

English Translation of a Report Originally Issued in Chinese

**Independent Accountant's Limited Assurance Report**

**To Compal Electronics, Inc.**

We have been engaged by Compal Electronics, Inc. (hereinafter referred to as "Compal") to perform a 'limited assurance engagement', hereinafter referred to as the "Engagement", as defined by the Taiwan Accounting Research and Development Foundation, to report on the selected sustainability information ("the Subject Matter") included in Compal's 2024 Sustainability Report ("the Sustainability Report").

**The Subject Matter selected by Compal and their applicable criteria**

Regarding the Subject Matter selected by Compal and their applicable criteria, please refer to Appendix A.

**Compal's responsibilities**

Compal's management is responsible for preparation of the Sustainability Report in accordance with the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies issued by the Taiwan Stock Exchange Corporation, including referencing to GRI Standards issued by Global Sustainability Standards Board, the disclosure standards issued by the Sustainability Accounting Standards Board (SASB), and for the design, execution and maintenance of internal controls in regard to report preparation to support the collection and presentation of the Sustainability Report. Compal's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

**Our responsibilities**

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

Our responsibility is to plan and perform a limited assurance engagement in accordance with the International Statements on Assurance Engagements (ISAE) 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", issued by the Taiwan Accounting Research and Development Foundation. The standard requires that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

### **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 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.

### **Description of procedures performed**

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. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures related to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information, and applying analytical and other appropriate procedures.

Our procedures included:

- Conducted interviews with Compal's key personnel to understand the process for collecting, collating and reporting the Subject Matter during the reporting period;
- Checked that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the Criteria;

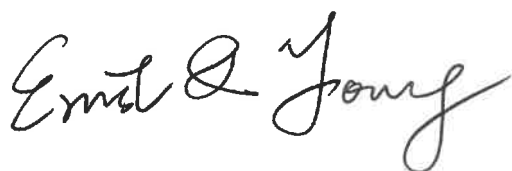
- Performing analytical procedures on selected information; Collecting and assessing other supporting documentation and the obtained management representation letter. Testing samples if necessary;
- Reading the Sustainability Report to confirm with the consistency of the indicators in the Sustainability Report which contribute to the selected information.

### **Inherent limitations**

Non-financial information contained within the Subject Matter are subject to measurement uncertainties. The selection of different measurement techniques can result in materially different measurement. Also assurance engagements are based on selective testing of information being examined. Any internal control is subjected to limitations. Consequently, it is not possible to detect all existing material misstatements whether resulting from fraud or error.

### **Conclusion**

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Subject Matter, in order for it to be in accordance with the Criteria.



Ernst & Young  
May 7, 2025  
Taipei, Taiwan, Republic of China

#### Notice to Readers

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

Appendix A:

No.	Chapter	Content Title	Selected Information			Applicable Criteria
1	8.2	Responsible Supply Chain	Tier 1 Significant suppliers account for 68% of total procurement value.			The S&P Global Corporate Sustainability Assessment (CSA) KPIs for Supplier Screening 1.1 Total number of Tier-1 suppliers 1.2 Total number of significant suppliers in Tier-1 1.3 Percentage of total spend on significant suppliers in Tier-1 1.4 Total number of significant suppliers in non Tier-1 1.5 Total number of significant suppliers (Tier-1 and non Tier-1)
			Supplier Category	Definition	Total Number of Suppliers	
			Tier 1 suppliers (with and without factories)	Suppliers that Compal trades with directly includes suppliers of electronic parts, mechanical materials and parts, modular materials, and key auxiliary materials	757	
			Tier-1 Critical Supplier	Tier 1 suppliers accounting for top 80% of annual procurement value are identified as having advanced technological capabilities and being key business partners.	84	
			Non-Tier-1 Critical Supplier	Defined as suppliers whose annual procurement value through agents accounts for the top 80%	23	
			Tier-1 Significant Suppliers	Tier-1 Critical Supplier + High-risk Supplier with Factories	115	
			Significant Suppliers (Tier-1& Non-Tier-1)	Tier-1 Critical Supplier + Tier-1& Non-Tier-1 High-risk Supplier with Factories <sup>Note1</sup>	116	
			*Note 1: Includes 1 ESG High-risk Non-tier-1 supplier.			
2	8.2	Responsible Supply Chain	Considering business relevance, a total of 780 suppliers were assessed, covering all of Compal's Tier-1 suppliers and 80% of the procurement value from non-Tier-1 critical suppliers. This also includes 116 of Compal's Significant suppliers.			The S&P Global Corporate Sustainability Assessment (CSA) KPIs for Supplier Assessment and/or Development