

INDEPENDENT ASSURANCE OPINION STATEMENT

Ming Chi University of Technology 2015 Sustainability Report

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This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by MCUT. 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 and accurate.

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

Scope

The scope of engagement agreed upon with MCUT includes the followings:

1. The whole report and focus on systems and activities during the 2014 academic year on the Ming Chi University of Technology and relevant operations in Taiwan.
2. The evaluation of the nature and extent of the MCUT's adherence to all three AA1000 Account Ability Principles in this report as conducted in accordance with type 1 of AA1000AS (2008) assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the MCUT 2015 Sustainability Report Review provides a fair view of the MCUT programmes and performances during 2014 academic year. We believe that the 2014 economic, social and environmental performance indicators are fairly represented.

Our work was carried out by a team of (CSR) report assurers in accordance with the AA1000 Assurance Standard (2008). We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that MCUT's description of their approach to AA1000 Assurance Standard and their self-declaration of 'in accordance' with the G4 sustainability reporting guidelines: the Core option were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- review of issues raised by external parties that could be relevant to MCUT's policies to provide a check on the appropriateness of statements made in the report
- discussion with managers and staffs on MCUT's approach to stakeholder engagement. However, we had no direct contact with external stakeholders
- 8 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out
- review of key organizational developments
- review of the findings of internal audits
- review of supporting evidence for claims made in the reports
- an assessment of the company's reporting and management processes concerning this reporting against the principles of inclusivity, materiality and responsiveness as described in the AA1000 Account Ability Principles Standard (2008)

Conclusions

A detailed review against the AA1000 Account Ability Principles of Inclusivity, Materiality and Responsiveness as well as the G4 sustainability reporting guidelines is set out below:

Inclusivity

In this report, it reflects that MCUT has continually 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 MCUT's inclusivity issues.

Materiality

The MCUT has established relative procedure in organization level, as the issues which were identified by all departments have been prioritized according to the extent of impact and applicable criterion for sustainable development of organization. Therefore, material issues were completely analyzed and the relative information of sustainable development was disclosed to enable its stakeholders to make informed judgments about the organization's management and performance. In our professional opinion the report covers the MCUT's material issues.

Responsiveness

MCUT has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for the MCUT is developed and provides the opportunity to further enhance the MCUT's responsiveness to stakeholder concerns. In our professional opinion the report covers the MCUT's responsiveness issues; however, the future report should be further enhanced by the following areas:

- Continually develop and update the responsive strategy for stakeholders to timely respond their needs.

GRI-reporting

MCUT provided us with their self declaration of 'in accordance' with the G4 sustainability reporting guidelines: the Core option (at least one Indicator related to each identified material Aspect). Based on our review, we confirm that social responsibility and sustainable development performance indicators with reference to the GRI Index are reported, partially reported or omitted. In our professional opinion the self declaration covers the MCUT's social and sustainability issues; however, the future report will be further enhanced by the following areas:

- Continuously focus on the implementation of sustainability procedures and programs along with the newly developed standards and relative practices.

Assurance level

The moderate level assurance provided is in accordance with AA1000 Assurance Standard(2008) in our review, as defined by the scope and methodology described in this statement.

Responsibility

This sustainability report is the responsibility of the MCUT's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of Lead auditors and Carbon Footprint Verifiers experienced in Engineering sector, and trained in a range of sustainability, environmental and social standards including AA1000 AS, ISO14001, OHSAS18001, ISO14064 and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance 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

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