

Independent Verification Statement



Verification Statement: EIV2 133710 0001 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 (China)") 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 its *SK Tes 2024 Sustainability Report* (hereinafter referred to as "the Report"). During this verification, TÜV SÜD (China)'s verification team strictly adhered to the agreed terms of the contract with SK Tes and conducted the verification within the authorized scope.

This Independent Verification Statement is prepared based on the data and information collected and provided by SK Tes. Accordingly, the verification scope is limited to the materials provided. SK Tes shall be held accountable for authenticity and completeness of the materials provided (contains assumptions, projections, and/or historical facts).

Scope of Verification

Time frame:

- ❖ Environmental, social and governance-related data and information, management approaches and operational measures for material topics, and sustainability performance during the reporting period (from 1st January 2024 to 31st December 2024).

Physical boundary:

- ❖ The on-site verification sampling took place at SK Tes Shanghai, No. 358, Xing Shun Rd., Jiading District, Shanghai.

Scope of data and information for the verification:

- ❖ The data and information of all 38 operational sites reporting as a group as SK Tes in the report.

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

- ❖ Any contents beyond the reporting period;
- ❖ The data and information of SK Tes' suppliers, partners and other third parties;
- ❖ The financial data and information audited by an independent third party.

Limitations

- ❖ The verification was conducted within the aforementioned scope. TÜV SÜD (China) applied sampling-based assurance procedures to the Report's data and information, and only the stakeholders within the Company are interviewed.
- ❖ The Company's standpoint, opinions, forward-looking statements and predictive information as well as the historical data and information before 1st January, 2024 are beyond the scope of this verification.
- ❖ The verification conclusions are based on the analysis of the data and information collected during the verification, which may not identify all potential issues or circumstances and shall not constitute a guarantee of the credibility or status of the subject of verification.

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Methodology

This verification was conducted by TÜV SÜD (China)'s expert team with extensive experience in environmental, social and governance-related areas and drew the conclusions thereof. The verification standards included:

- ❖ *International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information, Limited Assurance*
- ❖ *Sustainability Report Verification Programme Operation Rule (CCB_EIV_GR_002E Rev03)*

In order to perform adequate verification in accordance with the contract and provide sufficient assurance over the conclusions, the verification team conducted the following activities:

- ❖ Conducted background and materiality research
- ❖ Verified the disclosure of material topics and related performance metrics in the Report
- ❖ Performed On-site verification of all supporting documents, data and information provided by SK Tes; with sampling-based verification of key performance data and information
- ❖ Conducted special interview with SK Tes' management; and held interviews with employees involved in the collection, compilation and reporting of the disclosed information
- ❖ Other procedures deemed necessary by the verification team

Verification Conclusions

Based on the verification, we believe that the data and information presented in the Report are objective, factual and reliable, without systematic problems, and can be used by stakeholders.

The verification team has drawn the following conclusions on the 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 (China) is one of TÜV SÜD's global branches and has an expert team whose members have professional background and rich industrial experiences.

TÜV SÜD (China) and SK Tes are two entities independent of each other and both TÜV SÜD (China) 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 (China) has not been involved in preparation and drafting of the Report, except for the verification itself and issuance of the verification statement.

Wenjun Zhu

TÜV SÜD (China) Technical Certifier

Shanghai, China, 18/08/2025