



# ASSURANCE STATEMENT

## **SGS TAIWAN'S INDEPENDENT ASSURANCE REPORT ON SUSTAINABILITY ACTIVITIES IN THE UNIMICRON TECHNOLOGY CORP'S CORPORATE SOCIAL RESPONSIBILITY REPORT FOR 2013**

### **NATURE AND SCOPE OF THE ASSURANCE/VERIFICATION**

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by UNIMICRON TECHNOLOGY CORP. (hereinafter referred to as UNIMICRON) to conduct an independent assurance of the Corporate Social Responsibility Report of 2013. The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included the text, and data in accompanying tables, contained in this report.

The information in the UNIMICRON's Corporate Social Responsibility Report of 2013 and its presentation are the responsibility of the superintendents, CSR committee and the management of UNIMICRON. SGS has not been involved in the preparation of any of the material included in the UNIMICRON's Corporate Social Responsibility Report of 2013.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of verification set out below with the intention to inform all UNIMICRON's stakeholders.

The SGS Group has developed a set of protocols for the Assurance of Sustainability Reports based on current best practice guidance provided in the Global Reporting Initiative Sustainability Reporting Guidelines and the AA1000 Assurance Standard (2008). These protocols follow differing options for Assurance depending the reporting history and capabilities of the Reporting Organisation.

This report has been assured using our protocols for:

- evaluation of content veracity at a moderate level of scrutiny;
- evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2008); and
- evaluation of the report against the Global Reporting Initiative Sustainability Reporting Guidelines (G3.1 2011).

The assurance comprised a combination of pre-assurance research; interviews with relevant employees at headquarter of UNIMICRON in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant. Financial data drawn directly from independently audited financial accounts has not been checked back to source as part of this assurance process.

### **STATEMENT OF INDEPENDENCE AND COMPETENCE**

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirms our independence from UNIMICRON, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with QMS, EMS, SMS, EnMS, GPMS, SA 8000, GHG Verification Lead Auditors and experience on the SRA Assurance service provisions.

## **VERIFICATION/ ASSURANCE OPINION**

On the basis of the methodology described and the verification work performed, we are satisfied that the information and data contained within UNIMICRON's Corporate Social Responsibility Report of 2013 verified is accurate, reliable and provides a fair and balanced representation of UNIMICRON sustainability activities in 01/01/2013 to 12/31/2013.

The assurance team is of the opinion that the report can be used by the Reporting Organisation's Stakeholders. We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting. The report is the third to be assured by an independent assurance team and UNIMICRON has taken a bold step by offering the report to evaluation against both Global Reporting Initiative's G3.1 guidelines and the AA1000 Assurance standard. This shows a deserved confidence in their reporting process.

In our opinion, the contents of the report meet the requirements of Global Reporting Initiative G3.1 Application Level A<sup>+</sup> and AA1000 Assurance Standard (2008) type 1, moderate level.

## **AA1000 ACCOUNTABILITY PRINCIPLES (2008) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS**

### **Inclusivity**

UNIMICRON has demonstrated a strong commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, consumers, investors, local communities, suppliers, media, NGOs and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. It is recommended to consider having direct involvement with stakeholders during future engagement..

### **Materiality**

UNIMICRON has established and implemented appropriate process for determining issues that are material to the organization. The report has addressed the great majority of UNIMICRON's material issues at an appropriate level to reflect their importance and priority to the stakeholders. UIMICRON may consider direct engagement with its stakeholders and formalized the engagement process as well as documented in future reporting.

### **Responsiveness**

The report covered responsive to stakeholders and their concerns. Future reporting may focus on how the contribution is made to sustainable development outcomes.

## **GLOBAL REPORTING INITIATIVE REPORTING GUIDELINES (2006) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS**

### **Principles, Standard Disclosures and Indicators**

The report, UNIMICRON's Corporate Social Responsibility Report of 2013, is adequately in line with the Global Reporting Initiative G3.1 application level A+. Contents of Disclosure on Management Approach may have more clearly defined policies and goals for each aspect. It is also recommended to have more disclosure on the performance of supplier chain management, sustainability strategy and material impacts.

**Signed:**

**For and on behalf of SGS Taiwan Ltd.**



**Dennis Yang, Chief Operating Officer**

**Taipei, Taiwan**

**24 June, 2014**

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**AA1000**

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