

## **Independent Assurance Statement Based on 2022 Sustainability Report of LIGITEK ELECTRONICS CO., LTD.**

Statement No.: 2307002

LIGITEK ELECTRONICS CO., LTD. (hereinafter referred to as LIGITEK ELECTRONICS) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are independent companies and organizations. Except for the evaluation and verification of the company's 2022 sustainability report, GREAT has no financial relationship with LIGITEK ELECTRONICS.

The purpose of this independent assurance statement (hereinafter referred to as the Statement) is only to serve as the conclusion of guaranteeing the relevant matters within the scope defined in the following relevant LIGITEK ELECTRONICS's Sustainability Report, and not for other purposes. Except for the independent assurance statement for fact verification, GREAT does not bear any relevant legal or other responsibilities for the use of other purposes, or anyone who reads this independent assurance statement.

This independent assurance statement is based on the conclusions made by the relevant information verification provided by LIGITEK ELECTRONICS to GREAT. Therefore, the scope of the review is based on and limited to the content of the information provided. GREAT believes that the information content is complete, accurate and precise. Any questions about the content of this independent assurance statement or related matters will be answered by LIGITEK ELECTRONICS.

### **The Scope of Assurance**

The verification scope of LIGITEK ELECTRONICS and GREAT agreement includes:

- The contents of the entire sustainability report and all operating performance of LIGITEK ELECTRONICS from January 1, 2022 to December 31, 2022;
- According to the type 1 of AA1000 Assurance Standard v3, evaluate the nature and degree of LIGITEK ELECTRONICS's compliance with the AA1000 Accountability Principles (2018), excluding the verification of the reliability of the information/data disclosed in the report
- This statement is made in Chinese and translated into English for reference.

### **Verification Opinion**

We summarize the content of LIGITEK ELECTRONICS 's sustainability report, and provide a fair standpoint of LIGITEK ELECTRONICS 's related operations and performance. We believe that the specific performance indicators of LIGITEK ELECTRONICS in 2022, such as economy, society, environment and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate LIGITEK ELECTRONICS 's expectations and efforts to identify and satisfy stakeholders.

Our verification work is carried out by a group of teams with verification capabilities according to the AA1000 Assurance Standard v3, as well as the planning and execution of this part of the work to obtain the necessary information data and instructions. We believe that the evidence provided by LIGITEK ELECTRONICS sufficient to show that its reporting method and self-declaration in accordance with the AA1000 Assurance Standard v3 and its 2018 appendix are in line with the GRI Sustainability Reporting Guidelines.

### **Verification method**

To gather the evidence relevant to the conclusions, we performed the following:

- To conduct a senior management review of issues from external parties related to LIGITEK ELECTRONICS 's corporate policies to confirm the appropriateness of the statement in this report;
- To Discuss with the managers of LIGITEK ELECTRONICS about the way of stakeholder participations, and have no direct contact with external stakeholders;
- To interview with employees related to the preparation of the sustainability report and information provision;
- To audit the performance data of LIGITEK ELECTRONICS on a sampling basis;
- To evidence supporting the claims made in the review report;
- To Review the management process of the principles of inclusivity, materiality, responsiveness, and impact described in the company report and its related AA1000 Accountability Principles (2018).

### **Conclusion**

The results of a detailed review of the AA1000 Accountability Principles (2018) including inclusivity, materiality, responsiveness, impact and GRI sustainability reporting standards are as follows:

**- Inclusivity**

LIGITEK ELECTRONICS has established a process of cooperation with competent authorities, shareholders, customers, employees and suppliers etc., and will launch a series of stakeholder activities in 2022, involving economy, society, environment and a series of major themes. In terms of our professional opinion, this report covers the inclusivity issues of LIGITEK ELECTRONICS.

**- Materiality**

The report has stated that LIGITEK ELECTRONICS focuses on Environment, Society, Corporate Governance topics, and identified 5 major topics including economic performance, regulations compliance, supplier management, customer service, and trade secret protection and safety of tradement, etc. In terms of our professional opinion, this report appropriately covers the materiality issues of LIGITEK ELECTRONICS.

**- Responsiveness**

LIGITEK ELECTRONICS responds to requests and opinions from stakeholders. Implementation methods include numerous internal and external stakeholder communication mechanisms, as an opportunity to provide further responses to stakeholders, and to promptly respond to stakeholder concerns. In terms of our professional opinion, this report covers the responsiveness issues of LIGITEK ELECTRONICS.

**-Impact**

LIGITEK ELECTRONICS has identified and fairly demonstrated its impact with balanced and effective measurement and disclosure. LIGITEK ELECTRONICS has established a process for monitoring, measuring, evaluating and managing impacts, which helps to achieve more effective decision-making and results management within the organization. In terms of our professional opinion, this report covers the impact issues of LIGITEK ELECTRONICS.

**-GRI Guidelines**

LIGITEK ELECTRONICS provides the self-declaration of compliance with the GRI Sustainability Reporting Standards and relevant information. Based on the results of the review, we confirm that the report refers to the social responsibility and sustainability of the GRI Sustainability Reporting Standards. Relevant disclosure items for developments have been disclosed, partially disclosed, or omitted. In terms of our professional opinion, this self-declaration covers LIGITEK ELECTRONICS 's social responsibility and sustainability themes.

**Assurance level**

According to the AA1000 Assurance Standard v3 and its 2018 Appendix, we have verified that this Statement is a moderate level of assurance, as described in the scope and methods of this Statement.

**Responsibility**

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

**Ability and Independence**

GREAT is composed of experts in various management system fields. The verification team is composed of members with professional background, who have received training in a series of sustainable development, environmental and social management standards such as AA1000AS v3, ISO 9001, ISO 14001 and ISO 45001, and are qualified as lead auditors.

***On behalf of the assurance team JULY 14<sup>th</sup>, 2023***

***GREAT International Certification Co., Ltd.***

***Taiwan, Republic of China***



Signed by General Manager

W. J. Chen



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