Independent Limited Assurance Report

PWCM 25005616

To Zhen Ding Technology Holding Limited,

Report on Greenhouse Gas (the "GHG") statement

We have undertaken a limited assurance engagement of the accompanying GHG statement of Zhen Ding Technology Holding Limited and its subsidiaries ('the Group') for the year ended December 31, 2025, comprising the Emissions Inventory and the Explanatory Notes(Appendix 1 - Summary of Assurance Items). This engagement was conducted by a multidisciplinary team including assurance practitioners and environmental scientists.

The Group's responsibility for the GHG statement

The Group is responsible for the preparation of the GHG statement in accordance with the GHG protocol; the climate-related information requirements for companies listed on the Taiwan Stock Exchange (TWSE) and the Taipei Exchange (TPEx) under the Regulations Governing Information to be Published in Annual Reports of Public Companies; and the Q&A on the Sustainability Roadmap for TWSE/TPEx Listed Companies issued by the Financial Supervisory Commission, applied as explained in Note 1 to the GHG statement.

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.

As discussed in Note 1 to the GHG statement, GHG quantification is subject to inherent uncertainty be- cause 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 of the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies the Standard on Quality Management 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" of the Republic of China. This Standard requires the firm to design, implement and operate the system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our responsibilities

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 the Standard on Assurance Engagements on Greenhouse Gas Statements of the Republic of China ("TWSAE 3410"). This standard requires that we plan and perform this engagement to obtain limited assurance about whether the GHG statement is free from material misstatement.

Under the aforementioned assurance standards, our limited assurance engagement involves assessing the suitability in the circumstances of the Group's use of the GHG protocol 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 we:

- Through inquiries, obtained an understanding of the Group's control environment and information system relevant to emission quantification and reporting, but did not evaluate the design of specific control procedures, obtain evidence about their implementation, or test their operating effectiveness.

- Evaluated whether the Group's methods for developing estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate the Group's estimates.

- Conducted site visits at three significant operational sites to assess the completeness of emissions sources, data collection methods, emission source data, and the relevant assumptions applicable to these site. The selection of sites for site visits took into consideration the contribution of emissions from this site in relation to total emissions, the nature of emission sources, and the sites selected in previous periods. Our procedures performed did not include testing the information systems to collect and aggregate facility data, or the controls used at these sites.

The 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 we performed a reasonable assurance engagement.

Accordingly, we do not express a reasonable assurance opinion about whether The Group's GHG statement has been prepared, in all material respects, in accordance with the applicable criteria.

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 The Group's GHG statement for the year ended December 31, 2025, is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matter

The Management of the Group is responsible for maintaining the Group's website. If the GHG statement are modified after this limited assurance report is issued, we are not obliged to re-perform the assurance work.

HSU, CHIEH-JU

For and on behalf of PricewaterhouseCoopers, Taiwan

April 24, 2026

Appendix 1 - Summary of Assurance Items

Emissions by scope	Total emissions(Tonnes of CO2e)	
Scope 1		98,907
Scope 2	Location Base	Market Base
	1,002,954	301,957
Total emissions	1,101,861	400,864