

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

SuperAlloy Industrial Co., Ltd.

CERTIFICATE
NUMBER

285

ASI STANDARD
PERFORMANCE
STANDARD
(V3 2022)

DATE OF ISSUE
16 JUNE 2023

CERTIFICATION
LEVEL
FULL
CERTIFICATION

DATE OF EXPIRY
15 JUNE 2026

ASI ACCREDITED
AUDITING FIRM
DNV BUSINESS
ASSURANCE
SERVICES UK LTD.

CERTIFIED SINCE
16 JUNE 2023

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. Ho', with a long horizontal line extending to the right.

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*

CERTIFICATION SCOPE

Engineering and manufacturing of
lightweight metal products located
in Douliu (Taiwan) for use
predominantly in the automotive
industry.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	SuperAlloy Industrial Co., Ltd.
ENTITY NAME	SuperAlloy Industrial Co., Ltd.
CERTIFICATION SCOPE	Engineering and manufacturing of lightweight metal products located in Douliu (Taiwan) for use predominantly in the automotive industry.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Material Conversion
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V3
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">28 – 31 March 2023
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">4 May 2023
AUDIT SCOPE	<p>The audit scope included the engineering and manufacturing of lightweight metal products located in Douliu (Taiwan) for predominantly the automotive industry.</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none">Material Conversion <p>All applicable criteria in the ASI Performance Standard were included in the audit scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none">Certification
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><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.<input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.<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.<input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
CERTIFICATION PERIOD	16 June 2023 – 15 June 2026
NEXT AUDIT TYPE	Surveillance Audit

NEXT AUDIT DATE 16 December 2024

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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.

ENTITY OVERVIEW

SuperAlloy Industrial Company Ltd. ("SAI") (TPEX.1563) is a manufacturer of forged aluminium products for the automotive industry. SAI was established in 1994 and currently employs 1500 people. The Yunlin Plant I is located in the Yunlin Technology-based Industrial Park Service Center, Douliu City, Yunlin County, Taiwan and operates with 190 dedicated employees. SAI initially focused on forging as its core technology and made significant improvements in the automotive parts sector by introducing forged aluminium alloy wheels in 2000.

SAI's high product quality gained recognition, with General Motors (GM) becoming one of their major clients. This collaboration with GM led to SAI attaining GM Tier 1 certification in 2002. SAI further expanded its presence in the industry through supplying major automobile manufacturers in the USA, Europe, and Japan, providing an extensive portfolio of products.

In 2011, SAI ventured into the development of automotive suspension system parts while simultaneously improving its forging and machining technologies. This allowed SAI to sustain its expansion and cater to the evolving demands of the automotive sector. Today, SAI is one of the largest manufacturers of forged aluminium wheels for luxury and sports automobiles, providing globally recognised automobile brands. With the vehicle electrification trend, SAI continues on exploring and developing forged aluminium application possibilities.

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
SYSTEMS	Medium	High	Medium	Medium
RISKS	Medium	Medium	Medium	Medium
PERFORMANCE	Medium	High	Medium	Medium
OVERALL	MEDIUM			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity has established regulatory requirements and authentication management procedures to define the requirements and process for the identification and assessment of Applicable Laws and regulations. The Sustainable Development Committee is responsible for collecting, summarising and Compliance evaluation of the Applicable Laws and regulations in the Entity. The information disclosure of legal compliance can be found in the Sustainability Report, available at: http://superalloyengineering.com/wp-content/uploads/2022/11/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_2021.pdf</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has established an Anti-Corruption Policy approved by the General Manager and is available for evaluation at: http://superalloyengineering.com/wp-content/uploads/2023/03/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf</p> <p>As presented in the Entity's 2021 Sustainability Report, no Corruption cases were reported.</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has implemented a Code of Conduct related to environmental, social and governance performance. The Entity implemented adequate measures, including training, and communication to raise awareness of the Code among business partners and suppliers. According to the ASI PS Management Manual, the Management Review will be held annually.</p> <p>The Code of Conduct and Supplier Code of Conduct are available for all interested stakeholders on the official website of the Entity respectively: http://superalloyengineering.com/wp-content/uploads/2023/03/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf</p> <p>and</p> <p>http://superalloyengineering.com/wp-content/uploads/2023/02/%E4%BE%9B%E6%87%89%E5%95%86%E8%A1%8C%E7%82%BA%E6%BA%96%E5%89%87.pdf</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The management Policy is consistent with environmental, social, and governance practices. The Policy is communicated to all employees internally and shared on the internal billboards and communicated externally at: http://superalloyengineering.com/zh-hant/company/%e4%bc%81%e6%a5%ad%e6%a0%b8%e5%bf%83%e5%83%b9%e5%80%bc</p> <p>The Entity will review the Policy annually when any changes to the business may result in significant changes in environmental, social and governance risks, or there are indications of deficiencies in operational controls.</p>
2.2a-c Leadership	Conformance	<p>The General Manager has been appointed as the ASI Management Representative. The General Manager's Office Director is the representative of the Environmental Health and Safety (EHS)</p>

CRITERION	RATING	COMMENT
		management system. The General Manager is responsible for the establishment and implementation of the ASI Standard and for communicating ASI Policies at the Entity. A sustainable development committee comprising relevant departments is established to implement ASI standards within the Entity.
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.
2.3b Environmental and Social Management Systems – Social	Conformance	A Social Management System has been established and implemented. Social and Occupational Health & Safety impacts are identified and assessed, and the associated management provisions for preventing and/or mitigating these impacts are established and implemented.
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures, and processes that conform to the responsible sourcing requirements. The Entity has identified its major next-tier suppliers, who are investigated in Due Diligence via signing the Responsible Sourcing Policy of Supply Chain Code of Conduct, supplier audit or via ASI Performance Standard Certification. The Responsible Sourcing Policy Supplier Code of Conduct is available at: http://superalloyengineering.com/wp-content/uploads/2023/02/%E4%BE%9B%E6%87%89%E5%95%86%E8%A1%8C%E7%82%BA%E6%BA%96%E5%89%87.pdf</p> <p>The Entity's ASI management manual specifies that a Responsible Sourcing Policy would be reviewed at least every five years and after any changes to the business.</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	<p>This Criterion is not applicable to the Entity. A review of the Facility Assets Management Table 2022–2023 confirmed there were no New Projects or major changes to existing Facilities at the Entity so far.</p> <p>The Entity has established an EHS management planning procedure to conduct Environmental and Social Impact Assessments for New Projects or major changes to existing Facilities if applicable.</p>
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity. No New Projects or major changes to existing Facilities since the Entity joined ASI. No Indigenous People are present within the Entity's Area of Influence of the Yunlin Technology-based Industrial Park Service Center.
2.7a-f Emergency Response Plan	Conformance	The Entity establishes Emergency Response Plans covering fire, earthquake, hazardous chemical leak, extreme weather, labour shortage, key equipment breakdown, suspended operations etc. The plans would be reviewed at least every five years, after any changes to the business that alter the nature or scale of emergency incident risks and on any indication of a control gap, required by the ASI PS Management Manual. The well-established Emergency Response Plans are developed in collaboration with potentially affected stakeholder groups such as communities, Workers, and their representatives. The Emergency Response Plans are periodically tested and exercised based on the drill schedule established. Employees have received emergency response training as the annual training plan. The Entity's senior management has committed that the

CRITERION	RATING	COMMENT
		Emergency Response Plan would be made available to external Stakeholders upon request.
2.8a-d Suspended Operations	Conformance	The Entity has developed a Business Resilience Plan as part of their Emergency Response Plans to address situations where it may have to suspend operations or significantly alter operations due to factors outside its control. The Plan requires the prevention and mitigation of environmental, social, and human rights impacts on Affected Populations and Organisations as much as possible whenever the suspended operations occur. The business resilience plan would be reviewed at least five years, after any changes to the business that alter the nature or scale of environmental, social and governance risks and on any indication of a control gap. There has been no suspension of operations since the Entity started operations in 2000.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has established a Mergers and Acquisitions Management Procedure based on the requirement of the ASI Performance Standard, senior management commits to conduct Due Diligence processes for Mergers and Acquisitions in future if they occur and review its environmental, social and governance practices related to ASI Performance Standard, including those associated with Historic Aluminium Operations. There have been no mergers and acquisitions since the Entity started operations in 2000.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has established a management procedure for Closure, Decommissioning and Divestment is established in accordance with the requirement of the ASI Performance Standard. No closures, decommissions or divestments occurred since the Entity started operations in 2000.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity's annual 2021 Sustainability Report is published on the official website. The key performance indicators reported include the governance approach and Material impacts relating to the influences of the Entity's operations on the environment, society, and economy. The report is written in the Entity's format, and not verified by a third party: http://superalloyengineering.com/wp-content/uploads/2022/11/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_2021.pdf
3.2 Non-compliance and Liabilities	Conformance	The Entity publicly discloses annually information on Material fines, judgments, penalties and non-monetary sanctions for failure to comply with Applicable Laws within their Sustainability Report: http://superalloyengineering.com/wp-content/uploads/2022/11/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_2021.pdf No non-compliance and Liabilities have been reported.
3.3a-c Payments to Governments	Minor Non-Conformance	The Entity issues an annual financial report to include information on all payments made to governments. The Entity does not support financial and in-kind political contributions. However, one minor conformity was identified that relates to the non-disclosure of payments to governments.

CRITERION	RATING	COMMENT
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Minor Non-Conformance	<p>The Entity has established a complaint resolution mechanism according to the ASI PS Manual. The related departments are responsible for the collection, resolution and handling of the various complaints or grievances defined as per the whistle-blowing channel: http://superalloyengineering.com/corporate-social-responsibility</p> <p>If necessary, the Complaints Resolution Mechanism will be reviewed at least every five years or when any changes to the Entity alter Material environmental, social and governance risks, as well as if there is any indication of a control gap occurred. To date, no significant complaints have been received. However, it was identified that this established Complaints Resolution Mechanism is not publicly disclosed.</p>
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Environmental Life Cycle Assessment (LCA) was conducted to analyse and evaluate the cradle-to-gate life cycle impact of the Entity's main Aluminium Products. The LCA report is based on the principles as prescribed in ISO 14040 and ISO 14044.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity's communication on the LCA information and its underlying assumptions, including system boundaries, is only disclosed to the customers upon request. As per interviews and document review, only one customer has requested LCA information to date.
4.2 Product Design	Conformance	The Entity has established clear sustainability objectives in the design and development process for components of the end Product to enhance Circular Economy outcomes. The targets set for Recycled Aluminium material used in the products are 30% and 40% in the years 2022 and 2023, respectively.
4.3a-b Aluminium Process Scrap	Conformance	The Entity has set the target of the process scrap for collection and recycling as 100% for both 2022 and 2023, which was achieved in 2022. The Entity's waste management procedure specifies the way to separate Aluminium alloys and grades for recycling. A report on the improved yield rate of Aluminium Products, the generation of Aluminium Process Scrap within its operations has been minimised effectively.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	<p>The Entity has established and implemented a recycling strategy for advancing lightweight technology, including specific timelines, activities and targets for domestic product recycling. The ASI PS management manual has specified the product recycling strategy to be reviewed at least every five years. The recycling strategy is available in the Sustainability Report, Chapter 5.1:</p> <p>http://superalloyengineering.com/wp-content/uploads/2022/11/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_2021.pdf</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity's product recycling strategy demonstrates that a total of approximately 6,750 tonnes of Recycled Aluminium Products were reused in 2022 by the Entity's subsidiary Pingtung factory, which has been approved by the local environmental bureau to be a qualified resource recycling and reuse vendor. The Entity is engaged with local collection and recycling systems promoted by the local government

CRITERION	RATING	COMMENT
		to increase recycling rates as much as possible for Entity's Aluminium-containing Products.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	<p>The Entity's annual Greenhouse Gases (GHG) inventory reports and energy consumption records for 2021 and 2022 are reviewed. The information on GHG inventory reports and energy consumption records for 2021 is disclosed in the Sustainability Report: http://superalloyengineering.com/wp-content/uploads/2022/11/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_2021.pdf.</p> <p>However, it was identified that the GHG inventory report in 2022 has not been verified independently before publication. The verification audit is planned for June 2023.</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-e GHG Emissions Reduction Plans	Conformance	<p>The Entity has been certified by ISO 50001:2018. The annual GHG Emissions Reduction Pathway and its progress against the GHG Emissions Reduction Plan have been established and reviewed annually, periodically and whenever changes to the business that alter baselines or targets as per ISO 50001: 2018 requirements. The GHG emissions reduction target has been established for the commitment to green and low carbon development and is consistent with a 1.5°C warming scenario. The established GHG Emissions Reduction Plan, GHG Emissions Reduction Pathway including an Intermediate Target and progress against the GHG Emissions Reduction Plan, and is disclosed publicly on sustainable Annual Report: http://superalloyengineering.com/wp-content/uploads/2022/11/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_2021.pdf</p>
5.4 GHG Emissions Management	Conformance	<p>The Entity's GHG emissions management is primarily focused on the Energy Management System. The Entity holds a valid ISO 50001:2018 certificate. The annual GHG Emissions Reduction Pathway includes an Intermediate Target and its progress against the GHG emissions reduction plan has been established and reviewed annually, periodically whenever changes to the business according to ISO 50001: 2018 requirements. The last audit was conducted by the certification body in December 2022, with no non-conformities issued. The Energy Management System is maintained and sustained with effectiveness.</p>

CRITERION	RATING	COMMENT
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Minor Non-Conformance	<p>The Entity's ASI PS management manual requires the Entity to establish an air emission control plan, which would be reviewed annually, or after any emissions event that exceeds internally or externally mandated limits or when any changes to the business that alter Material risks from Emissions to Air and on any indication of a control gap. The established air emission control plan specifies that the Entity must publicly disclose Material Emissions to Air from its activities and, where possible, from those within its Area of Influence on an annual basis and establish an improvement program to minimise exposure to, and impacts from, Emissions to Air. The air pollutant emissions (kg) from 2019 to 2021 have been publicly disclosed in the Sustainability Report: http://superalloyengineering.com/wp-content/uploads/2022/11/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_2021.pdf</p> <p>The air pollutant emissions (tonnes) for 2022 have been disclosed publicly on the Environmental Protection Agency (EPD) website: https://aodmis.epa.gov.tw/opendatas/#/emq</p> <p>However, it was identified that the air emission control plan is currently not publicly disclosed.</p>
6.2a-g Discharges to Water	Minor Non-Conformance	<p>The ASI PS management manual requires the Entity to establish an effluent control plan, which would be reviewed annually, or after any discharge event that exceeds internally or externally mandated limits or when any changes to the business that alter Material risks from Discharges to Water or any indication of a control gap. The established effluent control plan specifies that the Entity must publicly disclose Material Discharges to Water from its activities and, where possible, from those within its Area of Influence on an annual basis, and establish an improvement program to minimise exposure to, and impacts from Discharges to Water. The wastewater pollutant discharges (mg/l) of Chemical Oxygen Demand (COD), Suspended Solids (SS) and pH values in 2021 have been disclosed publicly in the Sustainability Report: http://superalloyengineering.com/wp-content/uploads/2022/11/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_2021.pdf</p> <p>The wastewater pollutant discharges (mg/L) for 2022 have been disclosed publicly on the EPA website: https://waterpollutioncontrol.epa.gov.tw/Main/public/public_Detail?CNO=P46B0175&LinkType=CareerSewer&Item=3</p> <p>However, it was identified that the effluent control plan is currently not publicly disclosed.</p>
6.3a-g Assessment and Management of Spills and Leakages	Minor Non-Conformance	<p>The Entity has conducted an assessment of major risk areas of operations where Spills and Leakages could contaminate air, water and/or soil in October 2022. The management plan to prevent leakages has been developed and implemented to undertake monthly onsite monitoring by various department representatives to detect potential Spills and Leakages identified by the assessment report.</p> <p>However, it was identified the management plan to prevent leakages is currently not publicly disclosed.</p>

CRITERION	RATING	COMMENT
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity must disclose the volume, type and potential impact of Material Spills and Leakages as soon as practicable after an incident to the Affected Populations and Organisations, and on an annual basis to disclose Impact Assessments of Material Spills and Leakages, root causes and remediation actions taken in the Sustainability Report. There have been no significant Spills or Leakages events based on the Sustainability Report: http://superalloyengineering.com/wp-content/uploads/2022/11/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_2021.pdf</p> <p>The public information disclosure website of Taiwan's EPA (https://prtr.epa.gov.tw) confirms that no Spills or Leakages events have been recorded for the operations of the Entity.</p>
6.5a-c Waste Management and Reporting	Conformance	<p>Based on the assessment report of waste impacts on the environment and human well-being, the waste management program specifies the waste management strategy is in accordance with the Waste Mitigation Hierarchy to handle and dispose of the various wastes produced within the operations of the Entity. As an example, 100% Aluminium-contained scrap are recycled and reused by the Entity's subsidiary factory in Pingtung.</p> <p>The quantities of Hazardous and Non-Hazardous Waste generated by the Entity from its activities and, where possible, from those within its Area of Influence and associated Waste disposal methods have been publicly disclosed in the Sustainability Report: http://superalloyengineering.com/wp-content/uploads/2022/11/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_2021.pdf</p>
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	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity's water withdrawal and use by source and type has been publicly disclosed annually in the Sustainability Report: http://superalloyengineering.com/wp-content/uploads/2022/11/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_2021.pdf</p> <p>The water-related risks in Watersheds in the Entity's Area of Influence are low, based on the water resource risk assessment undertaken. The only water supply source used by the Entity is municipal water. The water resource risk assessment is available at: http://superalloyengineering.com/wp-content/uploads/2023/03/%E6%B0%B4%E8%B3%87%E6%BA%90%E9%A2%A8%E9%9A%AA%E8%A9%95%E4%BC%B0%E8%87%AA%E8%A9%95%E8%A1%A8-%E9%9B%B2%E6%9E%97%E5%BB%A0.pdf</p>
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity as the water resource risk assessment has determined that water-related risks in Watersheds in the Entity's Area of Influence are low.

CRITERION	RATING	COMMENT
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has conducted a Biodiversity and Ecosystem Services Risk and Impact Assessment which identified all risk levels as low. The report is available at: http://superalloyengineering.com/wp-content/uploads/2023/03/%E7%94%9F%E7%89%A9%E5%A4%9A%E6%A8%A3%E6%80%A7%E5%8F%8A%E7%94%9F%E6%85%8B%E7%B3%BB%E7%B5%B1%E6%9C%8D%E5%8B%99%E9%A2%A8%E9%9A%AA%E8%A9%95%E4%BC%B0%E8%87%AA%E8%A9%95%E8%A1%A8-%E9%9B%B2%E6%9F%97%E5%BB%A0.pdf
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity because the risks and potential impacts identified in the Biodiversity and Ecosystem Services Risk and Impact Assessment are assessed and documented as low. No priority Ecosystem Services are required to be identified.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity because the risks and potential impacts identified in Biodiversity and Ecosystem Services Risk and Impact Assessment are assessed and documented as low.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is Not Applicable to the Entity as no Priority Ecosystem Services have been identified.
8.4 Alien Species	Conformance	The Entity has identified the risks of the introduction of Alien Species in both its operational areas and the Area of Influence. It has assessed if its activities could have Material adverse impacts on biodiversity and Ecosystem Services and determined the risk level as low.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity commits that it will not explore or develop New Projects or make Major Changes in World Heritage Properties Presently there are no risks to the integrity of World Heritage Properties in the Entity's Area of Influence.
8.6a-d Protected Areas	Conformance	According to the report of the World Protected Areas by the World Database on Protected Areas (WDPA) (https://www.protectedplanet.net/en/thematic-areas/wdpa?tab=WDPA), there are no Protected Areas within the Entity's Area of Influence. Therefore, there is no requirement to develop a specific management plan.
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.
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Minor Non-Conformance	A gender-responsive Policy commitment has been established with, the Entity committing to respecting Human Rights and the promotion of gender equity, and to comply with the UN Guiding Principles on Business and Human Rights. The Entity has established a labour and business ethics risk management program to undertake the Human Rights Due Diligence process within the Entity based on the 2022 Human Rights Impact Assessment record. Per the 2022 Human Rights Impact Assessment record and stakeholder grievances records, no

CRITERION	RATING	COMMENT
		significant adverse Human Rights or gender equity impact is caused or contributed by the Entity's operation. However, it was identified that the gender-responsive Policy commitment has been not publicly disclosed.
9.2a-e Gender Equity and Women's Empowerment	Conformance	The Entity's Labour and Business Ethics Risk Management Program has a program that promotes gender equity and women's empowerment in employment practices, training opportunities, awarding of contracts, processes of engagement and management and at a minimum addressing barriers to professional development, Discrimination, violence, and harassment. Based on the 2022 Human Rights Impact Assessment Record, no significant barrier is present against professional development, Discrimination, violence, and harassment of women empowerment. The Entity discloses the effectiveness of the measures taken to promote gender equity on an annual basis in the 2021 Sustainability Report: http://superalloyengineering.com/wp-content/uploads/2022/11/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%BB_2021.pdf
9.3a-i Indigenous Peoples	Not Applicable	No Indigenous Peoples are present in the Entity's Area of Influence of the Yunlin Technology-based Industrial Park Service Center, and therefore this Criterion is not applicable to the Entity. However, the Entity has established and implemented a Policy to ensure respect for the rights and interests of Indigenous Peoples. The Entity also has set up the corporate social responsibility best practice principles to facilitate the processes for identifying Indigenous Peoples based on their linguistic, social, governance and resource-linked characteristics rather than state recognition through stakeholder engagement.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	In Taiwan, most Indigenous Peoples reside mountainous areas. The Entity is located in the Yunlin Technology-based Industrial Park Service Center, the location of the Entity is not an indigenous residential area. No Free Prior and Informed Consent (FPIC) is required.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.5a Cultural and Sacred Heritage - Identification	Conformance	The Entity has identified any sacred or cultural heritage sites that may be affected by its New Projects or existing operations if available and in consultation with the affected Local Communities to propose relevant protection measures to reduce the impact of the projects. Until now, no cultural and sacred heritage has been identified in Yunlin Technology-based Industrial Park Service Center after consultation with Local Communities, such as neighbourhood residents/culture protection organisations.
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	The Entity identifies the cultural and sacred heritage and conducts a risk assessment to reduce the impact on the sites. The Entity commits to undertake necessary actions to avoid significant impact on cultural, historical, or spiritual heritage sites, if present. Until now, the presence

CRITERION	RATING	COMMENT
		of Indigenous Peoples or their lands, territories and resources are not within the Entity's Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable, as there has been no displacement activity since the beginning of operation in 2000.
9.7a-h Affected Populations and Organisations	Minor Non-Conformance	<p>The Entity has consulted with Local Communities and established a plan to prevent, monitor and account for any significant impacts, including health and safety, social and cultural, Human Rights and environmental impacts resulting from its activities.</p> <p>However, it was identified the plan for mitigation of any significant impacts, including health and safety, social and cultural, Human Rights and environmental impacts resulting from its activities is not included. The plan to identify, prevent, monitor, mitigate and account for any significant impacts has not been publicly disclosed.</p>
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	<p>The Entity has established and implemented Management Systems, requiring customers and suppliers to prohibit the use of conflict minerals and communicates this to all relevant Stakeholders.</p> <p>The Supply Chain Policy includes prohibiting using conflict minerals is publicly disclosed in the supplier Code of Conduct: http://superalloyengineering.com/wp-content/uploads/2023/02/%E4%BE%9B%E6%87%89%E5%95%86%E8%A1%8C%E7%82%BA%E6%BA%96%E5%89%87.pdf</p> <p>and in the Sustainability Report: http://superalloyengineering.com/wp-content/uploads/2022/11/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_2021.pdf</p>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity identifies and assesses risks in its supply chain through a periodical risk assessment. No conflict minerals are used, and no materials are sourced from Conflict-Affected and High-Risk Areas (CAHRAs).
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	Based on the risk assessment, neither conflict minerals are used from CAHRAs nor have any Material risks relating to critical Human Rights issues such as Child Labour and Forced Labour been identified. If any such risks are identified, the process to respond to identified supply chain-related risks has been established in the supplier audit control procedure.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The risk assessment record and supplier audit were reviewed during the audit, no critical issues are raised, and the risk is low. The Entity has developed and implemented a plan for continuous improvement.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The Entity has performed a risk assessment and undertaken a social responsibility audit of its supply chain. The supply chain audit results confirm that there are no conflict minerals or materials used from CAHRAs. The relevant information and performance on supply chain Due Diligence have been publicly disclosed in the 2021 Sustainability Report: http://superalloyengineering.com/wp-content/uploads/2022/11/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_2021.pdf

CRITERION	RATING	COMMENT
9.9 Security practice	Conformance	The Entity's security providers must comply with its requirements to sign the Supplier Code of Conduct to commit the environmental, social and Human Rights requirements, not to perform body searches of employees, not to execute disciplinary actions against employees including verbal abuse, corporal punishment and physical abuse and to respect the privacy of the employees. Workers' interviews, no complaints or grievances were identified relating to the security services provided.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	There is an established labour management committee in place of a trade union concerning Workers' rights to collective bargaining and Freedom of Association based on legal requirements. An employee representative election is conducted every four years in accordance with regulations. The last election was undertaken in 2019 with five management and worker representatives, three males and two females, respectively and freely. The Entity commits to respect the right of Freedom of Association and Collective Bargaining based on the Code of Conduct: http://superalloyengineering.com/wp-content/uploads/2023/03/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable, the Freedom of Association and Right to Collective Bargaining is maintained and protected and not restricted by law in Taiwan.
10.2a Child Labour	Conformance	Child Labour is prohibited in Taiwan, the legal minimum working age is 16 years old. There is a statement specified in the Code of Conduct that using Child Labour is prohibited, and the Entity has developed an age verification procedure in the recruitment process to avoid using Child Labour of any type. There is no evidence of Child Labour or young Workers at the Entity. The Code of Conduct is available at: http://superalloyengineering.com/wp-content/uploads/2023/03/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf
10.3a-c Forced Labour	Minor Non-Conformance	<p>The Modern Slavery Statement in the Code of Conduct specifies that the Entity neither engages in, nor supports the use of forced Labour:</p> <p>http://superalloyengineering.com/wp-content/uploads/2023/03/%E5%8F%8D%E5%A5%B4%E5%BD%B9%E5%92%8C%E5%8F%8D%E4%BA%BA%E5%8F%A3%E8%B2%A9%E8%B3%A3%E8%81%B2%E6%98%8E.pdf</p> <p>http://superalloyengineering.com/wp-content/uploads/2023/03/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf</p> <p>A review of the working rules and sampled employment contracts also specify the requirements for prohibiting Forced Labour. Interviews with Workers confirm that the Entity does not retain original documents, and Workers are free to enter and exit the company premises without any coercion or related unreasonable treatment. Workers are satisfied with the current working environment. However, it was identified that</p>

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		four Thai foreign Migrant Workers had paid monthly employment processing service fees.
10.4a-c Non-Discrimination	Conformance	<p>The Entity is committed to non-Discrimination. No case of Discrimination has yet been received. The recruitment advertisements and the training plan indicate decisions are based on the candidate's ability to perform the job's requirements rather than other personal characteristics. Interviewed female Workers confirm they feel equal with male Workers regarding salaries and promotions. Interviews with Workers confirm they feel equal within the workplace (e.g., equal pay for the same function of the work). Recruitment advertisements are posted publicly which reflect a culture of no Discrimination.</p> <p>www.104.com.tw/job/2pu8d?jobsorce=company_job</p>
10.5 Communication and engagement	Conformance	<p>Communication between Workers, worker representatives and management is established. The communication channels are available to Workers where they can raise their concerns and complaints regarding working conditions, resolution of the workplace and compensation issues, without the threat of reprisal, intimidation or harassment. These channels are available through labour-management committee meetings, whistle-blowing channels, suggestion mailboxes and with Workers' representatives.</p> <p>Concerns are discussed and communicated in meetings and responded to by Workers. All interviewed Workers state they know how to complain or report their concerns. The whistle-blowing channel is available at: http://superalloyengineering.com/corporate-social-responsibility</p>
10.6a-g Violence and Harassment	Conformance	<p>Based on the 2022 employee survey records of unlawful infringement, the risks of Violence and Harassment of Workers and their representatives have been identified as low and no incidents of violence or harassment have been reported. The Entity has established and implemented the Policy in the Code of Conduct to prohibit harassment, persecution and other violence in the workplace. The Code of Conduct is available at: http://superalloyengineering.com/wp-content/uploads/2023/03/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf</p>
10.7a-c Remuneration	Conformance	<p>Workers' wages consist of a basic wage, Overtime wage and an attendance allowance. Monthly wages are greater than the local legal minimum wage in order to meet basic needs and to provide discretionary income. The written description of terms and conditions of employment are clearly described on the sample working contracts in the format Workers can understand. The Overtime payment premium rate is more than 125% for work that exceeds the normal working hours of 40 hours per week. The monthly wage payments are timely paid, in legal currency and fully documented.</p>
10.8a-c Working Time	Minor Non-Conformance	<p>Working hours are recorded accurately with, the regular Working Time for employees totalling eight hours a day and five days a week. The information in the working-hour records is consistent with the production records to show the Workers have one day off per seven-day period and ensures the workday is less than 8 hours on average over six months. However, it was identified that the sample showed</p>

CRITERION	RATING	COMMENT
		two production Workers had monthly Overtime hours above the legally required 46-hour limit.
10.9a-b Informing Workers of Rights	Conformance	There are several communication channels for Workers to be informed of their Rights, such as the webpage, the intranet, billboards, and the labour-management committee. A labour-management committee has been established to inform Workers of their Rights involving working hours, wage remuneration and other statutory benefits. There is no restriction on Freedom of Association and Collective Bargaining in Taiwan.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity establishes, implements, maintains and continually improves the Occupational Health and Safety Management System (OHSMS) and holds a valid ISO 45001:2018 certificate. Site observations, document review and management and Worker interviews confirm that the OHSMS is effective.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity is ISO 45001:2018 certified and the OHSMS is reviewed during the annual management review meeting. The Entity is audited annually by a third party certification body. For any non-conformities identified during the audit, the Entity analyses the root causes and develops corrective actions to ensure that the OHSMS can be improved continually. The annual OH&S Leading and lagging indicators are in the Sustainability Report:</p> <p>http://superalloyengineering.com/wp-content/uploads/2022/11/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_2021.pdf</p> <p>The annual comparative analyses of performance with peer businesses and leading practices is available at:</p> <p>http://superalloyengineering.com/wp-content/uploads/2023/03/%E8%81%B7%E5%AE%89%E8%A1%9B%E8%81%B7%E6%A5%AD%E7%81%BD%E5%AE%B3%E5%90%8C%E8%A1%8C%E7%B8%BE%E6%95%88%E6%AF%94%E8%BC%83.pdf</p>
11.2 Employee engagement on Health and Safety	Conformance	The Entity has established an OH&S committee in accordance with the local OH&S law. The OH&S committee meets monthly with management and labour representatives. No significant OH&S issues have been raised except for minor events. Employees have received training about freely expressing their OH&S concerns through the OH&S committee or the whistle-blowing channel. Therefore, employees can raise, discuss, and participate in the resolution of OH&S issues with management effectively.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	16 June 2023	Initial Certification Audit – Full Certification
