



## INDEPENDENT ASSURANCE STATEMENT

To: The Stakeholders of QISDA CORPORATION

### Introduction and objectives of work

**Bureau Veritas Certification Taiwan** has been engaged by **QISDA CORPORATION** to conduct an independent assurance of its **QISDA CORPORATION 2023 Corporate Sustainability Report**. This Assurance Statement applies to the related information included within the scope of work described below.

This information and its presentation in the **QISDA CORPORATION 2023 Corporate Sustainability Report** are the sole responsibility of the management of **QISDA CORPORATION**. Bureau Veritas was not involved in the drafting of the Report. Our sole responsibility was to provide independent assurance on its content.

### Scope of work

The assurance process was conducted in line with the requirements of the AA1000 Assurance Standard V3, Type II - AccountAbility Principles and Performance Information engaged. The scope of work included:

- Data and information included in **QISDA CORPORATION 2023 Corporate Sustainability Report** for the **1<sup>st</sup> January, 2023 to 31<sup>st</sup> December, 2023**;
- Appropriateness and robustness of underlying reporting systems and processes, used to collect, analyse and review the information reported;
- Evaluation of the Report against the main principles of the AA1000 Accountability Principle (2018)<sup>1</sup>
  - Inclusivity
  - Materiality
  - Responsiveness
  - Impact
- Evaluation of the Report against the principles of Stakeholder Inclusiveness, Sustainability Context, Materiality, Completeness, Balance, Comparability, Accuracy, Timeliness, Clarity, and Reliability, as defined in the GRI Sustainability Reporting Standards.

The levels of assurance have been applied as high level assurance.

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<sup>1</sup> Published by AccountAbility: The Institute of Social and Ethical Accountability  
<http://www.accountability.org>

## Methodology

As part of its independent assurance, Bureau Veritas undertook the following activities:

1. Interviews with relevant personnel of **QISDA CORPORATION**;
2. Review of documentary evidence produced by **QISDA CORPORATION**;
3. Review performance data listed in report with sampling basis;
4. Visits to 2 site located in Taiwan (Taipei City, Taoyuan City);
5. Review of **QISDA CORPORATION** data and information systems for collection, aggregation, analysis and review.

Our work was conducted against Bureau Veritas' standard procedures and guidelines for external Assurance of Sustainability Reports, based on current best practice in independent assurance.

The work was planned and carried out to provide reasonable, rather than absolute assurance and we believe it provides a reasonable basis for our conclusions.

## Our findings

On the basis of our methodology and the activities described above, it is our opinion that:

- The information and data included in **QISDA CORPORATION 2023 Corporate Sustainability Report** are accurate, reliable and free from material mistake or misstatement;
- The Report provides a fair representation of **QISDA CORPORATION's** activities over the reporting period;
- The information is presented in a clear, understandable and accessible manner, and allows readers to form a balanced opinion over **QISDA CORPORATION's** performance and status during the **1<sup>st</sup> January, 2023 to 31<sup>st</sup> December, 2023**;
- The Report properly reflects the organisation's alignment to and implementation of the AA1000 Assurance Standard V3 principles of Inclusivity, Materiality, Responsiveness and Impact in its operations. Further detail is provided below;
- **QISDA CORPORATION** has established appropriate systems for the collection, aggregation and analysis of relevant information;

## Alignment with the principles of AA1000 Accountability Principle (2018)

### Inclusivity

**QISDA CORPORATION** has processes in place for engaging with key stakeholders including socially responsible investors, clients, employees, supply chain and local community; and has undertaken a number of formal stakeholder engagement activities in 2023 covering a range of material topics such as Economic, Social and Environment.

### Materiality

The Report addresses the range of environmental, social and economic issues of concern that **QISDA CORPORATION** has identified as being of highest material importance. The identification of material topics has considered both internal assessments of risks and opportunities to the business, as well as stakeholders' views and concerns.

## Responsiveness

**QISDA CORPORATION** is responding to those issues it has identified as material and demonstrates this in its policies, objectives, indicators and performance targets. The reported information can be used by the organisation and its stakeholders as a reasonable basis for their opinions and decision-making.

## Impact

**QISDA CORPORATION** 's management system can monitor, measure and be accountable for how their actions affect their broader ecosystems.

## GRI report Structure

**QISDA CORPORATION** does fully provide the information to achieve the GRI Standards in accordance, and the performance indices do correspond and can be cross referenced to the content of relevant GRI Standards.

## Key areas for ongoing development

Based on the work conducted, we recommend **QISDA CORPORATION** to consider the following:

- In light of stakeholders' needs and expectations, organizations are encouraged to establish monitoring indicators based on existing practices to respond to non-major issues. (RESPONSIVENESS)

## Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements (expressions of opinion, belief, aim or future intention by **QISDA CORPORATION**) and statements of future commitment.

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the Report.

## Statement of independence, impartiality and competence

Bureau Veritas is an independent professional services company that specialises in Quality, Health, Safety, Social and Environmental management with more than 195 years history in providing independent assurance services. Bureau Veritas 2023 full year revenues reached 5.9 billion euros. The Group's adjusted net profit for 2023 reached 930.2 million euros.

Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest.



No member of the assurance team has a business relationship with **QISDA CORPORATION**, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over years combined experience in this field and an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

**Bureau Veritas Certification Taiwan**

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14<sup>th</sup> May., 2024



**AA1000**  
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Technical Reviewer:

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Verifier:

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