



LRQA Group Independent Assurance Statement

Relating to MadePartners Limited ESG Report 2025 “the Report” for the reporting period from 01 April 2024 to 31 March 2025.

LRQA GROUP LIMITED (“LRQA”) was commissioned by MadePartners Limited (“the Company” or “MadePartners”) to provide independent assurance on the Report against the assurance criteria below to a limited level of assurance using LRQA’s verification procedure.

LRQA’s verification is based on current LRQA best practice and reference to the principles of Relevance, Completeness, Consistency, Accuracy and Transparency.

Our assurance engagement covered MadePartners’ operations and activities in the Company with the following requirements:

- Verifying conformance with the Company’s reporting methodologies.
- Evaluating the accuracy and reliability of data and information in the Report; and
- Evaluating whether the sustainability performance disclosures have been presented with reference to the criteria set out in LRQA’s verification procedure, which is based on the principles of inclusivity, materiality, responsiveness and reliability of performance data.

LRQA’s responsibility is solely to MadePartners. LRQA disclaims any liability or responsibility to any other party, as explained in the footnote. MadePartners’ responsibility is to collect, aggregate, analyze and present all data and information within the Report, and to maintain effective internal controls over the systems from which the Report is derived. The Report has been approved by, and remains the responsibility of, the Company.

LRQA’s Opinion

Based on LRQA’s approach, nothing has come to our attention that would cause us to believe that the Company has not, in all material respects:

- Met the requirements above; and
- Disclosed accurate and reliable performance data and information.

The opinion expressed is formed on the basis of a limited level of assurance and reflects the materiality determined by the professional judgement of the verifier.

Note: The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. 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.



LRQA's Approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Reviewing the Company's data to confirm that there were no significant errors or misstatements in the Report;
- Reviewing the application of the reporting principles in the preparation of the Report, the effectiveness of data handling procedures, instructions and systems, including those for internal verification; and
- Interviewing with the key people responsible for compiling the data and drafting the Report remotely.

LRQA's Observations

Further observations and findings concerning applicable principles in the carbon emission calculations, made during the assurance engagement, are:

- **Relevance**
We are not aware of any key data being omitted from data collection, research methodology and reporting processes.
 - **Completeness**
We are not aware of any omissions of material emission sources within the sampled datasets.
 - **Consistency**
We are not aware of any issues in the methodologies or practices that could impair the meaningful comparison of emission data over time.
 - **Accuracy**
We are not aware of any material errors or discrepancies in the carbon emission calculations from the sampled datasets.
 - **Transparency**
We are not aware of any elements of the carbon emission calculation process, including methodologies, assumptions, and data sources, that have not been clearly and comprehensively documented.
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LRQA's standards, competence and independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO/IEC 17021 *Conformity assessment – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

A handwritten signature in blue ink, which appears to read 'William Siu', is positioned above the printed name.

LRQA Lead Verifier

On behalf of LRQA Limited

16th Floor, Cambridge House, Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong

Dated: 21 August 2026

LRQA reference: HKG00000423

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The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

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