



Independent Assurance Statement

UBIQCONN TECHNOLOGY, INC. 2023 SUSTAINABILITY REPORT

AFNOR GROUP was established in 1926. We are the National Standardization Body of France, a permanent council member in ISO and one of the leading certification bodies in the world. This verification work was carried out by AFNOR ASIA LTD., a subsidiary of AFNOR GROUP. All the members of the verification team have professional backgrounds and have accepted AA1000 AS, AFAQ 26000, ISO 9001, ISO 14001, ISO 14064, ISO 45001, ISO 50001, and other sustainability-related international standard trainings. All assigned verifiers have been approved as the lead auditors or verifiers. AFNOR GROUP and UBIQCONN TECHNOLOGY, INC. (hereinafter referred to as “UTI”) are independent entities. AFNOR GROUP hereby provides a summary of UBIQCONN TECHNOLOGY, INC.’s Sustainability Report of 2023 (hereinafter referred to as “the Report”) but was not involved in any way in its preparation.

SCOPE

UBIQCONN TECHNOLOGY, INC. is responsible for reporting fairly on the economic, environmental and social aspects of operating activities and performance of various operating sites in Taiwan in sustainability reports in accordance with the declared sustainability reporting standards.

AFNOR ASIA LTD. is responsible for:

1. Evaluating the accordance of the Report with the Type 1 of AA1000 Assurance Standard (v3) based on the AA1000 Accountability Principles (2018). The reliability verification of the revealed sustainability performance information and data was not included. The verification scopes include sustainability issues, response mechanism, performance information, management systems of information, and the processes of materiality evaluation and stakeholder participation.
2. In accordance with the GRI Standards, we verified the statement options and material topics disclosed in the report compiled by UTI.
3. In accordance with the Task Force on Climate-related Financial Disclosures, we verified the content compiled and disclosed by UTI in the report.

REFERENCES

The scope of the assurance includes an assessment of the source adequacy of specific performance information and an assessment of adherence to the following reporting criteria :

- AA1000 Accountability Principles (2018)
- GRI Standards
- Task Force on Climate-related Financial Disclosures



METHODOLOGY

- The inclusivity, materiality, responsiveness, and impact in the Report were assessed according to the principles of management process against AA1000 Assurance Standard (v3).
- The report is reported in accordance with the GRI Standards, and the content of the report is reviewed for general disclosures and specific topic disclosures that comply with the GRI Standards.
- The mechanism of communication and response to the interest of stakeholders was verified through discussion and interview with the management team, however, the assessment team did not make any direct contact with external stakeholders.
- The qualitative and quantitative information produced, collected, and disclosed by the Report was reviewed through a validated sampling plan.
- The documents, materials and information related to the report were examined and reviewed by interviewing the responsible persons of each group of UTI.
- Interviews with members of the organization related to sustainable development management and report writing, including representatives of all levels and departments.
- All documents, data and information related to the preparation of this report were checked by the verification team through interviews with relevant personnel.
- Check the sufficiency and completeness of supporting materials and evidence for the content of the report.

CONCLUSION

◆ AA1000 Accountability Principles

Inclusivity

UTI has continued to seek the participation of stakeholders to develop and achieve a responsible and strategic response to the organization's sustainable development by establishing major sustainability topics. Environmental, social and governance information has been fairly reported and disclosed in the report and is sufficient to support appropriate planning and goal setting.

Materiality

UTI has established an effective process to identify stakeholder issues that are critical to operational performance. Through a formal review to identify stakeholders and focus on issues of concern in various fields, the report has demonstrated the organization's decision-making process on



major topics, reflecting the importance of stakeholders to the organization and the priority of responses.

Responsiveness

UTI has developed and implemented a stakeholder response mechanism, through communication channels, clearly announcing various policies, norms and codes, etc., and being able to respond promptly to issues of concern to stakeholders. In the future, the organization can continue to engagement with stakeholders to develop management policies and performance goals that meet the needs of stakeholders and itself.

Impact

UTI has adopted the monitoring and measurement of risks and opportunities for the impact of its operations on the overall environment; identified various risks and opportunities to formulate action plans, and responsibly demonstrated its management, communication and improvement of its sustainable performance. In the future, the organization can continue to provide resources to support the identification, measurement, evaluation and management of impacts, and continue to communicate with stakeholders about sustainable performance.

◆ Global Reporting Initiative Sustainability Reporting Standards

Based on the results of the review, we confirmed that the general disclosure and specific disclosure content of the report and the necessary management policy disclosure of major topics have complied with the requirements of GRI Standards. In the future, the organization can continue to comply with the requirements of the reporting standards, summarize the management content of major topics and the operational performance of each site, and provide sufficient and comparative reporting content.

◆ Task Force on Climate-related Financial Disclosures

Based on the results of the review, UTI has disclosed the impact of climate change on the company's operations, as well as measures to deal with risks and opportunities. In the future, the organization can consider different climate scenario settings to assess the financial performance impact of actions taken given the risks and opportunities of the corresponding scenarios.

ASSURANCE OPINION

AFNOR GROUP has developed a complete sustainability reporting assurance standard based on the verification guidelines of the AA1000 Assurance Standard (v3) and the GRI Standards. Based on the sufficient evidence provided by UTI and the facts seen during on-site verification, we



adhere to the principle of fairness and issue a statement on the global sustainability reporting standards followed by the organization.

In our opinion, the information and data presented in the Report by UTI provides a fair and balanced representation. We believe the focuses on economic, social, and environmental matters in UTI in 2023 are well represented.

ASSURANCE LEVEL

In accordance with the AA1000 Assurance Standard (v3), we verified this assurance statement corresponding to a moderate level. The scope and methods are as described in this statement.

LIABILITY

This assurance statement is intended for the use of UBIQCONN TECHNOLOGY, INC. only. AFNOR is not responsible for any other uses. Our responsibility is only based on the scope and methodology described, and to provide stakeholders an independent assurance statement.

For and on behalf of AFNOR :

Patrick Ni

The Director for Certification and Assessment

Aug.23.2024

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