KAORI KAORI HEAT TREATMENT CO., LTD. Human Rights Policy

To fulfill corporate social responsibilities and protect the fundamental human rights of all employees, customers, and stakeholders, Kaori respects and follows the principles of internationally recognized human rights standards, including the UN Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the United Nations Global Covenant, the Responsible Business Alliance (RBA) Code of Conduct, the International Labour Organization (ILO), and other core labor standards and local laws.

I. Diversity, inclusion, and equality

Kaori strictly abides by laws and regulations related to labor and gender equality and creates a friendly working environment with gender equality and diversity. There is no differential treatment due to an individual's gender, sexual orientation, age, language, ideology, religion, party affiliation, or physical and mental disabilities. We implement fair and reasonable employment, salary, benefits, clearly defined working hours, training, evaluation, and promotion opportunities.

II. Against discrimination, bullying, and harassment

Kaori adopts a zero-tolerance policy for any discrimination, harassment, or violence in the workplace. We formulate announcement standards and provide complaint channels, disciplinary mechanisms, and regular education and training.

III. Comply with basic wages and reasonable working hours

Kaori is committed to giving all employees fair and reasonable salary treatment and legal benefits. We offer salaries above the minimum legal requirement, establish reasonable legal guidelines, policies, and work schedules, and carefully monitor and manage employee attendance.

IV. Forbid forced labor and child labor

Kaori by law establishes a written contract for employment with clear terms that both parties agree on. The agreement specifies the prohibition of forced labor, human trafficking, slavery, and child labor.

V. Health and safety workplace environment

Kaori complies with relevant laws and regulations on occupational safety and health by regularly implementing education and training related to labor safety, free health check, special case care, and on-site doctor interview services. Also, we provide various health awareness activities and medical care information to prevent and reduce the risk of occupational accidents.

VI. Implement information security

Kaori implements cybersecurity control systems and protective measures to safeguard personal data and information.

VII. Promoting harmony between labor and management

Kaori respects and ensures employees can have open dialogue channels for gathering, association, negotiation, and consultation. Regular labor-management meetings foster harmonious relationships between labor and management by effectively addressing and resolving differences.

VIII. Complaint report

Anyone who violates laws and regulations or intends to use his/her position to obtain improper benefits, which affects the rights and interests of the company, please report to the following channels:

- Company Address
 Special Assistant's Office
 Kaori Heat Treatment Co., Ltd.
 No. 5-2, Jilin North Road, Zhongli District,
 Taoyuan City 32030, Taiwan (R.O.C.)
- E-mail: csr@kaori.com.tw

<u>Allen Wu</u>

Allen Wu Chairman July, 2023