



INDEPENDENT REASONABLE ASSURANCE REPORT

LPPM Responsible Platinum Sourcing Audit

Solar Applied Materials Technology Corporation

14 – 18 March 2022

TABLE OF CONTENTS

REPORT SUMMARY	3
1. INTRODUCTION.....	3
2. RESPONSIBILITIES	3
3. INHERENT LIMITATIONS	4
4. INDEPENDENCE AND COMPETENCY STATEMENT.....	4
5. CONCLUSION	4

REPORT SUMMARY

Implementing firm	RCS Global Group Address: 9a Burroughs Gardens, London, NW4 4AU, U.K contact@rcsglobal.com CONTACT PERSON: Josephine Quioc, Project Manager CONTACT TELEPHONE: +49 173 233 83 68
Type of assessment	LPPM ISAE 3000 Reasonable Assurance Assessment
Refiner	Solar Applied Materials Technology Corporation 1) Solar Headquarters: No. 1, Gonye 3rd Rd., Tainan Technology Industrial Park, Tainan City, 70995 Taiwan 2) Solar Park: No. 1, Sec. 2, Huanyuan E. Rd., Liuying District, Tainan City, 73659 Taiwan 3) ESTP Plant: No. 16, Gong 1st Rd., Environmental Science & Technology Park, Liuying District, Tainan City, 73659 Taiwan
Assessed Timeframe	1 January 2021 – 31 December 2021

1. INTRODUCTION

We were engaged by Solar Applied Materials Technology Corporation ("The Refiner") to provide reasonable assurance on its Refiner's Compliance Report for the year ended 31 December 2021.

The assurance scope consists of the Refiner's Compliance Report.

2. RESPONSIBILITIES

The Quality System Department Manager of the Refiner are responsible for the preparation and presentation of the Refiner's Compliance Report in accordance with the *LPPM Responsible Sourcing Guidance Version 3 (the Guidance)*. This responsibility includes establishing appropriate risk management and internal controls from which the reported information is derived. The criteria identified by the Refiner as relevant for demonstrating compliance with the *Guidance* are the activities described within the Refiner's Compliance Report.

Our responsibility is to carry out a reasonable assurance engagement in order to express a conclusion based on the Refiner's activities described within the Refiner's Compliance Report. Within the scope of our engagement we did not perform an audit on external sources of information or expert opinions, referred to in the Refiner's Compliance Report. Our assignment is reasonable to the historical information that is presented and does not cover future-oriented information.

The procedures performed depend on our judgment as auditor, including the assessment of the risks of material misstatement in the Refiner's Compliance Report, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Refiner's Compliance Report in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Refiner.

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements *ISAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board and the guidance set out in the *LPPM Responsible Sourcing Guidance - Third Party Audit Guidance Version 3 (the Audit Guidance)*.

This report has been prepared for the Refiner for the purpose of assisting the Quality System Department Manager in determining whether the Refiner's Compliance Report has complied with the *Audit Guidance* and for no other purpose. Our assurance report is made solely to the Refiner in accordance with the terms of our engagement. We do not accept or assume responsibility to anyone other than the Refiner for our work, or for the conclusions we have reached in the assurance report.

3. INHERENT LIMITATIONS

Non-financial information, such as that included in the Refiner's Compliance Report, is subject to more inherent limitations than financial information, given the more qualitative characteristics of the subject matter and the methods used for determining such information. The methods used by Refiners to comply with the *Guidance* may differ. It is important to read the Refiner's platinum supply chain policy available on their website http://www.solartech.com.tw/en/responsibility_supply_policy.html. Such information and methods do not fall within the scope of the *Audit Guidance* and we have not undertaken any assessment in this regard.


4. INDEPENDENCE AND COMPETENCY STATEMENT

In conducting our engagement, we have complied with the applicable requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

In conducting our engagement, we confirm that we satisfy the criteria for assurance providers as set out in out in the *Audit Guidance* to carry out the assurance engagement.

5. CONCLUSION

In our opinion, the Refiner's Compliance Report for the year ended 31 December 2021, in all material respects, describes fairly the activities undertaken during the year to demonstrate compliance, and management's overall conclusion contained therein, is in accordance with the requirements of the *LPPM Responsible Sourcing Guidance*.

Signature	
Assurance Firm	RCS Global Ltd.
Date	March 24, 2022
City, Country	Berlin, Germany



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