performance management, ensure that its sustainability strategy is highly consistent with stakeholder concerns and expectations, thereby enhancing digital resilience and sustainable competitiveness.

Responsiveness

DEHWA has actively introduced Building Information Modeling (BIM) to address sustainability, improve construction accuracy and site management efficiency, reduce building material consumption and carbon emissions, and demonstrate the ability of professional fields to respond to industrial climate risks, social inclusion, and practice carbon-neutral buildings.

Impact

DEHWA has identified potential risks at each stage of the project in the Report, and through innovative solutions such as reverse construction, precast component construction, and low-carbon



cement, has continued to conduct in-depth research on various domestic and international solutions, to effectively reduce the impact of construction operations on the environment.

◆ 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 strengthen its stakeholder engagement mechanism, collect feedback from all parties, improve its ability to respond to internal and external changes, and further consolidate its competitive advantage in sustainable development.

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 DEHWA 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 DEHWA provides a fair and balanced representation. We believe the focuses on economic, social, and environmental indicators in DEHWA 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

Aug.04.2025

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