



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE CORETRONIC CORPORATION'S ESG REPORT FOR 2024

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 ESG Report for 2024 (hereinafter referred to as the Report). The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 2 high level during 2025/01/08 to 2025/04/28. Coretronic Taiwan and oversea operational and production or service sites as disclosed in Coretronic's ESG Report of 2024. 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.

RESPONSIBILITIES

The information in the Coretronic's ESG Report of 2024 and its presentation are the responsibility of the directors or governing body (as applicable) and the management of Coretronic. SGS has not been involved in the preparation of any of the material included in the 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 Hardware Sustainability Accounting Standard (Version 2023-12.)

- The evaluation of the reliability and quality of specified sustainability performance information in Coretronic's ESG 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.
- The evaluation of the report against the requirements of GRI Standards, includes GRI 1, GRI 2, GRI 3, 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 2024, which is related to GRI 2, GRI 3, GRI 200, 300 and 400 series claimed in the GRI content index as material and SASB-Hardware Standard, version 2023-12 in Coretronic's ESG Report.

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance 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) have not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE

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 ISO 26000, ISO 20121, ISO 50001, SA8000, 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 a good commitment to stakeholder inclusivity and stakeholder engagement. Various engagement efforts such as surveys and communication to employees, customers, investors, suppliers, government, and other stakeholders underpin the organization's understanding of stakeholder concerns. For future reporting, Coretronic may proactively consider actively including all relevant stakeholders in its various sustainability-related decision-making processes, ensuring that their participation is both comprehensive and equitable.

MATERIALITY

Coretronic has established regular processes for determining issues that are material to the business and its strategic blueprint. Formal reviews have identified stakeholders and the issues that are material to each group, and the report addresses these at an appropriate level to reflect their importance and priority to the stakeholders. It is recommended that Coretronic consider sustainability challenges at local, regional, and global levels, taking into account the sectors and geographic locations of its activities and business relationships when defining future reporting boundaries.

RESPONSIVENESS

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT

Coretronic has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topic were in place at target setting with combination of qualitative and quantitative measurements. It is recommended that Coretronic consider the impacts of its operations on the external economy, environment, and people, including human rights when assessing its overall impacts.

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

On the basis of the verification work performed, we checked internal minutes of meetings, management documents, internal ERP system reports, ISO 14067 & ISO 50001 certification, GoGreen Plus Certificate 2024, RBA audit guidance checklist, 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.

ADHERENCE TO GRI

The report, Coretronic's ESG Report of 2024, 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. For future reporting, it is recommended Coretronic to enhance the disclosure of GRI 2-21 for better alignment with GRI requirements.

ADHERENCE TO SASB

Coretronic has referenced with SASB's Standard, Hardware, VERSION 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 the financial data reported in Coretronic's ESG Report of 2024. Process to identify, assess, and manage SASB-topic-related risks and opportunities were integrated into Coretronic's overall management process. It is recommended that Coretronic may consider relevant domestic and international industry trends and integrate these insights into its internal long-term strategic planning based on standard disclosures for continuous improvement.

Signed:

For and on behalf of SGS Taiwan Ltd.



Stephen Pao
Business Assurance Director
Taipei, Taiwan
17 June, 2025
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AA1000
Licensed Report
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