

INDEPENDENT ASSURANCE OPINION STATEMENT

To: The Stakeholders of HL D&I HALLA CORPORATION

Overview

BSI (British Standards Institution) Group Korea (hereinafter referred to as the "Assurer") was requested to verify the 2025 HL D&I Halla Sustainability Report (hereinafter referred to as the "Report"). The Assurer is independent of HL D&I HALLA CORPORATION and has no major operational financial interest other than the assurance. This assurance opinion statement is intended to provide information related to the assurance of HL D&I HALLA CORPORATION report relating to the environment, social and governance (ESG) to the relevant stakeholders and may not be used for any purpose other than the purpose of publication. This assurance opinion statement was prepared based on the information presented by HL D&I HALLA CORPORATION and the assurance was carried out under the assumption that presented the information and data were complete and accurate.

HL D&I HALLA CORPORATION is responsible for managing the relevant information contained within the scope of assurance, operating the relevant internal control procedures, and for all information and claims contained in the report. Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to HL D&I HALLA CORPORATION only.

The Assurer is responsible for providing HL D&I HALLA CORPORATION management with an independent assurance opinion containing professional opinions derived by applying the assurance methodology to the scope specified, and to provide the information to all stakeholders of HL D&I HALLA CORPORATION. The Assurer shall not bear any other responsibility, including legal responsibility, to any third party other than HL D&I HALLA CORPORATION in providing the assurance opinion and shall not be liable to any other purpose, purpose or stakeholders related thereto for which the assurance opinion may be used.

Scope

The scope of engagement agreed upon with HL D&I HALLA CORPORATION includes the following:

- Reporting contents during the period from January 1st to December 31st 2025 included in the report, some data included first half of 2026.
- Major assertion included in the Report, such as sustainability management policies and strategies, goals, projects, and performance, and the Report contents related to material topics determined as a result of materiality assessment.
- Appropriateness and consistency of processes and systems for data collection, analysis and review.
- In Accordance with the four principles of AA1000 AccountAbility in the Report, based on the type of Sustainability Assurance based on AA1000AS v3 and if applicable, the reliability of the sustainability performance information contained in the Report.

The following contents were not included in the scope of assurance.

- Financial information in Appendix.
- Index items related to other international standards and initiatives other than the GRI.
- Other related additional information such as the website and business annual report.

Assurance Level and Type

The assurance levels and types are as follows;

- Moderate level based on AA1000 AS and Type 2 (confirmation to the four principles as described in the AA1000 Accountability Principle 2018 and quality and reliability of specific performance information published in the report.)

Description and sources of disclosures covered

Based on the scope and methodology of assurance applied, the assurer reviewed the following Disclosures based on the sampling of information and data provided by HL D&I HALLA CORPORATION.

[Universal Standards]

2-1 to 2-5 (The organization and its reporting practices), 2-6 to 2-8 (Activities and workers), 2-9 to 2-21 (Governance), 2-22 to 2-28 (Strategy, policies and practices), 2-29 to 2-30 (Stakeholder engagement), 3-1 to 3-3 (Material Topics Disclosures)

[Topic Standards]

101-2, 101-4~5, 101-8, 201-1~2, 205-2~3, 302-1, 302-3, 303-1~2, 303-3, 303-5, 305-1~4, 305-6, 306-1~5, 308-1, 401-1, 401-3, 402-1, 403-1~9, 404-1~2, 405-1~2, 414-1~2, 416-1

Methodology

As a part of its independent assurance, the Assurer has used the methodology developed for relevant evidence collection to comply with the verification criteria and to reduce errors in reporting. The Assurer has performed the following activities;

- A top-level review of issues raised by external parties that could be relevant to organizations policies to provide a check on the appropriateness of statements made in the report.
- Discussion with managers and staff on organization's approach to stakeholder engagement.
- Review of the supporting evidence related to the material topics through interviews with senior managers in the departments responsible.
- Review of the system for sustainability management strategy process and implementation
- Review of materiality issue analysis process and prioritization by reviewing materiality issue analysis process and verifying the results
- Verification of data generation, collection and reporting for each performance index and document review of relevant systems, policies, and procedures where available
- An assessment of the company's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness and Impact as described in the AA1000 AccountAbility Principles Standard (2018).
- Visit of the HQ to confirm the data collection processes, record management practices.

Limitations and approach used to mitigate limitations

The Assurer performed limited verification for a limited period based on the data provided by the reporting organization. It implies that no significant errors were found during the verification process, and that there are limitations related to the inevitable risks that may exist. The Assurer does not provide assurance for possible future impacts that cannot be predicted or verified during the verification process and any additional aspects related thereto.

Competency and Independence

BSI (British Standards Institution) is a leading global standards and assessment body founded in 1901. BSI is an independent professional institution that specializes in quality, health, safety, social and environmental management with almost 120 years history in providing independent assurance services globally. No member of the assurance team has a business relationship with HL D&I HALLA CORPORATION. The Assurer has conducted this verification independently, and there has been no conflict of interest. All assurers who participated in the assurance have qualifications as an AA1000AS assurer, have a lot of assurance experience, and have in-depth understanding of the BSI Group's assurance standard methodology.

Opinion Statement

The assurer was carried out by a team of sustainability report assurers in accordance with the AA1000 Assurance Standard v3. Assurer planned and performed this part of our work to obtain the necessary information and explanations assurer considered to provide sufficient evidence that HL D&I HALLA CORPORATION's description of their approach to AA1000 Assurance Standard and their self-declaration of compliance with the GRI standards were fairly stated.

On the basis of our methodology and the activities described above, it is our opinion that the information and data included in the Report are accurate and reliable and the Assurer cannot point out any substantial aspects of material with mistake or misstatement. We believe that the economic, social and environmental performance indicators are accurate and are supported by robust internal control processes.

Conclusions

The Report is prepared in accordance with the GRI Standards. (Reporting in accordance with the GRI standards). The detailed reviews against the AA1000 AccountAbility Principles of Inclusivity, Materiality, Responsiveness and Impact and the GRI Standards are set out below.

Inclusivity: Stakeholder Engagement and Opinion

HL D&I HALLA CORPORATION defined shareholders/investors, ordering partners, subcontractors, employees, customers, local communities and governments/media/academia as Key Stakeholder Groups. In order to collect opinions by each stakeholder group in the context of sustainability, the stakeholder engagement process operated. HL D&I HALLA CORPORATION conducted a review of the stakeholder engagement process at the governance level in order to reflect the major issues derived through the stakeholder engagement process in sustainability strategy and goals. HL D&I HALLA CORPORATION disclosed the results related to the process in the Report.

Materiality: Identification and reporting of material sustainability topics

HL D&I HALLA CORPORATION implemented its own materiality assessment process in consideration of the major business and operational characteristics to derive important reporting issues related to sustainability. HL D&I HALLA CORPORATION conducted benchmarking and media analysis of similar companies and institutions at home and abroad, identified financial impact and social/environmental impact, and determined key issues for the reporting year through expert review of the impact. HL D&I HALLA CORPORATION derived 6 material topics through the relevant process, and disclosed GRI topic standards related to material topics in the Report.

Responsiveness: Responding to material sustainability topics and related impacts

HL D&I HALLA CORPORATION operated a management process for material topics in the context of sustainability derived from the materiality assessment. The HL D&I HALLA CORPORATION established mid- to long-term sustainability plans and goals in according to the management methodology established to effectively reflect the expectations of key stakeholders. HL D&I HALLA CORPORATION disclosed the process including policy, indicator, activity and response performance on material topics in the Report.

Impact: Impact of an organization's activities and material sustainability topics on the organization and stakeholders

HL D&I HALLA CORPORATION identified the scope and extent of the impacts to the organization and key stakeholders in the context of the sustainability of the reported material topics. HL D&I HALLA CORPORATION established sustainability strategies and objectives based on the analysis results of major impacts, including risks and opportunities for material topics, disclosed mid- to long-term plans and strategic system in the Report.

Findings and conclusions concerning the reliability and quality of specified performance information

Among the GRI Topic Standards, the following disclosure were carried out in a assurance Type 2 based on the information and data provided by the reporting organization. In order to verify the reliability and accuracy of the data and information, internal control procedures related to data processing, processing, and management were verified through interviews with the responsible department, and accuracy was verified through sampling. Errors and intentional distortions in sustainability performance information included in the report were not found in the assurance processes. The reporting organization manages the sustainability performance information through reliable internal control procedures and can track the process of deriving the source of the performance. Errors and unclear expressions found during the assurance process were corrected during the assurance process and prior to the publication of the report, and the assurer confirmed the final published report with the errors and expressions corrected.

- GRI Topic standards: 101-2, 101-4~5, 101-8, 201-2, 205-2~3, 302-1, 302-3, 303-3, 303-5, 305-1~4, 305-6, 306-3~5, 308-1, 401-1, 401-3, 403-1~9, 404-1, 405-1~2, 414-1~2, 416-1

Recommendations and Opportunity for improvement

The assurer will provide the following comments to the extent that they do not affect the result of assurance;

- HL D&I HALLA CORPORATION calculates and discloses key sustainability performance indicators—including greenhouse gas emissions—for its consolidated subsidiaries. Moving forward, expanding this scope to include social performance and aligning calculation systems with each subsidiary's unique traits will help mature the company's overall sustainability management. To support this, HL D&I HALLA CORPORATION has built a dedicated calculation system using its own indicator definitions; further refining this framework will be instrumental in advancing its sustainability management.

GRI-Reporting

HL D&I HALLA CORPORATION provided us with their self-declaration of compliance within GRI Standards. Based on our review, we confirm that social responsibility and sustainable development indicators. The Assurer confirmed that the Report was prepared in accordance with the GRI Standards and the disclosures related to the Universal Standards and Topic Standards Indicators based on the data provided by HL D&I HALLA CORPORATION and the sector standard was not applied.

Issue Date: 18/06/2026

For and on behalf of BSI (British Standards Institution):

BSI representative



Jungwoo Lee, Lead Assurer, LCSAP



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