Independent Assurance Statement

KAORI HEAT TREATMENT CO., LTD. 2024 SUSTAINABILITY REPORT

The AFNOR GROUP was established in 1926. We are the National Standardization Body of France, a permanent council member in ISO and one of the leading certification bodies in the world. This assurance work was carried out by AFNOR ASIA LTD., a subsidiary of AFNOR GROUP. All the members of the verification team have professional backgrounds and have accepted AA1000 AS, AFAQ 26000, ISO 9001, ISO 14001, ISO 14064, ISO 45001, ISO 50001, and other sustainability-related international standard trainings. All assigned verifiers have been approved as the lead auditors or verifiers. AFNOR ASIA LTD. (hereinafter referred to as AFNOR ASIA) and KAORI HEAT TREATMENT CO., LTD. (hereinafter referred to as KAORI) are independent entities. Except for the contents described in this independent assurance statement, AFNOR ASIA is not involved in the preparation process of the sustainability report of KAORI.

RESPONSIBILITIES

KAORI is responsible for reporting its economic, environmental, and social operating activities and performance in Taiwan and some oversea operating locations in its sustainability report (hereinafter referred to as "the Report") in accordance with the declared sustainability reporting standards.

AFNOR ASIA is responsible for providing an independent assurance statement to KAORI and its stakeholders in accordance with the described scope and method. This statement is for KAORI use only and is not responsible for any other purpose.

SCOPE AND CRITERIA

The assurance scope of the agreement between KAORI and AFNOR ASIA includes:

1. The scope of assurance operation is consistent with the scope disclosed in the "KAORI HEAT TREATMENT CO., LTD. 2024 SUSTAINABILITY REPORT".
2. AFNOR ASIA performs assurance operation according to the Type 1 assurance of the AA1000 assurance standard (v3), reviewing and evaluating KAORI's compliance with the AA1000 AccountAbility Principles (2018).
3. The assurance operation includes reviewing and evaluating KAORI's relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
   - GRI Standards
   - Task Force on Climate-related Financial Disclosures
   - Sustainability Accounting Standards Board Standards

METHODOLOGY

- The Report is reported in accordance with the GRI Standards, and the content of the Report is reviewed for compliance with the GRI Standards for general disclosure and specific topic disclosure.
- The verification team interviewed relevant personnel to confirm the communication and response mechanism for stakeholders and the decision-making process for material topics, but did not directly contact external stakeholders.
- All documents, data and information related to the preparation of the Report were verified by the verification team through interviews with relevant personnel.
- The process of reviewing organizational outputs, collecting and managing qualitative and quantitative data disclosed in reports based on a sampling plan.
- By interviewing the responsible personnel of each group, examining and reviewing the relevant documents, materials and information, the verification team evaluated the reasonableness of the sources of supporting materials and evidence for the contents of the Report.

CONCLUSION

◆ AA1000 Accountability Principles

Inclusivity

KAORI has identified stakeholders that are closely related to its operations and maintained communication channels for all parties to participate in different important topics, fully understand the important information that stakeholders are concerned about, and widely accept feedback from all parties on the company's sustainable development expectations. The Report has demonstrated the specific practice of the principle of inclusivity.

Materiality

KAORI has published relevant information on sustainable development issues, allowing stakeholders to judge the company's governance and performance. Through the ESG promotion committee's planning, development and implementation of material topics decision-making mechanisms, can focus on various topics that have a significant impact and influence on its sustainable development. In the future, the material topics decision-making mechanism can be implemented regularly to manage material topics in a reasonable and timely manner to respond to the continuously changing internal and external environment.

Responsiveness

KAORI has developed and implemented a stakeholder response mechanism through communication channels, clearly declared various relevant policies, standards, codes, assessment targets, etc., and continuously engagement with stakeholders through the Report and official websites, striving to implement, monitor and disclose management policies and performance targets that meet stakeholders' expectations.

Impact

KAORI has taken measures to monitor and measure the risks and opportunities resulting from the significant impacts of each sustainable development action it has taken. Appropriate action plans have been formulated for each risk and opportunity identified, demonstrating the organization's effective management, continuous improvement and communication responsibilities.

- **Global Reporting Initiative Sustainability Reporting Standards**

Based on the results of the review, it is confirmed that the general disclosures, specific topic disclosures, and material topics management disclosures in the Report have complied with the requirements of the GRI Standards. In the future, the organization can continue to integrate other international reporting requirements, collect and summarize the management performance of each operating location, and disclose sufficient sustainable information to stakeholders.

- **Task Force on Climate-related Financial Disclosures**

Based on the results of the review, the Report has revealed the impact of climate change on the organization's operations, as well as measures to address risks and opportunities. In the future, the organization can continue to update climate scenario information, enhance the flexibility of operating strategies, and assess the potential impact of response actions on financial performance.

- **Sustainability Accounting Standards Board Standards**

Based on the results of the review, the Report has disclosed relevant information based on the Sustainability disclosure topics & metrics and activity metrics of the SASB Standards. In the future, the organization can continue to collect and report data based on the SASB Standards and integrate it with internal information management and analysis systems.

ASSURANCE OPINION

AFNOR ASIA has developed a complete sustainability reporting assurance standard based on the verification guidelines of the AA1000 Assurance Standard (v3) and the GRI Standards. Based on the sufficient evidence provided by KAORI and the facts seen during on-site verification, we adhere to the principle of fairness and issue a statement on the global sustainability reporting standards followed by the organization. In our opinion, the information and data presented in the

Report by KAORI provides a fair and balanced representation. We believe the focuses on economic, social, and environmental indicators in KAORI in 2024 are well represented.

ASSURANCE LEVEL

In accordance with the AA1000 Assurance Standard (v3), we verified this assurance statement corresponding to a moderate level. The scope and methods are as described in this statement.

For and on behalf of AFNOR：

AA1000
Licensed Report
000-84/V3-IZQ3L

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Jul.11.2025
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