

Independent Verification Statement



Verification Statement: EIV2 133710 0004 Rev. 00

To the management and stakeholders of TES-AMM Singapore Pte Ltd.,

TÜV SÜD Certification and Testing (China) Co., Ltd. (hereinafter referred to as "TÜV SÜD") has been engaged by TES-AMM Singapore Pte Ltd. (hereinafter referred to as "SK tes" or "the Company") to perform an independent third-party verification on *SK tes 2025 Sustainability Report* (hereinafter referred to as "the Report"). During this verification, TÜV SÜD's verification team strictly abided by the contract signed with SK tes and provided verification regarding the Report in accordance with the provisions agreed by both parties and within the authorized scope stipulated in the contract.

This Independent Verification Statement is based on all the data and information collected by SK tes and provided to TÜV SÜD. The scope of verification is limited to the given data and information. SK tes shall be held accountable for the authenticity and completeness of the provided data and information (contains assumptions, projections, and/or historical facts).

Scope of Verification

Time frame of this verification:

- ❖ The Report contains the data disclosed by SK tes during the reporting period from 1/1/2025 to 31/12/2025, including environmental, social and governance data and information, methods for management of material issues, actions/measures and the Company's sustainability performance during the reporting period.

Physical boundary of this verification:

- ❖ The on-site verification sampling took place at below listed location:
SK tes Guangzhou, Rm.101, Building D, Guangzheng Logistic & Industrial Park, No: 11 Nanyunwu Rd, Huangpu District, Guangzhou

Scope of data and information for the verification:

- ❖ The scope of verification is limited to the data and information of SK tes and all companies under its operational control covered by the Report.

The following data and information are beyond the scope of this verification:

- ❖ Any relevant data and information beyond the reporting period;
- ❖ The data and information of SK tes' suppliers, partners and other third parties; and
- ❖ The financial data and information disclosed in the Report that have been audited by an independent third party are not verified again herein.

Limitations

- ❖ The verification process is conducted in the above scope. Sampling and verification are adopted for the data and information in the Report by TÜV SÜD, and only the stakeholders within the Company are interviewed; and
- ❖ The Company's standpoint, opinions, forward-looking statements and predictive information as well as the historical data and information before 1/1/2025 are beyond the scope of this verification.
- ❖ The verification conclusions are based on the analysis of the data and information collected by TÜV SÜD and may not identify all problems and conditions, nor constitute any guarantee of the credibility or status of the subject of verification.

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Verification Methodology

This verification process was conducted by TÜV SÜD's expert team with extensive experience in environmental, social and governance and other relevant areas and drew the conclusions thereof. The verification conforms to the following requirements:

- ❖ *International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, Limited Assurance*
- ❖ *Sustainability Report Verification Operation Rule (CCB_EIV_GR_002E Rev04)*

In order to perform adequate verification in accordance with the contract and relevant assurance standards, and provide reliable verification for the conclusions, the verification team conducted the following activities:

- ❖ Preliminary investigation of the relevant information before on-site verification;
- ❖ Confirmation of the presence of the topics with high level of materiality and performance in the Report;
- ❖ On-site verification review of all supporting documents, data and other information provided by SK tes; tracing and verification of key performance information;
- ❖ Special interview with the representative of SK tes' management; and held interviews with the employees related to collection, compilation and reporting of the disclosed information; and
- ❖ Other procedures deemed necessary by the verification team.

Verification Conclusions

According to the verification, we believe that the data and information presented in SK tes' report are objective, factual and reliable, without systematic problems.

The verification team has drawn the following conclusions on this Report:

Inclusivity	SK tes has systematically identified both internal and external stakeholders of the organization, including clients, employees, investors, suppliers/downstream vendors, business partners, asset buyers/agents, government, and etc.. The Company has established a structured stakeholder engagement mechanism to regularly gather and respond to stakeholders' legitimate expectations and concerns.
Materiality	SK tes has established a process for prioritizing material issues, identified sustainability topics highly relevant to the industry, and differentiated their priority levels. The Company has disclosed strategic approaches, management actions, and performance data in its sustainability management and operations. The overall reporting content demonstrates materiality.
Responsiveness	SK tes provides clear disclosures on its management approaches and performance regarding material topics of concern to stakeholders, including responsible e-waste management, data, cyber security, health & safety policy & practice, secure chain of custody, and etc.. The Company has also established multiple stakeholder engagement mechanisms to effectively address and respond to stakeholders' concerns and expectations.
Impact	SK tes has established an ESG strategy that defines SK tes' sustainability targets, action plan, ESG reporting and ESG quality framework. By building a structured ESG management system, the Company continuously strengthens its sustainable development practices while monitoring, measuring, and taking accountability for its impacts on the broader ecosystem.

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Recommendations on Continuous Improvement

- ❖ The verification team has communicated improvement recommendations to the Company's management during the on-site verification process.

Statement on Independence and Verification Capability

TÜV SÜD is a trusted partner of choice for safety, security and sustainability solutions. It specializes in testing, certification, auditing and advisory services. Since 1866, the company has remained committed to its purpose of enabling progress by protecting people, the environment and assets from technology-related risks. Today, TÜV SÜD is present in over 1,000 locations worldwide with its headquarters in Munich, Germany. Through expert teams represented by more than 28,000 employees, it adds value to customers and partners by enabling market access and managing risks. By anticipating technological developments and facilitating change, TÜV SÜD inspires trust in a physical and digital world to create a safer and more sustainable future.

TÜV SÜD Certification and Testing (China) Co., Ltd is one of TÜV SÜD's global branches and has an expert team whose members have professional background and rich industrial experiences.

TÜV SÜD and SK tes are two entities independent of each other and both TÜV SÜD and SK tes and their branches or stakeholders have no conflict of interest. No member of the verification team has business relationship with the Company. The verification is completely neutral. All the data and information in the Report are provided by SK tes. TÜV SÜD has not been involved in preparation and drafting of the Report, except for the verification itself and issuance of this Independent Verification Statement.

Signature:

On Behalf of TÜV SÜD Certification and Testing (China) Co., Ltd.

Wenjun Zhu

TÜV SÜD Certification and Testing (China) Co., Ltd. Technical Certifier

Shanghai, China, 13/08/2026