DYNACOLOR, INC.

2025

INDEPENDENT ASSURANCE STATEMENT

Sustainability Report

Certification by

亞瑞仕國際驗證股份有限公司
ARES International Certification Co., Ltd.

Statement No. 000-697/V3-RWFNH

Independent Assurance Statement

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This Independent Assurance Statement by ARES Certification Co., Ltd. on DYNACOLOR, INC. ESG Sustainability Report of 2025.

ARES International Certification Co., Ltd. and DYNACOLOR, INC. are mutually independent organizations. In addition to the assessment and verification of 2025 ESG Sustainability report, ARES International has no financial relationship with DYNACOLOR, INC.

The purpose of this Independence Assurance Statement (hereinafter referred to as Statement) is only to conclude that the relevant issues within the scope of the DYNACOLOR, INC.'s ESG Sustainability Report are guaranteed, but not for other purposes. Except for this Statement on the verified facts, for any use of other purposes, or any person who read this Statement, ARES International is not responsible or liable for any legal or other responsibility.

This Statement is based on the conclusions made from the verification of the relevant information provided ARES International by DYNACOLOR, INC. Therefore, the scope of the verification is based on and confined to the content of these provided information, and ARES International shall consider that the contents of the information are complete and accurate.

All concerning and questions about the contents or the relevant issues contained in ESG Sustainability Report shall be answered by the DYNACOLOR, INC.

The Scope of Assurance

The agreed scope of assurance by DYNACOLOR, INC. and ARES International includes the following:

- The contents of the entire ESG Sustainability Report and all operating performance of DYNACOLOR, INC. from January 1st, 2025 to December 31st, 2025.
- According to the type 1 of application of the AA1000 Assurance Standard (v3), the assessed nature and degree of the DYNACOLOR, INC.'s compliance with the AA1000 Accountability Principles (2018) but excluding the verification of the reliability of the information or data disclosed in the ESG Sustainability Report.

This statement is prepared in Chinese and has an English version for reference. In the event of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.

ARES INTERNATIONAL's Opinion

We summarize the contents of DYNACOLOR, INC.'s ESG Sustainability Report and provide a fair opinion of DYNACOLOR, INC.'s relevant operations and performance. We believe that the indices such as economic, social and environmental performance of 2025 are presented correctly. The performance indices disclosed in the report demonstrate DYNACOLOR, INC.'s efforts to identify and meet stakeholder expectations.

Our verification activities are implemented by a team with the capacity for verifying in accordance with AA1000 Assurance Standard (v3), as well as planning and implemented this part of the activities to obtain the necessary information and data. We believe there are sufficient evidences provided by DYNACOLOR, INC. to show that its reporting method according to the AA1000 Assurance Standard (v3) and their self-statement are in line with the GRI standards.

Verification Method

In order to collect evidences related to conclusions, we implemented the following tasks:

- Implement the high-level management review for topics from external groups related to ESG Sustainability policy to confirm the appropriateness of the report in this statement.
- Discussions about stakeholder's engagement with the managers of DYNACOLOR, INC., however, we have no direct contact with external stakeholders.
- Interviews with employees related to ESG Sustainability management, report preparation and information provision.
- Review the critical developments related to organizations.
- Review the scope and maturity of systems related to financial and non-financial reports.
- Review the supporting evidences declared in the report, and the process management described in the report and its associated AA1000 Accountability Principles (2018) on the principles of inclusivity, materiality, responsiveness and impact.

Conclusion

The detailed review results of the AA1000 Accountability Principles and the core disclosures of the Global Reporting Initiative (GRI) standard for inclusivity, materiality, responsiveness and impact are as follows:

- **The inclusivity**

  This report reflects that DYNACOLOR, INC. engages with its stakeholder through a variety of channels, such as internal and external communication mechanisms and the activities of stakeholders. This report covers topics of concern in stakeholders associated with DYNACOLOR, INC., fairly reports, and discloses economic, social, and environmental information. In our professional opinions, this report covers DYNACOLOR, INC.'s inclusivity issues.

- **The materiality**

  DYNACOLOR, INC. publishes the information related to ESG Sustainability to enable stakeholders to judge the organization management and performance. In our professional opinions, this report appropriately covers the material issues of DYNACOLOR, INC.

- **Responsiveness**

  DYNACOLOR, INC. responds to requests and opinions from stakeholders. The implementation methods include customer satisfaction surveys and communication mechanisms for numerous internal and external stakeholders. In our professional opinions, this report covers DYNACOLOR, INC.'s responsiveness topics.

- **Impact**

  DYNACOLOR, INC. developed and implemented processes to monitor, measure and account for how their actions affect the wider ecosystem, echoing all the aspects of this report demonstrated by their own management systems and capabilities issue content, and provide the comprehensive and balanced disclosure, such as the declaration of energy projects and carbon footprint verification. In our professional opinions, this report covers DYNACOLOR, INC.'s impact topic.

GRI Standards

DYNACOLOR, INC. provides declaration of compliance with the GRI Standards. Based on the results of the review, we confirmed that the relevant ESG Sustainability indicators referred to GRI Standards in the report have been completely disclosed, partially disclosed or omitted. In our professional opinions, this declaration covers the Sustainability topics of DYNACOLOR, INC.

Assurance Level

According to the AA1000 Assurance Standard (v3), we verify this statement as a medium level of assurance, as in the scope and method described in this statement.

Responsibility

The responsibility of this ESG Sustainability report, as stated in this statement, is owned by the person in charge of DYNACOLOR, INC. The responsibility of ARES International is to provide professional opinions based on the described scope and method, and to provide an independent assurance statement for the stakeholders.

Ability and Independence

ARES International is composed of experts in a various field of management systems. The verification team is composed of members in the professional backgrounds with the qualifications of lead auditor trained in sustainable development, environmental and social management standards such as AA1000AS, AA1000AP, ISO 14001, ISO 14064-1, ISO 14067, ISO 45001 and ISO 9001. This independent assurance statement is based on the ARES International's fairtrade guidelines.

On behalf of the assurance team
June 23, 2026
ARES International Certification Co., Ltd. (ARES Certification Group)
Taiwan, Republic of China

Signed by

楊育峭

Lead Verifier

Calvin Chen

C.E.O
Calvin Chen

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