



INDEPENDENT ASSURANCE OPINION STATEMENT

2025 CONVERGE INFORMATION AND COMMUNICATIONS TECHNOLOGY SOLUTIONS, INC. SUSTAINABILITY REPORT

The British Standards Institution is independent to Converge Information and Communications Technology Solutions, Inc. (hereafter referred to as 'CICT' in this statement) and has no financial interest in the operation of CICT other than for the assessment and verification of the sustainability statements contained in this report.

This Independent assurance opinion statement has been prepared for the stakeholders of CICT only for the purposes of verifying its statements relating to its environmental, social and governance (ESG) performance, more particularly described in the Scope, below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the Independent assurance opinion statement may be read.

This Independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by CICT. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to CICT only.

SCOPE OF ENGAGEMENT

The British Standards Institution has performed an assurance following internationally acknowledged assurance guidance and standards. These include the principles outlined in the Global Reporting Initiative Sustainability Standards (GRI Standard), specifically GRI 1: Foundation 2021 for report quality, GRI 2: General Disclosure 2021 for the organization's reporting practices and details, GRI 3: Materiality 2021 for the process of identifying material topics, the list of these topics and their management, as well as the assurance levels specified in the AccountAbility AA1000 series of standards.

The scope of the assurance encompassed an assessment of the quality, accuracy, and reliability of the specified performance information detailed below, as well as an evaluation of compliance with the following reporting criteria:

Reporting Criteria	
1	GRI Standards 2021 (In accordance with)
2	AA1000 Accountability Principles (2018)
3	SASB Telecommunication Services Sustainability Accounting Standard - Technology & Communications Sector (Version 2023-12)
4	IFRS S1 <i>General Requirements for Disclosure of Sustainability-related Financial Information</i> and IFRS S2 <i>Climate-related disclosures</i>



Specified Performance Information and Disclosures Included in Scope:

- AA1000AS v3 Type 2 Moderate Level of Assurance for Direct (Scope 1) GHG emissions and Energy Indirect (Scope 2) GHG emissions, assessed against the requirements of GRI 305-1 and GRI 305-2.
- AA1000AS v3 Type 1 High Level of Assurance for all other selected sustainability disclosures, evaluating their adherence to the AA1000 Accountability Principles (2018) and the robustness of the underlying management systems.
- Evaluation of the Report against the Global Reporting Initiative (GRI) Standards, including GRI 1, GRI 2, GRI 3, and the topic-specific GRI 200, 300, and 400 series as identified as material in the GRI Content Index.
- Assessment against the SASB Telecommunications Service Industry Standard (Version 2023-12), including review of sector-specific disclosures and metrics for accuracy, consistency, and decision usefulness.
- Evaluation of the Report in accordance with IFRS S1 (General Requirements for Sustainability-related Financial Disclosures) and IFRS S2 (Climate-related Disclosures), with emphasis on governance, strategy, risk management, and sustainability-related metrics and targets.
- Moderate-level assessment of all reported performance indicators to confirm accuracy, traceability, and alignment with the applicable reporting criteria.

OPINION STATEMENT

On the basis of the methodology described below and the verification work performed, nothing has come to our attention that suggest that the specified performance information within the scope of assurance is inaccurately stated or that it has not been prepared, in all material respects, in accordance with the reporting criteria. Furthermore, our review detailed in the verification report indicates that the data and information presented in the Reporting Organization's Sustainability Report are accurate and that the criteria of Inclusivity, Materiality, Responsiveness, and Impact, as defined by AA1000 Assurance Standard v3, are appropriately addressed.

We believe that the organization has chosen an appropriate level of assurance for this stage in their reporting.

Our work was carried out by a team of Sustainability Report assurers in accordance with the AA1000 Assurance Standard v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that CICT's description of their approach to AA1000 Assurance Standard and their self-declaration of compliance with the GRI standards 2021 were fairly stated.

METHODOLOGY

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- conducted pre-assurance research, including a high-level review of issues raised by external parties that could be relevant to CICT's policies, ensuring the appropriateness of statements made in the report,
- engaged in discussions with managers and staffs regarding CICT's approach to stakeholder engagement, although we did not have direct contact with external stakeholders,
- conducted interviews with staff involved in sustainability management, report preparation and provision of report information,
- reviewed key organizational developments,



- Evaluated supporting evidence for claims made in the reports, and
- Assessed the company's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness and Impact as outlined in the AA1000 AccountAbility Principles Standard (2018).

LIMITATIONS AND MITIGATION

The financial data included in the report were not checked back to original source documents as part of this assurance engagement, as the official Audited Financial Statements were not yet available at the time of the assessment due to the regulatory reporting calendar.

CONCLUSIONS

A detailed review against the AA1000 AccountAbility Principles of Inclusivity, Materiality, Responsiveness and Impact and the reporting standards is set out below:

Inclusivity

This report has reflected that CICT is actively seeking stakeholder engagement. Stakeholder participation has been initiated to develop and achieve a responsible and strategic response to sustainability. Reporting systems are being developed to provide necessary information. The report offers balanced disclosures of economic, social and environmental information, supporting effective planning and target-setting. In our professional opinion, the report addresses CICT's inclusivity issues.

Materiality

CICT conducted its materiality assessment in line with the AA1000AP (2018) Materiality Principle, using a structured and evidence-based process to identify the issues most significant to both the organization and its stakeholders. The assessment considered stakeholder concerns and issue relevance across groups, applying a double materiality approach that examined both impact materiality and financial materiality. This enabled CICT to prioritize issues that reflect stakeholder expectations while remaining relevant to the company's strategy, risk profile, and long-term performance. Based on the assurance procedures performed, the report appropriately reflects these material issues, demonstrating alignment with the AA1000AP Materiality Principle and ensuring that the disclosed topics are both significant and decision useful.

Responsiveness

CICT has implemented the practice to respond to the expectations and perceptions of its stakeholders. The report includes coverage given to stakeholder engagement and channels for stakeholder feedback. In our professional opinion, the report covers CICT's responsiveness issues.

Impact

CICT has demonstrated a process on identify impacts that encompass a range of environmental, social and governance topics, and fairly represented the impacts in the report. In our professional opinion the report covers CICT's impacts.

Global Reporting Initiative Standards

The report is adequately reported in accordance with GRI 2021 Standards. The material topics and their boundaries, both within and outside the organization, are defined in accordance with GRI's Reporting Principles for Defining Report Content. Based on our review, disclosures of



identified material topics are correctly located in the content index and report. In our professional opinion the self-declaration covers the CICT's social responsibility and sustainability.

SASB - reporting

CICT employs SASB's Telecommunications Services Industry Standard version 2023-12 to disclose material topics essential for enterprise value creation, aligning the reporting boundary with its Sustainability Report. The company uses SASB accounting and activity metrics to assess and manage related risks and opportunities. CICT has identified financially material disclosure topics and metrics, which are included in the content index. By integrating GRI and SASB standards, CICT improves communication efficiency and the identification of material issues during the reporting process. To enhance this further, it is recommended that CICT establish a mechanism to monitor internal and external drivers of ESG risks and opportunities and benchmark performance on SASB disclosure topics against peers for continuous improvement.

IFRS S1/S2 Disclosures

The report demonstrates early alignment with the disclosure expectations under IFRS S1 (General Requirements for Sustainability-related Financial Information) and IFRS S2 (Climate-related Disclosures), reflecting CICT's ongoing preparations for the Philippine SEC's adoption of these standards in 2026. The disclosures appropriately address the key elements of governance, strategy, risk identification and management, and sustainability-related metrics particularly those connected to climate-related risks and opportunities. The information presented is consistent with the organization's current sustainability governance framework and indicates CICT's commitment to enhancing transparency, decision-usefulness, and readiness for full compliance with IFRS S1/S2 in future reporting cycles.

ASSURANCE LEVEL

The Type 2 moderate level assurance provided is in accordance with AA1000 Assurance Standard v3 in our review, as defined by the scope and methodology described in this statement.

RESPONSIBILITY

This 2025 Sustainability Report is the responsibility of the CONVERGE INFORMATION AND COMMUNICATIONS TECHNOLOGY SOLUTIONS, INC.'s CEO as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

COMPETENCY AND INDEPENDENCE

The assurance team was composed of Lead Auditors and Carbon Footprint Verifiers experienced in industrial sector, and trained in a range of sustainability, environmental and social standards including, ISO14001, ISO 37001, ISO 45001, ISO14064 and ISO 9001. BSI is a leading global standards and assessment body founded in 1901.

For and on behalf of BSI:

Ava Taniajura

Managing Director BSI Philippines, Inc.

25 03, 2026



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