INDEPENDENT ASSURANCE OPINION STATEMENT

TA-I TECHNOLOGY CO., LTD. 2025 Sustainability Report

The British Standards Institution is independent to TA-I TECHNOLOGY CO., LTD. (hereafter referred to as TA-I TECHNOLOGY in this statement) and has no financial interest in the operation of TA-I TECHNOLOGY other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of TA-I TECHNOLOGY only for the purpose of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by TA-I TECHNOLOGY. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to TA-I TECHNOLOGY only.

Scope

The scope of engagement agreed upon with TA-I TECHNOLOGY includes the followings:

1. The assurance scope is consistent with the description of TA-I TECHNOLOGY CO., LTD. 2025 Sustainability Report.
2. The evaluation of the nature and extent of the TA-I TECHNOLOGY's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the TA-I TECHNOLOGY CO., LTD. 2025 Sustainability Report provides a fair view of the TA-I TECHNOLOGY sustainability programmes and performances during 2025. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the TA-I TECHNOLOGY and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate TA-I TECHNOLOGY's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurors in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that TA-I TECHNOLOGY's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a review of issues raised by external parties that could be relevant to TA-I TECHNOLOGY's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 6 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).

Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and GRI Standards is set out below:

Inclusivity

This report has reflected a fact that TA-I TECHNOLOGY has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the TA-I TECHNOLOGY's inclusivity issues.

Materiality

TA-I TECHNOLOGY publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of TA-I TECHNOLOGY and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the TA-I TECHNOLOGY's management and performance. In our professional opinion the report covers the TA-I TECHNOLOGY's material issues.

Responsiveness

TA-I TECHNOLOGY has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for TA-I TECHNOLOGY is developed and continually provides the opportunity to further enhance TA-I TECHNOLOGY's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the TA-I TECHNOLOGY's responsiveness issues.

Impact

TA-I TECHNOLOGY has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. TA-I TECHNOLOGY has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the TA-I TECHNOLOGY's impact issues.

GRI Sustainability Reporting Standards (GRI Standards)

TA-I TECHNOLOGY provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the TA-I TECHNOLOGY's sustainability topics.

Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

Responsibility

The sustainability report is the responsibility of the TA-I TECHNOLOGY's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:



Joe Hsieh, Managing Director Northeast Asia, APAC Assurance

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