SGS INTERNATIONAL CERTIFICATION SERVICES SINGAPORE PTE LTD’S REPORT ON SUSTAINABILITY ACTIVITIES IN THE SUSTAINABILITY REPORT 2022 OF TES-AMM SINGAPORE PTE LTD

NATURE OF THE ASSURANCE/VERIFICATION
SGS International Certification Services Singapore Pte Ltd (hereinafter referred to as SGS) was commissioned by TES-AMM Singapore Pte Ltd (hereinafter referred to as TES-AMM) to conduct an independent assurance of the “Sustainability Report 2022” (hereinafter referred to as the Report). The reporting period of the Report is 1 January 2022 to 31 December 2022.

INTENDED USERS OF THIS ASSURANCE STATEMENT
This Assurance Statement is provided with the intention of informing all TES-AMM’s Stakeholders.

RESPONSIBILITIES
The information in the Report and its presentation are the responsibility of the directors, governing body and the management of TES-AMM. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of verification with the intention to inform all TES-AMM’s stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE
The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognised reporting and assurance guidance and standards including the principles of reporting process contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) GRI 1: Foundation 2021 for report quality, GRI 2 General Disclosure 2021 for organisation’s reporting practices and other organizational detail, GRI 3 2021 for organisation’s process of determining material topics, its list of material topics and how to manage each topic, and the guidance on levels of assurance contained within the International Standard on Assurance Engagements 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information (ISAE 3000).

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

<table>
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<tr>
<th>Assurance Standard</th>
<th>Level of Assurance</th>
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<td>ISAE 3000</td>
<td>Limited</td>
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SCOPE OF ASSURANCE AND REPORTING CRITERIA
The scope of the assurance included evaluation of quality, accuracy and reliability of disclosed and specified performance information and evaluation of report adherence to the following reporting criteria:

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<th>Reporting Criteria</th>
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<td>GRI Standards 2021 (In Accordance with)</td>
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ASSURANCE METHODOLOGY
The assurance comprised a combination of pre-assurance research, interviews with relevant employees, documentation and record review as well as data validation.

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 a reasonable assurance engagement been performed.

LIMITATIONS AND MITIGATION
Financial data drawn directly from independently audited financial accounts has not been checked back to source as part of this assurance process. Note here any other specific limitations for the assurance engagement and actions taken to mitigate those limitations.

Some statements and data within the scope were not assured due to lack of accessible records during the timescale allowed for assurance.

STATEMENT OF INDEPENDENCE AND COMPETENCE
The SGS Group of companies is the world leader in inspection, testing and verification, 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 affirms our independence from TES-AMM, 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 and sustainability professionals specializing in the Environmental, Social and Governance (ESG), environmental and carbon fields.

FINDINGS AND CONCLUSIONS
ASSURANCE/VERIFICATION OPINION
On the basis of the methodology described and the verification 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.

We believe that TES-AMM has chosen an appropriate level of assurance for this stage in their reporting.

Signed:
For and on behalf of SGS International Certification Services Singapore Pte Ltd

Susan Law
Knowledge Business Manager
3 August 2023

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