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English Translation of a Report Originally Issued in Chinese

Independent Accountant’s Limited Assurance Report on Eastech Holding Limited’s Greenhouse Gas (GHG) Statement

Eastech Holding Limited,

We have been engaged by Eastech Holding Limited and Subsidiaries (hereinafter referred to as “Eastech”) to perform a ‘limited assurance engagement’, as defined by the Taiwan Accounting Research and Development Foundation, to report on the accompanying GHG statement of Eastech for the period from January 1, 2025 to December 31, 2025, comprising the values listed in the GHG inventory report for direct GHG emissions (Category 1), indirect GHG emissions (Category 2) and indirect GHG emissions (Category 3 to 4), as detailed in Appendix 1.

Eastech’s responsibility for the GHG Statement

Eastech is responsible for the preparation of the GHG statement in accordance with ISO International Standards ISO 14064-1:2018 published by International Organization for Standardization. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of a GHG statement that is free from material misstatement, whether due to fraud or error.

GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of The Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which basic principles are integrity, objectivity, professional competence, due care and professional behavior.

EY also applies International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the GHG statement based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3410, *Assurance Engagements on Greenhouse Gas Statements* (“ISAE 3410”), issued by the International Auditing and Assurance Standards Board. That standard requires that we plan and perform this engagement to obtain limited assurance about whether the GHG statement is free from material misstatement.

A limited assurance engagement undertaken in accordance with ISAE 3410 involves assessing the suitability in the circumstances of Eastech’s use of ISO 14064-1:2018 as the basis for the preparation of the GHG statement, assessing the risks of material misstatement of the GHG statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG statement. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, our procedures included:

- Inquiring to obtain an understanding of Eastech’s control environment and information systems related to emissions quantification and reporting, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- Assessing the appropriateness and consistency of Eastech’s estimation methods. However, the procedures performed did not include testing the data on which the estimates were based, nor did it involve making independent estimates by the auditor to assess the estimates made by Eastech;

- Undertook site visit at one site to assess the completeness of the emissions sources, data collection methods, source data and relevant assumptions applicable to these sites. The selection of sites for the visits taking into consideration their emissions in relation to total emissions, emissions sources, and sites selected in prior periods. Our procedures did not include testing information systems to collect and aggregate facility data, or the controls at these sites.

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance opinion about whether Eastech's GHG statement has been prepared, in all material respects, in accordance with ISO 14064-1:2018.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that Eastech's GHG statement for the period from January 1, 2025 to December 31, 2025 is not prepared, in all material respects, in accordance with ISO 14064-1:2018.

A handwritten signature in black ink, appearing to read 'Ernst & Young', is positioned above the printed name.

Ernst & Young

June 22, 2026

Taipei, Taiwan, Republic of China

Notice to Readers:

The reader is advised that the assurance report has been prepared originally in Mandarin. In the event of a conflict between the assurance report and the original Mandarin version or difference in interpretation between the two versions, the Mandarin language assurance report shall prevail.

Appendix 1:

No.	Chapter	Content Title	Selected Information
1	3.6	Direct GHG Emissions (Category 1)	The total direct GHG emissions (Category 1) of Eastech in 2025 were 850.3217 tCO ₂ e.
2	3.7	Indirect GHG Emissions (Category 2)	The total indirect GHG emissions (Category 2) of Eastech in 2025 were 10,142.9952 tCO ₂ e.
3	3.8	Indirect GHG Emissions (Category 3 to 6)*	The total indirect GHG emissions (Category 3 to 4) of Eastech in 2025 were 33,507.5311 tCO ₂ e.

*Category 3 to 6 (Scope 3)

Category 3: Indirect GHG emissions from transportation, primarily from upstream transport, downstream transport, employee commuting, and business travel.

Category 4: Indirect GHG emissions from products used by the organization, primarily from purchased goods, and waste disposal and transport.

Category 5 and Category 6: Identified as non-significant emissions sources based on the criteria of evaluating significant indirect GHG emissions and therefore not included in this inventory.

The Organizational Boundaries

No.	Company	Address
1	Eastech Holding Limited ("Eastech") (Note 1)	The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O. Box 32052, Grand Cayman KY1-1208, Cayman Islands
2	Eastech Innovations (TW) Inc. ("ETW")	8F-1, No.188, Baoqiao Road, Xindian District, New Taipei City, Taiwan R.O.C.
3	Eastech (VN) Company Limited ("EAVN")	Lot B2-4, Cong Hoa Industrial Park, Tran Hung Dao Ward, Hai Phong City, Vietnam
4	Eastech (Huizhou) Co., Ltd. ("EAHZ")	No. 188, Yinfeng 1st Road, Dongfong District, Xinxu, Huiyang, Huizhou City, Guangdong, China (Building AB, C, D, E, F, G, H, I)
5	Eastech (Huizhou) Co., Ltd. ("EAHZ - Shenzhen Branch")	502, 801-802 International Science and Technology Building, No 3007, Shennan Middle Road, Futian Street Funan Community, Shenzhen, Guangdong, China(Note 2)
6	Eastech (SZ) Co., Ltd. ("ESZ")	801-802 International Science and Technology Building, No 3007, Shennan Middle Road, Futian Street Funan Community, Shenzhen, Guangdong, China (Note 2)
7	Eastern Asia Technology (HK) Limited ("EAH")	Unit 906, 9/F, Nanyang Plaza, 57 Hung To Road, Kwun Tong, Kowloon, Hong Kong (Note 3)
8	Eastech Electronics (HK) Limited ("ETH")	
9	Eastech (SG) Pte. Ltd. ("ESG")	1 Pemimpin Drive, #08-06, One Pemimpin, Singapore
10	Scan-Speak A/S (Note 4)	N.C. Madsensvej 1, 6920 Videbaek, Denmark

Note 1 : "Eastech" is a holding company and does not have relevant activity data for statistical reporting.

Note 2 : "EAHZ-Shenzhen Branch" and "ESZ" share the same office. Utility bills and other related activity data are attributed to the "EAHZ- Shenzhen Branch".

Note 3 : "EAH" and "ETH" share the same office. Utility bills and other related activity data are attributed to the "EAH".

Note 4 : The organizational boundary of this inventory does not include Scan-Speak A/S.