



## 獨立檢核意見聲明書

### 三福化工股份有限公司 2020 年永續報告書

英國標準協會與三福化工股份有限公司(簡稱三福化工)為相互獨立的組織,英國標準協會除了針對三福化工股份有限公司 2020 年永續報告書進行檢核外,與三福化工並無任何財務上的關係。

本獨立檢核意見聲明書的目的,僅作為對下列有關三福化工股份有限公司 2020 年永續報告書所界定範圍內的相關事項進行檢核之結論,而不作為其他之用途。除對檢核項目提出獨立檢核意見聲明書外,對於其他目的之使用,或閱讀此獨立檢核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。

本獨立檢核意見聲明書係基於三福化工提供予英國標準協會之相關資訊檢核所作成之結論,因此檢核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的。

對於這份獨立檢核意見聲明書所載內容或相關事項之任何疑問,將由三福化工一併回覆。

#### 查證範圍

三福化工股份有限公司與英國標準協會協議的檢核範圍,係依據 GRI 永續性報導準則檢核三福化工股份有限公司 2020 年永續報告書其內容遵循 GRI 永續性報導準則核心選項的程度,對於報告書揭露的原始數據不屬於本次檢核範圍。

#### 意見聲明

我們總結三福化工股份有限公司 2020 年永續報告書內容,對於三福化工的相關運作與績效則提供了一個公平的觀點。

我們的工作是由一組具有 GRI 永續性報導準則檢核能力之團隊執行,以及策劃和執行這部分的工作,以獲得必要的訊息資料及說明。我們認為就三福化工所提供的足夠證據,表明其依循 GRI 永續性報導準則的報告書方法和他們的自我聲明符合 GRI 永續性報導準則核心選項係屬公允的。

#### GRI 永續性報導準則

三福化工提供有關符合 GRI 永續性報導準則的自我宣告,與相當於“核心選項”(每個涵蓋特定主題 GRI 準則之重大主題,至少一個特定主題的揭露項目依循其全部的報導要求)的相關資料。基於檢核結果,我們確認報告書中參照 GRI 永續性報導準則的社會責任與永續發展的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,此自我宣告涵蓋三福化工的社會責任與永續性主題。

#### 重大性

三福化工公布永續經營相關資訊使利害關係人得以對組織的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三福化工的重大主題。

#### 利害關係人包容性

本年度報告書反映出三福化工已尋求利害關係人的參與,以發展及達成對企業永續具有責任且策略性的回應。此系統正被發展以產生必要的資訊。報告書中已公正地報導與揭露經濟、社會和環境的資訊,足以支持適當的計畫與目標設定。以我們的專業意見而言,這份報告書涵蓋了三福化工的包容性主題。

## 永續性

此份報告書已展現三福化工在永續性之廣大脈絡中的績效。

## 完整性

三福化工於本報告書中涵蓋績效揭露項目與所定義之報告書範圍足以反映相關顯著之經濟、環境及社會衝擊，並且使相關的利害關係人能審查組織於報告書期間的績效。這份報告書涵蓋了三福化工的完整性。

## 責任

這份企業永續報告書所屬責任，為三福化工負責人所有。我們的責任為基於所描述的範圍，提供專業意見並提供利害關係人一個獨立的檢核意見聲明書。

## 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。本檢核團隊係由具專業背景，且接受過如 AA1000AS、GRI Standards、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，具有主導稽核員資格之成員組成。本檢核係依據 BSI 公平交易準則執行。

For and on behalf of BSI:



Peter Pu, Managing Director BSI Taiwan

Statement No: SRA-TW-2020121  
2021-07-06

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# GRI CHECK INDEPENDENT OPINION STATEMENT

## San Fu Chemical Co., Ltd. 2020 ESG Report

The British Standards Institution is independent to San Fu Chemical Co., Ltd. (hereafter referred to as San Fu in this statement) and has no financial interest in the operation of San Fu other than for the GRI Check of this report.

This statement has been prepared for San Fu only for the purposes of GRI Standards Check relating to its ESG activities, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this 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 opinion statement may be read.

This statement is prepared on the basis of review by the British Standards Institution of information presented to it by San Fu. 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.

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

### Scope

The scope of engagement agreed upon with San Fu Chemical Co., Ltd. includes the check of the extent of San Fu Chemical Co., Ltd. 2020 ESG Report is adherence to GRI Standards: Core option is conducted in accordance with GRI Standards, however, the data disclosed in the report is not verified through the GRI Check process.

### Opinion Statement

We conclude that San Fu Chemical Co., Ltd. 2020 ESG Report Review provides a fair view of the San Fu ESG programmes and performances during 2020.

A team of ESG report assurors in accordance with GRI Standards carried out our work. We planned and performed this part of our work to obtain the necessary information and explanations. We conclude that San Fu provided sufficient evidence to satisfy the description of their approach and their self-declaration of in accordance with GRI Standards: Core option was fairly stated.

### GRI Sustainability Reporting Standards (GRI Standards)

San Fu provided us with their self-declaration of in accordance with GRI Standards: Core option (For each material topic covered by a topic-specific GRI Standard, comply with all reporting requirements for at least one topic-specific disclosure). Based on our review, we confirm that social responsibility and sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported or omitted. In our professional opinion the self-declaration covers the San Fu's social and sustainability topics.

### Materiality

The San Fu publishes information completely with materiality analysis that enables its stakeholders to make informed judgments about the San Fu's management and performance. In our professional opinion the report covers the San Fu's material topics.

### Stakeholder Inclusivity

In this report, it reflects that San Fu has made a commitment to its stakeholders, 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 economic, social and environmental information in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the San Fu's inclusivity topics.

## Sustainability context

The report presents the San Fu's performance in the wider context of sustainability.

## Completeness

Coverage of the material topics and their boundaries should be sufficient to reflect significant economic, environmental and social impacts and enable stakeholders to assess the reporting San Fu's performance in the reporting period; in our professional opinion the report covers the San Fu's Completeness.

## Responsibility

The ESG report is the responsibility of the San Fu's Chairman. Our responsibility is to provide an independent opinion statement to stakeholders giving our professional opinion based on the scope described.

## Competency and Independence

BSI is a leading global standards and assessment body founded in 1901. The GRI Check team was composed of Lead Auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, GRI Standards, ISO 14001, ISO 45001, ISO 14064 and ISO 9001. The GRI Check 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

Statement No: SRA-TW-2020121  
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