Independent Assurance Statement

ZYXEL GROUP CORPORATION 2025 SUSTAINABILITY REPORT

The AFNOR GROUP was established in 1926. We are the National Standardization Body of France, a permanent council member in ISO and one of the leading certification bodies in the world. This assurance work was carried out by AFNOR ASIA LTD., a subsidiary of AFNOR GROUP. All the members of the verification team have professional backgrounds and have accepted AA1000 AS, AFAQ 26000, ISO 9001, ISO 14001, ISO 14064, ISO 45001, ISO 50001, and other sustainability-related international standard trainings. All assigned verifiers have been approved as the lead auditors or verifiers. AFNOR ASIA LTD. (hereinafter referred to as AFNOR ASIA) and ZYXEL GROUP CORPORATION (hereinafter referred to as ZYXEL GROUP) are independent entities. Except for the contents described in this independent assurance statement, AFNOR ASIA is not involved in the preparation process of the sustainability report of ZYXEL GROUP.

RESPONSIBILITIES

ZYXEL GROUP is responsible for reporting its economic, environmental, and social operating activities and performance in Taiwan and overseas operating locations in its sustainability report (hereinafter referred to as “the Report”) in accordance with the declared sustainability reporting standards.

AFNOR ASIA is responsible for providing an independent assurance statement to ZYXEL GROUP and its stakeholders in accordance with the described scope and method. This statement is for ZYXEL GROUP use only and is not responsible for any other purpose.

SCOPE AND CRITERIA

The assurance scope of the agreement between ZYXEL GROUP and AFNOR ASIA includes:

1. The scope of assurance operation is consistent with the scope disclosed in the “ZYXEL GROUP CORPORATION 2025 SUSTAINABILITY REPORT”.
2. AFNOR ASIA performs assurance operation according to the Type 2 assurance of the AA1000 assurance standard (v3), reviewing and evaluating ZYXEL GROUP's compliance with the AA1000 AccountAbility Principles (2018), and presenting findings and conclusions on the reliability and quality of specific performance information.
3. The assurance operation includes reviewing and evaluating ZYXEL GROUP's materiality assessment and relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
   - GRI Standards.
   - Task Force on Climate-related Financial Disclosures
   - Sustainability Accounting Standards Board Standards

METHODOLOGY

- The Report is reported in accordance with the GRI Standards, and the content of the Report is reviewed for compliance with the GRI Standards for general disclosure and specific topic disclosure.
- The verification team interviewed relevant personnel to confirm the communication and response mechanism for stakeholders, the materiality assessment and the decision-making process for material topics, but did not directly contact external stakeholders.
- All documents, data and information related to the preparation of the Report were verified by the verification team through interviews with relevant personnel.

- The process of reviewing organizational outputs, collecting and managing qualitative and quantitative data disclosed in reports based on a sampling plan.
- By interviewing the responsible personnel of each group, examining and reviewing the relevant documents, materials and information, the verification team evaluated the reasonableness of the sources of supporting materials and evidence for the contents of the Report.

CONCLUSION

◆ **AA1000 Accountability Principles**

Inclusivity

ZYXEL GROUP has used the GRI Standards and the AA1000 Stakeholder Engagement Standard to develop a quantitative matrix to identify six major stakeholders. Regular and ad-hoc engagement are conducted through various channels, and the results are used in operational and material topic decision-making processes. Overall, it has met the principle of inclusivity.

Materiality

ZYXEL GROUP has established a systematic decision-making process for material topics. Using the principle of Double Materiality Analysis and a risk assessment mechanism for corporate risk management, 13 material topics have been analyzed and evaluated through questionnaires and the integration of internal and external expert opinions. These topics are consistent with the previous year, demonstrating a high degree of stability and continuity. The Report have consistently disclosed the strategies, management plans, and objectives developed for each material topic. Overall, it has met the principle of materiality.

Responsiveness

ZYXEL GROUP has regularly and irregularly disclosed economic, governance, environmental, and social information in the Report, official website, and other public information platforms, enabling stakeholders to understood the company's governance and management performance. Overall, it has demonstrated concrete actions in accordance with the principle of responsiveness. In the future, the organization can continue to disclose management performance in response to the needs and expectations of stakeholders, in accordance with domestic and international reporting requirements and through cross-regional and cross-departmental cooperation.

Impact

ZYXEL GROUP has provided the necessary resources to monitor and measure the overall environmental impact of its operations. The Report discloses the identified impacts and management measures, presenting management performance in terms of qualitative and quantitative objectives, and providing appropriate information for stakeholders to understand the organization's sustainability efforts. Overall, it has met the principle of impact.

Findings and conclusions concerning the reliability and quality of specified performance information

Based on the review results, a sample of key performance information in the Report was verified, including greenhouse gas emissions, energy use, water resource management, waste management, employee structure data, supplier management performance, R&D investment, sustainable products, and other specific performance information. After verification, it was confirmed that the data sources were reliable, the calculation methods were appropriate, and they were consistent with the relevant supporting documents. Overall, the verified specific performance information has met the requirements of the Moderate assurance level.

◆ **Global Reporting Initiative Sustainability Reporting Standards**

Based on the results of the review, it is confirmed that the general disclosures, specific topic disclosures, and material topics management disclosures in the Report have complied with the requirements of the GRI Standards In the future, the organization can continue to compile and disclose material topic and operational site performance in collaboration across regions and departments, as required by reporting requests, and provide various sustainability information to stakeholders.

◆ **Task Force on Climate-related Financial Disclosures**

Based on the review results, the Report discloses four major aspects: governance, strategy, risk management, and metrics and targets, based on the TCFD framework. It explains the impact of climate change on operations and the response measures, and overall meets the TCFD's basic requirements. In the future, the organization can continue to monitor and update climate situation information to review and adjust its operating strategies and assess the potential impact of its response actions on its financial performance.

◆ **Sustainability Accounting Standards Board Standards**

Based on the results of the review, the Report has disclosed relevant information based on the Sustainability disclosure topics & metrics and activity metrics of the SASB Standards. In the future, the organization can continue to collect and disclose information in accordance with the SASB Standards, through cross-regional and cross-departmental cooperation, to provide valuable information to investors.

ASSURANCE OPINION

AFNOR ASIA has developed a complete sustainability reporting assurance standard based on the verification guidelines of the AA1000 Assurance Standard (v3) and the GRI Standards. Based on the sufficient evidence provided by ZYXEL GROUP and the facts seen during on-site verification, we adhere to the principle of fairness and issue a statement on the global sustainability reporting standards followed by the organization. We have summarized the contents of the Report to provide a fair view of ZYXEL GROUP's relevant operations and specific performance. We believe the focuses on economic, social, and environmental indicators in ZYXEL GROUP in 2025 are well represented.

ASSURANCE LEVEL

In accordance with the AA1000 Assurance Standard (v3), we verified this assurance statement corresponding to a Moderate level. The scope and methods are as described in this statement.

For and on behalf of AFNOR：

AA1000
Licensed Report
000-84/V3-KFB8R

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