



INDEPENDENT ASSURANCE STATEMENT

To: The Stakeholders of DFI INC.

Introduction and objectives of work

Bureau Veritas Certification Taiwan has been engaged by DFI INC. to conduct an independent assurance of its DFI INC. 2025 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 DFI INC. 2025 Corporate Sustainability Report are the sole responsibility of the management of DFI INC. Bureau Veritas was not involved in the drafting of the Report. Our sole responsibility was to provide independent assurance on its content.

The objective of our engagement is to provide assurance to DFI INC. stakeholders over the accuracy, reliability and objectivity of the reported information and that it covers the issues material to the business and its stakeholders.

Scope of work

The scope of our work was limited to assurance over AA1000 AccountAbility Principles and Performance Information, included in the ESG Report for the reporting period January 1, 2025, to December 31, 2025. Subject to the limitations and exclusions listed in the section below, our review included:

- Data and information included in DFI INC. 2025 Corporate Sustainability Report;
- 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)
 - 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 Standards.

Reporting Criteria

DFI INC. 2025 Corporate Sustainability Report has been prepared in reference to relevant best practice reporting frameworks such as the Global Reporting Initiative (GRI), as well as internal definitions set by DFI INC. for tracking and monitoring the progress against its ESG (Environment, Social, Governance) performance indicators.



Limitations and Exclusions

Our work was subject to the following exclusions:

- Financial data, including financial data that feeds into the calculation of information in the ESG report as these are audited by an external financial auditor and are relied on as accurate for the purposes of our scope of work. This includes but is not limited to any statements relating to production, sales, revenue, salaries, payments, and financial investments;
- Greenhouse gas emissions are verified by verification body selected by DFI INC. and are relied on as accurate for the purposes of our scope of work.
- Information related to activities outside the defined reporting period or scope;
- Company position statements (including any expression of opinion, belief, aspiration, expectation, aim or future intent) and any DFI INC. or third-party anecdotes or testimonials;
- Content of external websites or documents linked from the ESG Report and country or business unit specific Reports of other DFI INC. entities or joint ventures;
- Appropriateness of any new targets, commitments, and objectives established and communicated by DFI INC.; and
- Appropriateness of definitions and any internal reporting criteria adopted by DFI INC. for its disclosures.

The following limitations should be noted:

Our work was limited to DFI INC. Head Office activities where DFI INC. consolidates and reconciles data provided by its markets, countries of operation, suppliers and other third parties. The reliability of the reported data is dependent on the accuracy of data collection and monitoring arrangements at market and site level, not addressed as part of this assurance.

This High level assurance engagement relies on a risk based selected sample of the information in the ESG report and the associated limitations that this entails.

Responsibilities

The preparation and presentation of the ESG Report are the sole responsibility of the management of DFI INC.

Bureau Veritas was not involved in the drafting of the ESG Report. Our responsibilities were to:

- Provide High level assurance as per AA1000 over the accuracy, reliability and objectivity of the information contained within the ESG Report;
- From an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our detailed conclusions and recommendations in an internal report to DFI INC. management.



Assessment Standard

The assurance process was conducted in line with the requirements of the AA1000 Assurance Standard (AA1000AS v3), Type 2 at a High level of assurance.

Summary of work performed

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

1. Interviews with relevant personnel of DFI INC.;
2. Review of documentary evidence produced by DFI INC.;
3. Review performance data listed in report with sampling basis;
4. Visits to 1 site located in Taiwan (New Taipei City);
5. Evaluate the design of internal systems, processes and controls for data collection, aggregation, analysis and reporting, including assessing the appropriateness of assumptions made, estimation techniques used and reporting boundaries;
6. Assess the disclosure and presentation of DFI INC. 2025 Corporate Sustainability Report to ensure consistency with assured information.

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 DFI INC. 2025 Corporate Sustainability Report are accurate, reliable and free from material mistake or misstatement;
- The Report provides a fair representation of DFI INC. '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 DFI INC. 's performance and status during the reporting period;
- 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;
- DFI INC. has established appropriate systems for the collection, aggregation and analysis of relevant information;



Alignment with the principles of AA1000 Accountability Principle (2018)

Inclusivity

DFI INC. 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 2025 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 DFI INC. 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

DFI INC. 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

DFI INC.'s management system can monitor, measure and be accountable for how their actions affect their broader ecosystems.

Key areas for ongoing development

Based on the work conducted, we recommend DFI INC. to consider the following:

- The report states that a total of 236 stakeholder questionnaires were collected in 2025 (44 internal and 192 external), representing a 17% increase from the previous year. Although various communication channels for different stakeholders are listed (such as shareholders' meetings and customer satisfaction surveys), the identification of material issues remains highly dependent on the quantitative results of the "questionnaire surveys." Recommendation: Deepen the forms of engagement. While questionnaire surveys can expand coverage, they may fail to adequately reflect the deep-seated demands of vulnerable or key groups (e.g., local communities, NGOs). It is recommended to incorporate qualitative engagement channels (such as focus group interviews and in-depth meetings) in the future. Furthermore, the report should explicitly detail how this "qualitative feedback" directly influences senior management's sustainability decisions and strategy formulation, rather than serving solely as a scoring basis for the materiality matrix. (Inclusivity)



- The report indicates that on the environmental front, the organization has initiated the ISO 14067 product carbon footprint assessment and analyzed the biodiversity ecological corridors surrounding its operational sites. On the social front, it has made donations to support foundations and organized volunteer activities. Recommendation: Shift the measurement focus from "Output" to "Actual Impact." The current reporting predominantly remains at the level of "input and output" metrics, such as completing the carbon footprint introduction for 53 BOMs, donating NT\$2.5 million alongside volunteer services, and achieving a waste recycling rate of 69.5%. It is recommended to further establish an indicator system for measuring long-term impacts. For instance: What tangible improvements in the quality of life have these philanthropic inputs actually brought to vulnerable groups? What are the specific contributions of carbon reduction and waste recycling to the restoration of local ecosystems? (Impact)

Statement of independence, impartiality and competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety, and social accountability with over 195 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems, and processes.

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 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 DFI INC., its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

Bureau Veritas Certification Taiwan

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Technical Reviewer: Carter Liu *Carter Liu*
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