

## Assurance Methodology

This assurance engagement was planned and carried out in accordance with the GRI 2021. The Report was evaluated against the following criteria,

- Adherence to the principles of Inclusivity, Materiality, Responsiveness, Impact as prescribed in the GRI 2021.

During the assurance engagement, TNV adopted a risk-based approach, concentrating on verification efforts on the significant AMY GRUPO's context and its stakeholders. TNV has verified the statements and claims made in the Report and assessed the robustness of the underlying data management system, information flows and controls. In doing so:

- TNV reviewed the approach adopted by AMY GRUPO for the stakeholder engagement and materiality process. TNV performed limited internal stakeholder engagement to verify the qualitative statements made in the Report;
- TNV verified the sustainability-related statements and claims made in the Report and assessed the robustness of the data management system, information flow and controls;
- TNV examined and reviewed the documents, data and other information made available by AMY GRUPO for the reported disclosures including the Disclosure on Management Approach and performance indicators;
- TNV conducted interviews with key representatives including data owners and decision-makers from different functions of the Company during the verification;
- TNV performed sample-based reviews of the mechanisms for implementing the sustainability related policies, as described in AMY GRUPO's Sustainability Report.
- TNV verified sample-based checks of the processes for generating, gathering and managing the quantitative data and qualitative information included in the Report for the reporting period.

## Opportunities for Improvement

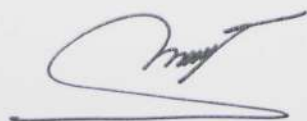
During the assurance process, a total of two Observations for Improvement (OFIs) and one Clarification Request (CR) were identified and communicated to AMY GRUPO's management. These findings were taken into consideration during the review but do not affect the assurance conclusion. They intend to support continual improvement in data accuracy and reporting processes.

## Conclusions

The Report has been prepared with reference to the GRI 2021, adhering to the applicable Reporting Principles and Disclosure Requirements. Based on the scope of this assurance engagement, TNV concludes that the Report presents a fair representation of AMY GRUPO's material topics, and performance indicators follow the principles of the GRI 2021.

TNV expressly disclaims any liability for decisions made based on this Assurance Statement. The intended users of this statement are Stakeholders such as the Board of Directors, Management of AMY GRUPO. AMY GRUPO is responsible for the preparation, accuracy, and integrity of the information presented in the Report.

Independent Assurance Statement no. TNV698250419



Le Sy Trung - General Manager, on behalf of TÜV NORD Vietnam

Date: 04-08-2025

TÜV NORD Vietnam Co., Ltd - a member of TÜV NORD Group (Federal Republic of Germany)  
Floor 12th, T.I.D Building, No. 4 Lieu Giai, Ngoc Ha Ward, Hanoi City, Vietnam  
[www.tuvnord.vn](http://www.tuvnord.vn)

*This Independent Assurance Statement is referred to the Assurance report no. 2.5-VN90003/2025*

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# Independent Assurance Statement

## Introduction and Engagement

TUV NORD Vietnam Ltd. (TNV) hereby confirms as a result of the assurance engagement conducted with reference to the Global Reporting Initiative Standards 2021 (GRI 2021) for the 2024 Sustainability Report of ASIA-US INDUSTRIAL JOINT STOCK COMPANY (hereafter "AMY GRUPO")

This engagement was performed through document review, verification of data and disclosures, and internal interviews conducted during June 2025, in accordance with TNV's assurance procedures and the principles and requirements of the GRI 2021.

## Scope, Boundary and Limitations of Assurance

Organizational boundary	ASIA-US INDUSTRIAL JOINT STOCK COMPANY (hereafter 'AMY GRUPO') Headquarter: Lot 1, Thai Hoa - Lien Son - Lien Hoa Industrial Park, Lien Hoa Commune, Phu Tho Province, Vietnam The subsidiaries included in the report are: <ul style="list-style-type: none"><li>• ACT Construction and Trading Investment Co., Ltd.</li><li>• AMY Hoa Son Ceramics Joint Stock Company.</li></ul>
Reporting name	Sustainability Report 2024 of AMY GRUPO issued date 15 July 2025 ('Report')
Reporting Period	01/01/2024 - 31/12/2024
Business Scope	Manufacturing and trading of building materials, including ceramic tiles, composite panels, glazed roofing tiles, and various types of flooring such as SPC, LVT, and WPC.
GRI Disclosures	<ul style="list-style-type: none"><li>• Organizational Profile: GRI 2-1, 2-2, 2-3, 2-4, 2-6, 2-7, 2-10 to 2-21, 2-22 to 2-24, 2-26 to 2-30</li><li>• Material Topics Management: GRI 3-1, 3-2, 3-3</li><li>• Governance Performance: GRI 202-1, 202-2, 204-1, 205-1, 205-2</li><li>• Environmental Performance: GRI 301-1, 301-2, 302-1, 302-3, 303-1, 303-2, 303-4, 303-5, 305-1 to 305-4, 305-6, 305-7, 306-1 to 306-5 (2020), 308-1, 308-2</li><li>• Social Performance: GRI 401-1 to 401-3, 402-1, 403-1 to 403-10, 404-1 to 404-3, 405-1, 405-2, 406-1, 407-1, 408-1, 409-1, 410-1, 414-1, 416-1, 417-1</li></ul> <p>Note: This list only includes the GRI disclosures verified during this engagement. Any GRI Disclosures not listed here are excluded from the assurance scope.</p>
Limitation	An evaluation of the effectiveness and adequacy of AMY GRUPO's sustainability strategy and management systems. Interviews with external stakeholders.
Level of assurance	Type 2 - Moderate Level

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