

# 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 'John', with a long horizontal line extending to the right.

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](http://www.aluminium-stewardship.org)*

## CERTIFICATION SCOPE

Engineering and manufacturing of  
lightweight metal products for use  
predominantly in the automotive  
industry at Yunlin Plant (and  
Headquarters) and Douliu Plant,  
both located in Douliu, and  
Pingtung Plant, located in Pingtung  
(Taiwan).

# 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 for use predominantly in the automotive industry at Yunlin Plant (and Headquarters) and Douliu Plant, both located in Douliu, and Pingtung Plant, located in Pingtung (Taiwan).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Material Conversion</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>Performance Standard V3</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit (28-31 March 2023)</li><li>Scope Change Audit (21 -22 August, 11-14 September 2023)</li></ul>
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>28-31 March 2023 (Initial Certification Audit)</li><li>21 -22 August, 11-14 September 2023 (Scope Change Audit)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>4 May 2023 (Initial Certification Audit)</li><li>12 October 2023 (Scope Change Audit)</li></ul>
AUDIT SCOPE	<p><u>Initial Certification Audit (28 – 31 March 2023)</u></p> <p>The Audit Scope included the engineering and manufacturing of lightweight metal products at the Yunlin Plant and Headquarters site, located in Douliu (Taiwan).</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Material Conversion</li></ul> <p>All applicable criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Audit – Scope Change (21 August – 14 September 2023)</u></p> <p>The Audit Scope included the engineering and manufacturing of lightweight metal products at the Douliu Plant (Taiwan) (Material Conversion) and Pingtung Plant (Taiwan) (Aluminium Re-melting/Refining and Material Conversion)</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Material Conversion</li></ul> <p>All applicable criteria in the ASI Performance Standard were included in the Audit Scope.</p>

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AUDIT OUTCOME

- Certification

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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.

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CERTIFICATION PERIOD

16 June 2023 – 15 June 2026

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NEXT AUDIT TYPE

Surveillance Audit

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NEXT AUDIT DATE

15 December 2024

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CERTIFICATE NUMBER

285



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

SuperAlloy Industrial Company Ltd. ("SAI"), including the Yunlin Plant and Headquarters, Douliu Plant and Pingtung Plant (the 'Entity'), 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 (HQ) and Douliu Plant are located in the Yunlin Technology-based Industrial Park Service Center, Douliu City, Yunlin County, Taiwan and employs approximately 190 and 950 employees respectively. The Pingtung Plant is located in the Ta Ching Motor Industrial Park of Pingtung, Pingtung City, Pingtung County and operates with 296 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 to explore and develop 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
<b>SYSTEMS</b>	High	High	Medium	High
<b>RISKS</b>	Medium	Medium	Medium	Medium
<b>PERFORMANCE</b>	Medium	High	Medium	Medium
<b>OVERALL</b>	<b>MEDIUM</b>			

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Minor Non-Conformance	<p>The Entity has established regulatory requirements and authentication management procedures to define the requirements and process for identifying and assessing applicable laws and regulations. The Sustainable Development Committee is responsible for collecting, summarizing and evaluating compliance with the laws and regulations applicable to the Entities. The information of legal compliance disclosure can be found in the Sustainability Report, available at:</p> <p><a href="http://superalloyengineering.com/wp-content/uploads/2023/08/%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_2022.pdf">http://superalloyengineering.com/wp-content/uploads/2023/08/%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_2022.pdf</a></p> <p>A minor non-conformance has been issued however, due to the partial identification and incomplete evaluation of compliance with labour rights regulations.</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has implemented an Anti-Corruption policy approved by the General Manager and is available for evaluation at:</p> <p><a href="http://superalloyengineering.com/wp-content/uploads/2018/10/Ethical_Corporate_Management_Best_Practice_Principles.pdf">http://superalloyengineering.com/wp-content/uploads/2018/10/Ethical_Corporate_Management_Best_Practice_Principles.pdf</a></p> <p>As presented in the Entity's 2022 Sustainability Report, no Corruption cases were reported.</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has enacted a comprehensive Code of Conduct related to environmental, social, and governance performance. The Entity has implemented various measures, including training and communication to raise awareness of the Code among business partners and suppliers.</p> <p>The Code of Conduct and Supplier Code of Conduct are accessible for all interested Stakeholders on the official website of the Entity respectively: <a href="http://superalloyengineering.com/wp-content/uploads/2023/05/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf">http://superalloyengineering.com/wp-content/uploads/2023/05/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf</a> and <a href="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">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</a></p>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity's management Policy is consistent with environmental, social, and governance practices. The Policy is communicated to all employees internally and displayed on internal billboards. The Policy can also be assessed through the following link:</p> <p><a href="http://superalloyengineering.com/wp-content/uploads/2023/08/ASI%E6%94%BF%E7%AD%96%E5%8F%8A%E7%AE%A1%E7%90%86%E4%BB%A3%E8%A1%A8%E4%BB%BB%E5%91%BD%E6%9B%B8.pdf">http://superalloyengineering.com/wp-content/uploads/2023/08/ASI%E6%94%BF%E7%AD%96%E5%8F%8A%E7%AE%A1%E7%90%86%E4%BB%A3%E8%A1%A8%E4%BB%BB%E5%91%BD%E6%9B%B8.pdf</a></p> <p>The Policy is reviewed annually and when any significant changes could affect environmental, social and governance risks or reveal</p>

CRITERION	RATING	COMMENT
		potential control gaps, prompt a comprehensive reassessment of the policy.
2.2a-c Leadership	Conformance	The Entity's General Manager has been appointed as the ASI Management Representative. The Director of the General Manager's Office acts as the representative of the Environmental Health and Safety (EHS) management system. The General Manager is responsible for establishing and implementing the ASI Standard, as well as communicating ASI policies at the Entity. A Sustainable Development Committee has been formed, comprising relevant departments. This committee works towards the implementation of 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 have been identified and assessed. Associated management provisions for preventing and/or mitigating these impacts have been developed 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 proactively identified and engaged with its major next-tier suppliers, subjecting them to Due Diligence procedures, including the endorsement of the Responsible Sourcing Policy, supplier audits or ASI Performance Standard certification. The Responsible Sourcing Policy incorporated as part of the Supplier Code of Conduct is accessible on the Entity's official website:</p> <p><a href="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">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</a></p> <p>The Entity's ASI Management Manual specifies that a Responsible Sourcing Policy is reviewed at least every five years and after any changes that may affect significant environmental, social, and governance risks, or any indication of control gaps.</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	<p>This Criterion is not applicable to the Entity as an environmental management review undertaken in 2022-2023 and the Facility Assets Management Table 2022-2023 demonstrate that there have been no new projects or major changes to existing facilities at the Entity.</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 as there have been no New Projects or Major Changes to existing facilities since the Entity joined ASI.
2.7a-f Emergency Response Plan	Conformance	The Entity establishes Emergency Response Plans that address fire, earthquake, hazardous chemical leaks, extreme weather, labour shortages, key equipment breakdown, suspended operations, etc. These plans are subject to periodic review at least every five years.

CRITERION	RATING	COMMENT
		<p>Additionally, the Plans are reviewed after any changes to the business that may impact the nature or scale of emergency incident risks or in the presence of any indication of a control gap, as mandated by the ASI Performance Standard Management Manual.</p> <p>The well-established Emergency Response Plans are developed in collaboration with potentially affected Stakeholder groups, including communities, workers and their representatives. The Emergency Response Plans are periodically tested and exercised as per the established drill schedule. Employees receive the Emergency Response training as part of the annual training plan.</p> <p>The Entity's management has committed that the Emergency Response Plan would be available to external Stakeholders upon requests.</p>
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 and 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 implemented a Mergers and Acquisitions Management Procedure in conformance with the requirements stipulated by the ASI Performance Standard. The senior management has made a commitment to undertake Due Diligence processes in the event of any potential mergers or acquisitions in the future. These processes will include a review of the Entity's environmental, social, and governance practices, with a specific focus on aligning them with the ASI Performance Standard, including considerations related to 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 in compliance with the ASI Performance Standard. No closures, decommissions or divestments occurred since the Entity started operations in 2000.
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	The Entity's annual Sustainability Report 2022 has been published on its official website. The key performance indicators have been presented in the Report, which covers governance approach and material impacts relating to the influence on the environment, society, and economy. The report is written in the Entity's own format, and has not been independently verified by a third party. The Sustainability Report 2022 is accessible at: <a href="http://superalloyengineering.com/wp-content/uploads/2023/07/%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_2022.pdf">http://superalloyengineering.com/wp-content/uploads/2023/07/%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_2022.pdf</a>

CRITERION	RATING	COMMENT
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity demonstrates its commitment to transparency by publicly disclosing information on an annual basis regarding Material fines, judgments, penalties and non-monetary sanctions arising from non-compliance with Applicable laws.</p> <p>This information can be accessed through the Entity's Sustainability Annual Report: <a href="http://superalloyengineering.com/wp-content/uploads/2023/08/%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_2022.pdf">http://superalloyengineering.com/wp-content/uploads/2023/08/%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_2022.pdf</a></p>
3.3a-c Payments to Governments	Minor Non-Conformance	<p>The Entity issues an annual finance report which includes data on all related payments to governments. The Entity does not support financial and in-kind political contributions to any related political parties. The expenses related to payments to the Government are disclosed in the Entity's Sustainability Annual Report 2022 and on the statutory platform of the Securities Exchange.</p> <p>However, the Non-Conformance identified in the Initial Certification Audit related to the non-disclosure of payments remains open until it is closed at the next Surveillance Audit.</p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Minor Non-Conformance	<p>The Entity has established a Complaints Resolution Mechanism in accordance with the guidelines in the Entity's ASI PS Manual. The related responsible departments are tasked with the collection, resolution and handling of the various complaints or grievances, as defined within the 'whistleblowing' channel, available at: <a href="http://superalloyengineering.com/zh-hant/%e5%85%ac%e5%8f%b8%e7%a4%be%e6%9c%83%e8%b2%ac%e4%bb%bb/">http://superalloyengineering.com/zh-hant/%e5%85%ac%e5%8f%b8%e7%a4%be%e6%9c%83%e8%b2%ac%e4%bb%bb/</a></p> <p>The Complaints Resolution Mechanism will be reviewed at least every five years or any changes to the Entity that alter Material environmental, social and governance risks, as well as if there is any indication of a control gap occurred. The Entity has not received any significant complaints.</p> <p>However, the Non-Conformance identified in the Initial Certification Audit related the non-disclosure of the Complaints Resolution Mechanism remains open until it is closed at the next Surveillance Audit.</p>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	<p>An Environmental Life Cycle Assessment (LCA) has been by the Entity conducted to analyse and evaluate the cradle-to-gate life cycle impact of the Entity's major Aluminium Products. The Entity has adopted the assessment software GaBi, complying with LCA requirements - V2.6 and renewable energy requirements - V1.0. The information provided by the customers is utilised for modelling and accounting, and an LCA report has been prepared, following the principles stipulated in ISO 14040 and ISO 14044. The communication regarding the LCA information and its underlying assumptions, such as system boundaries, can be disclosed upon the customer request.</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>An Environmental Life Cycle Assessment (LCA) was conducted to analyse and evaluate the cradle-to-gate life cycle impact of the Entity's major aluminium products. The Entity has adopted the assessment software GaBi, complying with LCA requirements - V2.6 and renewable energy requirements - V1.0. The information provided</p>



CRITERION	RATING	COMMENT
		by the customers is utilised for modelling and accounting, and an LCA report is prepared, following the principles stipulated in ISO 14040 and ISO 14044. The communication regarding the LCA information and its underlying assumptions, such as system boundaries, can be disclosed upon the customer request. Based on interviews and document reviews, only one customer has requested LCA information.
4.2 Product Design	Conformance	The Entity has established clear sustainability objective in the design and development process for components of the end product to enhance circular economy outcomes. The set targets for Recycled Aluminium material used in the products are 40%, 45% and 50% for 2023, 2024 and 2025 respectively.
4.3a-b Aluminium Process Scrap	Conformance	The Entity has set a target for collecting and recycling process scrap at 100% for both 2022 and 2023, which was achieved in 2022. The waste management procedure specifies the methods for separating Aluminium alloys and grades for recycling. According to a report on the Improved yield rate of Aluminium Products, the generation of Aluminium Process Scrap within its own operations has been reduced effectively.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Minor Non-Conformance	<p>The Entity has established and implemented a recycling strategy, focusing primarily on the process flow and quantities of recycled products.</p> <p>The strategy however does not involve strengthened communication with customers to increase the recycling of more scrapped aluminium wheels.</p> <p>The recycling strategy is available in the Sustainability Annual Report, Chapter 5.1: <a href="http://superalloyengineering.com/wp-content/uploads/2023/07/%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_2022.pdf">http://superalloyengineering.com/wp-content/uploads/2023/07/%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_2022.pdf</a></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 6,700 tonnes of Recycled Aluminium products were reused in 2022 in the Entity's subsidiary Pingtung factory, which has been approved by the local environmental bureau as a qualified resource recycling and reuse vendor. The Entity has collaborated with local collection and recycling systems, as promoted by the local government, to maximize the recycling rates for aluminium-containing products.
<b>5. GREENHOUSE GAS EMISSIONS</b>		
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 were reviewed as part of the audit. The information on GHG inventory reports and energy consumption records in 2022 has been disclosed publicly in the Entity's Sustainability Annual Report: <a href="http://superalloyengineering.com/wp-content/uploads/2023/07/%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_2022.pdf">http://superalloyengineering.com/wp-content/uploads/2023/07/%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_2022.pdf</a></p> <p>The GHG inventory reports of the Entity was verified independently in June 2023 with the verification statements.</p>

CRITERION	RATING	COMMENT
		However, an earlier Non-Conformance related to the non-verification of 2022 GHG emissions data remains open until it is closed at the next Surveillance Audit.
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	Minor Non-Conformance	Whilst some progress has been achieved in implementing the GHG emissions reduction pathway, through initiatives including the installation of solar power infrastructure, there is a concern that the related technological availability and readiness of the infrastructure may not be adequately demonstrated. Additionally, for the Entity with significant Scope 3 emissions, the GHG Emissions Reduction Plan lacks involvement in procurement strategies and customer engagement.
5.4 GHG Emissions Management	Conformance	The Entity's GHG emissions management is primarily focused on the Energy Management System. The Entity has been certified by ISO 50001:2018. The GHG Emissions Reduction Pathway, including an Intermediate Target and its progress against the GHG Emissions Reduction Plan, has been established and is reviewed annually. It is also reviewed whenever changes to the business occur, as required by ISO 50001: 2018.
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Minor Non-Conformance	<p>The Entity, including its Headquarter, Douliu Plant and Pingtung Plant, has quantified and publicly disclosed Material emissions to air from its activities and, whenever feasible, from those within its area of Influence on an annual basis.</p> <p>Additionally, the Entity has established an air emissions control plan to minimise exposure to, and the impacts of air emissions. The air pollutant emissions data for 2020-2022 have been publicly disclosed in the Sustainability Annual Report:  <a href="http://superalloyengineering.com/wp-content/uploads/2023/07/%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_2022.pdf">http://superalloyengineering.com/wp-content/uploads/2023/07/%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_2022.pdf</a></p> <p>The air emission control plan has been disclosed publicly at:  <a href="http://superalloyengineering.com/wp-content/uploads/2023/09/6.2-%E7%A9%BA%E6%B1%A1%E6%B8%9B%E6%8E%92%E8%A8%88%E7%95%AB.pdf">http://superalloyengineering.com/wp-content/uploads/2023/09/6.2-%E7%A9%BA%E6%B1%A1%E6%B8%9B%E6%8E%92%E8%A8%88%E7%95%AB.pdf</a></p> <p>However, an earlier Non-Conformance related to the non-disclosure of the air emission control plan remains open until it is closed at the next Surveillance Audit.</p>
6.2a-g Discharges to Water	Minor Non-Conformance	The established effluent control plan specifies that the Entity must quantify and 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 the improving program to minimize

CRITERION	RATING	COMMENT
		<p>exposure to, and impacts of Discharges to Water. The wastewater pollutant discharges (mg/L) of Chemical Oxygen Demand (COD), Suspended Solids (SS) and pH value in 2020-2022 have been disclosed publicly in the Sustainability Annual report:  <a href="http://superalloyengineering.com/wp-content/uploads/2023/07/%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_2022.pdf">http://superalloyengineering.com/wp-content/uploads/2023/07/%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_2022.pdf</a></p> <p>The wastewater pollutant discharge (mg/L) data for 2022 have been disclosed publicly on the Environmental Protection Agency (EPA) website:  <a href="https://waterpollutioncontrol.epa.gov.tw/Main/public/public_Detail?CNO=P46B0175&amp;LinkType=CareerSewer&amp;Item=3">https://waterpollutioncontrol.epa.gov.tw/Main/public/public_Detail?CNO=P46B0175&amp;LinkType=CareerSewer&amp;Item=3</a></p> <p>The effluent control plan has been disclosed publicly at:  <a href="http://superalloyengineering.com/wp-content/uploads/2023/09/6.3-%E6%B4%A9%E6%BC%8F%E6%BB%B2%E6%BC%8F%E7%AE%A1%E7%90%86%E8%A8%88%E7%95%AB.pdf">http://superalloyengineering.com/wp-content/uploads/2023/09/6.3-%E6%B4%A9%E6%BC%8F%E6%BB%B2%E6%BC%8F%E7%AE%A1%E7%90%86%E8%A8%88%E7%95%AB.pdf</a></p> <p>However, an earlier Non-Conformance related to the non-disclosure of the effluent control plan remains open until it is closed at the next Surveillance Audit.</p>
6.3a-g Assessment and Management of Spills and Leakages	Minor Non-Conformance	<p>Assessment reports of major risk areas of operations for Spills and Leakages were completed in mid- 2023. The management plan to prevent leakages has been developed to conduct monthly onsite monitoring by various Entity Department representatives to detect Spills and Leakages identified by the assessment report. The management plan is available at:  <a href="http://superalloyengineering.com/wp-content/uploads/2023/09/6.3-%E6%B4%A9%E6%BC%8F%E6%BB%B2%E6%BC%8F%E7%AE%A1%E7%90%86%E8%A8%88%E7%95%AB.pdf">http://superalloyengineering.com/wp-content/uploads/2023/09/6.3-%E6%B4%A9%E6%BC%8F%E6%BB%B2%E6%BC%8F%E7%AE%A1%E7%90%86%E8%A8%88%E7%95%AB.pdf</a></p> <p>However, the assessment report of Spills and Leakages updated in July 2023 for the SuperAlloy Industrial Co., Ltd. Douliu Plant did not include the leakage assessment of the in-house natural gas station used in the forging and painting processes.</p>
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:  <a href="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">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</a></p> <p>The public information disclosure website of Taiwan's EPA (<a href="https://prtr.epa.gov.tw">https://prtr.epa.gov.tw</a>) 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 to 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 the various wastes produced within the operations of the Entity. As an example, 100% Aluminium-contained scrap is recycled and reused by the Entity's subsidiary factory in Pingtung.</p>

CRITERION	RATING	COMMENT
		The quantities of both 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 disclosed publicly in the Sustainability Annual Report.
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	Minor Non-Conformance	<p>Dross is categorized as hazardous waste and is exclusively present at the Pingtung Plant due to the re-melting/refining of Recycled Aluminium process scrap. The Entity complies with the applicable legal requirements to collect, label and store Dross. There have been no observed leakages during the site audit. Dross collection, transportation and disposal are outsourced to vendors entirely. As of August 2023, the maximum recovery rate of Aluminium from Dross treatment is approximately 67%.</p> <p>However, alternative options for Dross Residue disposal, other than landfilling, have not been reviewed on an annual basis, due to the Entity's limited access to information of the landfilling of Dross, which is the responsibility of contractors involved in Dross collection, transportation and disposal.</p>
<b>7. WATER STEWARDSHIP</b>		
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 Entity's Sustainability Report.</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 primary water supply source used by the Entity is municipal water. The water resource risk assessment reports for the manufacturing plant in the Headquarter, Douliu and Pingtung are available at: <a href="http://superalloyengineering.com/wp-content/uploads/2023/09/%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">http://superalloyengineering.com/wp-content/uploads/2023/09/%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</a> and <a href="http://superalloyengineering.com/wp-content/uploads/2023/09/%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-%E5%B1%8F%E6%9D%B1%E5%BB%A0.pdf">http://superalloyengineering.com/wp-content/uploads/2023/09/%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-%E5%B1%8F%E6%9D%B1%E5%BB%A0.pdf</a></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.
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has conducted a Biodiversity and Ecosystem Services Risk and Impact Assessment which identified all risk levels as low. The report for the Headquarter &amp; Douliu Plant is available at: <a href="http://superalloyengineering.com/wp-content/uploads/2023/03/%E7%94%9F%E7%89%A9%E5%A4%9A%E6%A8">http://superalloyengineering.com/wp-content/uploads/2023/03/%E7%94%9F%E7%89%A9%E5%A4%9A%E6%A8</a></p>

CRITERION	RATING	COMMENT
		<p><a href="http://superalloyengineering.com/wp-content/uploads/2023/08/%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%9E%97%E5%BB%A0.pdf">http://superalloyengineering.com/wp-content/uploads/2023/08/%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%9E%97%E5%BB%A0.pdf</a></p> <p>The report for the Pingtung Plant is available at:  <a href="http://superalloyengineering.com/wp-content/uploads/2023/08/%E7%94%9F%E7%89%A9%E5%A4%9A%E6%A8%A3%E6%80%A7%E9%A2%A8%E9%9A%AA%E8%A9%95%E4%BC%B0%E8%87%AA%E8%A9%95%E8%A1%A8-%E5%B1%8F%E6%9D%B1%E5%BB%A0.pdf">http://superalloyengineering.com/wp-content/uploads/2023/08/%E7%94%9F%E7%89%A9%E5%A4%9A%E6%A8%A3%E6%80%A7%E9%A2%A8%E9%9A%AA%E8%A9%95%E4%BC%B0%E8%87%AA%E8%A9%95%E8%A1%A8-%E5%B1%8F%E6%9D%B1%E5%BB%A0.pdf</a></p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity as the risks and potential impacts identified in the Biodiversity and Ecosystem Services Risk and Impact Assessment are assessed and documented as low.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity as 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 has committed 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) ( <a href="https://www.protectedplanet.net/en/thematic-areas/wdpa?tab=WDPA">https://www.protectedplanet.net/en/thematic-areas/wdpa?tab=WDPA</a> ), 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.
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Minor Non-Conformance	A gender-responsive Policy commitment has been established by the Entity which commits to respecting Human Rights, promoting gender equity, and complying 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. In accordance with the assessment record and stakeholder grievances records, no significant adverse Human Rights or gender equity impact is caused or contributed to by

CRITERION	RATING	COMMENT
		<p>the Entity's operations. The Entity is committed to addressing any negative impacts on Human Rights or gender equity and will provide or cooperate in remediation through legitimate processes.</p> <p>However, an earlier Non-Conformance related to the non-disclosure of the Policy remains open until it is closed at the next Surveillance Audit.</p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity's Labour and Business Ethics Risk Management Program has conducted a program to promote 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 2022 Sustainability Report.</p>
9.3a-i Indigenous Peoples	Not Applicable	<p>The Entity has established and implemented policy to ensure respect of 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 the stakeholder engagement. Whilst the Entity has considered the above, no Indigenous People are present in or adjacent to the Entity's area of influence..</p>
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	<p>In Taiwan, most Indigenous People reside in mountainous areas. The location of the two manufacturing plants of the Entity in Yunlin County and Pingtung County is not an indigenous residential area. No Free, Prior and Informed Consent (FPIC) is required.</p>
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	<p>This Criterion is not applicable to the Entity's Certification Scope.</p>
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	<p>This Criterion is not applicable to the Entity, as no Indigenous People are present in or adjacent to the Entity's Area of Influence.</p>
9.5a Cultural and Sacred Heritage - Identification	Conformance	<p>Until now, no cultural and sacred heritage has been identified in or near the manufacturing plants in Yunlin County and Pingtung County after consultation with Local Communities, such as neighbourhood residents/culture protection organizations.</p> <p>The Entity will identify any sacred or cultural heritage sites that may be affected by its New Projects as required, 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.</p>
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	<p>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, no Indigenous</p>

CRITERION	RATING	COMMENT
		Peoples or their lands, territories and resources have been identified within the Entity's Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable, as there has been no new projects or major changes since the Entity joined ASI.
9.7a-h Affected Populations and Organisations	Minor Non-Conformance	<p>For the Entity's forging, machining manufacturing and re-melting process, the primary environmental impact are related to air emissions, wastewater and the Aluminium Scraps in the production process. Social impacts include health and safety concerns during peak production seasons and incidents involving manual handling of equipment. However, the Entity's certification under ISO 14001:2015 and ISO 45001:2018, along with the absence of significant complaints from workers and external stakeholders in the past year, result in a low overall social and environmental impact risk to society.</p> <p>To address potential impacts, the Entity has consulted with Local Communities and developed a plan, which aims to prevent, monitor, and account for any significant impacts related to health and safety, social and cultural human rights, and the environment. Details of the plan, including mitigation measures for identified impacts, are disclosed publicly in the Entity's Sustainability Report.</p> <p>However, an earlier Non-Conformance related to the non-disclosure of the plan remains open until it is closed at the next Surveillance Audit.</p>
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	<p>The Entity has established and implemented Management Systems, including a supply chain Policy, responsibilities and resources, information collection, and supplier engagement.</p> <p>The Supply Chain Policy includes prohibiting using conflict minerals is publicly disclosed at: <a href="http://superalloyengineering.com/zh-hant/%e4%be%9b%e6%87%89%e9%8f%88%e7%ae%a1%e7%90%86/">http://superalloyengineering.com/zh-hant/%e4%be%9b%e6%87%89%e9%8f%88%e7%ae%a1%e7%90%86/</a> and in the Entity's Sustainability Report: <a href="http://superalloyengineering.com/wp-content/uploads/2023/08/%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_2022.pdf">http://superalloyengineering.com/wp-content/uploads/2023/08/%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_2022.pdf</a></p>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity identifies and assesses the risks in its supply chain through periodical risk assessment. No conflict minerals are used, and no materials are from the 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 this audit. No critical issues are raised and the risk is low. The Entity has developed a plan for continuous improvement.

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9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The Entity has performed risk assessment and conducted a social responsibility audit to its supply chain. The supply chain audit results confirm that there are no minerals from CAHRAs used. The relevant information and performance on supply chain Due Diligence have been publicly disclosed in the Entity's Sustainability Report.
9.9 Security practice	Conformance	The Entity's security providers must comply with its requirements by signing the Supplier Code of Conduct to commit to 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. No complaints or grievances were identified related to the security services from Workers' interviews undertaken during the audit.
<b>10. LABOUR RIGHTS</b>		
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 Freedom of Association and Collective Bargaining and based on legal requirements. An employee representative election is conducted every four years in accordance with regulations. The latest election at Pingtung Plant occurred in February 2023, with five worker representatives appointed, one women and four men. The Entity commits to respecting the right of Freedom of Association and Collective Bargaining as per the Code of Conduct: <a href="http://superalloyengineering.com/wp-content/uploads/2023/03/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf">http://superalloyengineering.com/wp-content/uploads/2023/03/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf</a>
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable as 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 and the legal minimum working age is 16 years old. There is a statement included in the Code of Conduct that the use of 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 Child labour or young Workers at the Entity. The Code of Conduct is available at: <a href="http://superalloyengineering.com/wp-content/uploads/2023/03/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf">http://superalloyengineering.com/wp-content/uploads/2023/03/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf</a>
10.3a-c Forced Labour	Minor Non-Conformance	<p>The Modern Slavery Statement specifies that the Entity neither engages in, nor supports the use of forced Labour: <a href="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">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</a></p> <p>The ASI Performance Standard Manual, working rules and sampled employment contracts also specify the requirements prohibiting forced labour clearly. The Entity does not retain the employees' original documents, and the employees have the freedom to enter and exit the company premises without coercion or related</p>



CRITERION	RATING	COMMENT
		<p>unreasonable treatment. Employees expressed satisfaction with the current working environment.</p> <p>However, despite the management's statement and the announcement on the bulletin board on 16 August 2023, that the Entity would remove the monthly employment processing fees from 1 October 2023, the foreign migrant workers are still paying the monthly employment processing service fee at the time of the audit.</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity is committed to non-Discrimination. No case of Discrimination has yet been received. The recruitment advertisement and the training plan indicate that the hiring, 'on-the-job' or termination decisions are solely based on the candidate's ability to perform the job's requirements rather than other personal characteristics. Interviewed workers confirm they are considered equally whilst working at the Entity. The job posting on the website of 104 Human Recruitment is available at:  <a href="http://www.104.com.tw/job/2pu8d?jobsource=company_job_can_be_reflected_the_culture_of_no_discrimination">www.104.com.tw/job/2pu8d?jobsource=company_job_can_be_reflected_the_culture_of_no_discrimination</a></p>
10.5 Communication and engagement	Conformance	<p>Communication between Workers, worker representatives and management is established. 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 and whistle-blowing channels:  <a href="http://superalloyengineering.com/zh-hant/%e5%85%ac%e5%8f%b8%e7%a4%be%e6%9c%83%e8%b2%ac%e4%bb%bb/">http://superalloyengineering.com/zh-hant/%e5%85%ac%e5%8f%b8%e7%a4%be%e6%9c%83%e8%b2%ac%e4%bb%bb/</a></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:  <a href="http://superalloyengineering.com/wp-content/uploads/2023/03/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf">http://superalloyengineering.com/wp-content/uploads/2023/03/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf</a></p>
10.7a-c Remuneration	Minor Non-Conformance	<p>Workers' wages consist of a basic wage, overtime wage and an attendance allowance. The Entity ensures that monthly wages exceed the local legal minimum wage to cover basic needs and to provide discretionary income. The terms and conditions of employment are clearly described in the sample working contracts in a format and language that workers can understand. The overtime payment premium rate exceeds 125% for work exceeding 40 normal working hours per week. Monthly wage payments are paid on time, in legal currency and are fully documented.</p> <p>However, the Entity imposes a fee of NTD 990 for work uniforms on employees who resign within three months of joining.</p>
10.8a-c Working Time	Minor Non-Conformance	<p>Working hours are recorded accurately. The regular working time for employees is 8 hours a day, 5 days a week. The working hour records are consistent with the production records, showing the Workers have</p>

CRITERION	RATING	COMMENT
		<p>one day off per seven-day period and monthly Overtime hours do not exceed the legal limit of 46 hours.</p> <p>However, an earlier Non-Conformance related to a sample of Workers with Overtime hours high than the legal limit remains open until it is closed at the next Surveillance Audit.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>There are several communication channels in place 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.</p>
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity, including manufacturing plants at Douliu and Pingtung has established, implemented, and is maintaining and continually improving an Occupational Health and Safety Management System (OHSMS), and holds a valid ISO 45001:2018 certificate. Site observations, document review and management and worker interview confirm that the OHSMS is effective.</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity, including the Headquarter, Douliu Plants and Pingtung Plant, are ISO 45001:2018 certified and the OHSMS is reviewed during annual management review meeting. The Entity conducts a third-party audit annually, analyses root causes and take corrective actions for any non-conformities found during the audit. The annual OH&amp;S Leading and lagging indicators have been disclosed publicly in the Sustainability Annual Report: <a href="http://superalloyengineering.com/wp-content/uploads/2023/07/%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_2022.pdf">http://superalloyengineering.com/wp-content/uploads/2023/07/%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_2022.pdf</a></p> <p>The annual comparative analyses of performance on the accident and severity rates against peer businesses is available in the Sustainability Annual Report, Page 75.</p>
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity has established an OH&amp;S Committee, which incorporates all facilities and is in conformance with local OH&amp;S law. The OH&amp;S Committee, consisting of both management and labour representatives, conducts quarterly meetings. The quarterly OH&amp;S Committee meeting minutes indicate no significant OH&amp;S issues, except for the minor events. Employees have received training on expressing their OH&amp;S concerns through the Committee or the whistle-blowing channel: <a href="http://superalloyengineering.com/corporate-social-responsibility/">http://superalloyengineering.com/corporate-social-responsibility/</a></p>

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## DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	16 June 2023	Initial Certification Audit – Full Certification
1	28 November 2023	Scope Change Audit to include two additional sites of Douliu Plant and Pingtung Plant
2	17 October 2024	<p>Correction to Revision 1 for Criteria 3.3a-c, 3.4a-f, 5.1 a-b, 6.1a-f, 6.2a-g, 9.1a-d, 9.7a-h and 10.8a-c from 'Conformance' (which was appropriate only for the Audit of the added Facilities) to the Conformance Rating of 'Minor Non-Conformance' (the rating in the Initial Certification Audit). Correction to Criteria 6.4a-b from 'Not Applicable' to 'Conformance'. The Public Headline Statements for the affected Criteria have subsequently been revised.</p> <p>Update to the Public Headline Statement for Criterion 9.4c to include reason for the Not Applicable Rating.</p> <p>Update to Certification Scope to clarify the number of Facilities included.</p> <p>Update to reformat the Audit Scope descriptions and clarify the Facilities included.</p>

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