ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE TA YA ELECTRIC WIRE & CABLE CO., LTD.'S SUSTAINABILITY REPORT FOR 2025

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by TA YA ELECTRIC WIRE & CABLE CO., LTD. (hereinafter referred to as TA YA) 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 Standard v3 Type 1 Moderate level during 2026/06/17 to 2026/08/04. The boundary of this report includes TA YA Taiwan operational and production or service sites as disclosed in TA YA's Sustainability Report of 2025. The boundary is not the same as TA YA'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 the stakeholders in TA YA's Sustainability Report of 2025.

RESPONSIBILITIES

The sustainability information in the TA YA's Sustainability Report of 2025 and its presentation are the responsibility of the directors or governing body (as applicable) and management of TA YA. 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 1 moderate 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 (With Reference to)

- AA1000 Assurance Standard v3 Type 1 evaluation of the Sustainability Report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded.
- The evaluation of the Sustainability Report against the requirements of GRI Standards is listed in the GRI content index as material in the Sustainability Report and is conducted with reference to the standards.

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, Sustainability 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 SASB metrics have not been checked back to the source as part of this assurance process.

INDEPENDENCE AND COMPETENCE

SGS affirms our independence from TA YA, 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 organization has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

TA YA has demonstrated a commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, it is recommended that TA YA strengthen two-way engagement and establish more comprehensive supporting records to enhance the understanding of stakeholder concerns and the traceability of the engagement process.

MATERIALITY

TA YA has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the Sustainability Report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

RESPONSIVENESS

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

IMPACT

TA YA 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. In future reports, it is recommended that TA YA strengthen the linkage between management approaches and both positive and negative impacts, clearly explain how each action addresses specific impact dimensions, and describe how such measures contribute to enhancing positive outcomes or mitigating negative effects, thereby making its sustainability efforts more targeted and substantively effective.

ADHERENCE TO GRI

The report, TA YA's Sustainability Report of 2025, is reporting with reference to the GRI Universal Standards 2021. The significant impacts were assessed and disclosed with reference to the guidance defined in GRI 3: Material Topics 2021 and the relevant 200/300/400 series Topic Standards related to the material topics claimed in the GRI content index. The report has properly disclosed information related to TA YA's contributions to sustainability development. For future reporting, TA YA is encouraged to strengthen the linkage between identified positive and negative impacts and the corresponding management actions, while enhancing the clarity and traceability of its objectives, targets, and performance indicators. TA YA is also encouraged to further disclose medium- and long-term objectives and targets for material topics using more quantitative and measurable approaches to enhance transparency, and to continue its progress towards reporting in accordance with the GRI Standards 2021.

Signed:
For and on behalf of SGS Taiwan Ltd.

AA1000
Licensed Report
000-8/V3-CRAKY

Stephen Pao
Business Assurance Director
Taipei, Taiwan
25 August, 2026
WWW.SGS.COM