

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

SuperAlloy Industrial Co., Ltd.

CERTIFICATE
NUMBER

285

ASI STANDARD
PERFORMANCE
STANDARD
(V3 2022)

DATE OF ISSUE
16 JUNE 2023

CERTIFICATION
LEVEL
FULL
CERTIFICATION

DATE OF EXPIRY
15 JUNE 2026

ASI ACCREDITED
AUDITING FIRM
DNV BUSINESS
ASSURANCE
SERVICES UK LTD.

CERTIFIED SINCE
16 JUNE 2023

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', followed by a long horizontal line.

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

CERTIFICATION SCOPE

Engineering and manufacturing of
lightweight metal products 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">Aluminium Re-melting/RefiningMaterial Conversion
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V3
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit (28 – 31 March 2023)Scope Change Audit (21 – 22 August, 11 – 14 September 2023)Surveillance Audit (21 – 25 October 2024)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">28 – 31 March 2023 (Initial Certification Audit)21 – 22 August, 11 – 14 September 2023 (Scope Change Audit)21 – 25 October 2024 (Surveillance Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">4 May 2023 (Initial Certification Audit)12 October 2023 (Scope Change Audit)22 November 2024 (Surveillance Audit)
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">Material Conversion <p>All applicable criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Scope Change Audit (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">Aluminium Re-melting/RefiningMaterial Conversion

All applicable criteria in the ASI Performance Standard were included in the Audit Scope.

Surveillance Audit (21 – 25 October 2024)

The Audit Scope included the engineering and manufacturing of lightweight metal products at the Yunlin Plant and Headquarters site, the Douliu Plant and Pingtung Plant.

Supply chain activities included in the Audit Scope:

- Aluminium Re-melting/Refining
- Material Conversion

All applicable criteria in the ASI Performance Standard were included in the Audit Scope.

AUDIT OUTCOME

- Certification

AUDIT METHODOLOGY
DECLARATION

The Auditors confirm that:

- ☒ The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.
- ☒ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
- ☒ The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.
- ☒ The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

CERTIFICATION PERIOD

16 June 2023 – 15 June 2026

NEXT AUDIT TYPE

Re-Certification Audit

NEXT AUDIT DATE

15 June 2026

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.

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 approximately 1,500 persons.

Both 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 activities at both plants relate to Material Conversion. The Pingtung Plant is located in the Ta Ching Motor Industrial Park of Pingtung, Pingtung City, Pingtung County and operates with 296 dedicated employees. The activities at this plant relate to Aluminium Re-melting/Refining and Material Conversion. The Entity 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.

The Entity’s collaboration with General Motors (GM) lead to it attaining GM Tier 1 certification in 2002. The Entity 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, the Entity ventured into the development of automotive suspension system parts while simultaneously improving its forging and machining technologies. Today, it is one of the largest manufacturers of forged Aluminium wheels for luxury and sports automobiles. With the vehicle electrification trend, the Entity 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
SYSTEMS	Medium	High	Medium	MEDIUM
RISKS	Low	Medium	Medium	MEDIUM
PERFORMANCE	High	High	Medium	HIGH
OVERALL	MEDIUM			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity has established regulatory requirements and authentication management procedures to define the requirements and process for identifying and assessing Applicable Laws and regulations. The Sustainable Development Committee is responsible for the collection of and evaluating Compliance with Applicable Laws and regulations. The information of legal compliance disclosure can be found in the Sustainability Report, available at:</p> <p>https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has implemented an Anti-Corruption policy approved by the General Manager and is available at:</p> <p>http://superalloyengineering.com/wp-content/uploads/2018/10/Ethical_Corporate_Management_Best_Practice_Principles.pdf</p> <p>As presented in the Entity's Sustainability Report, no incidents of Corruption 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 communications 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 Entity's website at:</p> <p>https://www.superalloy.tw/wp-content/uploads/%E8%A1%8C%E7%82%BA%E5%AF%88%E5%89%87.pdf</p> <p>and</p> <p>https://www.superalloy.tw/wp-content/uploads/%E4%BE%9B%E6%87%89%E5%95%86%E8%A1%8C%E7%82%BA%E6%BA%96%E5%89%87.pdf</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity's management Policy addresses environmental, social, and governance practices. The Policy is communicated to all employees internally and displayed on internal billboards. The Policy is available at: https://www.superalloy.tw/wp-content/uploads/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</p> <p>The Policy is reviewed annually and when any significant changes could affect environmental, social and governance risks, or reveal potential control gaps.</p>
2.2a-c Leadership	Conformance	<p>The Entity's General Manager has been appointed as the ASI Management Representative and is responsible for establishing and implementing the ASI Performance Standard, as well as communicating ASI Policies throughout the Entity. The Director of the</p>

CRITERION	RATING	COMMENT
		<p>General Manager's Office acts as the representative of the Environmental Health and Safety (EHS) Management System.</p> <p>A Sustainable Development Committee has been formed, comprising relevant departments. This Committee works towards the implementation of the ASI Standards within the Entity. Comprehensive training courses are conducted to ensure that all employees are well informed about the ASI Policies and management procedures.</p>
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 and Safety (OH&S) 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 proactively identified and engaged with its major 'next-tier' suppliers, who are subject to Due Diligence procedures, including the endorsement of the Responsible Sourcing Policy, supplier audits and/or requiring ASI Performance Standard Certification. The Responsible Sourcing Policy, incorporated as part of the Supplier Code of Conduct, is accessible at: https://www.superalloy.tw//wp-content/uploads/%E4%BE%9B%E6%87%89%E5%95%86%E8%A1%8C%E7%82%BA%E6%BA%96%E5%89%87.pdf</p> <p>The Entity's ASI Management Manual specifies that the 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 there have been no New Projects or Major Changes to existing Facilities since the Entity joined ASI (confirmed during the Audit through a review of the environmental management review and the Facility Assets Management Table).</p> <p>The Entity has established an EHS Management Planning Procedure that addresses the conduct of Environmental and Social Impact Assessments for New Projects or Major Changes as 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	<p>The Entity has established Emergency Response Plans (ERP) that address situations such as fire, earthquake, hazardous chemical leaks, extreme weather, labour shortages, key equipment breakdown and suspended operations. These plans are subject to periodic review at least every five years. 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 ERPs are developed in collaboration with potentially affected Stakeholder groups, including communities, Workers and their representatives. The Emergency Response Plans are periodically</p>

CRITERION	RATING	COMMENT
		<p>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 to making the Emergency Response Plan available to external Stakeholders upon request.</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 is 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 commenced operations in 2000.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has implemented a Mergers and Acquisitions Management Procedure. 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 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 commenced operations in 2000.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has established a management procedure for closure, decommissioning and divestment. There have been no closures, decommissions or divestments since the Entity commenced operations in 2000.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity has prepared and published its 2023 Sustainability Report. Key performance indicators are presented in the Report, which address the 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 was independently verified by a third party. The Sustainability Report is accessible at:</p> <p>https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf</p>
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity publicly discloses information on an annual basis regarding Material fines, judgments, penalties and non-monetary sanctions arising from non-compliance with Applicable Law. This information can be accessed through the Entity's annual Sustainability Report:</p> <p>https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf</p>

CRITERION	RATING	COMMENT
3.3a-c Payments to Governments	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. Expenses relating to payments to the Government are disclosed in the Entity's annual Sustainability Report and on the statutory platform of the Securities Exchange:</p> <p>https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf</p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has established a Complaints Resolution Mechanism in accordance with the guidelines in the Entity's ASI Management Manual. The related responsible departments are tasked with the collection, resolution and handling of complaints or grievances, as defined within the 'whistleblowing' channel.</p> <p>The Complaints Resolution Mechanism is 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. To date, the Entity has not received any significant complaints.</p> <p>The Entity has publicly disclosed its complaints channel and the mechanism for handling complaints on its website at: https://www.superalloy.tw/governance</p>
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	<p>An Environmental Life Cycle Assessment (LCA) has been conducted to analyse and evaluate the 'cradle-to-gate' life cycle impacts 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, which addresses the principles prescribed 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 LCA was conducted and a report prepared, which addresses the principles prescribed 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.</p>
4.2 Product Design	Conformance	<p>The Entity has established clear sustainability objectives in the design and development process for components of the end product to enhance Circular Economy outcomes. The established targets for Recycled Aluminium content in the Products are 40% (2023), 50% (2024) and 60% (2025).</p>
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity has established a target to collect and recycle 100% of its Process Scrap. This target was achieved for 2023. The waste management procedure specifies the methods for separating Aluminium alloys and grades for recycling. According to the report on</p>

CRITERION	RATING	COMMENT
		the improved yield rate of Aluminium Products, the Entity has effectively reduced the generation of Aluminium Process Scrap within its own operations.
4.4a-c Collection and Recycling of Products at End of Life – Material Conversion and other Manufacturing	Conformance	<p>The Entity has established and implemented a recycling strategy, focusing on both the international and domestic scrapped product recycling market.</p> <p>The Entity's ASI Management Manual includes the requirement to review the product recycling strategy every five years. The recycling strategy is available at: https://www.superalloy.tw/wp-content/uploads/%E5%A0%B1%E5%BB%A2%E7%94%A2%E5%93%81%E7%9A%84%E6%94%B6%E9%9B%86%E8%88%87%E5%9B%9E%E6%94%B6%E5%88%A9%E7%94%A8%E7%AD%96%E7%95%A5_20240102%E5%88%B6%E5%AE%9A.pdf</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity has engaged with local collection and recycling systems promoted by the local government to make efforts to increase rates for Aluminium Scrap. The Entity's recycling strategy has been established to collect more Aluminium waste by means of enhancing communication and connections with domestic Aluminium Scrap suppliers to collect 60 tonnes of Aluminium Scrap by the end of 2026.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity's annual Greenhouse Gases (GHG) inventory and energy consumption records for 2022 and 2023 were reviewed as part of the Audit. The Entity's Scope 1, 2 and 3 emissions data are publicly disclosed in the Sustainability Report: https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf</p> <p>The GHG inventory reports for each Facility were independently verified.</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 has established a GHG Emissions Reduction Plan and GHG Emissions Reduction Pathway. Intermediate Targets have been established for 2026, 2030 and 2050, with 2022 as the baseline year, as included in the Sustainability Report: https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf</p>

CRITERION	RATING	COMMENT
		<p>%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf</p> <p>However, the Entity's GHG Emission Reduction Plan does not address Scope 3 GHG emissions, which predominantly relate to the procurement of the Aluminium raw material. Additionally, there was no evidence of use of the ASI Pathways Calculation Tool to confirm alignment with the ASI method.</p>
5.4 GHG Emissions Management	Conformance	<p>The Entity's GHG emissions management is underpinned by its Energy Management System, which is certified against ISO 50001:2018. The Entity's 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. The last audit was undertaken in December 2023 and no non-conformities were identified.</p>
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	<p>As outlined in the ASI Management Manual, the Entity has established air emissions control plan to minimise exposure to, and impacts from, Emissions to Air, and the requirements for its review. The Plan is publicly disclosed at: https://www.superalloy.tw/wp-content/uploads/%E7%A9%BA%E6%B1%A1%E6%B8%9B%E6%8E%92%E8%A8%88%E7%95%AB.pdf</p> <p>The Entity has quantified and publicly disclosed Material Emissions to Air from its activities and, where feasible, from those within its Area of Influence on an annual basis. The Entity's air pollutant emissions (reported as kg) are publicly disclosed in the annual Sustainability Report: https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf</p>
6.2a-g Discharges to Water	Minor Non-Conformance	<p>As outlined in the ASI Management Manual, the Entity has established an effluent control plan to minimise exposure to, and impacts from, Discharges to Water, and the requirements for its review. The Plan is publicly disclosed at: https://www.superalloy.tw/wp-content/uploads/%E6%B0%B4%E6%B1%A1%E6%B8%9B%E6%8E%92%E8%A8%88%E7%95%AB.pdf</p> <p>The Entity has quantified and publicly disclosed Material Discharges to Water from its activities and, where possible, from those within its Area of Influence on an annual basis. The wastewater pollutant discharges (reported as mg/L) have been publicly disclosed in the annual Sustainability Report: https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf</p>

CRITERION	RATING	COMMENT
		The legal limits for Chemical Oxygen Demand (COD) at the HQ/Douliu Plant and the Pingtung Plant, as reported in the 2023 Sustainability Report however are incorrect.
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has conducted an assessment of major risk areas of operations where Spills and Leakages could contaminate air, water and/or. The management plan to prevent Leakages has been developed, which addresses the requirement to conduct monthly onsite monitoring. The management plan is available at: 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</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity's ASI Management Manual outlines the requirement to 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 at the Entity, as disclosed in the Sustainability Report:</p> <p>https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has assessed the impacts of Waste to the environment and human well-being and established a waste management program. The waste management strategy has been designed 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> <p>The quantities of both Hazardous Waste and Non-Hazardous Waste generated by the Entity from its activities and, where possible, from those within its Area of Influence and the associated Waste disposal methods have been publicly disclosed in the annual Sustainability Report:</p> <p>https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf</p>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Conformance	Dross is categorised as Hazardous Waste and is exclusively present at the Pingtung Plant due to the re-melting/refining of Recycled Aluminium. The Entity complies with the applicable legal requirement to collect, label and store Dross. There were no leakages of Dross observed during the Audit.

CRITERION	RATING	COMMENT
		Dross is collected, transported and disposed by external Dross processors. As of August 2024, the maximum recovery rate of Aluminium from Dross treatment was 70%. Alternative options to landfilling of Dross residues have been reviewed.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity's water withdrawal and use by source and type has been publicly disclosed in the annual Sustainability Report: https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf</p> <p>The Entity's primary water source is municipal water. Based on the Entity's water resource risk assessment, the water-related risks in Watersheds in the Entity's Area of Influence are low. The risk assessment reports are available at: https://www.superalloy.tw/wp-content/uploads/%E6%B0%B4%E8%B3%87%E6%BA%90%E9%A2%A8%E9%9A%AA%E8%A9%95%E4%BC%B0%E8%87%AA%E8%A9%95%E8%A1%A8-%E9%9B%B2%E6%9E%97%E5%BB%A0.pdf</p> <p>and https://www.superalloy.tw/wp-content/uploads/%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</p>
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity, as the water resource risk assessment determined that the water-related risks in Watersheds in the Entity's Area of Influence are low.
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
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 assessment reports are publicly available at:</p> <p>Yunlin Plant/Headquarters and Douliu Plant: http://superalloyengineering.com/wp-content/uploads/2023/03/%E7%94%9F%E7%89%A9%E5%A4%9A%E6%A8%A3%E6%80%A7%E5%8F%8A%E7%94%9F%E6%85%8B%E7%B3%BB%E7%B5%B1%E6%9C%8D%E5%8B%99%E9%A2%A8%E9%9A%AA%E8%A9%95%E4%BC%B0%E8%87%AA%E8%A9%95%E8%A1%A8-%E9%9B%B2%E6%9E%97%E5%BB%A0.pdf</p> <p>Pingtung Plant: 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</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 documented as low.

CRITERION	RATING	COMMENT
8.2a-g Biodiversity Management	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 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 risk of the introduction of Alien Species in both its operational areas and its 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) (https://www.protectedplanet.net/en/thematic-areas/wdpa?tab=WDPA), there are no Protected Areas within the Entity’s Area of Influence. Therefore, there is no requirement to develop a specific management plan.
8.6e Protected Areas – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	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 a Human Rights Due Diligence process 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 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.
9.2a-e Gender Equity and Women’s Empowerment	Conformance	The Entity’s labour and business ethics risk management program promotes gender equity and women’s empowerment in employment practices, training opportunities, awarding of contracts, processes of engagement and management, and addresses barriers to professional development, Discrimination, Violence and Harassment. Based on the 2022 Human Rights Impact Assessment, 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 Sustainability Report:

CRITERION	RATING	COMMENT
		https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity, as no Indigenous Peoples are present in or adjacent to its Area of Influence. Regardless, the Entity has established and implemented a Policy to ensure respect of the rights and interests of Indigenous Peoples and established 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.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, as no Indigenous Peoples are present in or adjacent to its Area of Influence and therefore Free, Prior and Informed Consent (FPIC) is not required. In Taiwan, most Indigenous People reside in mountainous areas and the Entity's Facilities are located within industrial areas.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity, as no Indigenous Peoples are present in or adjacent to its Area of Influence.
9.5a Cultural and Sacred Heritage - Identification	Conformance	The Entity's ASI Management Manual outlines the requirement to identify cultural and sacred heritage sites. To date, and in consultation with Local Communities, such as neighbourhood residents and culture protection organisations, no cultural and sacred heritage sites or values have been identified.
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable to the Entity, as no Indigenous Peoples are present and no cultural or sacred heritage site or values have been identified within its Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as there have been no New Projects or Major Changes since the Entity joined ASI.
9.7a-h Affected Populations and Organisations	Conformance	<p>For the Entity's forging, machining manufacturing and re-melting process, the primary environmental impacts are related to air emissions, wastewater and the Aluminium Scrap from the production process. Social impacts include health and safety concerns during peak production seasons and incidents involving manual handling of equipment. However, the implementation of the Entity's ISO 14001:2015 and ISO 45001:2018 certified Management System has resulted in low overall societal and environmental impacts. There have been no significant complaints received from Workers and external Stakeholders in the past year, indicating 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. Details of the plan, including</p>

CRITERION	RATING	COMMENT
		mitigation measures for identified impacts, are disclosed in the Entity's Sustainability Report. https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf
9.8a Conflict-Affected and High-Risk Areas – Strong Management Systems	Conformance	The Entity has established and implemented a Management System that includes a Supply Chain Policy, responsibilities and resources, information collection, and supplier engagement. The Supply Chain Policy addresses conflict minerals and is available at: https://www.superalloy.tw/sustainability/supplier-management Further information is available in the Entity's Sustainability Report. https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf
9.8b Conflict-Affected and High-Risk Areas – Identify and assess risks	Conformance	The Entity has identified and assessed the risks in its supply chain through periodic risk assessments. No conflict minerals are used, and no materials are sourced from Conflict-Affected and High-Risk Areas (CAHRAs).
9.8c Conflict-Affected and High-Risk Areas – Strategy to respond to risks	Conformance	Based on the risk assessment, the Entity neither sources materials from CAHRAs, nor has identified any Material risks relating to critical Human Rights issues such as Child or Forced Labour. However, 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 Entity's Due Diligence practices, including the risk assessment record and supplier audit, were reviewed during this Audit. No critical issues were raised and the risk is considered low. The Entity has developed a plan for continuous improvement. Furthermore, the Entity's Due Diligence practices were audited as part of this ASI Audit, which meets the requirements of the Criterion.
9.8e Conflict-Affected and High-Risk Areas – Report annually	Conformance	The Entity has reported relevant information and its performance on its supply chain Due Diligence practices in the Sustainability Report: https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf
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 perform body searches of employees, not execute disciplinary actions against employees including verbal abuse, corporal punishment and physical abuse, and respect the privacy of employees. No complaints or grievances were raised in relation to the security services based on the Complaints

CRITERION	RATING	COMMENT
		Resolution Mechanism nor from Workers' during interviews undertaken during the Audit.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity has an established Labour Management Committee, in place of a Trade Union, concerned with the Workers' rights to Freedom of Association and Collective Bargaining, which complies with the legal requirement. Elections are conducted every four years to appoint Worker representatives to the Committee. At the most recent election, five Worker representatives were appointed, including women. The Entity commits to respecting the right of Freedom of Association and Collective Bargaining as per the Code of Conduct:</p> <p>http://superalloyengineering.com/wp-content/uploads/2023/03/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf</p>
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 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	<p>Child Labour is prohibited in Taiwan and the legal minimum working age is 16 years old. The Code of Conduct includes a statement 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 present at the Entity. The Code of Conduct is available at:</p> <p>http://superalloyengineering.com/wp-content/uploads/2023/03/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf</p>
10.3a-c Forced Labour	Minor Non-Conformance	<p>The Entity has disclosed a Modern Slavery Statement that outlines that it neither engages in, nor supports the use of Forced Labour:</p> <p>https://www.superalloy.tw/wp-content/uploads/Anti-slavery-and-human-trafficking-statement_20221027.pdf</p> <p>The ASI Performance Standard Manual, working rules and sampled employment contracts also specify the requirements prohibiting Forced Labour. The Entity does not retain the Workers' original documents, and Workers have the freedom to enter and exit the company premises without coercion or related unreasonable treatment. Workers expressed satisfaction with the current working environment during the Audit.</p> <p>However, the Modern Slavery Statement has not been annually reviewed nor updated by senior management.</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity is committed to non-Discrimination. No case of Discrimination has 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.</p> <p>All new employees, including foreign Migrant Workers, receive awareness training before onboarding, addressing topics including the Code of Conduct, labour rights, Discrimination, and Forced Labour.</p>

CRITERION	RATING	COMMENT
		Employee representatives, which include Migrant Workers, attend quarterly labour management meetings regarding labour rights and welfare issues. Relevant information promoting non-Discrimination, anti-Forced Labour, and other employee social responsibility matters is promoted on bulletin boards. Interviewed Workers during the Audit confirmed that they are treated equally.
10.5 Communication and engagement	Conformance	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 the 'whistleblowing' channel at: http://superalloyengineering.com/zh-hant/%e5%85%ac%e5%8f%b8%e7%a4%be%e6%9c%83%e8%b2%ac%e4%bb%bb/
10.6a-g Violence and Harassment	Conformance	Based on the employee surveys, 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 implemented a Policy, included in the Code of Conduct, that prohibits Harassment, persecution and other Violence in the workplace. The Code of Conduct is available at: https://www.superalloy.tw/wp-content/uploads/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87.pdf
10.7a-c Remuneration	Conformance	Workers' wages consist of a basic wage, Overtime and an attendance allowance. The Entity ensures that monthly wages exceed the local legal minimum wage and cover basic needs and provide discretionary income. The terms and conditions of employment are described in the 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.
10.8a-c Working Time	Conformance	Working hours are recorded. 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, and confirm that Workers have one day off per seven-day period and monthly Overtime hours do not exceed the legal limit of 46 hours.
10.9a-b Informing Workers of Rights	Conformance	There are several communication channels established for Workers to be informed of their rights, including the webpage, intranet, billboards, and the Labour Management Committee. The Labour Management Committee has been established to inform Workers of their rights involving working hours, wage remuneration and other statutory benefits. There is no restriction on Freedom of Association and Collective Bargaining in Taiwan.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has established, implemented, is maintaining and continually improving its ISO 45001:2018 certified Occupational Health and Safety (OH&S) Management System. Site observations, document

CRITERION	RATING	COMMENT
		review and management and Worker interviews confirm that the OH&S Management System is effective.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity's OH&S Management System, certified against ISO 45001:2018, is reviewed during annual management review meetings. The Entity conducts a third party audit annually, analyses root causes and take corrective actions for any non-conformities found during the audit. The Entity discloses leading and lagging OH&S indicators and a comparative analysis of performance with peer businesses and leading practices in the annual Sustainability Report:</p> <p>https://www.superalloy.tw/wp-content/uploads/%E3%80%90%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%80%E3%80%912023%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B8_%E4%B8%AD%E6%96%87%E7%89%88%E7%BE%8E%E7%B7%A8%E5%85%A8%E5%86%8A_0823-Final.pdf</p>
11.2 Employee engagement on Health and Safety	Conformance	The Entity has established an OH&S Committee in accordance with legal requirements, which covers all its Facilities. The Committee, consisting of both management and labour representatives, conducts meetings quarterly. The quarterly OH&S Committee meeting minutes indicate no significant OH&S issues, only minor events. Employees are informed on how to express their OH&S concerns via the Committee or the 'whistleblowing' channel.

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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>
3	18 July 2025	Surveillance Audit