

## Independent Assurance Statement Based on 2022 Sustainability Report of NEXCOM

Statement No.: 2306007

NEXCOM International Co., Ltd. (hereinafter referred to as NEXCOM) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are mutually independent companies. In addition to the assessment and verification of NEXCOM's 2022 annual Sustainability Report (hereinafter referred to as ESG Report), GREAT has no financial relationship with NEXCOM.

The purpose of this Independent Assurance Statement (hereinafter referred to as the Statement) is only to conclude that the relevant issues within the scope of the NEXCOM's ESG Report are guaranteed, but not for other purposes. Except for this Statement on the verified facts, for any use of other purposes, or any person who read this Statement, GREAT is not responsible or liable for any legal or other responsibility.

This Statement made from the conclusions of verification, based on the relevant information provided GREAT by NEXCOM. Therefore, the scope of the verification is based on and confined to the content of these provided information, and GREAT shall consider that the contents of the information are complete and accurate. All concerning and questions about the contents or the relevant issues contained in this Statement shall be answered by the NEXCOM.

### The Scope of Assurance

The agreed scope of assurance by NEXCOM and GREAT includes the following:

- The contents of the entire ESG Report and all operating performance of NEXCOM from January 1st, 2022 to December 31st, 2022;
- According to the type 1 of application of the AA1000 Assurance Standard v3, the assessed nature and degree of the NEXCOM's compliance with the AA1000 Accountability Principles (2018), but excluding the verification of the reliability of the information or data disclosed in the ESG Report
- This Statement has been prepared in English and has been translated into Chinese for reference.

### Verification Opinion

We summarize the contents of NEXCOM's ESG Report and provide a fair opinion of NEXCOM's relevant operations and performance. We believe that the index such as economic, social, environmental performance, and corporate governance of 2022 are presented correctly. The performance index disclosed in the report demonstrate NEXCOM's efforts to identify and meet stakeholder expectations.

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 sufficient evidence provided by NEXCOM indicates that it complies with the AA1000 Assurance Standard v3 and its 2018 appendix reporting methods and self-declaration of compliance with the GRI sustainability reporting standard is fair.

### Verification method

In order to collect evidences related to conclusions, we implemented the following tasks:

- Implement the high-level management review for topics from external groups related to NEXCOM's policy to confirm the appropriateness of the report in this Statement;
- Discussions about stakeholder's engagement with the managers of NEXCOM. However, we have no direct contact with external stakeholders;
- Interviews with employees related to ESG management, report preparation, and information provision;
- Audit performance data of NEXCOM based on sampling;
- Review the supporting evidence declared in the report;
- Review the process management described in the company report and its related AA1000 Accountability Principles (2018) regarding the principles of inclusivity, materiality, responsiveness, and impact.

### Conclusion

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

- **Inclusivity**

NEXCOM has established a process of cooperation with major stakeholders, including shareholders/investors, government agencies, customers, employees, suppliers/contractors. Launch a series of stakeholder activities in 2022, involving a series of major themes such as economy, society, and environment. In terms of our professional opinions, this report covers the inclusive issues of NEXCOM.

- **Materiality**

This ESG report has stated that NEXCOM focuses on the issues of economic, social, and environmental, and six major issues be identified, including corporate governance, operating performance, risk management, regulations compliance, supply chain management, and employment relations. In terms of our professional opinion, this report appropriately covers the major issues of NEXCOM.

- **Responsiveness**

NEXCOM implements responses from stakeholder requests and opinions. Implementation methods include customer satisfaction surveys and numerous internal and external stakeholder communication mechanisms as an opportunity to provide further responses to stakeholders and to respond to issues of concern to stakeholders in a timely manner. In terms of our professional opinions, this report covers the responsive issues of NEXCOM.

- **Impact**

NEXCOM has identified and justly displayed its impact in a balanced and effective way of measure and disclosure. NEXCOM has established processes for monitoring, measuring, evaluating, and managing impacts, which will help achieve more effective decision-making and results management within the organization. In terms of our professional opinions, this report covers the impact of NEXCOM.

- **GRI Guidelines**

NEXCOM provides declaration in accordance with the GRI Standards and relevant information. Based on the results of the review, we confirm that the report refers to the GRI Standards for social responsibility and sustainability disclosure items have been revealed, partially disclosed, or omitted. In terms of our professional opinions, this declaration covers the social responsibility and sustainability topics of NEXCOM.

## **Assurance level**

According to the AA1000 Assurance Standard v3 and its 2018 appendix, we verify that this Statement is a level of Moderate Assurance, as described in this Statement.

## **Responsibility**

The responsibility of this ESG Report, as stated in this Statement, is owned by the person in charge of NEXCOM. The responsibility of GREAT is to provide professional opinions based on the described scope and method, and to provide an independent assurance Statement for the stakeholders.

## **Ability and Independence**

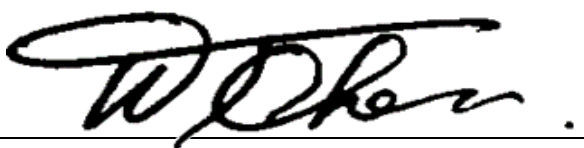
GREAT is composed of experts in a various field of management system. The verification team is composed of members in the professional backgrounds with the qualifications of lead auditor trained in sustainable development, environmental and social management standards, such as AA1000 AS v3, ISO 9001, ISO 14001 and ISO 45001.

## ***On behalf of the assurance team***

***June 15<sup>th</sup>, 2023***

***GREAT International Certification Co., Ltd.***

***Taiwan, Republic of China***



Signed by General Manager

W. J. Chen



**AA1000**  
Licensed Report  
000-250/V3-FT1C2