

## 獨立保證聲明

### 大銀微系統股份有限公司 2022 年永續報告書

#### 簡介：

台灣德國萊因技術監護顧問股份有限公司，是德國萊因TÜV集團成員之一（以下簡稱我們或德國萊因台灣），受大銀微系統股份有限公司（以下簡稱大銀微系統）管理方委託對其2022年永續報告書（以下簡稱報告）進行外部保證。本次查證合約中規定的所有保證內容完全取決於大銀微系統。我們的任務是對大銀微系統2022年永續報告書作出一個作公正和充分的判斷。

本保證聲明的預期讀者是關注大銀微系統在2022年度（從2022年1月到2022年12月）整個永續發展績效及影響其業務活動的有關的利害關係人。德國萊因TÜV集團是一家世界性的服務供應商，在超過65個國家提供企業社會責任和永續發展服務，並擁有在企業永續發展查證、環境、社會責任和利害關係人溝通等領域的資深專家。此次查證過程中，我們查證團隊完全保持公正和獨立，並不參與報告內容的準備。

#### 查證標準：

本次外部保證是根據是AccountAbility AA1000保證標準v3以及相關標準AA1000當責性原則（2018），AA1000利害關係人議和標準（2015），包容性、重大性、回應性和衝擊性原則，全球報告倡議（GRI）通用準則2021的應用標準。

#### 查證範圍和類型：

我們的查證涵蓋下列內容：

- 依據 GRI 通用準則 2021，社會、環境和經濟分類績效指標及相應的管理方法揭露，以及預定義的報告邊界；大銀微系統在 2022 年報告中所揭露的永續發展績效。
- 根據查驗標準對報告中揭露的資訊進行評估。
- 遵循 AA1000 保證標準 v3 第一類型以及中度保證的要求。

侷限性：查證活動僅限於大銀微系統台中總公司（位於台灣台中市）的現場參觀，但並沒有進行與外部利害關係人的訪談。我們沒有發現任何可能限制查證活動的重大情況。此次查證是根據大銀微系統提供的數據和資訊而展開的，並假設它們是完整的和真實的。因財務數據與大銀微系統公司年報一致，且由另一家獨立的第三方機構驗證，所以我們沒有驗證報告的財務數據。

#### 查證方法：

德國萊因台灣從技術層面分析了大銀微系統的報告內容，並針對大銀微系統永續發展績效的資訊和數據，從源頭到資訊揭露的整個過程進行了評估。我們的判斷是基於客觀評審報告的資訊，並依據保證標準定義的原則，包容性、重大性、回應性和衝擊性原則，以及報告提供的數據的完整性。

查證過程中使用的分析方法、訪談安排以及數據驗證方法都是通過隨機抽樣來完成。通過這些方法，我們驗證了報告中涉及的數據和內容的準確性和真實的大銀微系統企業永續策略；我們的工作包含與超過 15 位大銀微系統代表的訪談，訪談的對象涵蓋了高階管理層和相關員工。所有數據經由原始證據（可驗證的數據庫）而得來，因此我們認為以查證報告為目的的方法應該是適當的。

查證是由我們在企業社會責任、環境、社會和利害關係人溝通領域具有豐富經驗的專家所組成的綜合團隊進行的。我們的觀點是我們在做了充份和大量的基礎工作並基於合約內容而得出的結論。

### 對 AA1000 原則的遵守：

包容性：大銀微系統已持續尋求利害關係人的參與，識別並了解利害關係人，且能利用溝通機制來鑑別重大性議題，達成具有責任的回應。

重大性：大銀微系統已實施重大性議題鑑別流程，議題的識別基於利害關係人的需求和關注重點、公司內部政策考量、股東會議、調查問卷、以及對永續發展內容的理解和溝通。永續資訊揭露使利害關係人得以對大銀微系統之管理績效進行判斷。

回應性：大銀微系統已實施環安衛、品質、企業永續等政策，2022 年報告揭露了公司相關管理系統，以及利害關係人參與，並已就永續發展相關重大性議題，對其利害關係人做出了回應。

衝擊性：大銀微系統已鑑別並以有效之量測及揭露方式公正展現其衝擊。大銀微系統已建立監督、量測、評估和管理衝擊之流程，在組織內實現更有效之決策和管理。

### 查證結論：

在查證過程中，沒有任何實例和資訊與下述聲明抵觸：

- 大銀微系統 2022 年永續報告書符合 AA1000 保證標準 v3 第一類型和中度保證的要求以及全球報告倡議（GRI）通用準則 2021 的相關要求。
- 報告的內容包括聲明與主張均源自大銀微系統提供的書面證明文件和內部紀錄，充分反映了大銀微系統所取得的成績以及其面對的挑戰。
- 在報告中我們發現的績效數據是以系統和專業方式收集、儲存和分析，是大銀微系統永續管理運行的真實反映。
- 針對任何第三方依據此份保證聲明來對大銀微系統做出的評論和相關決定，德國萊因台灣將不承擔任何責任。

台灣德國萊因技術監護顧問股份有限公司

Vito Lin



Vito C. C. Lin

Lead Verifier

Taipei, June 20, 2023

## Independent Assurance Statement

### HIWIN MIKROSYSTEM CORP. 2022 ESG Report

#### Introduction:

TÜV Rheinland Taiwan Ltd., member of TÜV Rheinland Group, Germany (TÜV Rheinland Taiwan, We) has been entrusted by the management of HIWIN MIKROSYSTEM CORP. (HIWIN MIKROSYSTEM, the Company) to conduct independent assurance of HIWIN MIKROSYSTEM CORP. 2022 ESG Report (the Report). All contractual contents for this assurance engagement rest entirely within the responsibility of HIWIN MIKROSYSTEM. Our task was to give a fair and adequate judgment on the HIWIN MIKROSYSTEM CORP. 2022 ESG Report.

The intended users of this assurance statement are stakeholders having relevance to the HIWIN MIKROSYSTEM overall Sustainability Performance and impacts of its business activities during 2022 (January 2022 ~ December 2022). TÜV Rheinland Group is a global service provider of CSR & Sustainability Services in over 65 countries, having qualified professionals in the field of Corporate Sustainability Assurance, Environment, Social and Stakeholder Engagement. We have maintained complete impartiality and independence during the assurance engagement and were not involved in the preparation of report contents.

#### Assurance Standard:

The Independent Assurance was carried out in accordance with AccountAbility, U.K Standard AA1000 Assurance Standard v3 and related standards AA1000 AccountAbility Principles (2018), AA1000 SES (2015), Principles of Inclusivity, Materiality, Responsiveness and Impact, Global Reporting Initiative (GRI) Universal Standards 2021.

#### Scope & Type of Assurance:

Our Assurance engagement covers the following:

- HIWIN MIKROSYSTEM Sustainability performance as described in the 2022 report in accordance with GRI Universal Standards 2021 and performance indicators and according disclosure on management approach (DMAs) from Economic, Environment & Social category, also defined in Reporting boundaries.
- Evaluation of disclosed information in the report as per the Assurance Standards.
- Type-1, Moderate Level as per AA1000 Assurance Standard v3

**Limitation:** The assurance engagement was carried out at HIWIN MIKROSYSTEM Taichung Headquarters at Taichung City, Taiwan. The consultations with external stakeholder were not carried out. We have not observed any significant situations to limit our assurance activity. The verification is carried out based on the data and information provided by HIWIN MIKROSYSTEM, assuming they are complete and true. We did not verify the reported financial data as same is verified by another third party in annual report.

#### Assurance Methodology:

TÜV Rheinland Taiwan has challenged the report contents and assess the process undertaken by HIWIN MIKROSYSTEM from source to aggregate in disclosure of information related to Sustainability performance. Our judgment is based on the objective review of reported and based on the principles defined in the assurance standards, the principles of inclusiveness, materiality, responsiveness and impact, and the integrity of the data provided in the report.

Analytical methods and the performance of interviews as well as verification of data, done as random sampling, to verify and validate the correctness of reported data and contents in light of contractual agreement and the factual HIWIN MIKROSYSTEM Corporate Sustainability strategy as mentioned in the report. Our work included consultation with over 15 HIWIN MIKROSYSTEM representatives including senior management and relevant employees. The approach deemed to be appropriate for the purpose of assurance of the report since all data therein could be verified through original proofs, verified database entries.

The Assurance was performed by our multidisciplinary team of experienced professionals in the field of Corporate Sustainability, Environment, Social and Stakeholder Engagement. We are of the opinion that our work offers a sufficient and substantiated basis to enable us to come to a conclusion mentioned below and based on the content of our contract.

**Adherence to AA 1000 principles:**

**Inclusivity:** HIWIN MIKROSYSTEM has continually sought the engagement of its stakeholders, identify and understand their stakeholder, and use the communication mechanism to identify the material issues and achieve an accountable response.

**Materiality:**

HIWIN MIKROSYSTEM has implemented the material issues identification processing. The identification was based on the requirements and focus of attention of the stakeholder, the consideration of the company internal policy, shareholders meeting, questionnaires and the understanding and communication on the sustainable development content. The sustainability information disclosed enables its stakeholders to make informed judgements about HIWIN MIKROSYSTEM 's management and performance.

**Responsiveness:**

HIWIN MIKROSYSTEM has implemented the policy including environment and safety, quality, and corporate sustainability. The 2022 report disclosed the management system of the company and stakeholder engagement, responding to their stakeholders against material issues of the sustainable development.

**Impact:**

HIWIN MIKROSYSTEM has identified and fairly represented impacts that were measured and disclosed in effective way.  
- HIWIN MIKROSYSTEM has established processes to monitor, measure, evaluate and manage impacts that lead to more effective decision-making and results-based management within the organization.

**Conclusion:**

In conclusion, we can mention that no instances or information came to our attention that would be to the contrary of the statement made below:

- HIWIN MIKROSYSTEM CORP. 2022 ESG Report meets the requirement of Type-1, Moderate Level Assurance according to AA1000AS v3 and Global Reporting Initiative (GRI) Universal Standards 2021.
- The Report includes statements and claims that reflects HIWIN MIKROSYSTEM achievements and challenges supported by documentary evidences and internal records
- The performance data we found in the report are collected, stored and analyzed in a systematic and professional manner and were plausible.
- TÜV Rheinland Taiwan shall not bear any liability or responsibility to a third party for perception and decision about HIWIN MIKROSYSTEM based on this Assurance Statement.

**TÜV Rheinland Taiwan Ltd.**

Vito Lin



**AA1000**  
Licensed Report  
000-734/V3-SIXV2

**Vito C. C. Lin**

**Lead Verifier**

Taipei, June 20, 2023