

Independent Assurance Statement Based on 2023 Sustainability Report of NEXCOM International Co., Ltd.

Statement No.: 2405013

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 2023 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 1, 2023 to December 31, 2023;
- 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 Chinese and has been translated into English 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 2023 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 evidence related to conclusions, we implemented the following tasks:

- To conduct a senior management review of issues from external parties related to NEXCOM 's corporate policies to confirm the appropriateness of the report in this Statement;
- To discuss with the managers of NEXCOM about the way of stakeholder participations, and have no direct contact with external stakeholders;
- To interview with employees related to the preparation of the ESG Report and information provision;
- To audit the performance data of NEXCOM on a sampling basis;
- To review the supporting evidence declared in the report;
- To 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, company executive, customers, employees, suppliers and contractors. Launch a series of stakeholder activities in 2023, involving a series of major themes such as economy, society, and environment. In terms of our professional opinions, this report covers the inclusivity issues of NEXCOM.

- Materiality

The ESG Report has stated that NEXCOM focuses on the issues of economic, social, and environmental, and six major issues be identified, including operating performance, corporate governance, ethical integrity, risk management, market image, and occupational health and safety, etc. In terms of our professional opinion, this report appropriately covers the materiality issues of NEXCOM.

- Responsiveness

NEXCOM responds to requests and opinions from stakeholders. Implementation methods include shareholders meeting, corporate briefing session, spokesperson mechanism, customer satisfaction surveys, customer complaint handling mechanism, supplier evaluation, labor-management meeting and employee grievance hotline, those 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 responsiveness 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 disclosed, 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 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 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 12th, 2024

GREAT International Certification Co., Ltd.

Taiwan, Republic of China



Signed by General Manager W. J. Chen



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