
**ASI CERTIFICATION
PERFORMANCE
STANDARD**



PRESENTED TO

C.S. ALUMINIUM CORPORATION

CERTIFICATE
NUMBER

70

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI
ACCREDITED
AUDITOR

DNV
BUSINESS
ASSURANCE
SERVICES
UK LTD.

DATE OF ISSUE

10 FEBRUARY 2020

DATE OF EXPIRY

9 FEBRUARY 2023

CERTIFIED SINCE

10 FEBRUARY 2020

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', written over a horizontal line.

Aluminium Stewardship Initiative Ltd
ACN 606 661 125, Australia
info@aluminium-stewardship.org

*Validity of this Certificate is subject to continued
conformance with the applicable ASI Standard
and can be verified at
www.aluminium-stewardship.org*

CERTIFICATION SCOPE

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

SUMMARY 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 cover aluminium plates, rolls, sheets and foil.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesSemi-FabricationMaterial Conversion (Production and Transformation)
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V2
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit (18 – 21 November 2019)Surveillance Audit (19 – 21 October 2021)
AUDIT FIRM	<ul style="list-style-type: none">TÜV Rheinland Cert GmbH (Certification Audit)DNV Business Assurance Services UK Ltd. (Surveillance Audit)
AUDIT DATE	<ul style="list-style-type: none">18 – 21 November 2019 (Initial Certification Audit)19 – 21 October 2021 (Surveillance Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">18 December 2019 (Initial Certification Audit)2 November 2021 (Surveillance Audit)
AUDIT SCOPE	<p><u>Initial Certification Audit (18 – 21 November 2019)</u> C.S. Aluminium Corporation (CSAC) has four production facilities, Melting & Casting Department, Rolling Mill-I Department, Rolling Mill-II Department and Foil Mill Department. Headquarters and four facilities are all located at No. 17 Dong-Lin Road, Siaogang District, Kaohsiung 812050, Taiwan, Republic of China. Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesSemi-FabricationMaterial Conversion (Production and Transformation)

All relevant criteria in the ASI Performance Standard were included in the audit scope.

Surveillance Audit (19 – 21 October 2021)

C.S. Aluminium Corporation (CSAC) has four production facilities, Melting & Casting Department, Rolling Mill-I Department, Rolling Mill-II Department and Foil Mill Department. Headquarters and four facilities are all located at No. 17 Dong-Lin Road, Siaogang District, Kaohsiung 812050, Taiwan, Republic of China.

Supply chain activities included in the audit scope:

- Aluminium Re-melting/Refining
- Casthouses
- Semi-Fabrication
- Material Conversion (Production and Transformation)

All relevant criteria in the ASI Performance Standard were included in the audit scope.

AUDIT
OUTCOME

- Certification

AUDIT
METHODOLOGY
DECLARATION

The Auditors confirm that:

- The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.
- The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
- 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.
- The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

CERTIFICATION
PERIOD

10 February 2020 - 9 February 2023

NEXT AUDIT
TYPE

Re-certification audit

NEXT AUDIT
DUE DATE

9 February 2023

CERTIFICATE
NUMBER

70

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Minor Non-Conformance	The Entity has established a procedure to identify the applicable legal law/regulations. The legal department is responsible for the legal law/regulation collection and assessment at least once per year, address the legal law on labor, ethics, health & safety and environment sections. However, the training plan for 2021 for new workers does not include the trainee information, so therefore it cannot be confirmed whether workers have attended the training.
1.2 Anti-Corruption	Conformance	The Entity has established an ethics policy/procedure, which addresses anti-bribery and corruption. The risk assessment on ethics is conducted once per year. The ethics reporting channel was communicated through the official website and supplier compliance commitment agreement. The Entity has conducted a due-diligence investigation on the high risk positions in the facility, such as purchase, sales, quality and design departments. The Entity provides training on ASI performance standards, addressing the ethics policy and procedures. The updated CSR report for the ethics reporting information is available. Please refer to: https://www.csalu.com.tw/CSR/rep.htm
1.3 Code of Conduct	Conformance	The Entity has established their Code of Conduct against the ASI performance standard, and provides training to management and workers annually. The Entity has communicated their Code of Conduct to stakeholders and suppliers through the official website and supplier compliance commitment agreement. The detailed information of code of conduct in the published 2020 CSR report, please refer to: https://www.csalu.com.tw/CSR/rep.htm
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	An Environmental, Social, and Governance Policy has been established on the Entity's Governance, Environmental and Social performance Assurance Manual. The Entity has obtained the ISO 14001:2015 Environmental Management Systems and ISO 45001 Occupational Health and Safety Systems certificate. Please refer to: https://www.csalu.com.tw/Quality3.html

CRITERION	RATING	COMMENT
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The Entity's President is appointed as the senior management representative for endorsing the Environmental, Social, and Governance Policy, which is shown on the CSAC Governance, Environmental and Social performance Assurance Manual. The responsibility was defined in the appointment letter.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The Entity has established a Governance, Environmental and Social performance Assurance Manual including policies and procedures. The policy regarding ASI compliance has been accessed on the website publicly for the internal and external interested parties. Please refer to: https://www.csalu.com.tw/images/pdf/ASI_gov.pdf External stakeholders can access the policy.
2.2 Leadership	Conformance	The Industrial Safety General Manager has been appointed as the management representative as having overall responsibility and authority for ensuring conformance with the ASI Standard as per the appointment letter issued.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity has implemented and documented an Environmental Management System and holds a valid ISO 14001:2015 certificate (EMS 596611). Please refer to: https://www.csalu.com.tw/Quality3.html
2.3b Environmental and Social Management Systems (social)	Conformance	The Entity has established a management system on social compliance based on the Entity's Governance, Environmental and Social performance Assurance Manual and includes management provisions for preventing and mitigating identified environmental, social and occupational health and safety impacts
2.4 Responsible Sourcing	Minor Non-Conformance	The provisions of responsible sourcing have been presented in the Entity's Governance, Environmental and Social performance Assurance Manual, however the responsible sourcing Policy has not been formally established.
2.5 Impact Assessments	Conformance	Since November 2019 there has been no equipment change, new installations or major changes, and as such an impact assessment has not been required.
2.6 Emergency Response Plan	Minor Non-Conformance	The Entity has adequate and effective Emergency Response Plans (ERP). This includes crisis organization, communication guidelines and

CRITERION	RATING	COMMENT
		<p>business recovery plans. The Emergency Response Team (ERT) has been established and been trained on an annual basis.</p> <p>The emergency notification channels for potential community, labor and human right emergency incidents has been established. However, the emergency response process for potential community, labor and human right emergency incidents has not been established.</p>
2.7 Mergers and Acquisitions	Conformance	The Entity has established a Governance, Environmental and Social performance Assurance Manual, which include the procedure for mergers and acquisitions, but no such activity has happened in past three years.
2.8 Closure, Decommissioning and Divestment	Conformance	The Entity has established CSAC Governance, Environmental and Social performance Assurance Manual, which include the procedure for Closure, Decommissioning and Divestment in accordance to the requirement of ASI Performance Standard. But no such case has been happened since operations commenced in 1996.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	The Entity has developed and implemented policies, systems, procedures and processes that conform to the sustainability reporting requirements. The Entity publicly discloses its governance approach and CSR Report. Please refer to: https://www.csalu.com.tw/CSR/rep.htm
3.2 Non-compliance and liabilities	Conformance	The Entity provides information on non-compliances and liabilities. The Entity publicly discloses its governance approach and CSR Report. Please refer to: https://www.csalu.com.tw/CSR/rep.htm
3.3a Payments to governments (legal and contractual)	Conformance	The Entity has developed and implemented policies, systems, procedures and processes that conform to payments to government requirements. The related payment supporting records have been reviewed, which includes (as examples) air pollution prevention fees, the treatment fees of land and underground water used.
3.3b Payments to governments (disclosure – bauxite mining)	Not Applicable	This criterion is not applicable to the Entity's certification scope.

CRITERION	RATING	COMMENT
3.4 Stakeholder complaints, grievances and requests for information	Conformance	An Internal and external Whistle-blowing/ Complaint/Grievance mechanism has been implemented (includes a 'whistleblower' hotline, mail address, and suggestion box). The related information has been disclosed in the 2020 CSR Report. Please refer to: https://www.csalu.com.tw/CSR/rep.htm
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The entity has developed and implemented policies, systems, procedures and processes that conform to these life cycle assessment (LCA) requirements. The facility has established a plan to finish LCA for all products. During the audit, LCAs for all related products (aluminium plate, rolls, sheets and foil) have been finished according to the LCA management procedure and the LCA report show the defined procedures and process are followed accordingly. Please refer to: https://www.csalu.com.tw/CSR/rep.htm
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Entity has developed and implemented policies, systems, procedures and processes that conform to LCA information requirements. The LCA information for the related products (aluminium plates, rolls, sheets and foil) have been disclosed in the 2020 CSR Report for the accessibility of interested parties (including customers). Please refer to: https://www.csalu.com.tw/CSR/rep.htm
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The Entity has developed and implemented policies, systems, procedures and processes that conform to LCA information requirements. The LCA information for the related products (aluminium plates, rolls, sheets and foil) have been disclosed in the 2020 CSR Report for the accessibility of interested parties (including customers). Please refer to: https://www.csalu.com.tw/CSR/rep.htm
4.2 Product design	Minor Non-Conformance	The Entity has established procedures for LCA in products design process. The LCA shall consider various environment impacts including energy consumption, water, air emission and waste. At present, GHG has been integrated into the design process. The LCA information for the related products (aluminium plates, rolls, sheets and foil) have been completed and disclosed in the 2020 CSR Report, however the objectives for the design and development process for products or

CRITERION	RATING	COMMENT
		components has not been established. Please refer to: https://www.csalu.com.tw/CSR/rep.htm
4.3a Aluminium Process Scrap (targets)	Conformance	The Entity has established targets and improvement programs for each process to reduce scraps during production. All scrap material is recycled by internal smelter workshop. The scrap generated rate is reviewed by management on a monthly basis to ensure targets are on track. The target 100% of scrap for collection, recycling and/or re-use is set in the 2020-2021 environmental objective table.
4.3b Aluminium Process Scrap (alloy separation)	Conformance	The Entity has recycled aluminium storage and delivery procedure to classify and dispose the different kinds of aluminium scrap. All scrap is classified by alloy separation and disposed at different smelters. This is confirmed in the 2021 scrap aluminium recycling statistical records as well as in periodical quality meeting minutes.
4.4a Collection and recycling of products at end-of-life (strategy)	Minor Non-Conformance	The Entity has established a Business Raw Material Management Procedure for the recycling of products at end-of-life. The 2020 recycling material purchasing agreement has been established including specific timelines and activities. However, the recycling target has not been specified. As indicated in the 2021 recycling material purchasing agreement, a total of 514 million tonnes of scrap aluminium has been recycled by Entity.
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	Excluding for the recycling of scrap aluminium products from customers, the Entity has established Business Raw Material Management Procedure for recycling of scrap aluminium products from other accessible sources. As indicated in the 2021 recycling material purchasing agreement, a total 68.28 million tonnes scrap aluminium products have been recycled by the Entity between 2019 and 2021.
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity has published the GHG (Green House Gas) data in the annual CSR (Cooperate Social Responsibility) report. Please refer to: https://www.csalu.com.tw/CSR/rep.htm . The GHG calculation has been validated by a qualified third party.

CRITERION	RATING	COMMENT
5.2 GHG emissions reductions	Conformance	The Entity has a plan in place to reduce GHG emissions by 20% until 2030 based on the baseline data for 2005. The target addresses the material sources of both Direct and Indirect GHG Emissions. The expressed indicator (energy intensity) of GHG emissions in 2020 CSR report are 2,785 (Mcal/MT). Please refer to: https://www.csalu.com.tw/CSR/rep.htm
5.3a Aluminium Smelting (management system)	Not Applicable	This criterion is not applicable to the Entity's certification scope.
5.3b Aluminium Smelting (up to and including 2020)	Not Applicable	This criterion is not applicable to the Entity's certification scope.
5.3c Aluminium Smelting (after 2020)	Not Applicable	This criterion is not applicable to the Entity's certification scope.

PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE

6.1 Emissions to Air	Conformance	The Entity has established an air emission inventory for all air emission sources and obtained PDP (Pollution Discharge Permit) for all the outlets (40 in total). The Entity has required qualified third parties to monitor the outlets according to the frequency requirements in the PDP. The Entity had set and completed continually reduction targets for particles, sulfides, oxynitride and VOCs (volatile organic chemicals) from 2011 to 2018 as per legal requirements. No further reduction target has been set since 2019. The Entity has published the air emission data in the Annual CSR Report. Please refer to: https://www.csalu.com.tw/CSR/rep.htm
6.2 Discharges to Water	Conformance	The Entity has established a wastewater inventory to control and track discharges to water. All the industrial wastewater is collected and treated by an internal WWTP (wastewater treatment plant) prior to discharging to Kaohsiung Linhai Linyuan & Dafa Industrial Parks Combined Wastewater Treatment Plant which is Government managed. The Entity has established online monitoring system for the final effluents and required qualified third party to monitor the control indexes biannually. The Entity has established the improving target as 8% wastewater recycling as per CSR report and achieved this target with the performance data as 9.6%. Wastewater information has been published in the Annual CSR Report. Please refer to: https://www.csalu.com.tw/CSR/rep.htm As per the Water Pollution Control Measures and Test Reporting Management Regulations, all

CRITERION	RATING	COMMENT
		related discharging pollutants have been measured and monitored.
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	<p>Accident Identification and Response Management Procedure clearly defines the procedure on how to manage spills and leakages including the annual conducting of an Environmental Aspect and Impact Evaluation which includes spills and leakage. The Entity has conducted leakage assessment on the Environmental Aspect and Impact Evaluation Table annually, and the latest assessment for wastewater and air emissions was carried out in December 2020. The information of leakage drills is included in the 2020 CSR Report. Please refer to: https://www.csalu.com.tw/CSR/rep.htm</p>
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	<p>Accident Identification and Response Management Procedure clearly defines the procedure on how to manage the spill and leakage including annually conducting Environmental Aspect and Impact Evaluation inclusive of spill and leakage. The Entity has conducted leakage assessment on the Environmental Aspect and Impact Evaluation Table annually. The response and prevention information of leakage drills carried out has been reflected in the 2020 CSR report. Please refer to: https://www.csalu.com.tw/CSR/rep.htm</p>
6.4a Reporting of Spills (immediate disclosure)	Conformance	<p>The Entity has clearly defined how to dispose and report spills in the Accident Identification and Response Management Procedure and Toxic Chemical Control Procedure. If there is a spill or leakage, the emergency response program will be initiated and the ERT (Emergency Response Team) will follow the procedure accordingly. The Entity has conducted a spill drill annually to ensure ERT members are familiar with the procedures. If any spill occurs, the Entity will report the spill to local authorities and impacted units and people immediately and disclose it in the Annual CSR Report. Please refer to: https://www.csalu.com.tw/CSR/rep.htm.</p> <p>No spill event has occurred since 2019.</p>
6.4b Reporting of Spills (regular reporting)	Conformance	<p>No spill event has occurred since 2019. The Entity will report spills to local authorities, impacted units and people immediately and disclose it in the Annual CSR Report. Please refer to: https://www.csalu.com.tw/CSR/rep.htm</p>

CRITERION	RATING	COMMENT
6.5a Waste management and reporting (strategy)	Conformance	The Entity's Waste Management Procedure defines the processes to collect and dispose all waste. The Entity has continual improvement targets to reduce the waste generation per unit. The targets set in the environmental management program are reviewed quarterly by management team.
6.5b Waste management and reporting (disclosure)	Conformance	The Entity has published the waste management information in the Annual CSR Report. Please refer to: https://www.csalu.com.tw/CSR/rep.htm
6.6a Bauxite Residue (storage construction)	Not Applicable	This criterion is not applicable to the Entity's certification scope.
6.6b Bauxite Residue (integrity checks and controls)	Not Applicable	This criterion is not applicable to the Entity's certification scope.
6.6c Bauxite Residue (water discharge)	Not Applicable	This criterion is not applicable to the Entity's certification scope.
6.6d Bauxite Residue (marine and aquatic environments)	Not Applicable	This criterion is not applicable to the Entity's certification scope.
6.6e Bauxite Residue (start of the art technologies)	Not Applicable	This criterion is not applicable to the Entity's certification scope.
6.6f Bauxite Residue (remediation)	Not Applicable	This criterion is not applicable to the Entity's certification scope.
6.7a Spent Pot Lining (SPL) (storage and management)	Not Applicable	This criterion is not applicable to the Entity's certification scope.
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Not Applicable	This criterion is not applicable to the Entity's certification scope.
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Not Applicable	This criterion is not applicable to the Entity's certification scope.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Not Applicable	This criterion is not applicable to the Entity's certification scope.
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Not Applicable	This criterion is not applicable to the Entity's certification scope.
6.8a Dross (recovery)	Conformance	The Entity's Dross Management Procedure defines process to collect and recycled the aluminium dross. Prior to be sent to professional vendors, the facility has processes in place to recycle the aluminium internally. Presently nearly 100% of aluminium dross is sold and recovered by the external contractor.

CRITERION	RATING	COMMENT
6.8b Dross (recycling)	Conformance	The final aluminium dross is 100% recycled and recovered by an external contractor. It is considered as a material rather than as waste.
6.8c Dross (review of alternatives)	Conformance	The Entity reviews on a monthly basis, dross recycling management to seek improvement programs to reduce the final dross. The final aluminium dross is 100% recycled by an external contractor. No landfilling of dross residue is undertaken.

PRINCIPLE 7 WATER STEWARDSHIP

7.1a Water assessment (mapping)	Conformance	The Entity has assessed the water consumption and established water mapping, which indicated the water source is compliant with legal requirements and approved by the local bureau. Please refer to: https://www.csalu.com.tw/CSR/rep.htm
7.1b Water assessment (risk assessment)	Conformance	The Entity conducts a water risk assessment in the Environmental Aspect and Impact Evaluation Table annually according to Environmental Aspect and Impact Evaluation Procedure. Please refer to: https://www.csalu.com.tw/CSR/rep.htm
7.2a Water management (management plans)	Conformance	The Entity has annual targets to continually reduce the water consumption and has established programs to achieve the targets according to Water management procedure of mains water and recycling water consumed. Please refer to: https://www.csalu.com.tw/CSR/rep.htm
7.2b Water management (monitoring)	Conformance	The Entity has established annual targets to continually reduce water consumption and has established programs to achieve the targets according to Water management procedure of mains water and recycling water consumed. The senior management team reviews quarterly the targets and improvement programs to ensure they are not off track.
7.3 Disclosure of water usage and risks	Conformance	The water management procedure defines how to publish the water management information and in the Annual CSR Report. Please refer to: https://www.csalu.com.tw/CSR/rep.htm . The published information has been disclosed to include material water-related risks and control programs.

PRINCIPLE 8 BIODIVERSITY

CRITERION	RATING	COMMENT
8.1 Biodiversity assessment	Conformance	The Entity has conducted an annual biodiversity assessment as per the ASI Performance Assurance Management Manual. The Entity is located within a government managed industrial zone which is not a protected area. The assessments have determined that the Entity has no negative impact to the biodiversity.
8.2a Biodiversity management (biodiversity action plans)	Conformance	According to the biodiversity assessment result as per ASI Performance Assurance Management Manual, the Entity has no risk of impacts on the biodiversity, and no action plan is required.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	According to the biodiversity assessment as per ASI Performance Assurance Management Manual, the Entity has no risk of impacts on the biodiversity, and no action plan with the Biodiversity Mitigation Hierarchy is required.
8.2c Biodiversity management (reporting)	Conformance	According to the biodiversity assessment as per ASI Performance Assurance Management Manual, the Entity has no risk of impacts on the biodiversity, and no action plan or public reporting is required.
8.3 Alien Species	Conformance	The Entity has annually assessed and updated the risks of alien species and taken control measures for the high risks as per the alien species risk assessment record in the year 2021. The fumigation treatment record of the packaging pallet has been reviewed.
8.4a Commitment to “No Go” in World Heritage properties (exploration and new mines)	Not Applicable	This criterion is not applicable to the Entity’s certification scope.
8.4b Commitment to “No Go” in World Heritage properties (existing operations)	Not Applicable	This criterion is not applicable to the Entity’s certification scope.
8.5a Mine rehabilitation (best available techniques)	Not Applicable	This criterion is not applicable to the Entity’s certification scope.
8.5b Mine rehabilitation (financial provisions)	Not Applicable	This criterion is not applicable to the Entity’s certification scope.
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	The Entity commits the whole group in its Governance, Environmental and Social performance Assurance Manual to compliance with human rights. Please refer to: https://www.csalu.com.tw/images/pdf/ASI_soc.pdf

CRITERION	RATING	COMMENT
9.1b Human Rights Due Diligence (process)	Conformance	The Entity has the process that seeks to identify, prevent, mitigate and account for how it addresses its actual and potential impacts on Human Rights through an ASI Social Management Questionnaire. No significant issue has been found. The Entity identifies the risk of human rights and provides the trainings for all employees.
9.1c Human Rights Due Diligence (remediation)	Conformance	The Entity has implemented a process that seeks to identify, prevent, mitigate and account for how it addresses its actual and potential impacts on Human Rights through ASI Social Management Questionnaire. No remedial actions and controls are required because of no adverse human rights issues have been identified.
9.2 Women's Rights	Conformance	Women's legal rights and interests are respected throughout the Entity which includes equal rights in gender, the ability to vote and be elected, education, employment and promotion-related opportunities, which is all stipulated in the Governance, Environmental and Social performance Assurance Manual. No complaint has been received by women workers.
9.3 Indigenous Peoples	Not Applicable	Not applicable, there are no Indigenous Peoples in the areas where the Entity operates.
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	Not applicable, there are no Indigenous Peoples in the areas where the Entity operates.
9.5 Cultural and sacred heritage	Not Applicable	Not applicable, as no cultural and sacred heritage is affected by the Entity.
9.6a Resettlements (avoid or minimise)	Not Applicable	Not applicable, as no resettlement is applicable and no local residents are affected by the Entity.
9.6b Resettlements (where unavoidable)	Not Applicable	Not applicable, as no resettlement is applicable and no local residents are affected by the Entity.
9.7a Local Communities (rights and interests)	Conformance	The Entity has established a Governance, Environmental and Social performance Assurance Manual, and respected the legal and customary rights, interests of local communities in their lands, livelihoods and their use of natural resources.
9.7b Local Communities (impacts)	Conformance	The control measures for the identified impact on local communities are established and implemented. No complaint from the local communities is received. Evidence of communication of these actions and controls are

CRITERION	RATING	COMMENT
		included in the 2020 CSR Report. Please refer to: https://www.csalu.com.tw/CSR/rep.htm
9.7c Local Communities (livelihoods)	Conformance	The Entity has a close relationship with local communities. All its employees are from the local communities. The Entity supports several social initiatives of the local communities. Please refer to: https://www.csalu.com.tw/CSR/rep.htm
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity has established a Governance, Environmental and Social performance Assurance Manual and has not contributed to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas. The investigation report confirms that no materials come from Conflict-Affected and High-Risk Areas.
9.9 Security practice	Conformance	The security service is provided by the subsidiary company of the parent company. The security guards have been trained in the requirements of the ASI performance standard. A documented security agreement reflecting the respect of the human rights and dignity of people has been reviewed.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Entity commits the whole group in its Governance, Environmental and Social performance Assurance Manual and Union Charter to respect the workers' rights, including the respect the rights of workers to associate freely in Labor Union, seek representation and join worker councils without interference to the extent possible under applicable law, in line with the ILO conventions C87 and C98.
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	The Entity respects the rights of workers to collective bargaining, participate in any collective bargaining process in good faith to the extent possible under applicable law and adhere to collective bargaining agreements. The collective bargaining agreement is available in the Entity, signed on 21 August 2017 with a six year valid period.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Conformance	The Entity supports alternative means of freedom of association and tight to collective bargaining for workers by means of the worker committee established in the Entity.

CRITERION	RATING	COMMENT
10.2a Child Labour (minimum age)	Conformance	The Entity neither engages in or tolerates the use of Child Labour as defined in ILO Conventions C138 and C182, and complies with related national and international law: A basic minimum working age of 15 years. The minimum age in Entity is above 24 years old.
10.2b Child Labour (hazardous)	Conformance	As per the Entity's employee manual, the Entity does not support any kind of child labor. Young workers are under special protection by Labor Standards Law and not allowed to work in hazardous working conditions. No child labor or young worker is recruited in the Entity.
10.2c Child Labour (worst forms)	Conformance	As per the Entity's Employee manual, the Entity is not involved in or supporting Worst Forms of Child Labor. The Entity commits itself, and expects its contractors to comply with the prohibition of child labor. No child labor is employed in the Entity.
10.3a Forced Labour (human trafficking)	Conformance	The Entity has established a Governance, Environmental and Social performance Assurance Manual and commits and expects its contractors to comply with the prohibition of forced labor, slavery and human trafficking. No type of forced labor was noted in the Entity.
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity neither engages in or tolerates the use of Forced Labor as defined in ILO Conventions C29, along with Protocol P29 (2014) to this Convention, and C105. The Entity is not require any form of deposit, recruitment fee or equipment advance from Workers either directly or through employment or recruitment agencies. All employees are employed directly. No deposits, fees, or advances are paid by employees.
10.3c Forced Labour (migrant workers)	Conformance	The Entity is not involved in forced labor. Workers are all local citizens. The Entity neither engages in or tolerates the use of Forced Labor as defined in ILO Conventions C29, along with Protocol P29 (2014) to this Convention, and C105. The Entity does not hire migrant Workers.
10.3d Forced Labour (debt bondage)	Conformance	The Entity is not involved in forced labour. No deposits or security payments are permitted. The Entity neither engages in or tolerates the use of Forced Labour as defined in ILO Conventions C29, along with Protocol P29 (2014) to this Convention, and C105. The Entity

CRITERION	RATING	COMMENT
		does not hold workers in debt bondage or force them to work in order to pay off a debt.
10.3e Forced Labour (freedom of movement)	Conformance	The Entity neither engages in or tolerates the use of Forced Labour as defined in ILO Conventions C29, along with Protocol P29 (2014) to this Convention, and C105. There is no restriction of workers' movement in on-site housing.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity neither engages in or tolerates the use of Forced Labor as defined in ILO Conventions C29, along with Protocol P29 (2014) to this Convention, and C105. The Entity does not hold any original document, passport or permit except copies of identification is kept in personal files.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity neither engages in or tolerates the use of Forced Labour as defined in ILO Conventions C29, along with Protocol P29 (2014) to this Convention, and C105. The date for announced termination of the working contract is regulated in the labor contract.
10.4 Non-Discrimination	Conformance	The Entity is committed to non-discrimination. No case of discrimination has been received.
10.5 Communication and engagement	Conformance	The Entity encourage workers to participant in the ASI management system, direct and frequent communication with workers and the representatives of the worker committee. The collective bargaining agreement (2017) prohibits that the workers involving with the communication of working right treat as threat of reprisal, intimidation or harassment. Positive working climate and direct communication were mentioned by workers interviewed.
10.6 Disciplinary practices	Conformance	The Entity respects employees. Disciplinary measures are in compliance with legal requirements with the confirmation of workers interviewed.
10.7a Remuneration (living wage)	Conformance	The wage is in compliance with the legal standard, and meets the basic needs of workers.
10.7b Remuneration (method of payment)	Conformance	All payments are documented and submitted twice per month to employees' bank accounts, those which are fully compliance with the legal requirement including the overtime payment of onsite contractors.

CRITERION	RATING	COMMENT
10.8 Working Time	Minor Non-Conformance	Working hours are recorded through electronic attendance system effectively. Working hours and rest days are monitored monthly based on the methods specified in the Entity's Governance, Environmental and Social performance Assurance Manual. As per updated ASI Social Management Questionnaires for 2021, the overtime working is rated as medium risk, however no related remediation plan or actions have been implemented.

PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY

11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity has obtained a valid ISO 45001:2018 certificate valid until April 2024 with findings and opportunities raised. The Entity has taken adequate and effective corrective and preventive actions for all findings.
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The Entity has obtained a valid ISO 45001:2018 certificate valid until April 2024 with findings and opportunities raised. The Entity has taken adequate and effective corrective and preventive actions for all findings.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity has obtained a valid ISO 45001:2018 certificate valid until April 2024. The Entity has established formal policies for OHS including the commitment of legal compliance and international standards applied. Please refer to: https://www.csalu.com.tw/images/pdf/ASI_safe.pdf
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	The Entity has obtained a valid ISO 45001:2018 certificate valid until April 2024. The Entity has established formal policies for OHS including the commitment of the right to stop unsafe work. Please refer to: https://www.csalu.com.tw/images/pdf/ASI_safe.pdf
11.2 OH&S Management System	Conformance	The Entity has obtained a valid ISO 45001:2018 certificate valid until April 2024. The Entity has established adequate and effective procedures on Occupational Health and Safety controls. For the certified certificate, please refer to: https://www.csalu.com.tw/Quality3.html#
11.3 Employee engagement on health and safety	Conformance	The Entity has obtained a valid ISO 45001:2018 certificate valid until April 2024. The Entity has adequate and effective mechanisms to collect workers' feedback on OHS during monthly OHS committee meeting. The mechanisms include suggestion boxes, worker representative meeting

CRITERION	RATING	COMMENT
		and irregular worker interview and accident/injury analysis. Related records are kept well effectively.
11.4 OH&S performance	Conformance	The Entity has obtained a valid ISO 45001:2018 certificate valid until April 2024. The Entity has targets for accident/injury on OHS performance which are reviewed quarterly with effectiveness.

Document Control and Version History

Revision	Date	Notes
0	10 February 2020	Issued (Full Certification)
1	29 March 2021	Revised criterion 4.3b to 'conformance to reflect what was initially reported in the elementAI audit report.
2	11 November 2021	Surveillance Audit