

獨立保證意見聲明書

永豐餘 2024 永續報告書

英國標準協會與永豐餘投資控股股份有限公司(簡稱永豐餘)為相互獨立的公司，英國標準協會除了針對永豐餘 2024 永續報告書進行評估和查證外，與永豐餘並無任何財務上的關係。

本獨立保證意見聲明書之目的，僅作為對永豐餘 2024 永續報告書所界定範圍內的相關事項進行查證之結論，而不作為其他之用途。除對查證事實提出獨立保證意見聲明書外，對於其他目的之使用，或閱讀此獨立保證意見聲明書的任何人，英國標準協會並不負有或承擔任何有關法律或其他之責任。

本獨立保證意見聲明書係英國標準協會審查永豐餘提供之相關資訊所作成之結論，因此審查範圍乃基於並侷限在這些提供的資訊內容之內，英國標準協會認為這些資訊內容都是完整且準確的。

對於這份獨立保證意見聲明書所載內容或相關事項之任何疑問，將由永豐餘一併回覆。

查證範圍

永豐餘與英國標準協會協議的查證範圍包括：

1. 查證作業範疇與永豐餘 2024 永續報告書揭露之報告範疇一致
2. 依照 AA1000 保證標準 v3 的第 2 應用類型評估永豐餘遵循 AA1000 當責性原則(2018)的本質和程度、以及特定永續績效資訊的可信賴度。

本聲明書以英文作成並已翻譯為中文以供參考。

意見聲明

我們總結永豐餘 2024 永續報告書內容，對於永豐餘之相關運作與績效則提供了一個公平的觀點。基於保證範圍限制事項、永豐餘所提供資訊與數據以及抽樣之測試，此報告書內容為實質正確之呈現。我們相信有關永豐餘的環境、社會及治理等績效資訊是被正確無誤地呈現。報告書所揭露之永續績效資訊展現了永豐餘對識別利害關係人的努力。

我們的工作是由一組具有依據 AA1000 保證標準 v3 查證能力之團隊執行，以及策劃和執行這部分的工作，以獲得必要之訊息資料及說明。我們認為就永豐餘所提供之足夠證據，表明其符合 AA1000 保證標準 v3 的報告方法與自我聲明依循 GRI 永續性報導準則係屬公允的。

查證方法

為了收集與作成結論有關的證據，我們執行了以下工作：

- 對來自外部團體的議題相關於永豐餘政策進行訪談，以確認本報告書中聲明書的合適性；
- 與管理者討論有關利害關係人參與的方式，同時，我們抽樣訪談了 1 個外部利害關係人(團體)；
- 訪談 15 位與永續性管理、報告書編製及資訊提供有關的員工；
- 審查重大性評估流程；
- 審查有關組織的關鍵性發展；
- 審查財務與非財務報告相關的會計系統之廣度與成熟度；
- 審查內部稽核的發現；
- 藉由與負責收集資料管理者的會議，查證報告書中的績效數據與宣告；
- 審查資料收集的流程與確保數據的準確性，數據追溯至最初來源並進行深度抽樣；
- 比對財務數據與經會計稽核的財務報告數據之一致性；
- 審查報告書中所作宣告的支持性證據；
- 針對公司報告書及其相關 AA1000 當責性原則(2018)中有關包容性、重大性、回應性及衝擊性原則之流程管理進行審查。

結論

針對 AA1000 當責性原則(2018)之包容性、重大性、回應性及衝擊性、永續性績效資訊與 GRI 永續性報導準則的詳細審查結果如下：

包容性

2024 年報告書反映出永豐餘已尋求利害關係人的參與，並建立重大永續主題，以發展及達成對永續具有責任且策略性的回應。報告書中已公正地報告與揭露環境、社會及治理的訊息，足以支持適當的計畫與目標設定。以我們的專業意見而言，這份報告書涵蓋了永豐餘之包容性議題，除持續展現由最高管理階層支持之永續作為，亦於組織階層落實展開。

重大性

永豐餘公布對組織及其利害關係人之評估、決策、行動和績效會產生實質性影響與衝擊之重大主題。永續性資訊揭露使利害關係人得以對公司之管理與績效進行判斷。以我們的專業意見而言，這份報告書適切地涵蓋了永豐餘之重大性評估流程與重大性議題。

回應性

永豐餘執行來自利害關係人的期待與看法之回應。永豐餘已發展相關道德政策，作為提供進一步回應利害關係人的機會，並能對利害關係人所關切之議題作出及時性回應。以我們的專業意見而言，這份報告書適切地涵蓋了永豐餘之回應性議題。

衝擊性

永豐餘已鑑別，並以平衡和有效之量測及揭露方式公正展現其衝擊。永豐餘已經建立監督、量測、評估和管理衝擊之流程，從而在組織內實現更有效之決策和結果管理。以我們的專業意見而言，這份報告書涵蓋了永豐餘之衝擊性議題。

績效資訊

基於本聲明書描述之我們的查證方法，並且在為永豐餘提供 ESG 績效資訊保證過程中無利益衝突，特定績效資訊係在永豐餘與英國標準協會協議之查證範圍內，報告書揭露的重大主題之永續揭露。以我們的觀點，基於引證，重新追蹤，重新計算和確認所採取的程序，並未發現永豐餘 2024 永續報告書揭露之數據與資訊存在重大錯誤、遺漏或陳述不實。

GRI 永續性報導準則

永豐餘提供依循 GRI 永續性報導準則 2021 之自我宣告，並對每個涵蓋其行業準則和具相關性的主題準則(包含適用的經濟、環境與社會資訊的揭露項目)之重大主題，其揭露項目依循全部報導要求的相關資料。基於審查的結果，我們確認報告書中參照 GRI 永續性報導準則的永續發展相關揭露項目已被報告、部分報告或省略。以我們的專業意見而言，此自我宣告涵蓋了永豐餘的永續性主題。

保證等級

依據 AA1000 保證標準 v3 我們審查本聲明書為中度保證等級，如同本聲明書中所描述之範圍與方法。

責任

這份永續報告書所屬責任，如同責任信中所宣稱，為永豐餘負責人所有。我們的責任為基於所描述之範圍與方法，提供專業意見並提供利害關係人一個獨立的保證意見聲明書。

能力與獨立性

英國標準協會於 1901 年成立，為全球標準與驗證的領導者。本查證團隊係由具專業背景，且接受過如 AA1000AS、ISO 14001、ISO 45001、ISO 14064 及 ISO 9001 之一系列永續性、環境及社會等管理標準的訓練，具有稽核員資格之成員組成。本保證係依據 BSI 公平交易準則執行。

For and on behalf of BSI:



Peter Pu, Managing Director BSI Taiwan



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Statement No: SRA-TW-823195

2025-07-11

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INDEPENDENT ASSURANCE OPINION STATEMENT

YFY 2024 Sustainability report

The British Standards Institution is independent to YFY Inc. (hereafter referred to as YFY in this statement) and has no financial interest in the operation of YFY other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of YFY only for the purposes of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by YFY. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to YFY only.

Scope

The scope of engagement agreed upon with YFY includes the followings:

1. The assurance scope is consistent with the description of YFY 2024 Sustainability report
2. The evaluation of the nature and extent of the YFY's adherence to AA1000 AccountAbility Principles (2018) and the reliability of specified sustainability performance information in this report as conducted in accordance with type 2 of AA1000 AS v3 sustainability assurance engagement.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the YFY 2024 Sustainability report provides a fair view of the YFY sustainability programmes and performances during 2024. The sustainability report subject to assurance is materially correct without voluntary omissions based upon testing within the limitations of the scope of the assurance, the information and data provided by the YFY and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are correctly represented. The sustainability performance information disclosed in the report demonstrate YFY's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurers in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that YFY's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a review of issues raised by external parties that could be relevant to YFY's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on YFY's approach to stakeholder engagement. Moreover, we had sampled 1 external stakeholder to conduct interview.
- interview with 15 staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of materiality assessment process.
- review of key organizational developments.
- review of the extent and maturity of the relevant accounting systems for financial and non-financial reports.
- review of the findings of internal audits.
- the verification of performance data and claims made in the report through meeting with managers responsible for gathering data.
- review of the processes for gathering and ensuring the accuracy of data, followed data trails to initial aggregated source and checked sample data to greater depth during site visits.
- the consolidated financial data are based on audited financial data, we checked that this data was consistently reproduced.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).

Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and sustainability performance information as well as GRI Standards is set out below:

Inclusivity

In this report, it reflects that YFY has sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the YFY's inclusivity issues and has demonstrated sustainable conduct supported by top management and implemented in all levels among organization.

Materiality

The YFY publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of YFY and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the YFY's management and performance. In our professional opinion the report covers the YFY's materiality assessment process and material issues.

Responsiveness

YFY has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for the YFY is developed and provides the opportunity to further enhance YFY's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the YFY's responsiveness issues.

Impact

YFY has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. YFY has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within an organization. In our professional opinion the report covers the YFY's impact issues.

Performance information

Based on our work described in this statement and with no conflict of interest with the YFY in relation to providing the assurance of ESG performance information, which has been assured, specified sustainability performance information such as GRI Standards disclosures disclosed in this report, YFY and BSI have agreed upon to include in the scope. In our view, nothing has come to our attention that the data and information contained within YFY 2024 Sustainability report were no significant errors, omissions, or misstatements based on procedures undertaken by means of vouching, re-tracking, re-computing and confirmation.

GRI Sustainability Reporting Standards (GRI Standards)

YFY provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, including the disclosures of applicable economic, environmental, and social information, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the YFY's sustainability topics.

Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

Responsibility

This sustainability report is the responsibility of the YFY's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:



Peter Pu, Managing Director BSI Taiwan



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