

ASI CERTIFICATION
PERFORMANCE
STANDARD



PRESENTED TO

Taishan City Kam Kiu
Aluminium Extrusion
Co., Ltd

CERTIFICATE NUMBER

136

ASI STANDARD

PERFORMANCE
STANDARD
(V3.1 2023)

CERTIFICATION LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITING FIRM

CHINA QUALITY
MARK
CERTIFICATION
GROUP

DATE OF ISSUE

31 JANUARY 2024

DATE OF EXPIRY

30 JANUARY 2027

CERTIFIED SINCE

21 JULY 2021

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H. A.', 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

CERTIFICATION SCOPE

Taishan City Kam Kiu Aluminium
Extrusion Co., Ltd is located on
Shiqiao Industrial Zone, Dajiang
Country, Taishan City, China. The
company mainly manufacture
construction and industrial
Aluminium profiles and grille.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Kam Kiu Aluminium Products Group Limited
ENTITY NAME	Taishan City Kam Kiu Aluminium Extrusion Co., Ltd.
CERTIFICATION SCOPE	Taishan City Kam Kiu Aluminium Extrusion Co., Ltd is located on Shiqiao Industrial Zone, Dajiang Country, Taishan City, China. The company mainly manufacture construction and industrial Aluminium profiles and grille.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesSemi-Fabrication
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit (28 February – 5 March 2021)Re-Certification Audit and Scope Change (6 – 8 March 2023)Surveillance Audit (28 –30 June 2025)
AUDIT FIRM	China Quality Mark Certification Group
AUDIT DATE	<ul style="list-style-type: none">28 February – 5 March 2021 (Initial Certification Audit)6 – 8 March 2023 (Re-Certification Audit and Scope Change)28 –30 June 2025 (Surveillance Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">24 May 2021 (Initial Certification Audit)5 July 2023 (Re-Certification Audit and Scope Change)11 August 2025 (Surveillance Audit)
AUDIT SCOPE	<p><u>Initial Certification Audit (28 February – 5 March 2021)</u></p> <p>The Audit Scope included the activities involved in the production of the following products: Aluminium alloy industrial profiles, building profiles and Aluminium grates, from the Taishan City Kam Kiu Aluminium Extrusion Co., Ltd. located in Shiqiao Industrial Zone, Dajiang Town, Taishan City, Guangdong Province, China.</p> <p>The supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesSemi-Fabrication <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Re-Certification Audit and Scope Change (6 – 8 March 2023)</u></p> <p>The Audit Scope included the activities involved in the production of Aluminium alloy industrial profiles, building profiles and Aluminium grates at Taishan City Kam Kiu Aluminium Extrusion Co., Ltd.</p> <p>The supply chain activities included in the Audit Scope:</p>

- Aluminium Re-melting/Refining
- Casthouses
- Semi-Fabrication

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

Surveillance Audit (28 – 29 June 2025)

The Audit Scope included the activities involved in the production of Aluminium alloy industrial profiles, building profiles and Aluminium grates at Taishan City Kam Kiu Aluminium Extrusion Co., Ltd.

The supply chain activities included in the Audit Scope:

- Aluminium Re-melting/Refining
- Casthouses
- Semi-Fabrication

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

AUDIT OUTCOME • Certification

AUDIT METHODOLOGY
DECLARATION

The Auditors confirm that:

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

CERTIFICATION PERIOD 31 January 2024 – 30 January 2027

NEXT AUDIT TYPE Re-Certification Audit

NEXT AUDIT DATE 30 January 2027

CERTIFICATE NUMBER 136



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

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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

Taishan City Kam Kiu Aluminium Extrusion Co., Ltd. (the 'Entity') is a manufacturer of Aluminium extruded profiles and is located in Shiqiao Industrial Zone, Dajiang Town, Taishan City, Guangdong Province, China. The Entity's products are used in a wide range of applications including consumer electronics, automotive, aerospace and marine applications, renewable energy systems and in construction projects.

The Entity has more than 30 years of production experience with the main activities including Aluminium rod casting, Aluminium extrusion, surface treatment and precision machining activities. The main Stakeholders include the Chinese government, corporate employees, the local environmental and social security agencies.

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	Low	High	Medium	MEDIUM
RISKS	High	High	High	HIGH
PERFORMANCE	Medium	Medium	Medium	MEDIUM
OVERALL				MEDIUM

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has established systems to maintain awareness of and ensure Compliance with Applicable Law and seek to understand and comply with relevant aspects of Customary Law.
1.2 Anti-Corruption	Conformance	The Entity works against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing international standards. The Entity has established Policies and procedures and provided training to employees and to react to any reports on violations of its Policies. Every year, it organizes a summary and evaluation of the implementation of anti-Bribery actions.
1.3a-e Code of Conduct	Conformance	The Entity has established a Code of Conduct in accordance with the requirements of the Environmental, Social and Governance Policy, and conducts regular reviews of the Code of Conduct annually. The Code of Conduct is available at: https://www.kamkiu.com/upfile/2025/06/19/175032555847225.pdf
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has implemented and maintained a series of Policies consistent with environmental, social, and governance practices in its ASI Management Manual. The Policies are communicated internally and externally and are reviewed annually, or when any changes to the Business that alter Material environmental, social and governance risk(s) or on any indication of a control gap.
2.2a-c Leadership	Conformance	The Entity has appointed a senior executive as the ASI Management Representative, responsible for leading and implementing the various Policies and meeting the ASI Performance Standard requirements.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has documented and implemented an Environmental Management System (EMS). The Entity has obtained ISO 14001:2015 certification.
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has documented and implemented a Social Management System comprising social policies, procedures and records, which is integrated with the Quality and Environmental Management Systems. The site holds a valid ISO 45001:2018 certification and is audited annually by a Third Party.
2.4a-e Responsible Sourcing	Conformance	The Entity has implemented a Responsible Sourcing Policy that addresses environmental, social and governance issues: https://www.kamkiu.com/upfile/2025/06/19/175032569454309.pdf The Responsible Sourcing Policy is reviewed at least every five years, or upon any changes to the Business that alter Material risks or any indication of a control gap.
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as there are no New Projects or Major Changes to the existing Facility. However, the Entity has developed the Environmental and Occupational Health and Safety Evaluation Control Procedures for New Projects, which stipulates

CRITERION	RATING	COMMENT
		the requirements for New Project declaration, environmental impact and risk assessment, and records.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as there are no New Projects or Major Changes to the existing Facility. However, the Entity has developed a Human Rights Risk Identification and Assessment Management Procedure, for the identification and assessment of Human Rights risks.
2.7a-f Emergency Response Plan	Conformance	The Entity has demonstrated the implementation of Emergency Response Plans, including the participation of internal and external Stakeholders. Simulations and drills are conducted at periodic intervals to evaluate the effectiveness of the Plans. The Entity has publicly released the Emergency Action Plan at: https://www.kamkiu.com/upfile/2025/06/19/175033179955915.pdf
2.8a-d Suspended Operations	Conformance	The Entity has developed a Business Resilience Plan to address situations where it may have to suspend or significantly alter operations due to factors outside its control. The Business Resilience Plan is reviewed annually.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has established a procedure to review environmental, social and governance practices in accordance with Due Diligence processes for mergers and acquisitions. No mergers and acquisitions have taken place.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has established the procedure to review environmental, social and governance practices in accordance with Due Diligence processes for closure, decommissioning and divestment. No closure, decommissioning or divestment activities are currently planned.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity has established the relevant requirements for sustainability reporting in the ASI Management Manual. The Entity has disclosed its annual Sustainability Report, available at: https://www.kamkiu.com/upfile/2025/06/19/175033237626119.pdf
3.2 Non-compliance and Liabilities	Conformance	The Entity publicly discloses information on Material fines, judgments, penalties and non-monetary sanctions for failure to comply with Applicable Law in the Sustainability Report. There were no violations or liabilities over the previous years, as disclosed in the Sustainability Report, page 8: https://www.kamkiu.com/upfile/2025/06/19/175033237626119.pdf
3.3a-c Payments to Governments	Conformance	The Entity has established procedures to ensure payments to the government made by or on its behalf have a solid legal and/or contractual basis. Financial auditing is undertaken as required by Applicable Law and/or directed by the Entity's risk control measures.
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has implemented a Complaints Resolution Mechanism and relevant procedures adequate to address Stakeholder complaints, grievances and requests for information relating to its operations. Details of the mechanism and contact channels are available at: https://www.kamkiu.com/upfile/2025/07/22/175316784966669.pdf

CRITERION	RATING	COMMENT
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has developed a Life Cycle Assessment (LCA) framework to evaluate the environmental impacts of Aluminium production. The LCA report covers all the Entity's production lines and Products. The LCA is available at: https://www.kamkiu.com/upfile/2025/07/22/175317798244329.pdf
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity conducted a 'cradle-to-gate' life cycle analysis in accordance with ISO 14040:2006. The Entity can provide customers with all the necessary data to analyse the carbon footprint of consumer products. The LCA is available at: https://www.kamkiu.com/upfile/2025/07/22/175317798244329.pdf
4.2 Product Design	Conformance	The Entity has specified the relevant requirements for Product design in the ASI Management Manual. The Design and Development Control Procedure is implemented and the LCA procedure has been established for the Product design process.
4.3a-b Aluminium Process Scrap	Conformance	The Entity has established clear targets for Aluminium Process Scrap. Targets are assigned to each process and are evaluated monthly. Scrap from the extrusion process is 100% remelted.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity communicates and collaborates with Stakeholders (partners) to improve recovery and recycling in key Product markets in accordance with the China Ministry of Industry and Information Technology's Aluminium Industry Specification Conditions.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	The Entity has detailed the disclosure requirements related to its Greenhouse Gas (GHG) emissions in the ASI Management Manual. The Entity has disclosed its GHG emissions data in the Energy Usage Status Report, available at: https://www.kamkiu.com/news/detail/482/ However, the annual raw material and energy utilisation status has not been disclosed.
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.

CRITERION	RATING	COMMENT
5.3a GHG Emissions Reduction Plans	Minor Non-Conformance	The Entity has established GHG emissions targets and a GHG Emissions Reduction Plan, including a GHG Emissions Reduction Pathway. Progress on the Reduction Plan is reviewed annually. All energy data is monitored and reviewed by the Entity monthly to verify performance against the target. Public disclosure is included on the Entity's website: https://www.kamkiu.com/upfile/2026/03/17/177371567983519.pdf However, the Emission Reduction Plan does not incorporate mitigation measures for indirect GHG emissions arising from transportation under Scope 3.
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	The Entity has established a GHG Emission Reduction Plan and adopted the ASI methodology to determine the GHG Emissions Reduction Pathway. It reviews the GHG Emission Reduction Plan and its progress annually. The Entity has disclosed its Plan, available at: https://www.kamkiu.com/news/detail/482/
5.4 GHG Emissions Management	Conformance	The Entity has established the Environmental Operation Control Procedure and the Environmental Monitoring and Measurement Control Procedure to enable assessment of performance as outlined in the GHG Emissions Reduction Plan and achieve the GHG emissions reduction targets.

6. EMISSIONS, EFFLUENTS AND WASTE

6.1a-f Emissions to Air	Conformance	The air emissions outlets, types of pollutants and the permitted emission concentration limits are quantified in the Entity's pollutant discharge permit. The Entity regularly monitors its Emissions to Air as required, and the emissions meet the local legal emissions limits. The Entity has implemented and annually reviews the Emission Targets and Implementation Plan for Air and Water Pollutants, available at: https://www.kamkiu.com/news/detail/482/
6.2a-g Discharges to Water	Conformance	The Entity's water pollutants are quantified in its pollution discharge permit. Periodic monitoring of the discharges is conducted in accordance with regulations, and discharges comply with the local legal emissions limits. The Entity has implemented and annually reviews the Emission Targets and Implementation Plan for Air and Water Pollutants, available at: https://www.kamkiu.com/news/detail/482/
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity has established the Emergency Environmental Incident Response Plan, which is filed with the Jiangmen City Environmental Protection Bureau. Review of the Plan is conducted every three years. Potential Spills and Leakages during the operation process are classified and different risk types are handled according to the Plan. No Spill or Leakage events have occurred during the evidence collection period. The Entity has disclosed the Leakage and Spill Risk Identification and Management Plan, available at: https://www.kamkiu.com/news/detail/482/
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity has established the ASI Management Manual, which addresses the requirement to disclose any Spills and Leakages ". Since the Entity began its operations, there have been no Spills or Leakage incidents.

CRITERION	RATING	COMMENT
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has established a Waste Management Procedure and publicly discloses the quantities of Hazardous and Non-Hazardous Waste. Waste data is available at: https://www.kamkiu.com/news/detail/482/</p> <p>The transfer and disposal of Hazardous Waste is managed via the Guangdong Province solid waste supervision information platform. The Entity reviews its Hazardous Waste management plan annually. The Entity has established procedures and improvement goals for the collection and disposal of all Hazardous and Non-Hazardous Waste.</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	The Entity has a dedicated warehouse for storing Dross, which effectively prevents the release of Dross into the environment. The Entity processes the Dross, maximising the recovery of Aluminium. The generated Dross residue is classified as Hazardous Waste and is applied for compliant transfer and disposal through the hazardous waste supervision system in Guangdong Province.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has established a Water Resource Management Procedure and conducted a water resource risk assessment. The water supply comes from major rivers. The water risk assessment determined that the water-related risks are relatively low, as detailed in the Water Resources Risk Assessment Report, available at: https://www.kamkiu.com/news/detail/482/</p>
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity, as the water resource risk assessment determined the risks as low.
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	Based on the Environmental Impact Assessment Report, the Entity is not located in a Protected Area and does not pose a significant risk or impact on Biodiversity.
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 to Biodiversity and Ecosystem Services have been determined to be low.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity, as the risks and potential impacts to Biodiversity and Ecosystem Services have been determined to be low.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as no Priority Ecosystem Services were identified.

CRITERION	RATING	COMMENT
8.4 Alien Species	Conformance	The Entity has conducted annual assessment of Alien Species and implements control measures for high-risk sources. Currently, no invasive species have been introduced.
8.5a-b Commitment to “No Go” in World Heritage Properties	Conformance	The Entity is located in the Shiqiao industrial zone of Dajiang Town, Taishan City, Guangdong Province. The Entity is committed to not explore or build New Projects in World Heritage Properties.
8.6a-d Protected Areas	Conformance	The Entity is located in the Shiqiao industrial zone of Dajiang Town, Taishan City, Guangdong Province, which is not classified as a Protected Area. According to relevant Chinese laws and regulations, an environmental impact assessment must be conducted for construction projects.
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	The Entity has committed to respecting Human Rights and has established a Human Rights Policy, available at: https://www.kamkiu.com/upfile/2025/06/20/175041387558458.pdf A Human Rights Due Diligence assessment has been conducted, and a gender-responsive Human Rights Due Diligence process is in place. Mapping of Affected Population and Organisations has been undertaken and a Complaints Resolution Mechanism that addresses Human Rights is also in place.
9.2a-e Gender Equity and Women's Empowerment	Conformance	The Entity has implemented a program that promotes gender equity and women's empowerment. The Entity will review the program every five years, or when there are any changes to the business or indication of a control gap. The Entity publicly reports on the effectiveness of measures taken to promote gender equality annually, available at: https://www.kamkiu.com/upfile/2025/06/20/175041394233405.pdf
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 s 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 there are no Indigenous Peoples in the areas where the Entity operates.

CRITERION	RATING	COMMENT
9.5a Cultural and Sacred Heritage – Identification	Not Applicable	This Criterion is not applicable to the Entity, as the Environmental Impact Assessment determined that there are no cultural or sacred heritage sites or values affected by the Entity's operations. However, the Entity has established Policies and a procedure to protect cultural and sacred heritage.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity, as it located in an industrial park and the Environmental Impact Assessment determined there were no cultural or sacred heritage sites or values within the Entity's Area of Influence.
9.6a-i Displacement	Conformance	The Entity has not relocated communities historically and does not plan for any relocation in the future. If relocation is indeed necessary, appropriate measures will be defined and communicated to the local authorities and would be undertaken as per the Entity's Operational License.
9.7a-h Affected Populations and Organisations	Conformance	The Entity respects the legal and customary rights and interests of Local Communities in their land and livelihoods and in their use of natural resources. The Entity has defined documented Policies and procedures to identify and assess the legal and customary rights of Local Communities. No negative feedback has been received and the risk of impact to residents is limited.
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Conformance	The Entity has established a Management System that includes a Supply Chain Policy, assigned responsibilities and resources, information gathering and supplier engagement activities. The Entity has also established a statement on the use conflict minerals, available at: https://www.kamkiu.com/upfile/2025/06/20/175041424339153.pdf
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity systematically collects critical data from potential suppliers through a comprehensive questionnaire during the onboarding process including information such as continuous improvement commitments, company codes of ethics, compliance to ISO 9001, ISO 14001, ASI certification, industrial emissions licenses, environmental compliance and supplier's sustainability performance. The Entity's suppliers are not located in Conflict-Affected and High-Risk Areas (CAHRAs).
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable as the Entity has reviewed supplier information, and with all suppliers located within China, none are located within CAHRAs. The risk in the supply chain are determined as low.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity conducts an annual audit of the ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 Management Systems and reviews the implementation of the procurement control procedures to evaluate suitability and effectiveness of suppliers. The Entity's Due Diligence practices were audited as part of this ASI Audit, which fulfils the requirements of this Criterion.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The Entity has reported on its supply chain Due Diligence in the Sustainable Development Report, available at: https://www.kamkiu.com/upfile/2025/07/22/175316786767488.pdf

CRITERION	RATING	COMMENT
9.9 Security practice	Conformance	The Entity has implemented the Security Management Regulations, which addresses the management responsibilities of security guards and provides for training of security personnel to ensure all security personnel understand their tasks and respect Human Rights. To date, no complaints or accusations regarding security have been made.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Not Applicable	This Criterion is not applicable to the Entity, as the right to Freedom of Association and Collective Bargaining is addressed in accordance with Applicable Law in China.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Conformance	The Entity has established a Trade Union in accordance with Chinese laws and Workers freely choose their own representatives. When necessary, the Entity is obligated to assist each department in electing its employee representatives. Worker representatives are responsible for supervising and reporting issues related to Health and Safety, welfare and social management to the Entity's management.
10.2a-c Child Labour	Conformance	The Entity does not engage in nor supports the use of Child Labour in any form, as clearly stated in its Policy documents as demonstrated in well established practices. The Entity does not employ any Worker under the age of 18 years.
10.3a-c Forced Labour	Conformance	<p>The Entity does not engage in nor supports the use of Forced Labour or Human Trafficking. They do not require any form of deposit, Recruitment Fee, Costs and Charges or equipment advance from Workers either directly or through employment or recruitment agencies.</p> <p>The Entity has disclosed its Modern Slavery Statement, available at: https://www.kamkiu.com/news/detail/446/</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity has developed and implemented an Anti-Discrimination Management Procedure, established effective monitoring mechanisms, and conducted Human Rights Due Diligence questionnaires to ensure that non-Discrimination principles are implemented in all business activities.</p> <p>The Entity has established a performance appraisal system, which distributes employees' performance fairly and equitably according to the appraisal, and does not Discriminate against employees based on age, gender and job type. The Entity's Human Resources Department is responsible for the performance appraisal of employees.</p>
10.5 Communication and engagement	Conformance	The Entity ensures open communication and direct engagement with Workers and their representatives regarding working conditions and the resolution of workplace and compensation issues, through meetings and established Policies and procedures.
10.6a-g Violence and Harassment	Conformance	The Entity has implemented Policies stating that Harassment or bullying is not accepted. An information brochure has been developed and distributed to all employees. The Entity's Violence and Harassment Policy is available at: https://www.kamkiu.com/upfile/2025/06/20/175041409015311.pdf

CRITERION	RATING	COMMENT
10.7a-c Remuneration	Conformance	The Entity has developed and implemented the Compensation Management Procedures. The standard wage paid by the Entity is no less than the minimum standard set by the local government, and the salary received by the employees is sufficient to meet the basic needs of the employees and to provide family support. Salaries and benefits are paid directly to the Workers' bank account on time, once a month, and a clear written payslip is provided detailing the salary and benefits payments.
10.8a-c Working Time	Conformance	The Entity complies with Applicable Law and industry standards regarding working hours and public holidays. The standard working week (excluding Overtime) is 40 hours and Workers have at least one day off for every six consecutive days of work. Overtime work is voluntary and may not exceed 12 hours per week. The Entity has developed and implemented a Working Time Management Procedure with three shifts (8 hours).
10.9a-b Informing Workers of Rights	Conformance	The Entity informs employees of their rights and provides information through the Workers' congresses and Trade Unions. Employees are also informed of their Rights and obligations through other means such as letters, webmail, phone calls, and interviews.

11. OCCUPATIONAL HEALTH AND SAFE

11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has implemented the Occupational Health and Safety (OH&S) Management System and has obtained ISO 45001:2018 certification. On-site observations, document reviews and interviews with employees have confirmed that the OH&S Management System is effective.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	The Entity regularly reviews its OH&S Management System through periodic safety meetings, annual compliance evaluations, ISO 45001:2018 internal audits and management reviews and Third Party supervisory audits. The Management System and Policies are additionally reviewed when there are any changes or indications of control deficiencies. The Entity's OH&S goals for 2024-2025 were all achieved. The effectiveness of the OH&S Management System is disclosed in the OH&S Performance Report, available at: https://www.kamkiu.com/news/detail/482/
11.2 Employee engagement on Health and Safety	Conformance	The Entity has established mechanisms such as the Trade Union, Safety Committees and employee representatives, to jointly discuss and participate in the resolution of OH&S issues. The Entity conducts investigations and analyses of all feedback and suggestions and takes corrective measures when necessary.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	21 July 2021	Initial Certification Audit – Full Certification
1	31 January 2024	Re-Certification Audit and Scope Change - Full Certification Scope Change to apply PS V3
2	27 March 2026	Surveillance Audit
