

Assurance Report of Independent Auditors

To: National Chung Hsing University

1. Scope

We have been engaged by National Chung Hsing University to perform a limited assurance engagement in relation to and report on selected sustainability performance indicators included in National Chung Hsing University's 2021 Sustainability Report ("the Sustainability Report").

Regarding the sustainability performance indicators selected by National Chung Hsing University and their applicable criteria, please refer to Appendix 7 of the Report.

Management Responsibility

National Chung Hsing University is responsible for the preparation of the Sustainability Report in accordance with adequate criteria, including referencing to Global Reporting Initiatives Standards ("GRI Standards") issued by Global Reporting Initiative (GRI), and for the design, execution and maintenance of internal controls in regard with report preparation to support the collection and presentation of the Sustainability Report.

Independent Auditor's Responsibility

Our responsibility is to plan and perform limited assurance engagement in accordance with *Assurance Engagements No.1 – "Assurance Engagements Other than Audits or Reviews of Historical Financial Information"* issued by the Accounting Research and Development Foundation.

2. Assurance

The procedures performed in limited assurance engagement vary in nature and timing are less in extent than for a reasonable assurance engagement so that the level of assurance is substantially lower than reasonable assurance engagement. While we considered the effectiveness of National Chung Hsing University's internal controls when determining the nature and extent of procedures, our review was not designed to provide assurance on internal controls.

To conclude for limited assurance, our procedures performed included:

- Interviewing with National Chung Hsing University's management and personnel to understand the National Chung Hsing University's implementation of overall social responsibility and reporting process;

- Performing analytical procedures on selected sustainability performance indicators; gathering and checking other supporting documentation and management information obtained; testing on sample basis if necessary.
- Reading National Chung Hsing University’s Sustainability Report to ensure the implementation of overall social responsibility and reporting process is consistent with our understanding.

3. Limitations

Non-financial information contained within the Sustainability Report are subject to measurement uncertainties. The selection of different measurement techniques can result in materially different measurement. Also, assurance engagements are based on selective testing of information being examined, and it is not possible to detect all of the existing material misstatements whether resulting from fraud or error.

4. Quality and Independence

We are in conformity with *Statements of Auditing Standard No. 46 “Quality Control for Public Accounting Firms”* to establish and maintain a sound system of quality control, including code of professional ethics, professional standards and those written policies and procedures in applicable regulations. We are also in conformity with related independence and other ethics requirements in *The Norm of Professional Ethics*, which basic principles are integrity, objectivity, professional competence and due care and professional behavior.

5. Conclusion

Based on our procedures and obtained evidence, nothing has come our attention that causes us to believe that any material modifications or adjustments should be made to the selected sustainability indicators in accordance with applicable criteria.

Ernst & Young

Chen, Ming Hung

April 30, 2022

Notice to Readers

The reader is advised that the assurance report has been prepared originally in Chinese. In the event of a conflict between the assurance report and the original Chinese version or difference in interpretation between the two versions, the Chinese language assurance report shall prevail.