

## **Assurance Statement**

### **Batom Co., Ltd. Sustainability Report**

TUV NORD Taiwan Co., Ltd. (hereinafter referred to as TUV NORD) was commissioned by Batom Co., Ltd. (hereinafter referred to as Batom) to perform the 2022 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 Batom's 2022 Sustainability Report, which covers the period from 1 January 2022 to 1 December 2022.
- 2) Verification of Batom compliance with the AA1000 Principles of Accountability in accordance with the AA1000 Assurance Standard, Third Edition, Application Type I. This does not include verification of the reliability of the information/data disclosed in the report.
- 3) Sustainability Accounting Standards Board (SASB) AUTO PARTS sector sustainability accounting metrics.

#### **Intended Users**

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

#### **Assurance Type and Level**

In accordance with the requirements of the AA1000 Assurance Standard Version 3, Type 1, Moderate of Assurance Level.

#### **Opinion Statement**

Batom refers to the GRI sustainability reporting 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 Batom refers to the SASB AUTO PARTS sector accounting standards to disclose relevant metrics

#### **Methodology**

Our verification services are planned and performed in accordance with the above mentioned assurance standards and the TUV NORD Sustainability Report Verification Agreement for verification of sustainability reports.

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**

Batom identifies stakeholders and their concerns via discussion, then decides on material topics after engagement with stakeholders, internal top management and external experts. The selection of these material topics is based on the extent of concern and influence of stakeholders, the operational impact and importance of the company. To deduce from 9 concern topics into 6 material topics.

### **Materiality**

Batom refers to the GRI Standards 2021 guidelines and SASB industry standards (AUTO PARTS), 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**

Batom's 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**

Batom's 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.

### **GRI Sustainability Reporting Standards**

Batom's sustainability report refers to 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. (The reasons for omission are stated)

### **Limitations**

The financial report of the Batom was certified by the KPMG accounting firm.

The data of carbon emission verification are self-estimated and have not been verified by a third party.

### **Independent Statements and Competence**

TUV NORD Group is a leader in the supervision, testing and certification. It operates business and provides services in more than 70 countries around the world. The services include management system and product certification, quality, environmental safety, social and moral audits and training; corporate sustainability report assurance.

TUV NORD and Batom are mutually independent organizations, and there is no conflict of interest with the Batom or any of its affiliates or interested parties when performing the verification of the sustainability report. Regarding the sustainability report of the Batom. TUV NORD is based on the Batom's verification agreement and does not assume any legal or other responsibilities. Batom 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 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 based on his qualifications, extensive knowledge and experience in the industry provide professional advice in this assignment.

Jack Yeh

General Manager

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TUV NORD Taiwan Co., Ltd.

Room A1, 9F, No. 333, Sec. 2, Tun Hua S. Rd., Taipei 10669 Taiwan, R.O.C.

