

Independent Assurance Statement Based on 2023 Sustainability Report of Ablerex Electronics Co., Ltd.

Statement No.: 2406006

Ablerex Electronics Co., Ltd. (hereinafter referred to as Ablerex) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are independent companies and organizations. Except for the evaluation and verification of the company's 2023 sustainability report, GREAT has no financial relationship with Ablerex.

The purpose of this independent assurance statement (hereinafter referred to as the Statement) is only to serve as the conclusion of guaranteeing the relevant matters within the scope defined in the following relevant Ablerex's Sustainability Report, and not for other purposes. Except for the Statement for fact verification, GREAT does not bear any relevant legal or other responsibilities for the use of other purposes, or anyone who reads this Statement.

This Statement is based on the conclusions made by the relevant information verification provided by Ablerex to GREAT. Therefore, the scope of the review is based on and limited to the content of the information provided. GREAT believes that the information content is complete, accurate and precise. Any questions about the content of this Statement or related matters will be answered by Ablerex.

The Scope of Assurance

The verification scope of Ablerex and GREAT agreement includes:

- The contents of the entire sustainability report and all operating performance of Ablerex from January 1, 2023 to December 31, 2023;
- According to the type 1 of AA1000 Assurance Standard v3, evaluate the nature and degree of Ablerex's compliance with the AA1000 Accountability Principles (2018), excluding the verification of the reliability of the information/data disclosed in the report
- This Statement is made in Chinese and translated into English for reference.

Verification Opinion

We summarize the content of Ablerex's sustainability report, and provide a fair standpoint of Ablerex 's related operations and performance. We believe that the specific performance indicators of Ablerex in 2023, such as economy, society, environment and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate Ablerex's expectations and efforts to identify and satisfy stakeholders.

Our verification work is carried out by a group of teams with verification capabilities according to the AA1000 Assurance Standard v3, as well as the planning and execution of this part of the work to obtain the necessary information data and instructions. We believe that the evidence provided by Ablerex is sufficient to show that its reporting method and self-declaration in accordance with the AA1000 Assurance Standard v3 and its 2018 appendix are in line with the GRI Sustainability Reporting Guidelines.

Verification method

To gather the evidence relevant to the conclusions, we performed the following:

- To conduct a senior management review of issues from external parties related to Ablerex 's corporate policies to confirm the appropriateness of the Statement in this report;
- To discuss with the managers of Ablerex about the way of stakeholder participations, and have no direct contact with external stakeholders;
- To interview with employees related to the preparation of the sustainability report and information provision;
- To audit the performance data of Ablerex on a sampling basis;
- To evidence supporting the claims made in the review report;
- To Review the management process of the principles of inclusivity, materiality, responsiveness, and impact described in the company report and its related AA1000 Accountability Principles (2018).

Conclusion

The results of a detailed review of the AA1000 Accountability Principles (2018) including inclusivity, materiality, responsiveness, impact and GRI sustainability reporting standards are as follows:

- Inclusivity

Ablerex has established a process of cooperation with major stakeholders, including employees, government agencies, customers, suppliers/contractors, shareholders/investors and banks, etc., and will launch a series of stakeholder activities in 2023, involving economy, society, environment, corporate governance and a series of major themes. In terms of our

professional opinion, this report covers the inclusivity issues of Ablerex.

- Materiality

The report has stated that Ablerex focuses on environment, society and corporate governance topics, and identified 10 major topics including risk management, integrity management, talent education, information security, regulations compliance, economic performance, corporate governance, innovative research and development, supplier sustainability management and greenhouse gas management, etc. In terms of our professional opinion, this report appropriately covers the materiality issues of Ablerex.

- Responsiveness

Ablerex responds to requests and opinions from stakeholders. Implementation methods include set up internal communication channels, labor-management meeting, shareholders meeting, the official website has a spokesperson mechanism and communication channels for stakeholders, public information observatory, customer opinion complaint channel, customer satisfaction survey and supplier evaluation, those numerous internal and external stakeholder communication mechanisms, as an opportunity to provide further responses to stakeholders, and to promptly respond to stakeholder concerns. In terms of our professional opinion, this report covers the responsiveness issues of Ablerex.

-Impact

Ablerex has identified and fairly demonstrated its impact with balanced and effective measurement and disclosure. Ablerex has established a process for monitoring, measuring, evaluating and managing impacts, which helps to achieve more effective decision-making and results management within the organization. In terms of our professional opinion, this report covers the impact issues of Ablerex.

-GRI Guidelines

Ablerex provides the self-declaration of compliance with the GRI Sustainability Reporting Standards and relevant information. Based on the results of the review, we confirm that the report refers to the social responsibility and sustainability of the GRI Sustainability Reporting Standards. Relevant disclosure items for developments have been disclosed, partially disclosed, or omitted. In terms of our professional opinion, this self-declaration covers Ablerex 's social responsibility and sustainability themes.

Assurance level

According to the AA1000 Assurance Standard v3 and its 2018 Appendix, we have verified that this Statement is a moderate level of assurance, as described in the scope and methods of this Statement.

Responsibility

The responsibility of the sustainability report, as stated in this Statement, is owned by the person in charge of Ablerex. The responsibility of GREAT is solely to provide professional opinions based on the scope and methods described, and to provide an independent assurance statement for the stakeholders.

Ability and Independence

GREAT is composed of experts in various management system fields. The verification team is composed of members with professional background, who have received training in a series of sustainable development, environmental and social management standards such as AA1000 AS v3, ISO 9001, ISO 14001 and ISO 45001, and are qualified as lead auditors.

On behalf of the assurance team JUNE 26th, 2024

GREAT International Certification Co., Ltd.

Taiwan, Republic of China



Signed by General Manager W. J. Chen



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