

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# C.S. Aluminium Corporation

CERTIFICATE NUMBER  
**395**

ASI STANDARD  
**PERFORMANCE  
STANDARD  
(v3.1 2023)**

CERTIFICATION LEVEL  
**FULL  
CERTIFICATION**

ASI ACCREDITED  
AUDITING FIRM  
**SGS-CSTC  
STANDARDS  
TECHNICAL SERVICES**

DATE OF ISSUE

**12 DECEMBER 2024**

DATE OF EXPIRY

**11 DECEMBER 2027**

CERTIFIED SINCE

**12 DECEMBER 2024**

AUTHORISED BY

A handwritten signature in black ink, appearing to read "YHC".

CERTIFICATION SCOPE

C.S. Aluminium Corporation (CSAC)  
located in Siaogang District,  
Kaohsiung, Taiwan. The main  
products include Aluminium plates,  
rolls, sheets and foil.

Aluminium Stewardship Initiative Ltd  
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*Validity of this Certificate is subject to  
continued conformance with the  
applicable ASI Standard and can be  
verified at  
[www.aluminium-stewardship.org](http://www.aluminium-stewardship.org)*

# AUDIT REPORT

## PERFORMANCE

## STANDARD

### OVERVIEW

MEMBER NAME	C.S. Aluminium Corporation
ENTITY NAME	C.S. Aluminium Corporation
CERTIFICATION SCOPE	C.S. Aluminium Corporation (CSAC) located in Siaogang District, Kaohsiung, Taiwan. The main products include Aluminium plates, rolls, sheets and foil.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>• Aluminium Re-melting/Refining</li><li>• Casthouses</li><li>• Semi-Fabrication</li><li>• Material Conversion</li></ul>
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none"><li>• Initial Certification Audit (13 June – 19 July 2024)</li><li>• Surveillance Audit (4 August – 8 August 2025)</li></ul>
AUDIT FIRM	SGS-CSTC Standards Technical Services
AUDIT DATE	<ul style="list-style-type: none"><li>• 13 June – 19 July 2024 (Initial Certification Audit)</li><li>• 4 August – 8 August 2025 (Surveillance Audit)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>• 12 September 2024 (Initial Certification Audit)</li><li>• 2 September 2025 (Surveillance Audit)</li></ul>
AUDIT SCOPE	<p><u>Initial Certification Audit (13 June – 19 July 2024)</u></p> <p>The Audit Scope included C.S. Aluminium Corporation (CSAC) has four production facilities, Melting &amp; Casting Department, Rolling Mill-I Department, Rolling Mill-II Department and Foil Mill Department. Headquarters and four facilities are all located at No.17 Donglin Road, Siaogang, Kaohsiung 812050, Taiwan.</p> <p>The supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>• Aluminium Re-melting/Refining</li><li>• Casthouses</li><li>• Semi-Fabrication</li><li>• Material Conversion</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Surveillance Audit (4-8 August 2025)</u></p> <p>The Audit Scope included C.S. Aluminium Corporation (CSAC) has four production facilities, Melting &amp; Casting Department, Rolling Mill-I Department, Rolling Mill-II Department and Foil Mill Department. Headquarters and four facilities are all located at No.17 Donglin Road, Siaogang, Kaohsiung 812050, Taiwan.</p> <p>The supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>• Aluminium Re-melting/Refining</li></ul>

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- Casthouses
- Semi-Fabrication
- Material Conversion

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

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AUDIT OUTCOME	<ul style="list-style-type: none"><li>• Certification</li></ul>
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AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><li><input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.</li><li><input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.</li><li><input checked="" type="checkbox"/> The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.</li><li><input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.</li></ul>
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CERTIFICATION PERIOD	12 December 2024 – 11 December 2027
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NEXT AUDIT TYPE	Surveillance Audit
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NEXT AUDIT DATE	11 December 2026
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CERTIFICATE NUMBER	395
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If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: <https://aluminium-stewardship.ethicspoint.com/>

EthicsPoint is a comprehensive and confidential reporting tool that enables complaints to be securely raised, managed and responded to. This enables anonymity to be maintained where desired by complainants, or as relevant to whistleblowing situations.

Information is available in five languages – English, French, Chinese, German and Portuguese (Brazil). Translation services provided by EthicsPoint enable complaints and correspondence to be managed in multiple languages.

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## ENTITY OVERVIEW

C.S. Aluminium Corporation (the 'Entity') was established in January 1996, and is located at No. 17 Donglin Rd, Siaogang, Kaohsiung, Taiwan. The Entity occupies an area of approximately 381,870 square meters and specialises in producing rolled Aluminium products. These products serve a wide range of industries, including transportation, construction, food packaging, electronics, machinery, and consumer goods.

In addition to its domestic market in Taiwan, the Entity exports its products to regions across East Asia, the United States, Australia and Europe. Located in a Government-designated industrial zone, the Entity is situated far from sensitive areas, such as Indigenous lands, schools, scenic sites or drinking water sources. The Entity is committed to ensuring that its operations do not adversely affect neighbouring communities and their residents.

The Entity has an annual production capacity of 174,000 tonnes of rolled products and 78,000 tonnes of cast products. The main production processes at the site include casting, hot rolling, cold rolling, heat treatment, surface treatment, shearing, and fabrication. The facility comprises 51 buildings, which house offices, production areas and warehousing, though the Entity does not provide dormitories for its employees. The Entity currently employs a total of 1,331 persons, including contractor employees.

## MATURITY RATINGS

A rating of maturity (low, medium or high) determined by the Auditor that provides a general assessment in terms of Systems, Residual Risk and Performance assigned to a Sustainability Component.

Maturity ratings are not a direct assessment of conformance to the Standard.

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
<b>SYSTEMS</b>	High	High	Medium	HIGH
<b>RISKS</b>	Medium	Medium	Medium	MEDIUM
<b>PERFORMANCE</b>	Medium	Medium	Medium	MEDIUM
<b>OVERALL</b>		MEDIUM		

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Conformance	The Entity has implemented a procedure for gathering Applicable Laws and regulations. The Entity's legal department is responsible for collecting and assessing laws and regulations related to labour, ethics, health and safety, and the environment at least monthly.
1.2 Anti-Corruption	Conformance	The Entity has implemented an ethics Policy and procedure, which includes anti-Bribery and anti-Corruption measures. Risk assessments are conducted quarterly. The ethics reporting channel has been communicated through the Entity's website and the supplier compliance commitment agreement. The Entity has performed Due Diligence on high-risk positions such as those in purchasing, sales, quality, and design departments.
1.3a-e Code of Conduct	Conformance	The Entity has formally adopted and enforced a Sustainability Code of Conduct, which outlines the Entity's guiding principles on environmental, social, and governance performance. Please refer to: <a href="https://www.csalu.com.tw/images/pdf/ASI_esg.pdf">https://www.csalu.com.tw/images/pdf/ASI_esg.pdf</a>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has established an environmental, social and governance Policy as outlined in its Sustainable Code of Conduct and ASI Governance Manual, available at: <a href="https://www.csalu.com.tw/images/pdf/ASI_esg.pdf">https://www.csalu.com.tw/images/pdf/ASI_esg.pdf</a> <a href="https://www.csalu.com.tw/images/pdf/ASI_gov.pdf">https://www.csalu.com.tw/images/pdf/ASI_gov.pdf</a>
2.2a-c Leadership	Conformance	The Entity has appointed the Operation Planning & Development Department General Manager as the ASI Management Representative. The appointment letter, which outlines the responsibilities and authority, was reviewed.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has implemented an Environmental Management System, which obtained ISO 14001:2015 certification (valid until 9 April 2028), issued by certification agency BSI. Refer to: <a href="https://www.csalu.com.tw/images/pdf/ISO-14001.pdf">https://www.csalu.com.tw/images/pdf/ISO-14001.pdf</a>
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has implemented a social compliance Management System in alignment with its Governance, Environmental, and Social Performance Assurance Manual. The System incorporates measures to manage and mitigate the identified key environmental, social and Occupational Health and Safety (OH&S) impacts.
2.4a-e Responsible Sourcing	Conformance	<p>The Responsible Sourcing Policy has been established and is published on the Entity's official website in accordance with ASI requirements: <a href="https://www.csalu.com.tw/images/pdf/ASI_rsp.pdf">https://www.csalu.com.tw/images/pdf/ASI_rsp.pdf</a></p> <p>The Entity is committed to responsible sourcing, which is implemented through supplier assessments, emphasizing that its suppliers adopt and comply with the ASI Standards.</p>

CRITERION	RATING	COMMENT
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as no New Projects or Major Changes have taken place since it joined ASI.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as no New Projects or Major Changes have taken place since it joined ASI.
2.7a-f Emergency Response Plan	Conformance	The Entity has established adequate and effective Emergency Response Plans (ERPs), which include crisis management structures, communication protocols, and business recovery procedures. An Emergency Response Team has been formed and receives annual training. Emergency notification channels for potential community, labour, and Human Rights incidents, along with corresponding response procedures, are defined in the Emergency Response Notification System Instruction. The ERPs are publicly disclosed in the Entity's annual Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a>
2.8a-d Suspended Operations	Conformance	The Entity has established its Governance, Environmental and Social Performance Assurance Manual, which includes procedures for suspended operations. Based on site inspections and interviews, no suspensions or significant changes to operations have occurred over the past two years.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has established its Governance, Environmental and Social Performance Assurance Manual, which includes procedures for mergers and acquisitions. Based on site inspections and interviews, there have been no mergers or acquisitions since 2024.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has established its Governance, Environmental and Social Performance Assurance Manual, which includes procedures for closure, decommissioning and divestment. Based on site inspections and interviews, there have been no closures, decommissioning or divestments since 2024.

3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity's Sustainability Report has been published, outlining the governance framework addressing environmental, social, and economic impacts and highlights the most significant impacts across these areas. The Report is available at: <a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a>
3.2 Non-compliance and Liabilities	Conformance	The Entity discloses information on non-compliances and liabilities, along with its governance approaches in the Sustainability Report: <a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a>
3.3a-c Payments to Governments	Conformance	The Entity has established and implemented Policies, systems, procedures, and processes that meet the requirements for payments to the Government. Evidence reviewed includes payment records for air pollution prevention fees, taxes, health insurance premiums and fines. All payments made to the Government are published in the Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a>

CRITERION	RATING	COMMENT
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has established internal and external mechanisms for 'whistleblowing', complaints and grievances, providing multiple channels such as hotlines, dedicated email addresses and suggestion boxes. Details regarding these mechanisms are disclosed in the Sustainability Report, available at:</p> <p><a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a></p>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity has conducted and disclosed a Product-specific environmental Life Cycle Assessment (LCA) for alloy type CNS 2253 A3004P, consistent with ISO 14040 and ISO 14044. The report is available at: <a href="https://www.csalu.com.tw/images/pdf/ASI_Lc.pdf">https://www.csalu.com.tw/images/pdf/ASI_Lc.pdf</a></p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity has publicly disclosed Product-specific LCA information for the alloy type CNS 2253 A3004P, which includes details on the system boundaries, assessment methodology and emission factors. The LCA report is available at: <a href="https://www.csalu.com.tw/images/pdf/ASI_Lc.pdf">https://www.csalu.com.tw/images/pdf/ASI_Lc.pdf</a></p>
4.2 Product Design	Conformance	<p>The Entity has established procedures to integrate LCA into the Product design process, considering various environmental impacts such as energy consumption, water usage, air emissions, and waste. Greenhouse gas considerations have already been incorporated into the design phase.</p>
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity has established specific targets and implemented improvement initiatives across production processes to reduce the generation of Aluminium Process Scrap. All Scrap materials are recycled through the internal smelting workshop. Management conducts monthly reviews to track Scrap generation rates and ensure alignment with established targets.</p> <p>The environmental objectives for 2024–2025 include achieving 100% collection, recycling, and/or reuse of Scrap materials. Furthermore, the Entity has implemented a Recycled Aluminium Storage and Delivery Procedure, which outlines the classification and handling of Aluminium Scrap by alloy type. These materials are responsibly managed and delivered to appropriate external processors.</p>
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	<p>The Entity has established a Business Raw Material Management Procedure to guide the recycling of products at End of Life. Recycling targets have been set for 2024 and 2025. A publicly disclosed recycling strategy, including a clear timeline and defined activities, is presented in the annual Sustainability Report, available at:</p> <p><a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a></p>
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The Entity has implemented the Business Raw Material Management Procedure to manage the recycling of Aluminium Scrap products from available sources, excluding those provided by customers.</p>
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	<p>The Entity has disclosed its Greenhouse Gas (GHG) emissions data in the 2023 Sustainability Report, publicly available at:</p> <p><a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a></p>

CRITERION	RATING	COMMENT
		<p>The GHG calculation has been validated by a qualified Third Party (BSI), and the Entity has made progress by disclosing Product carbon intensity and incorporating the carbon footprint of Aluminium raw materials, including upstream transportation emissions. This partially addresses previous deficiencies identified in the 2022 Audit regarding the lack of scope detail and omission of raw material footprints.</p> <p>The Entity has further improved its GHG disclosure in the 2024 Sustainability Report, currently in draft, which includes structured emission data, third party validation results and details on upstream and downstream emission sources. At the time of the Audit however, the 2024 report had not been finalised and published.</p>
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a GHG Emissions Reduction Plans	Conformance	<p>The Entity has established a GHG Emissions Reduction Plan of 30% by 2030, using 2018 as the baseline year. A long-term 2050 carbon neutrality roadmap has also been established in alignment with national climate policy, reflecting a transition pathway consistent with the 1.5°C scenario ASI endorsed methodology. As of 2024, the Entity has achieved a 29% reduction in GHG emissions, supported by defined implementation actions, timeframes, and climate-related management practices.</p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Minor Non-Conformance	<p>The Entity has established a GHG Emissions Reduction Plan and Pathway, including a reduction target of 30% by 2030 from a 2018 baseline. This information is publicly disclosed in the 2023 Sustainability Report:</p> <p><a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a></p> <p>However, the report does not provide disaggregated emission reduction pathways for each major emission source, nor does it clearly outline the implementation actions, review mechanisms, or regular update processes required to meet the ASI Performance Standard 5.3b-e disclosure criteria.</p> <p>Internal documentation provided from the draft 2024 Sustainability Report indicates that the Entity achieved a 29% GHG reduction from the 2018 baseline as of 2024 and includes more structured reduction content—such as defined actions by emission source, improved Scope 3 data, and annual progress tracking. However, this updated information had not been publicly disclosed at the time of the audit, and the Scope 3 information presented in the draft does not yet cover all material Scope 3 emissions.</p>
5.4 GHG Emissions Management	Conformance	<p>The Entity has implemented the GHG Emission Management Procedure, which complies with applicable standards and addresses GHG emissions management within its Environmental Management System (ISO 14001:2015 certified), which supports alignment with its GHG Emissions Reduction Plan and established targets.</p>

CRITERION	RATING	COMMENT
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Conformance	<p>The Entity manages Emissions to Air under the ISO 14001:2015 certified Environmental Management System. An Air Emission Management Procedure has been established and effectively implemented. An air emission inventory has been developed covering all emission sources, and the Entity has a pollution discharge permit for all 40 outlets. Monitoring is carried out by qualified third parties in accordance with the frequency requirements specified in the permit and quarterly reports of estimated emissions are submitted quarterly to the competent authority.</p> <p>Air emission data is also disclosed in the Entity's annual Sustainability Report, available at:</p> <p><a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a></p>
6.2a-g Discharges to Water	Conformance	<p>The Entity manages Discharges to Water under the ISO 14001:2015 certified Environmental Management System. A wastewater management procedure has been established and effectively implemented. A wastewater inventory is maintained to monitor and control discharges into water systems. All industrial wastewater is collected and treated at the internal Wastewater Treatment Plant (WWTP) prior to transfer to the Industrial Parks' combined WWTP. An online monitoring system has been implemented for final effluents, and a qualified third party conducts biannual monitoring of control parameters.</p> <p>Wastewater-related data, including discharge and recycling volumes, is publicly disclosed in the annual Sustainability Report, available at:</p> <p><a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a></p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has established the Accident Identification and Response Management Procedure, which defines the steps for managing Spills and Leakages and the requirement for annual risk assessment. Information on emergency drills, including response and prevention measures, is disclosed in the annual Sustainability Report, available at:</p> <p><a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a></p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity has established the Accident Identification and Response Management Procedure and the Toxic Chemical Control Procedure, which define the processes for Spill disposal and reporting. In the event of a Spill or Leakage, the emergency response program is immediately activated and the Entity promptly notifies local authorities, affected departments and individuals. Information on Spill incidents, if any, is disclosed in the annual Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a></p> <p>Since 2024, no Spill events have been recorded.</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has implemented the Waste Management Procedure, which defines the processes for the collection and disposal of all Waste, as well as setting continuous improvement targets to reduce Waste generation. These targets are included in the environmental management program and are reviewed quarterly by the management team. Comprehensive information on Waste management is disclosed annually in the Entity's Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a></p>

CRITERION	RATING	COMMENT
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Conformance	The Entity has established a Dross Management Procedure that defines the collection and recycling process for Aluminium Dross. The Entity internally recycles the recoverable Aluminium and approximately 100% of the remaining Dross is further recovered and recycled by an external contractor. All Dross is reused. Monthly reviews of the Dross recycling process are conducted to identify improvement opportunities and reduce the volume of final Dross generated. No Dross residue is sent to landfill.
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	The Entity has evaluated its water consumption and established a water mapping system, confirming that the water source complies with legal requirements and is approved by the local authorities. An annual water-related risk assessment is conducted as part of the Environmental Aspect and Impact Evaluation Procedure. Information on the Entity's water resource management is publicly disclosed in the annual Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a>
7.2a-e Water Management	Conformance	The Entity has established annual targets to reduce water consumption, including a specific target for water recycling and a review of rainwater reuse. To achieve these objectives, programs have been implemented in accordance with the Water Management Procedure for City Water and Recycling Water Consumption. Information on the Entity's water resource management is publicly disclosed in the annual Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a>
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity conducts an annual Biodiversity assessment in accordance with its ASI Performance Assurance Management Manual. The Entity is located in a government-managed industrial zone that is not classified as a Protected Area. The assessment determined that the risks and potential impacts on Biodiversity and Ecosystem Services are low.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable, as the Entity's Biodiversity assessment determined that the risks to Biodiversity and Ecosystem Services are low.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable, as the Entity's Biodiversity assessment determined that the risks to Biodiversity and Ecosystem Services are low.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable, as the Entity's Biodiversity assessment determined that the risks to Biodiversity and Ecosystem Services are low.

CRITERION	RATING	COMMENT
8.4 Alien Species	Conformance	The Entity undertakes an annual risk assessment for Alien Species and implements control measures for those classified as high-risk. The effectiveness of fumigation treatments applied to packaging pallets has been reviewed and verified.
8.5a-b Commitment to "No Go" in World Heritage Properties	Not Applicable	This Criterion is not applicable to the Entity, as it is located within an industrial park established by the local Government and there are no World Heritage Properties within or near the Entity's Area of Influence.
8.6a-d Protected Areas	Not Applicable	This Criterion is not applicable to the Entity, as it is located within an industrial park established by the local Government and is not within a Protected Area.
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Conformance	<p>The Entity has defined a commitment to respect Human Rights in the Sustainability Code of Conduct and the Human Rights Policy, both of which are publicly disclosed:</p> <p><a href="https://www.csalu.com.tw/images/pdf/ASI_esg.pdf">https://www.csalu.com.tw/images/pdf/ASI_esg.pdf</a></p> <p><a href="https://www.csalu.com.tw/images/pdf/ASI_hr.pdf">https://www.csalu.com.tw/images/pdf/ASI_hr.pdf</a></p> <p>Internal and external Human Rights Due Diligence processes are conducted, with the Entity's Due Diligence checklist and final report available for review during the Audit.</p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity demonstrates its commitment to Human Rights by promoting gender equality and women's empowerment, as stated in its Sustainability Code of Conduct and Human Rights Policy. Employment practices, training programs, contract awards, engagement activities, and management processes are all implemented in a gender-equitable manner. The Entity actively supports women in the workplace and fosters their involvement in career development initiatives. Site interviews confirmed that no instances of Discrimination Violence or Harassment were identified.</p> <p>The outcomes of actions taken to advance gender equity are publicly reported in the annual Sustainability Report, accessible at:</p> <p><a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a></p>
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples in the areas where the Entity operates.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples in the areas where the Entity operates.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not s not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples in the areas where the Entity operates.
9.5a Cultural and Sacred Heritage – Identification	Not Applicable	This Criterion is not applicable to the Entity, as there are no cultural or sacred heritage sites or values affected by the Entity.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity, as there are no cultural or sacred heritage sites or values affected by the Entity.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as no there has been no displacement.
9.7a-h Affected Populations and Organisations	Not Applicable	This Criterion is not applicable to the Entity, as it is located in an industrial area and no Affected Populations and Organisations have been identified.
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Conformance	<p>The Entity has established a Responsible Sourcing Policy, which is publicly available on its website at:  <a href="https://www.csalu.com.tw/images/pdf/ASI_rsp.pdf">https://www.csalu.com.tw/images/pdf/ASI_rsp.pdf</a></p> <p>The Entity has conducted supplier Due Diligence, which involves the verification of the origin of raw materials to determine whether they are sourced from Conflict-Affected and High-Risk Areas (CAHRAs).</p>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	<p>The Entity has established both a Sourcing Management Procedure and a Supplier Audit Management Procedure, which address the oversight of CAHRAs. The Entity implements supplier Due Diligence via a supplier checklist and generates a summary report. This process involves verifying the origins of raw materials to determine whether they come from CAHRAs.</p>
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity, as the Supplier ASI Performance Questionnaire does not identify businesses involved in or minerals sourced from CAHRAs.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity's Due Diligence practices have been audited as part of this ASI Audit, which fully meets this Criterion.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	<p>The Entity's supplier Due Diligence process is disclosed in its annual Sustainability Report, available at:  <a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a></p>
9.9 Security practice	Conformance	The Entity's security service is provided by a subsidiary of the parent company. The security guards have been trained in accordance with the requirements of the ASI Performance Standard. There is a documented security agreement with the security providers, which reflects a commitment to Human Rights and the dignity of individuals.

## 10. LABOUR RIGHTS

CRITERION	RATING	COMMENT
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity has implemented the CSAC Governance, Environmental and Social Performance Assurance Manual and the Union Charter. This commitment includes safeguarding Workers' rights, such as the freedom to join Labour Unions, seek representation, and participate in Workers' councils without interference, in accordance with Applicable Law. In addition, the Entity respects the Workers' right to Collective Bargaining and engages in such negotiations in good faith and complies with the terms of Collective Bargaining Agreements as permitted by law. The current Agreement remains valid for a six-year period and is available within the Entity.</p>
10.1d Freedom of Association and Right to Collective Bargaining – Alternative means in context of Applicable Law	Not Applicable	<p>This Criterion is not applicable to the Entity, as there are no restrictions on the right to Freedom of Association and Collective Bargaining in Taiwan.</p>
10.2a-c Child Labour	Conformance	<p>The Entity complies with relevant national and international laws, including the minimum legal working age of 15 years. The youngest employee currently working in the Entity is 24 years old. According to the Employee Manual, the Entity strictly prohibits Child Labour in any form. In line with the <i>Labor Standards Law</i>, Young Workers are entitled to special protection and are not permitted to engage in hazardous work. At present, no Child Labour or Young Workers are employed by the Entity.</p> <p>Furthermore, the Employee Manual clearly specifies that the Entity neither engages in nor supports the Worst Forms of Child Labour. The Entity is committed to these principles and requires all contractors to comply with the prohibition of Child Labour.</p>
10.3a-c Forced Labour	Minor Non-Conformance	<p>The Entity has implemented the CSAC Governance, Environmental, and Social Performance Assurance Manual, which ensures compliance with the prohibition of Forced Labour, slavery, and Human Trafficking. No instances of Forced Labour were identified during the Audit. All workers are directly employed, and no practices involving deposits, recruitment fees or retention of original documents were observed.</p> <p>The Entity's Modern Slavery Statement however has not been publicly disclosed. Nevertheless, the Audit did not reveal any actual violations related to Forced Labour or modern slavery in practice.</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity has implemented the Governance, Environmental and Social Performance Assurance Manual, which strictly prohibits any form of Discrimination. Employee interviews and documentation reviews confirmed that there was no evidence of Discrimination within the Entity.</p>
10.5 Communication and engagement	Conformance	<p>The Entity encourages Workers to engage in the ASI Management System and facilitates open and regular communication with both Workers and their committee representatives. Under the 2022 Collective Bargaining Agreement, Workers who raise issues concerning their Labour Rights are protected from any form of reprisal, intimidation, Violence and Harassment. Worker interviews confirmed a positive workplace atmosphere and highlighted the effectiveness of direct communication within the Entity.</p>

CRITERION	RATING	COMMENT
10.6a-g Violence and Harassment	Conformance	<p>The Entity has published its Human Rights Policy, available at: <a href="https://www.csalu.com.tw/images/pdf/ASI_hr.pdf">https://www.csalu.com.tw/images/pdf/ASI_hr.pdf</a></p> <p>The Policy has been effectively implemented, including comprehensive training for all employees and the establishment of robust management procedures. Interviews with employees confirmed that Workers are well-informed on measures to prevent Violence and Harassment in the workplace. No reports or negative feedback concerning incidents of Violence or Harassment have been identified.</p>
10.7a-c Remuneration	Conformance	<p>The Entity ensures that wages comply with all legal requirements and adequately cover the basic needs of employees, as verified through payroll samples. All salary payments are properly recorded and transferred twice monthly to employees' bank accounts, in full compliance with legal standards, including payments for onsite contractors.</p>
10.8a-c Working Time	Conformance	<p>The Entity has implemented procedures to manage attendance and Overtime in line with local legal requirements. An electronic system is used to record working hours. Employee interviews and attendance record reviews confirmed that all staff work a standard schedule of eight hours per day, five days per week (40 hours weekly), with at least one rest day every seven days. This arrangement is fully compliant with local regulations.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>The Entity is committed to upholding Workers' rights, as outlined in its Governance, Environmental, and Social Performance Assurance Manual. This commitment includes respecting Workers' rights to freely join Labour Unions, seek representation and participate in Workers' councils in accordance with Applicable Law. To ensure employees are fully aware of these rights, the Entity communicates relevant information through training, emails, notices, and regular meetings.</p>

## 11. OCCUPATIONAL HEALTH AND SAFE

11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity has implemented a documented Occupational Health and Safety (OH&amp;S) Management System that applies to all Workers and visitors. It has obtained Third Party certification for ISO 45001:2018, valid until April 2027.</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity has implemented a documented OH&amp;S Management System and conducts annual management reviews to evaluate the effectiveness of the Management System.</p> <p>Performance related to OH&amp;S is disclosed in the annual Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2023esg.pdf">https://www.csalu.com.tw/images/pdf/2023esg.pdf</a></p>
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity has implemented an OH&amp;S Management System that covers all Workers and visitors. The Health and Safety Committee, composed of senior management and employee representatives, meets every two months to discuss OH&amp;S matters. These meetings provide a platform for staff representatives to engage in direct dialogue with senior management.</p>

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#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	12 December 2024	Re-Certification Audit and Scope Change – expired Certificate – Full Certification The Entity was previously PS Certified between 10 February 2020 to 9 February 2023 under Certificate 70, however at the end of the Certification Period the Certification expired. Scope Change to apply ASI PS V3.
1	9 January 2026	Surveillance Audit