

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# C.S. Aluminium Corporation

CERTIFICATE NUMBER  
**395**

ASI STANDARD  
**PERFORMANCE  
STANDARD  
(V3 2022)**

CERTIFICATION LEVEL  
**FULL  
CERTIFICATION**

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

DATE OF ISSUE  
**12 DECEMBER 2024**

DATE OF EXPIRY  
**11 DECEMBER 2027**

CERTIFIED SINCE  
**12 DECEMBER 2024**

## AUTHORISED BY

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

Aluminium Stewardship Initiative Ltd  
ACN 606 661 125, Australia  
[info@Aluminium-stewardship.org](mailto: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

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

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	C.S. Aluminium Corporation
ENTITY NAME	C. S. Aluminium Corporation
CERTIFICATION SCOPE	C.S. Aluminium Corporation (CSAC) located in Siaogang District, Kaohsiung, Taiwan. The main products include Aluminium plates, rolls, sheets and foil.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Semi-Fabrication</li><li>Material Conversion</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>Performance Standard V3</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>Re-Certification Audit and Scope Change - expired Certificate</li></ul>
AUDIT FIRM	SGS-CSTC Standards Technical Services
AUDIT DATE	<ul style="list-style-type: none"><li>13 June – 19 July 2024</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>12 September 2024</li></ul>
AUDIT SCOPE	<p>C.S. Aluminium Corporation (CSAC) has four production facilities, Melting &amp; Casting Department, Rolling Mill-I Department, Rolling Mill-II Department and Foil Mill Department. Headquarters and four facilities are all located at No.17 Donglin Road, Siaogang, Kaohsiung 812050, Taiwan.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Semi-Fabrication</li><li>Material Conversion</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none"><li>Certification</li></ul>
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><li><input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.</li><li><input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.</li><li><input checked="" type="checkbox"/> The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.</li></ul>

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The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

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CERTIFICATION PERIOD 12 December 2024 – 11 December 2027

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NEXT AUDIT TYPE Surveillance Audit

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NEXT AUDIT DATE 11 December 2025

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CERTIFICATE NUMBER 395

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If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: <https://Aluminium-stewardship.ethicspoint.com/>

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

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

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## ENTITY OVERVIEW

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

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

The Entity has an annual production capacity of 174,000 tonnes of rolled products and 78,000 tonnes of cast products. The main production processes at the site include casting, hot rolling, cold rolling, heat treatment, surface treatment, shearing, and fabrication. The facility comprises 51 buildings, which house offices, production areas and warehousing, though the Entity does not provide dormitories for its employees. The Entity currently employs 690 persons.

## MATURITY RATINGS

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

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

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

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Minor Non-Conformance	<p>The Entity has established a procedure to collect applicable laws and regulations. The legal department is responsible for the gathering and assessment of relevant laws and regulations at least once per month, relating to areas such as labour, ethics, health &amp; safety and environment.</p> <p>However, it was noted that the 'Human Trafficking Prevention Act' was omitted from the list of applicable laws and regulations, despite the Audit findings no instances of Non-Compliance or breaches.</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has established an ethics Policy/procedure, which includes the Anti-Bribery and Corruption measures. A risk assessment on ethics is conducted every three months. The ethics reporting channel is communicated through the official website and supplier compliance commitment agreement. The Entity has also conducted Due Diligence investigations for high-risk positions within the facility, such as those in the purchasing, sales, quality and design departments.</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has established a Sustainable Code of Conduct, which includes principles related to environmental, social, and Governance performance, and is available at:  <a href="https://www.csalu.com.tw/images/pdf/ASI_esg.pdf">https://www.csalu.com.tw/images/pdf/ASI_esg.pdf</a></p>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has established an environmental, social and governance Policy as outlined in its Sustainable Code of Conduct and ASI Governance Manual, and is available at:  <a href="https://www.csalu.com.tw/images/pdf/ASI_esg.pdf">https://www.csalu.com.tw/images/pdf/ASI_esg.pdf</a>            and  <a href="https://www.csalu.com.tw/images/pdf/ASI_gov.pdf">https://www.csalu.com.tw/images/pdf/ASI_gov.pdf</a></p>
2.2a-c Leadership	Conformance	<p>The Entity has appointed the General Manager as the ASI Management Representative. The appointment letter, which outlines the responsibilities and authority was reviewed.</p>
2.3a Environmental and Social Management Systems - Environmental	Conformance	<p>The Entity had obtained ISO14001:2015 certification, valid until 9 April 2025, (issue number: EMS 596611), issued by certification agency BSI. Refer to:  <a href="https://www.csalu.com.tw/Quality3.html">https://www.csalu.com.tw/Quality3.html</a></p>
2.3b Environmental and Social Management Systems - Social	Conformance	<p>The Entity has established a Management System for social compliance based on its Governance, Environmental and Social Performance Assurance Manual. This System includes provisions for managing and mitigating the key environmental, social and Occupational Health and Safety (OH&amp;S) impacts identified.</p>
2.4a-e Responsible Sourcing	Conformance	<p>A Responsible Sourcing Policy has been established and is available on the Entity's website, in accordance with ASI requirements:  <a href="https://www.csalu.com.tw/images/pdf/ASI_rsp.pdf">https://www.csalu.com.tw/images/pdf/ASI_rsp.pdf</a></p> <p>Responsible Sourcing is undertaken via supplier assessments emphasising that suppliers comply with ASI standards.</p>

CRITERION	RATING	COMMENT
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as no New Projects or Major Changes have taken place to the Entity, based on the site observations and interviews.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as no New Projects or Major Changes have taken place to the Entity, based on the site observations and interviews.
2.7a-f Emergency Response Plan	Conformance	The Entity has developed and implemented Emergency Response Plans (ERPs), which includes crisis management, communication guidelines and business recovery plans. An Emergency Response Team (ERT) has been established and receives annual training. The Entity has also implemented emergency notification channels and response protocols for potential incidents related to the community, labour and Human Rights. These protocols are outlined in the Emergency Response Notification System. The ERPs are publicly disclosed in the Entity's annual Sustainability Report, which is available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a>
2.8a-d Suspended Operations	Conformance	The Entity has established its Governance, Environmental and Social performance Assurance Manual, which includes procedures for Suspended Operations. Based on site inspections and interviews, no suspensions or significant changes to operations have occurred over the past three years.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has established its Governance, Environmental and Social performance Assurance Manual, which includes procedures for Mergers and Acquisitions. Based on site inspections and interviews, there have been no Mergers or Acquisitions since 2021.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has established its Governance, Environmental and Social performance Assurance Manual, which includes procedures for Closure, Decommissioning and Divestment, in compliance with the requirements of ASI Performance Standard. Based on site inspections and interviews, there have been no Closures, Decommissioning and Divestments since 2021.
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	The Sustainability Report has been published, outlining approaches to managing environmental, social, and economic impacts. It highlights the key areas of impacts in each of these categories. The Report can be accessed at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a>
3.2 Non-compliance and Liabilities	Conformance	The Entity discloses information on non-compliances and liabilities, along with its governance approaches in its Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a>
3.3a-c Payments to Governments	Conformance	The Entity has established and implemented Policies, systems, procedures, and processes to ensure compliance with government payment requirements. Supporting records for payments, including air pollution prevention fees, taxes, health insurance premiums, and fines, have been reviewed. All payments to the Government are publicly disclosed in the Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a>

CRITERION	RATING	COMMENT
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has established both internal and external mechanisms for whistleblowing, complaint and grievances, offering various channels including dedicated hotlines, email addresses and suggestion boxes. Relevant information is disclosed in the Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Minor Non-Conformance	The Entity has developed a Life Cycle Assessment (LCA) Report, which has been publicly disclosed on its website at: <a href="https://www.csalu.com.tw/images/pdf/ASI_lc.pdf">https://www.csalu.com.tw/images/pdf/ASI_lc.pdf</a>  However, emission data for purchased Aluminium raw materials is not presented clearly and primary data have not been used. The method for allocating processes related to the treatment of Scrap is also unclear and does not meet the requirements of ISO14040 and 14044.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity has established and implemented Policies, systems, procedures, and processes to meet LCA information requirements. The LCA data for related products, including Aluminium plates, rolls, sheets, and foil, has been disclosed in the Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a>
4.2 Product Design	Conformance	The Entity has established procedures for integrating LCA into the product design process, and considers various environmental impacts, including energy consumption, water usage, air emissions, and Waste. Considerations of Greenhouse Gas (GHG) have been incorporated into the design process. LCA data for related products, such as Aluminium plates, rolls, sheets, and foil, have been completed and disclosed in the Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a>
4.3a-b Aluminium Process Scrap	Conformance	The Entity has set targets and implemented improvement programmes for each production process to minimise Scrap generation. All Scrap material is recycled through the internal smelting workshop. Management conducts monthly reviews to monitor Scrap generation rates and ensure that targets are being achieved. The environmental objectives for 2023-2024 include achieving 100% collection, recycling, and/or re-use of Scrap material. Additionally, the Entity has established a procedure for storing and delivering recycled Aluminium, with a focus on the classification and disposal of various types of Aluminium Scrap based on alloy separation. The Scrap is responsibly disposed of through collaboration with multiple Aluminium smelters.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	The Entity has established a Business Raw Material Management Procedure to guide the recycling of products at the end of their usable life. The Entity has established recycling targets for 2023 and 2024. A publicly disclosed recycling strategy, which includes a specific timeline and activities, is outlined in the annual Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a>
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity has implemented a Business Raw Material Management Procedure for recycling Scrap Aluminium products from available sources, however excludes Scrap Aluminium products from customers.

CRITERION	RATING	COMMENT
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-conformance	<p>The Entity has published its GHG data in the annual Sustainability Report, which are available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a></p> <p>The GHG calculation has been validated by a qualified third party (BSI).</p> <p>However, the GHG information disclosed in the Sustainability Report is not sufficiently detailed and lacks details on the sources of emissions, does not specify the electricity emission factor used and fails to fully align with relevant GHG accounting guidelines and regulations. Furthermore, the Entity does not account for the carbon footprint of substantial Aluminium raw materials.</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	Minor Non-conformance	<p>The Entity aims to reduce GHG emissions by 25% by 2030, using 2018 as the baseline year. This target includes major sources of both direct and indirect GHG emissions, The actions taken to achieve this target, has been disclosed in the annual Sustainability Report which is available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a></p> <p>As of 2022, GHG emissions have already decreased by 13.8% compared to 2018 levels. However, the Entity's disclosure of its Emission Reduction Plans in the Sustainability Report lacks sufficient detail. The measures outlined in the Reduction Plan are not adequately specified, and specific pathways for addressing each main emissions source have not yet been disclosed.</p>
5.4 GHG Emissions Management	Conformance	The Entity has established a GHG Emission Management Procedure, which meets the required standards. Additionally, the Entity has obtained ISO 14001:2015 certification to ensure its performance aligns with its GHG Emissions Reduction Plan and specified targets.
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Conformance	<p>The Entity is certified with ISO 14001:2015 and has established and implemented an air emission management procedure. The Entity has established an air emission inventory for all emission sources and obtained Pollution Discharge Permits (PDPs) for all 40 discharge points. A qualified third party has been designated to monitor these outlets in accordance with the frequency requirements specified in the PDPs. The Entity calculates emissions of various air pollutants, including particles, sulphur compounds, nitrogen oxides and volatile organic compounds (VOCs), in compliance with relevant regulations. Estimated emissions are reported online to the competent authority every three months. The Entity also publishes air emission data in the</p>



CRITERION	RATING	COMMENT
		annual Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a>
6.2a-g Discharges to Water	Conformance	<p>The Entity has obtained the ISO 14001:2015 certification. A wastewater management procedure has been established and implemented and a wastewater inventory has been created to monitor discharges to water. All industrial wastewater is collected and treated by an internal Wastewater Treatment Plant (WWTP) before being discharged into the Kaohsiung Linhai Linyuan &amp; Dafa Industrial Parks Combined Wastewater Treatment Plant, which is managed by the Government.</p> <p>The Entity has also implemented an online monitoring system for the final effluents and engages a qualified third party to monitor the control indexes biannually. Wastewater information, including discharge and recycling volumes, is published in the annual Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a></p> <p>In compliance with the Water Pollution Control Measures and Test Reporting Management Regulations, all related discharging pollutants are measured and monitored.</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity's Accident Identification and Response Management Procedure outlines the steps for managing Spills and Leakages, including the annual Environmental Aspect and Impact Evaluation, which addresses these incidents. As part of this evaluation, the Entity conducts annual Leakage assessments. Information on Leakage drills and response and prevention measures are documented in the annual Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a></p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity has established procedures for the disposal and reporting of Spills, outlined in its Accident Identification and Response Management Procedure and Toxic Chemical Control Procedure. In the event of a Spill or Leakage, the Emergency Response programme is promptly initiated, and the Emergency Response Team (ERT) follows these protocols. To ensure preparedness, annual Spill drills are conducted to familiarise ERT members with the procedures. In the event of a Spill, the Entity promptly notifies local authorities, impacted units and individuals. Additionally, details of any Spill incidents are disclosed in the annual Sustainability Report, which can be accessed at <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a></p> <p>Since 2019, no Spill events have been recorded.</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity's Waste Management Procedure outlines processes for Waste collection and disposal, alongside targets for continual improvement aimed at reducing Waste generation per unit. These targets are set within the Environmental Management Programme, and are reviewed quarterly by the management team. The Entity also publishes comprehensive Waste management information annually in its Sustainability Report, accessible at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a></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.

CRITERION	RATING	COMMENT
6.8a-d Dross	Conformance	<p>The Entity's Dross Management Procedure defines the process for collecting and recycling Aluminium Dross. Prior to being sent to external vendors, the Entity has processes in place to recycle the Aluminium internally. The final Aluminium Dross is 100% recycled and recovered by an external contractor and is treated as a usable material rather than Waste.</p> <p>The Entity reviews its Dross recycling management monthly, identifying improvement programmes to further reduce the amount of final Dross. No Dross residue is sent to landfill.</p>
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has assessed its water consumption and developed a water mapping system, confirming that the water source complies with legal requirements and is approved by the local authorities. The Entity also conducts a water risk assessment annually as part of the Environmental Aspect and Impact Evaluation Procedure. Additionally, the Entity discloses information on its water resource management in its annual Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a></p>
7.2a-e Water Management	Conformance	<p>The Entity has established annual targets aimed at reducing water consumption, including a specific target for water recycling and a review of rainfall water recycling for the same period. To achieve these targets, programmes have been implemented to accordance with the water management procedure for city water and recycling water consumption. The Entity also provides updates on its water resource management in its annual Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a></p>
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity conducts an annual Biodiversity assessment in compliance with the ASI Performance Assurance Management Manual. According to the Biodiversity assessment annual report, the Entity is located within a Government-managed industrial zone, which is not designated as a Protected Area. As a result, the risks and potential impacts on physical Biodiversity and Ecosystem Services have been rated as low.</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	<p>This Criterion is not applicable, as the Entity's Biodiversity assessment rated the risks to Biodiversity and Ecosystem Services as low.</p>
8.2a-g Biodiversity Management	Not Applicable	<p>This Criterion is not applicable, as the Entity's Biodiversity assessment rated the risks to Biodiversity and Ecosystem Services as low.</p>
8.3a-c Management of Priority Ecosystem Services	Not Applicable	<p>This Criterion is not applicable, as the Entity's Biodiversity assessment rated the risks to Biodiversity and Ecosystem Services as low.</p>
8.4 Alien Species	Conformance	<p>The Entity has conducted its annual assessment and update of the risks associated with Alien Species for 2024. Control measures have been implemented for those Species identified as high-risk, as documented in the Alien Species Risk Assessment Record. The</p>

CRITERION	RATING	COMMENT
		effectiveness of the fumigation treatment for packaging pallets has been reviewed and confirmed.
8.5a-b Commitment to 'No Go' in World Heritage Properties	Not Applicable	This Criterion is not applicable as the Entity is located within an industrial park established by the local Government. There are no World Heritage Properties near the Entity's Area of Influence.
8.6a-d Protected Areas	Not Applicable	This Criterion is not applicable as The Entity is located within an industrial park established by the local Government and is not within a Protected Area.
8.6e Protected Areas – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Minor Non-Conformance	The Entity has outlined its commitment to respecting Human Rights in the Sustainability Code of Conduct and the Human Rights Policy, both of which are publicly available at: <a href="https://www.csalu.com.tw/images/pdf/ASI_esg.pdf">https://www.csalu.com.tw/images/pdf/ASI_esg.pdf</a> and <a href="https://www.csalu.com.tw/images/pdf/ASI_hr.pdf">https://www.csalu.com.tw/images/pdf/ASI_hr.pdf</a> The Human Rights Due Diligence process is conducted both internally and externally, addressing the areas of significant Human Rights risks. However, gender equity has not been included in the scope of this Due Diligence process.
9.2a-e Gender Equity and Women's Empowerment	Conformance	The Entity is committed to respecting Human Rights, including promoting gender equity and women's empowerment, as outlined in its Sustainability Code of Conduct and Human Rights Policy. All employment practices, training, contract awarding, engagement processes, and management activities are conducted in a gender-equitable manner. The Entity supports women in the workplace and encourages their participation in career development programmes. Site interviews confirm that no Discrimination, violence, or Harassment has occurred.  The effectiveness of the measures taken to promote gender equity is publicly disclosed on an annual basis, which is available in the annual Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a>
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples in the areas where the Entity operates.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples in the areas where the Entity operates.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples in the areas where the Entity operates.

CRITERION	RATING	COMMENT
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples in the areas where the Entity operates.
9.5a Cultural and Sacred Heritage – Identification	Not Applicable	This Criterion is not applicable to the Entity, as there are no Cultural and Sacred Heritage affected by the Entity.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity, as there are no Cultural and Sacred Heritage affected by the Entity.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as no Displacement projects have occurred since 2019.
9.7a-h Affected Populations and Organisations	Not Applicable	This Criterion is not applicable to the Entity as it is located in an industrial area, and no Affected Populations and Organisations have been identified.
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	The Entity has established a Responsible Sourcing Policy, which is available at: <a href="https://www.csalu.com.tw/images/pdf/ASI_rsp.pdf">https://www.csalu.com.tw/images/pdf/ASI_rsp.pdf</a> Additionally, the Entity has conducted supplier Due Diligence to reinforce this Policy.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has established a Sourcing Management Procedure and a Supplier Audit Management Procedure, both of which include the management of Conflict-Affected and High-Risk Areas (CAHRAs). In compliance with the Sourcing Management Procedure, the Entity is required to conduct supplier Due Diligence in Conformance with the ASI Performance Standard. A checklist was provided for review, and the Entity has compiled a summary report of the Due Diligence process. This includes verifying the source of raw materials to verify whether they originate from CAHRAs.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable as the Entity's Supplier ASI Performance Questionnaire does not identify businesses involved in or minerals sourced from CAHRAs.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity has established a Sourcing Management Procedure and a Supplier Audit Management Procedure, which include provisions for managing CAHRAs. To comply with the Sourcing Management Procedure, the Entity is required to conduct supplier Due Diligence in Conformance with the ASI Performance Standard. A checklist was provided for review, and the Entity has compiled a summary report on the Due Diligence process. This process includes verifying the source of raw materials to determine whether they originate from CAHRAs.
9.8e Conflict-Affected and High-Risk Areas – Report annually	Conformance	The Entity has established a Sourcing Management Procedure and a Supplier Audit Management Procedure, both of which include the management of CAHRAs. In compliance with Sourcing Management Procedure, the Entity is required to conduct supplier Due Diligence in Conformance with the ASI Performance Standard. A checklist was provided for review, and the Entity has compiled a summary report of the Due Diligence process. This process includes verifying the sources of raw materials to determine whether they originate from CAHRAs. Based on the responses received from supplier Due Diligence, no materials were found to be sourced from CAHRAs. This result was

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		presented to Senior Management during the ASI management review meeting. The supplier Due Diligence process is outlined in the Entity's annual Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a>
9.9 Security practice	Conformance	The Entity's security service is provided by a subsidiary of the parent company. The security guards have been trained in accordance with the ASI Performance Standard. A documented security agreement, which reflects a commitment to Human Rights and the dignity of individuals, has been reviewed.
<b>10. LABOUR RIGHTS</b>		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity is committed to respecting the Governance, Environmental and Social Performance Assurance Manual, as well as the Union Charter. This commitment includes upholding Workers' rights, such as their freedom to associate with Labour Unions, seek representation, and join Workers' councils without interference, in accordance with applicable law. The Entity also supports Workers' rights to engage in Collective Bargaining, participates in such processes in good faith, and complies with Collective Bargaining agreements, as permitted by applicable law. The current Collective Bargaining agreement is valid for a period of six years.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity, as there are no restrictions on the right to Freedom of Association and Collective Bargaining in Taiwan.
10.2a Child Labour	Conformance	<p>The Entity complies with relevant national and international laws, including the minimum working age of 15 years. The minimum age for employment within the Entity is set at 25 years. In accordance with the Employee Manual, and the Entity prohibits Child Labour in any form. Young Workers are granted special protection under the Labor Standards Law and are prohibited from working in hazardous conditions. Currently, no Child Labour or Young Workers are employed within the Entity.</p> <p>The Employee Manual specifies that the Entity does not engage in, nor supports the Worst Forms of Child Labour. The Entity is committed to upholding these standards and expects all contractors to comply with the prohibition of Child Labour.</p>
10.3a-c Forced Labour	Conformance	The Entity has implemented the Governance, Environmental, and Social Performance Assurance Manual to ensure compliance with the prohibition of Forced Labour, slavery, and Human Trafficking. There is no Forced Labour within the Entity. All employees are directly employed, with no requirement for deposits, recruitment fees or advances. The Entity does not engage in debt bondage, restrict movement in on-site housing, or retain employee's original documents. The Entity's Modern Slavery Statement is included in the annual Sustainability Report, available at: <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a>
10.4a-c Non-Discrimination	Conformance	The Entity has established the Governance, Environmental and Social Performance Assurance Manual, which prohibits all forms of

CRITERION	RATING	COMMENT
		Discrimination. Based on employee interviews and document checks, no instances of Discrimination have been identified within the Entity.
10.5 Communication and engagement	Conformance	The Entity encourages Workers to participate in the ASI management system and fosters direct and frequent communication between Workers and representatives of the Worker Committee. The 2022 Collective Bargaining agreement prohibits any form of reprisal, intimidation, violence or Harassment against Workers engaged in discussion about their labour rights. During interviews, workers reported a positive working climate and noted the effectiveness of direct communication within the Entity.
10.6a-g Violence and Harassment	Conformance	The Entity has published its Human Rights Policy on its website at: <a href="https://www.csalu.com.tw/images/pdf/ASI_hr.pdf">https://www.csalu.com.tw/images/pdf/ASI_hr.pdf</a>  The Policy has been implemented, including training for all employees and the establishment of effective management procedures. Based on employee interviews, it has been confirmed that Workers are well-informed about how to prevent Violence and Harassment in the workplace. There have been no reports or negative feedback regarding incidents of Violence and Harassment.
10.7a-d Remuneration	Conformance	The Entity's wages comply with legal standards and meet Workers' basic needs, as demonstrated by the sampled payroll. All payments are documented and are made bi-monthly to employees' bank accounts, in compliance with legal requirements, including those for on-site contractors.
10.8a-c Working Time	Conformance	The Entity has established measures for managing attendance and Overtime, in compliance with local legal requirements. It was noted that working hours are tracked using an electronic attendance system. Employee interviews and a review of attendance records confirmed that all employees follow a standard working schedule of eight hours per day, five days per week, totalling 40 hours per week, with at least one day off every seven days. This also complies with local legal requirements.
10.9a-b Informing Workers of Rights	Conformance	The Entity is committed to upholding Workers' rights, as outlined in its Governance, Environmental, and Social Performance Assurance Manual. This commitment includes upholding Workers' rights to freely join Labour Unions, seek representation, and participate in Workers' councils in accordance with applicable laws. To ensure employees are informed of these rights, the Entity provides information through training, emails, notices and regular meetings.
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	An OH&S Management System has been documented and implemented, and is applicable to all Workers and visitors. The Entity has obtained ISO 45001:2018 certification from a third-party certification body, (certificate number OHS 585188, valid until 6 April, 2027).
11.1b-e Occupational Health and Safety (OH&S)	Conformance	An OH&S Management System applicable to all Workers and visitors, has been documented and implemented.

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Management System - Reviews and disclosure		The OH&S Management System undergoes an annual review as part of the management review process. OH&S performance is disclosed in the Entity's annual Sustainability Report, available at <a href="https://www.csalu.com.tw/images/pdf/2022esg.pdf">https://www.csalu.com.tw/images/pdf/2022esg.pdf</a>
11.2 Employee engagement on Health and Safety	Conformance	<p>A documented OH&amp;S Management System, applicable to all Workers and visitors, has been implemented.</p> <p>The Health and Safety Committee, comprising both Senior Management and staff representatives, regularly discuss OH&amp;S matters. The Committee meets every two months, providing a platform for staff representatives to communicate directly with Senior Management.</p>

#### ASI LIMITATION OF LIABILITY DISCLAIMER

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#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	12 December 2024	<p>Re-Certification Audit and Scope Change – expired Certificate – Full Certification.</p> <p>The Entity was previously PS Certified between 10 February 2020 to 9 February 2023 under Certificate 70. Certification lapsed and expired. Refer to Certificate 70 for Version History.</p> <p>Scope Change to apply ASI PS V3.</p>