



GRI CHECK INDEPENDENT OPIONION STATEMENT

Easylink 2024 ESG Report

The British Standards Institution is independent to Easylink Industrial Co., Ltd. (hereafter referred to as Easylink in this statement) and has no financial interest in the operation of Easylink other than for the GRI Check of this report. This statement has been prepared for Easylink only for the purposes of GRI Standards Check 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 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 opinion statement may be read.

This statement is prepared on the basis of review by the British Standards Institution of information presented to it by Easylink. 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.

Any queries that may arise by virtue of this independent opinion statement or matters relating to it should be addressed to Easylink only.

Scope

The scope of engagement agreed upon with Easylink Industrial Co., Ltd. includes the check of the extent of Easylink 2024 ESG Report is adherence to GRI Standards 2021 is conducted in reference with GRI Standards, however, the data disclosed in the report is not verified through the GRI Check process.

Opinion Statement

We conclude that Easylink 2024 ESG Report Review provides a fair view of the Easylink sustainability programmes and performances during 2024.

A team of sustainability report assurors in reference with GRI Standards carried out our work. We planned and performed this part of our work to obtain the necessary information and explanations. We conclude that Easylink provided sufficient evidence to satisfy the description of their approach and their self-declaration of in reference with GRI Standards was fairly stated.

GRI Sustainability Reporting Standards (GRI Standards)

Easylink provided us with their self-declaration of in reference 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 Easylink's sustainability topics.

Materiality

The Easylink publishes information completely with materiality analysis that enables its stakeholders to make informed judgments about the Easylink's management and performance. In our professional opinion the report covers the Easylink's material topics.

Stakeholder Inclusivity

In this report, it reflects that Easylink has made a commitment to its stakeholders, 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 Easylink's inclusivity topics.

Sustainability context

The report presents the Easylink's performance in the wider context of sustainability.

Completeness

Coverage of the material topics and their boundaries are sufficient to reflect significant impacts on the economy, environment, and people, including impacts on their human rights and enable stakeholders to assess the Easylink's sustainability performance in the reporting period; in our professional opinion the report covers the Easylink's Completeness.

Responsibility

The sustainability report is the responsibility of the Easylink's Chairman. Our responsibility is to provide an independent opinion statement to stakeholders giving our professional opinion based on the scope described.

Competency and Independence

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

For and on behalf of BSI:



Peter Pu, Managing Director BSI Taiwan

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