Assurance Statement

SuperAlloy Industrial Co., Ltd Sustainability Report

TUV NORD Taiwan Co., Ltd. (hereinafter referred to as TUV NORD) was commissioned by SuperAlloy Industrial Co., (hereinafter referred to as SuperAlloy) to perform the 2025 Sustainability Report Verification (hereinafter referred to as Sustainability Report) in accordance with the AA1000 Assurance Standard Version 3 and the GRI Sustainability Reporting Standards (GRI Standards) and related assurance standards.

The Scope of Statement and Assurance Standards

1) The scope of assurance is consistent with the scope of disclosure in SuperAlloy 2025 Sustainability Report, which covers the period from 1 January 2025 to 31 December 2025.
2) The verification of compliance with the AA1000 Principles of Accountability for SuperAlloy bases on the AA1000 Assurance Standard, Third Edition, Application Type II that includes verification of the reliability of the information/data disclosed in the report.
3) Sustainability Accounting Standards Board (SASB) Auto Parts industry sustainability accounting metrics.
4) Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Sustainability Disclosure Indicators.
5) TCFD Climate Related Financial Disclosure Recommendation.

Intended Users

The intended users of this statement are the stakeholders of SuperAlloy.

Assurance Type and Level

In accordance with the requirements of the AA1000 Assurance Standard Version 3, Type 2, Moderate of Assurance Level.

Opinion Statement

SuperAlloy complies with the GRI Standards and AA1000 accountability principles of inclusivity, materiality, responsiveness and impact. The sustainability report presents the commitment of top management, the needs and expectations of stakeholders. To achieve sustainability performance indicators by stakeholders' engagement.

We assure that SuperAlloy complies with the SASB Auto Parts industry sustainability accounting standards to disclose relevant metrics

We assure that SuperAlloy complies with Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Sustainability Disclosure Indicators.

We assure that SuperAlloy complies with TCFD's climate-related financial disclosure recommendations and discloses relevant metrics.

Methodology

The verification is in accordance with the above stated assurance standards and the TUV NORD Sustainability Report Verification Agreement.

Our verification includes the following activities:

* Collect objective evidence of relevant performance metrics, as mentioned in the report.
* Assurance of expectations of local or national regulations; international standards as set forth in public opinion and/or expert opinion are relevant to such general considerations.
* Document review records and report content assessment in the context of GRI criteria application requirements.
* Interviews with managers and related staff on issues of concern to the company's stakeholders.
* Interviews with personnel involved in sustainability management, information gathering and report preparation.
* Review significant organizational developments and review internal and external audit findings.
* Review AA1000 (2018) Principles of Accountability and other compliance requirements.

Conclusion

The results of the AA1000 accountability standard for inclusivity, materiality, responsiveness and impact in the report are set out below.

Inclusivity

SuperAlloy identifies 7 stakeholders and their concerns via the questionnaire and decides materiality through stakeholder engagement, sustainability committees and experts. There are 13 material topics determined among the 26 sustainability topics including economic, governance, social, human rights and climate impact.

Materiality

SuperAlloy complies with the GRI Standard, SASB Auto Parts industry sustainability Indicators disclosure related metrics, Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Sustainability Disclosure Indicators, and TCFD Climate Related Financial Disclosure Proposed Indicators to fully disclose the company's material risks and opportunities, taking into account the extent of impact on the company and prioritize the materiality of the report.

Responsiveness

SuperAlloy Sustainability Report clearly describes the relationship between sustainability and organizational strategy and the performance metrics corresponding to the materiality and their achievement status and adequately addresses the main issues of concern to stakeholders.

Impact

SuperAlloy Sustainability Report fully identifies materiality that reflect the significant economic, environmental, and social impacts on the organization. The company has established a robust process to monitor and measure the impact and establish short-, medium-, and long-term strategic planning through corporate governance.

Reliability and quality

The data and information in the report are sampling verified, and the accuracy of the sampling data is reliable.

GRI Sustainability Reporting Standards

SuperAlloy Sustainability Report complies with the GRI 1 to GRI 3 universal Standards and the GRI 200 Series, GRI 300 Series and GRI 400 Series topic standards, and meet the requirements for disclosure.

Limitations

The financial report was certified by PricewaterhouseCoopers,Taiwan (PwC), the accounting firm appointed by the company.

Independent Statements and Competence

TUV NORD Group is a leader in the supervision, testing and certification. It operates businesses and provides services in more than 150 countries around the world. The services include management systems and product certification; quality, environmental safety, social and moral audits and training; corporate sustainability report assurance.

TUV NORD and SuperAlloy are mutually independent organizations, and there is no conflict of interest with SuperAlloy or any of its affiliates or interested parties when performing the verification of the sustainability report. Regarding the sustainability report of SuperAlloy, TUV NORD bases on the SuperAlloy verification agreement, and does not assume any legal or other responsibilities. SuperAlloy is responsible for responding to any questions that intended users concerned.

The verification team is composed of experienced chief reviewers such as ISO 9001, ISO 14001, ISO 14064-1,ISO 14067, ISO 45001, SA 8000, ISO 50001, ISO 27001 etc., and has received the CSAP verification practice qualification certification of AA1000 AS v3 accountability training. The verification team is bases on his qualifications, extensive knowledge and experience in the industry to provide professional advice in this assignment.

Jack Yeh

Chairman

AA1000
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