

Independent Assurance Statement

Statement No.: 2006003

GREAT International Certification Co., Ltd.'s Independent Assurance Statement on DURABOOK Corporation's Corporate Social Responsibility Report of 2019

GREAT International Certification Co., Ltd. (hereinafter referred to as *GREAT*) and DURABOOK Corporation are mutually independent companies and organizations. In addition to the assessment and verification of *DURABOOK's 2019* annual corporate social responsibility (hereinafter referred to as CSR) report, *GREAT* has no financial relationship with *DURABOOK*.

The purpose of this Independence Assurance Statement (hereinafter referred to as Statement) is only to conclude that the relevant issues within the scope of the *DURABOOK's* CSR Report are guaranteed, but not for other purposes. Except for this Statement on the verified facts, for any use of other purposes, or any person who read this Statement, *GREAT* is not responsible or liable for any legal or other responsibility.

This Statement is based on the conclusions made from the verification of the relevant information provided *GREAT* by *DURABOOK*. Therefore, the scope of the verification is based on and confined to the content of these provided information, and *GREAT* shall consider that the contents of the information are complete and accurate.

All concerning and questions about the contents or the relevant issues contained in this statement shall be answered by the *DURABOOK*.

The Scope of Assurance

The agreed scope of assurance by *DURABOOK* and *GREAT* includes the following:

- The contents of the entire CSR report and all operating performance of *DURABOOK* from January 1st, 2019 to December 31st, 2019.
- According to the type 1 of application of the AA1000 Assurance Standard (2008), the assessed nature and degree of the *DURABOOK's* compliance with the AA1000 Accountability Principles (2018) but excluding the verification of the datum of relevant financial information in the CSR report.

GREAT's Opinion

We summarize the contents of *DURABOOK's* CSR Report and provide a fair opinion of *DURABOOK's* relevant operations and performance. We believe that the index such as economic, social and environmental performance (include the performance of water usage, energy usage and GHGs emission detail as below) of

2019 are presented correctly. The performance index disclosed in the report demonstrate *DURABOOK's* efforts to identify and meet stakeholder expectations.

- The scope 1 of GHG emission is as indicated as 0 kg CO₂e in 2019;
Calculation results for the scope 2 of GHG emission in 2019 are as indicated 35,593 kg CO₂e;
Scope 3 (other indirect GHG emission) is not calculated in 2019;
- Water usage is 28,342 gallons in 2019;
- Energy usage is 50,341 KWH in 2019.

The above performance indexes disclosed in the report demonstrate *DURABOOK's* efforts to identify and meet stakeholder expectations.

Our verification activities are implemented by a team with the capacity for verifying in accordance with AA1000 Assurance Standard (2008), as well as planning and implemented this part of the activities to obtain the necessary information or data.

We believe that the sufficient evidence provided by *DURABOOK* indicates it complies with the AA1000 assurance standard (2008) and its 2018 appendix reporting methods and self-declaration of compliance with the core options of the GRI sustainability reporting standard is fair.

Verification Method

In order to collect evidences related to conclusions, we implemented the following tasks:

- Implement the high-level management review for topics from external groups related to *DURABOOK's* policy to confirm the appropriateness of the report in this statement;
- Discussions about stakeholder's engagement with the managers of *DURABOOK*; however, we have no direct contact with external stakeholders;
- Interviews with employees related to CSR management, report preparation and information provision;
- Review the critical developments related to organizations;
- Review the scope and maturity of systems related to financial and non-financial reports;
- Review the supporting evidences declared in the report, and;

Review the process management described in the related report and its associated AA1000 Accountability Principles (2018) regarding the principles of inclusivity, materiality, responsiveness and impact.

Conclusion

The detailed review results of the AA1000 Accountability Principles (2018) and the core disclosures of the Global Reporting Initiative for inclusivity, materiality, responsiveness and impact are showed as follows:

- **Inclusivity**

The CSR Report of 2019 reflects that *DURABOOK* has continued to seek stakeholder participation, including internal and external multiple communication mechanisms and stakeholder activities, and has established major sustainability themes to develop and achieve responsibility for corporate social responsibility and a strategic response. This report has just disclosed economic, social and environmental information, which is sufficient to support *DURABOOK* sustainable business plan and goal setting. In our professional opinions, this report covers the inclusivity issues of *DURABOOK*, including the continuous demonstration of the vision and strategy of social responsibility in practice supported by the highest management, which has been implemented at the organizational level.

- **Materiality**

DURABOOK announces major themes that will have a substantial impact and impact on the assessment, decision-making, actions, and performance of the organization and its stakeholders. Sustainability information disclosure helps stakeholders to judge the company's management and performance. In our professional opinions, this report appropriately covers the materiality issues of *DURABOOK*.

- **Responsiveness**

DURABOOK implements responses from stakeholder requests and opinions. The implementation methods include customer satisfaction surveys and numerous internal and external stakeholder communication mechanisms as an opportunity to provide further responses to stakeholders. Then, *DURABOOK* responds the concern issues of stakeholders in a timely manner. In our professional opinions, this report covers the responsiveness issues of *DURABOOK*.

- **Impact**

DURABOOK has identified its impact in a balanced and effective way of measurement and disclosure. It has established processes for monitoring, measuring, evaluating, and managing impacts, which will help achieve more effective decision-making and results management within the organization. In our opinions, this report covers the impact issues of *DURABOOK*.

- **GRI Guidelines**

DURABOOK provides declaration in accordance with the GRI Standards and relevant information equivalent to "core options". Based on the results of the review, we confirm that the report refers to the GRI Standards for social responsibility and sustainability disclosure items have been revealed, partially disclosed or omitted. In terms of our professional opinions, this declaration covers the social responsibility and sustainability topics of *DURABOOK*.

Assurance Level

According to the AA1000 guarantee standard (2008) and its 2018 appendix, we verify that this statement is

of a moderate guarantee level, as described in this statement.

Responsibility

The statement of opinion in this Declaration of Independence will only be used for *DURABOOK*. The responsibility of *GREAT* is based on the scope and method to provide professional advice and an independent assurance statement for the stakeholders.

Ability and Independence

GREAT is composed of experts in a various field of management systems. The verification team is composed of members in the professional backgrounds with the qualifications of lead auditor trained in sustainable development, environmental and social management standards such as AA1000AS, ISO 9001, ISO 14001 and ISO 45001. This independent assurance statement is based on the *GREAT's* fair-trading guidelines.

On behalf of the assurance team

June 29th, 2020

GREAT International Certification Co., Ltd.

Taiwan, Republic of China

Signed by



David Liu
General Manager



AA1000
Licensed Assurance Provider
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