Independent Assurance Statement

KAORI HEAT TREATMENT CO., LTD. 2025 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 overseas 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. 2025 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 established a mechanism for identifying and communicating with key stakeholders, including investors/shareholders, employees, customers, suppliers, and government agencies. Through its ESG Promotion Committee, it conducts cross-departmental communication and planning, and manages various action plans. The stakeholder consultation mechanism is functioning well overall, with appeal channels and regular communication activities. In the future, quantifiable indicators of stakeholder participation effectiveness can be established, and the retention of consultation records can be strengthened to improve verifiability.

Materiality

KAORI has demonstrated in its Report the use of a Double Materiality Assessment approach, taking into account both the "impact level" and the "stakeholder concern level". The 10 material topics for 2025 have been significantly adjusted compared to 2024, reflecting the changes in stakeholders' and their own operational concerns on various issues.

Responsiveness

KAORI has outlined its management approach and specific measures for each material topic in the Report, and tracks the effectiveness of these measures through the ESG Promotion Committee, reporting annually to the Board. In the future, more quantifiable targets and timelines can be set for responses to each material topic to enhance the verifiability of the responsiveness principle.

Impact

KAORI has been monitoring and measuring the risks and opportunities arising from the significant impacts of its various sustainable development actions. The organization has conducted climate change scenario analysis and identified three high-risk and three high-opportunity factors, and has also completed human rights due diligence, demonstrating the organization's effective management and continuous improvement of its accountability.

◆ **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 domestic and international reporting requirements, and use its internal management system to collect and disclose information, thereby continuously improving the quality of its reports.

◆ **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 regularly review and update the risks and opportunities in the climate scenario and continuously assess the financial impact of response strategies.

◆ **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, monitor, and disclose information in accordance with the Standards, demonstrating the professionalism and international recognition of its Report, and continuously providing investors with valuable reference for decision-making.

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 2025 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/V3-5YVI1

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Jun.05.2026
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