

Independent Assurance Statement

To the Management and Stakeholders of Ubiquonn Technology Inc.

DQS has been engaged by Ubiquonn Technology Inc. to provide independent assurance over the ESG Report 2022. The engagement took place in September 2023.

The objective of this assurance engagement was to independently express conclusions on underlying reporting processes and validate qualitative and quantitative claims, so as to limit misinterpretation by stakeholders and increase the overall credibility of the reported information and data.

Scope of assurance

The assurance encompassed the entire ESG report and focused on all figures, statements and claims related to sustainability during the reporting period January 2022 to December 2022.

The assurance engagement was performed in accordance with a Type 2 assurance of the AA1000 Assurance Standard (AA1000AS v3), which consists of:

- Evaluating the company's sustainability framework and processes using the inclusivity, materiality, responsiveness and impact criteria of the AA1000 AccountAbility Principles (AA1000APS 2018), and
- Evaluating the quality of the reported sustainability performance information.

The report has been self-declared to be in accordance with requirements of the GRI Standards.

Level of assurance and limitations

A moderate level of assurance under AA1000AS was provided for this engagement. Information and performance data subject to assurance is limited to the scope described above.

The assurance did not cover financial data, technical descriptions of buildings, equipment and production processes or other information not related to sustainability.

The assurance engagement is not a compliance audit and does not assess or evaluate compliance with applicable laws and regulations.

Independence and Competences of the Assurance Provider

The DQS Group is an independent professional services firm that provides assurance on sustainability disclosures under the Global Reporting Initiative (GRI), CDP and other specialized management and reporting mechanisms. Independent verifiers have not been involved in the development of the report or have they been associated with Ubiquonn Technology sustainability program, data collection or strategic processes.

DQS Group ensures that the assurance team possesses the required competencies, maintained neutrality and performed ethically throughout the engagement. Further information, including a statement of impartiality, can be found at: www.dqsglobal.com.

The management of Ubiqconn Technology was responsible for the preparation of the sustainability data.

Assurance Methodology

The assurance procedures and principles used for this engagement were drawn from the International Standard AA1000AS and methodology developed by DQS, which consists of the following steps:

1. Identifying statements and data sets, which are classified according to the relevant data owners and the type of evidence required for the verification process.
2. Reviewing the Sustainability Report to determine whether the material topics identified during our procedures have been adequately disclosed.
3. Carrying out interviews with key functional managers and data owners at Ubiqconn Technology office in 4F., No. 300, Yangguang St., Neihu Dist., Taipei City 11491, Taiwan
4. Assessing the collected information and provide recommendations for immediate correction where required or for future improvement of the report content.

Evaluation of the adherence to AA1000 AccountAbility Principles

Inclusivity – *People should have a say in the decisions that impact them*

The stakeholder identification and engagement process is documented and implemented through the Ubiqconn Technology Sustainability program and the Report brings out key stakeholder concerns as material aspects of significant stakeholders. Therefore, it is recommended that Ubiqconn Technology should continue with the planned process of direct dialogue with the stakeholders at determined intervals.

Materiality – *Decision makers should identify and be clear about the sustainability topics that matter*

The sustainability data included in the scope of the assurance engagement consists of sustainability performance indicators for ESG topics that are considered material, through a materiality assessment.

Responsiveness – *Organizations should act transparently on material sustainability topics and their related impacts*

Ubiqconn Technology is responding to those issues that it has identified as material and demonstrates this in ESG performance indicators. The organization and its stakeholders can use the reported ESG information as a reasonable basis for their opinions and decision-making.

Impact – Organizations should monitor, measure and be accountable for how their actions affect their broader ecosystems

Ubiquconn Technology has implemented systems to monitor and measure its economic, environmental and social impacts through selected performance indicators based on the GRI standards. The company has set up a comprehensive and robust sustainability data reporting approach.

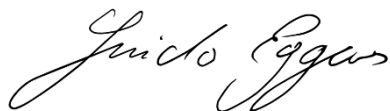
Conclusion

On the basis of a moderate assurance engagement according to the above-listed criteria, nothing has come to our attention that causes us to believe that the disclosures within the scope of this assurance engagement are materially misstated. The processes for collecting and consolidating the data are structured in such a way as to enable independent verification.

On behalf of the assurance team

September 29, 2023

Frankfurt, Germany



Guido Eggers

Managing Director
DQS CFS GmbH



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