



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY INDICATORS IN THE SENSORTEK TECHNOLOGY CORP.'S WATER WITHDRAWAL VOLUME FOR 2022 and 2023

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by SENSORTEK TECHNOLOGY CORP. (hereinafter referred to as SENSORTEK) to conduct an independent assurance of the Sustainability indicator for 2022 and 2023 (hereinafter referred to as the Indicator). The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, for the verification of water withdrawal volume in the site of the address: 11F., No. 6 and No. 8, Taiyuan 2nd St., Zhubei City, Hsinchu County 302082, Taiwan, contained in the report presented during verification (2024/5/16). SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

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INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all SENSORTEK's Stakeholders.

RESPONSIBILITIES

The information in the SENSORTEK's disclosed information of 2022 and 2023 and its presentation are the responsibility of the directors or governing body (as applicable) and management of SENSORTEK. SGS has not been involved in the disclosure of any of the data and quantitative information included in the disclosure.

Our responsibility is to express an opinion on the disclosure content within the scope of verification with the intention to inform all SENSORTEK's stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS Assurance team use protocols to conduct assurance which is based upon internationally recognized assurance guidance and standards, including the principles of ISAE3000.

The assurance of this report has been conducted according to the following Assurance Standards:

Assurance Standard Options	Level of Assurance	
A	ISAE3000	Limited

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

The assurance was conducted to verify the water withdrawal volume of Sensortek' sites of the address: 11F., No. 6 and No. 8, Taiyuan 2nd St., Zhubei City, Hsinchu County 302082, Taiwan and to assure the volume are as declared by Sensortek's water volume inventory list.

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, and management in Taiwan; documentation and record review where the source based on external bodies and/or stakeholders where relevant.

LIMITATIONS AND MITIGATION

The measurement and calibration of the water unit meter or the fairness and equity of bill share of non-meter usage area distribution has not been checked back to source as part of this assurance process.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and assurance, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from SENSORTEK, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

ASSURANCE/VERIFICATION OPINION

On the basis of the methodology described and the assurance work performed, nothing has come to our attention that causes us to believe that the specified performance information included in the scope of assurance is not fairly stated and has not been prepared, in all material respects, in accordance with the reporting criteria.

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

The disclosure reported are free of material error or omission based on the evidence provided by Sensortek.

CONSLUSION

The purposes of this assurance are, by review of objective evidence, to independently review the claimed water withdrawal volume are as the evidence and data provided by Sensortek, reviewing the disclosed period of January 2022 ~ December 2023. According to the engagement with Sensortek, the water withdrawal volume is 2612 TONNES in year 2022; 2958 TONNES in year 2023.

Signed:

For and on behalf of SGS Taiwan Ltd.



Stephen Pao
Business Assurance Director

Taipei, Taiwan

10 July, 2024

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