Appendix III: SASB Comparison Table

Industrial Machinery & Goods: Sustainability Accounting Standards Board (SASB) Sustainable Industry Classification System® (SICS®) RT-IG Sustainability Topics and Metrics and 2025 Disclosure Status

Topic	Code	Metric	Category	Measurement unit	2025 Disclosure Status
Energy management	RT-IG-130a.1	(1) Total energy consumption	Quantitative	Gigajoules (GJ)	59,936.9381
		(2) Percentage of grid electricity	Quantitative	Percentage (%)	97.7846
		(3) Percentage of renewable energy	Quantitative	Percentage (%)	0
Employee health and safety	RT-IG-320a.1	(a) Direct employees and (b) Contract employees (1) Total Recordable Incident Rate (TRIR)	Quantitative	Rate	0.99
		(2) Fatality Rate	Quantitative	Rate	0
		(3) Near Miss Frequency Rate (NMFR)	Quantitative	Rate	0
Fuel economy and use-phase emissions	RT-IG-410a.1	Sales-Weighted Fuel Efficiency of Medium- and Heavy-Duty Vehicle Fleet	Quantitative	Per 100 tons kilometers liters	0
	RT-IG-410a.2	Sales-Weighted Fuel Efficiency of Non-Road Equipment	Quantitative	Liters per Hour	0
	RT-IG-410a.3	Sales-Weighted Fuel Efficiency of Stationary Generators	Quantitative	Kilojoules per Liter	0
	RT-IG-410a.4	Sales-weighted emissions of (1) nitrogen oxides (NOx) and (2) particulate matter (PM) from (a) marine diesel engines, (b) railroad locomotive diesel engines, (c) on-road medium- and heavy-duty diesel engines, and (d) other non-road diesel engines1	Quantitative	Grams per Kilojoule	0
Materials Sourcing	RT-IG-440a.1	Description of Risk Management Related to the Use of Critical Materials	Discussion/ Analysis	Not applicable	• Diversity supply sources and secure the supply of raw materials by making purchases from suppliers in different regions. • Sign long-term supply contracts with suppliers to control cost, given the volatility of raw material prices. • Make localized purchases of raw material where possible to shorten the supply chain and minimize risk of shipment delay caused by logistics shortage.
Remanufacturing Design and Services	RT-IG-440b.1	Revenue from Remanufactured Products and Remanufacturing Services 2	Quantitative	Currency Expression	0

Topic	Code	Metric	Category	Measurement unit	2025 Disclosure Status
Table 2: Activity indicators					
	RT-IG-000.A	Production Volume, Categorized by Product Type 7	Quantitative	Count	The Company has always placed great importance on compliance with regulations set by competent authorities and has established a comprehensive internal data control system. However, the Company's metal products are highly diversified and produced in small, customized batches. Production and sales are heavily dependent on customer demand, and the relevant information involves specific client details and the Company's business strategy considerations. Due to confidentiality agreements signed with clients and the necessity of protecting the Company's operational information, we are unable to provide the aforementioned data and kindly ask for your understanding.
	T-IG-000.B	Number of employees	Quantitative	Count	The total manpower of the parent company was 742 people, including 571 regular employees, 104 foreign migrant workers, 1 foreign white-collar worker, 58 dispatched personnel, and 8 contractor personnel. The total manpower of the subsidiary Kaori Thermal Technology Co., Ltd. was 361 people, including 193 regular employees, 1 foreign white-collar worker, 7 short-term part-time employees, 157 dispatched personnel, and 3 contractor personnel. The total manpower of the subsidiary Kaori Technology (Ningbo) Co., Ltd. was 75 people, all of whom were regular employees.

1 Note to RT-IG-410a.4 – The entity should discuss how it manages risks and opportunities related to fleet fuel economy and emissions.

2 Note to RT-IG-440b.1 – Disclosure should include a discussion of efforts to source end-of-life products and components for remanufacturing.

3 Note to RT-IG-000.A – The entity should, at a minimum, report the number of units produced for the following product categories: (1) Vehicles and agricultural and construction equipment, (2) Engines and power generation equipment, and (3) Components.