

Occupational Safety, Health and Environmental Sustainability Policy

Kinik Company adheres to the business philosophy of "Good for You, Good for Me, Good for Everyone" and specializes in grinding innovation. We provide products such as grinding wheels and cutting tools for application from basic to advanced precision grinding and cutting processes. We also accumulate experience in precision machining and materials science, developing diamond products and high-tech wafer regeneration processes.

The Company is committed to creating a safe, healthy, and comfortable working environment. This policy applies to employees, suppliers, contractors, and others, including employees and non-employees whose work and/or workplace are under the company's direction and supervision. Furthermore, the company implements environmental sustainability, energy consumption and carbon reduction measures, covering all life cycle stages including design, development, procurement, production, transportation, maintenance, product use, disposal and recycling. We effectively consume energy and water resources to fulfill our corporate social responsibility and sustainable operations goals, and to achieve our corporate social responsibility as a citizen. We are committed to:

1. Strictly comply with regulatory standards:

All the company's operations comply with applicable safety & health, firefighting, and environmental laws and regulations, as well as the requirements of customers and stakeholders. We implement safety & health, and environmental protection, set targets for energy and water efficiency improvement, continually evaluate the progress and ensure the achievement of the targets.

2. Climate Change and Environmental Sustainability:

We are committed to addressing global climate change, strengthening resilience, adaptation, and preventive action. We are committed to reducing greenhouse gas emissions, actively and voluntarily implementing carbon reduction strategy to achieve our target of net zero carbon emissions.

To enhance the use of sustainable resource, we will continue to install and purchase renewable energy, adopt best practices to promote low-carbon processes, and implement actions that are friendly to both ecology and biodiversity.

3. Improve energy and water resource efficiency:

Provide the necessary resources to enhance energy and water efficiency, reduce costs, lower energy and water consumption, and decrease greenhouse gas emissions. Support designs that improve energy and water resource performance, give priority to purchasing energy-saving, water-saving products and services.

4. Encourage full participation and strengthen communication and participation of stakeholders:

We establish stakeholder communication and engagement channels. Through meetings, training, questionnaires, and various public company disclosure, we communicate with both internal and external stakeholders to understand their needs and expectations. We will continually improve and enhance the cognitive training capabilities and performance related to the environment, safety, health, energy, and water resources, and build a safe and secure corporate culture.

5. Continuous cycle of improvement:

By continuously improving safety & health, and environmental protection concepts and technologies, we actively assess and manage risks and opportunities. Based on the results of the assessments, we set up prioritization for improvement and develop action plans or monitoring and measurement mechanisms to eliminate hazards, reduce occupational safety and health risks, and minimize impacts of our operations on the environment, energy, resources use, and human health. Through continuous improvement, we enhance the efficiency of energy, water and raw materials consumption., and commit to reducing the impact and damage caused by operations on the environment and ecosystem, including reducing greenhouse gas emissions, water pollution, air pollution, and waste generation, as well as reducing occupational safety and health risks.

6. Friendly workplace environment:

Actively promote health protection and care, prevent occupational injuries and diseases, enhance physical and mental health. Through respecting and protecting the rights and equal treatment of our employees and stakeholders, we commit to achieve our ultimate target of zero incident and cultivate a friendly and health work environment.

CEO Thomas Hsieh

Date of Signing: August 29, 2025