ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE CORETRONIC CORPORATION'S SUSTAINABILITY REPORT FOR 2025

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by Coretronic Corporation (hereinafter referred to as Coretronic) to conduct an independent assurance of the Sustainability Report for 2025. The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standardv3 Type 2 High level during 2026/02/09 to 2026/05/12. The boundary of this report includes Coretronic Taiwan and oversea operational and production or service sites as disclosed in Coretronic's Sustainability Report of 2025. The boundary is not the same as Coretronic's consolidated financial statements.

SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all Coretronic 's stakeholders stated in the Sustainability Report for 2025.

RESPONSIBILITIES

The sustainability information in the Coretronic's Sustainability Report of 2025 and its presentation are the responsibility of the directors or governing body (as applicable) and management of Coretronic. SGS has not been involved in the preparation of any of the material included in the Sustainability Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP,2018).

Assurance has been conducted at a type 2 high level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (In Accordance with)
3	SASB Technology & Communications Sector – Hardware (2023-12)

- The evaluation of the reliability and quality of specified sustainability performance information in Coretronic's Sustainability Report is limited to determined material topics or those clearly marked in the report as conducted in accordance with type 2 of AA1000AS v3 sustainability assurance engagement at a high level of scrutiny for Coretronic and moderate level of scrutiny for its subsidiaries or joint ventures.
- The evaluation of the report against the requirements of GRI Standards, includes GRI 1, GRI 2, GRI 3, GRI 200, 300 and 400 series claimed in the GRI content index as material and is conducted in accordance with the standards.

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

The specified performance information includes the data for 2025, which is related to GRI 2, GRI 3, GRI 200, 300 and 400 series claimed in the GRI content index as material in Coretronic's Sustainability Report as well as the SASB Disclosures and Metrics included in the Technology & Communications Sector – Hardware (Version 202312).

ASSURANCE METHODOLOGY

The assurance comprised a combination of desktop research, interviews with relevant employees, superintendents, ESG committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS

Financial data drawn directly from independently audited financial accounts and Task Force on Climate-related Financial Disclosures (TCFD) has not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from Coretronic, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION

On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 AccountAbility Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

Coretronic has demonstrated an established commitment to stakeholder inclusivity and engagement by utilizing multiple communication channels—such as surveys and multi-stakeholder dialogues—to identify key areas of concern across employees, customers, investors, suppliers, and sustainability experts. It is recommended that Coretronic could build a structured governance framework that guarantees the full participation of stakeholders in the organization's strategic sustainability decision-making processes.

MATERIALITY

Coretronic has aligned its materiality determination process directly with its strategic planning, compliance frameworks, and risk management systems. Driven by the active engagement and oversight of the highest governance body, material issues across all divisions are reviewed at the board level. The reported disclosures accurately address these topics, mirroring the strict priority and significance assigned to them by the organization’s stakeholders.

RESPONSIVENESS

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback. Coretronic has responded to its material sustainability topics, related impacts and stakeholders in a comprehensive, accurate, timely, accessible and balanced manner.

IMPACT

Coretronic has maintained a rigorous process for determining material ESG topics, utilizing objective context from its activities, policies, and value chain relationships. The identified material impacts are systematically incorporated into institutional target-setting via comprehensive qualitative and quantitative evaluations. This strategic alignment ensures that verified stakeholder expectations directly inform the organization’s high-level decision-making frameworks and performance management systems.

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

On the basis of the methodology described and the verification work performed, we checked minutes of meetings, management documents, system reports, receipts, ISO certification, etc. We have confidence that the specified performance information included in the scope of assurance is reliable at a high level of scrutiny for Coretronic and at a moderate level of scrutiny for its subsidiaries or joint ventures.

ADHERENCE TO GRI

The report, Coretronic's Sustainability Report of 2025, is reporting in accordance with the GRI Universal Standards 2021. The significant impacts were assessed and disclosed in accordance with the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to the material topics claimed in the GRI content index. The report has properly disclosed information related to Coretronic's contributions to sustainability development. Coretronic has enhanced the transparency and accountability of its corporate governance disclosures, providing stakeholders with a clear pathway to verify its sustainability strategy. While Coretronic's governance disclosures demonstrate elevated transparency in communicating its sustainability roadmap, the organization should further refine its impact evaluation methodology. Coretronic is encouraged to differentiate and analyze sustainability topics at the local, regional, and global levels to develop localized performance metrics. Adopting this macro-contextual view will allow the organization to provide comprehensive, multi-faceted disclosures that meet rigorous stakeholder requirements.

ADHERENCE TO SASB

Coretronic has referenced with SASB's Standard, Technology & Communications Sector – Hardware (2023-12) to disclose information of material topics that are vital for enterprise value creation. The reporting boundaries of the disclosed SASB information correspond to Coretronic's audited Sustainability Report of 2025. Process to identify, assess, and manage SASB-topic-related risks and opportunities were integrated into Coretronic's overall management process. Coretronic is encouraged to establish a formal framework for monitoring peer disclosures to stay aligned with shifting investor expectations and sector benchmarks. Continual tracking of industry reporting practices provides valuable strategic insights into emerging trends and methodologies.

Signed:
For and on behalf of SGS Taiwan Ltd.

AA1000
Licensed Report
000-8/V3-TL3X2

Stephen Pao
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Taipei, Taiwan
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