

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

SuperAlloy Industrial Co., Ltd.

CERTIFICATE NUMBER
285

ASI STANDARD
**PERFORMANCE
STANDARD
(V3.1 2023)**

CERTIFICATION LEVEL
**FULL
CERTIFICATION**

ASI ACCREDITED
AUDITING FIRM
**DNV BUSINESS
ASSURANCE
SERVICES UK LTD.**

DATE OF ISSUE
7 APRIL 2026

DATE OF EXPIRY
6 APRIL 2029

CERTIFIED SINCE
16 JUNE 2023

AUTHORISED BY

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

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

CERTIFICATION SCOPE

Engineering and manufacturing of
lightweight metal products 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)Re-Certification Audit (3 December 2025 – 23 January 2026)
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)3 December 2025 – 23 January 2026 (Re-Certification 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)2 March 2026 (Re-Certification 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>

- Aluminium Re-melting/Refining
- Material 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.

Re-Certification Audit (3 December 2025 – 23 January 2026)

The Audit Scope included the engineering and manufacturing of lightweight metal products at the Yunlin Plant and Headquarters site, the Douliu and Pingtung Plant including Criteria that were identified as non-conformities from the previous Audit.

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

7 April 2026 - 6 April 2029

NEXT AUDIT TYPE

Surveillance Audit

NEXT AUDIT DATE

26 September 2027

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 over 1,100 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	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 and evaluation of Compliance with Applicable Laws and regulations. Information on legal compliance is disclosed in the 2024 Sustainability Report, chapter 2.3: https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%802024%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B80908.pdf
1.2 Anti-Corruption	Conformance	The Entity has implemented an Anti-Corruption Policy approved by the General Manager and is available at: https://www.superalloy.tw/wp-content/uploads/Ethical_Corporate_Management_Best_Practice_Principles.pdf As presented in the 2024 Sustainability Report, no cases of Corruption were reported.
1.3a-e Code of Conduct	Conformance	The Entity has implemented a comprehensive Code of Conduct that addresses environmental, social, and governance performance. To ensure widespread understanding and compliance, the Entity has implemented various measures such as training programs and communications to raise awareness among business partners and suppliers. Interested Stakeholders can access the Code of Conduct and Supplier Code of Conduct on the official website at: https://www.superalloy.tw/wp-content/uploads/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87-1.pdf and https://www.superalloy.tw/wp-content/uploads/DOC-00055256-003%E4%BE%9B%E6%87%89%E5%95%86%E8%A1%8C%E7%82%BA%E6%BA%96%E5%89%87_20240911-%E4%B8%AD%E6%96%87%E7%89%88.pdf
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	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: Additionally, the policy is effectively communicated externally 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 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 reviewed annually and when any significant changes could affect environmental, social and governance (ESG) risks, or reveal potential control gaps to prompt a reassessment of the Policy.
2.2a-c Leadership	Conformance	The Entity's General Manager has been appointed as the ASI Management Representative and is representative for the EHS Management System. The General Manager is responsible for

CRITERION	RATING	COMMENT
		<p>establishing and implementing the ASI Standards and communicating ASI Policies throughout the Entity.</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 developed and implemented a comprehensive set of Policies, systems, procedures, and processes that are fully aligned with responsible sourcing requirements. In order to ensure compliance, the Entity has identified and engaged with its major ‘next-tier’ suppliers, who are subject to Due Diligence procedures, including signing of the Supplier Code of Conduct, supplier audits, or requiring ASI Performance Standard Certification.</p> <p>The Responsible Sourcing Policy, incorporated as part of the Supplier Code of Conduct, is accessible at: https://www.superalloy.tw/wp-content/uploads/DOC-00055256-003%E4%BE%9B%E6%87%89%E5%95%86%E8%A1%8C%E7%82%BA%E6%BA%96%E5%89%87_20240911-%E4%B8%AD%E6%96%87%E7%89%88.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 will trigger a review of the Policy.</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 minutes and the Facility Assets Management Table 2024-2025).</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 to existing Facilities.</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 in 2022.
2.7a-f Emergency Response Plan	Conformance	The Entity has established Emergency Response Plans (ERPs) 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. And after any changes to the business that alter

CRITERION	RATING	COMMENT
		<p>the nature or scale of emergency incident risks and on any indication of a control gap, required by the ASI 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 tested and exercised based on the drill schedule established. 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 Plans available to external Stakeholders upon request. The Emergency Response Plans are also disclosed at: https://www.superalloy.tw/wp-content/uploads/%E7%B7%8A%E6%80%A5%E6%87%89%E8%AE%8A%E6%AC%8A%E8%B2%AC%E4%BA%BA%E5%93%A1%E5%8F%8A%E5%96%AE%E4%BD%8D%E5%A2%9E%E6%B8%9B%E6%AC%8A%E8%B2%AC%E9%A0%85%E7%9B%AE_2025.pdf</p>
2.8a-d Suspended Operations	Conformance	<p>The Entity has developed business resilience plan in the emergency response plans for Yunlin Plant/Headquarters, Douliu and Pingtung Plants to address situations where it may have to suspend operations or significantly alter operations due to factors outside its control.</p> <p>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 ESG risks and on any indication of a control gap. There has been no suspension of operations since the Entity commenced operations in 2000.</p>
2.9a-b Mergers and Acquisitions	Conformance	<p>The Entity has implemented the Mergers and Acquisitions Management Procedure. In order to ensure responsible practices, 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.</p> <p>There have been no mergers and acquisitions since the Entity commenced operations in 2000.</p>
2.10a-b Closure, Decommissioning and Divestment	Conformance	<p>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.</p>
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity has published an annual Sustainability Report for 2024. The key performance indicators presented in the Report address the governance approach and Material impacts relating to the influence made by the Entity's operation in the environment, society, and economy. The report is written in the Entity's own format and was independently verified by a Third Party in 2025. The 2024 Sustainability Report is available at:</p>

CRITERION	RATING	COMMENT
		https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%802024%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B80908.pdf
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 resulting from non-compliance with Applicable Law. This information is available in the 2024 Sustainability Report, page 72:</p> <p>https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%802024%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B80908.pdf</p>
3.3a-c Payments to Governments	Conformance	<p>The Entity issues an annual finance report that includes all related payments to governments. The Entity does not support financial and in-kind political contributions to the any related political parties. Expenses related to payments to the government are disclosed annually in the Sustainability Report and on the statutory platform of the securities exchange. Refer to 2024 Sustainability Report, pages 49 and 71:</p> <p>https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%802024%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B80908.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 responsible for the collection, resolution and handling of the various complaints or grievances, as defined within the 'whistleblowing' channel.</p> <p>The Complaints Resolution Mechanism is reviewed at least every five years, or on any change to the Entity that alters Material ESG 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 the 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>The Environmental Life Cycle Assessment (LCA) has been conducted to analyse and evaluate the 'cradle-to-gate' life cycle impacts of the Entity's main Aluminium Products.</p> <p>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 used for modelling and accounting, and the prepared LCA Report is based on the principles according to ISO 14040 and ISO 14044.</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The communication on LCA information and its underlying assumptions, including system boundaries, are disclosed upon customer request. Based on interviews and document review, 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 use</p>

CRITERION	RATING	COMMENT
		of Recycled Aluminium material in the Products are 40% (2025), 50% (2026), and 55% (2030). The targets are revised based on actual operational conditions through rolling adjustments to better align with operational needs.
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity has established a target to collect and recycle 100% of its Process Scrap for 2024 and 2025. This target was achieved for 2024.</p> <p>The waste management procedure specifies the methods to separate Aluminium alloys and grades for recycling. According to the report on the improved yield rate of Aluminium Products, the Entity has minimised the generation of Aluminium Process Scrap within its own operations.</p>
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Minor Non-Conformance	<p>The Entity has implemented a recycling strategy for Scrap and End of Life products with a focus on international and domestic Scrap products recycling markets. The Entity's ASI Management Manual includes the requirement to review the product recycling strategy every five years.</p> <p>Whilst recycling activities have been planned, the Scrap Product targets for 2027 and 2028 are not yet established.</p> <p>The Collection and Recycling of End of Life Products Strategy is publicly 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%A5-20251021.pdf</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The Entity has engaged with local collection and recycling systems promoted by the local government to support efforts to increase recycling rates for Aluminium Scrap.</p> <p>The Entity's recycling strategy requires an increase in the collection of Aluminium waste through enhanced communication and connection with domestic Aluminium Scrap suppliers. The Entity's goal is to collect 60 tonnes of Aluminium Scrap by the end of 2026.</p>
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity's annual Scope 1, 2 and 3 (Category 1) Greenhouse Gases (GHG) Emissions inventory report and energy consumption records for 2024 are disclosed in the 2024 Sustainability Report, pages 49-51: https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%802024%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B80908.pdf</p> <p>The GHG emissions inventory reports for each Facility were independently verified by a Third Party.</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 -	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
In production up to and including 2020		
5.3a GHG Emissions Reduction Plans	Conformance	The Entity has established a GHG Emissions Reduction Plan and GHG Emissions Reduction Pathway using the ASI Entity GHG Pathways Calculation Tool. Annual emissions reduction targets have been established using a 2024 baseline year.
5.3b-e GHG Emissions Reduction Plans - Targets, review and disclosure	Conformance	<p>The Entity has established a GHG Emissions Reduction Pathway with Intermediate Targets for Scope 1, 2 and 3 GHG emissions, including annual emissions intensity targets. A target of 10.48 tonnes of CO₂e per tonne of Aluminium was set for 2025 with 2024 as the baseline year.</p> <p>The Entity has reviewed its progress against the GHG Emissions Reduction Plan for 2025, however, progress was not disclosed publicly at the time of the Audit. Five-year annual GHG emissions reduction targets based on the Pathway tool have been set to reduce GHG emissions until the year 2029, respectively, for the commitment of green and low-carbon development and being consistent with a 1.5°C warming scenario.</p> <p>The Entity has disclosed the latest version of the GHG Emissions Reduction Pathway and GHG Emissions Reduction Plan, available at: https://www.superalloy.tw/wp-content/uploads/ASI-Reduction-pathway_SAI_20251.pdf and https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0ASI%E6%B8%9B%E7%A2%B3%E8%A8%88%E7%95%AB20251021Final2.pdf</p>
5.4 GHG Emissions Management	Conformance	The Entity's GHG emissions management is underpinned by its Energy Management System, which is certified against ISO 50001:2018. The annual GHG Emissions Reduction Pathway including an Intermediate Target and its progress against the GHG Emissions Reduction Plan have been established and reviewed annually, periodically and whenever there are changes to the business according to ISO 50001:2018 requirements.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	<p>The Entity has established an air emissions control plan, which is reviewed annually, after any emissions event that exceeds internally or externally mandated limits, on any changes to the business that alter Material risks, and on any indication of a control gap.</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 and has established an emissions control plan to minimise exposure to, and impacts from, air emissions.</p> <p>The Entity's air pollutant emissions (reported as kg) are publicly disclosed in the 2024 Sustainability Report, page 56: https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%802024%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B80908.pdf</p> <p>The Air Pollution Emission Statistics and Emission Reduction Plan is available 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_2025.pdf</p>

CRITERION	RATING	COMMENT
6.2a-g Discharges to Water	Conformance	<p>The Entity has established an effluent control plan, which is to be reviewed annually, or after any emissions event that exceeds internally or externally mandated limits, on any changes to the business that alter Material risks, and on any indication of a control gap.</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 and has established an effluent control plan to minimise exposure to, and impacts from, Discharges to Water.</p> <p>The wastewater pollutant discharges (reported as mg/L) include COD, SS and pH values are publicly disclosed in the 2024 Sustainability Report, page 57: https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%802024%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B80908.pdf</p> <p>The Water Pollutant Discharges and Emission Reduction Plan is available 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_2025.pdf</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity conducted an assessment in 2025 of the major risk areas of operations where Spills and Leakages could occur. The Leakages Management Plan addresses the requirement to conduct monthly onsite monitoring.</p> <p>The Leakage Management Plan is available at: https://www.superalloy.tw/wp-content/uploads/%E6%B4%A9%E6%BC%8F%E6%BB%B2%E6%BC%8F%E7%AE%A1%E7%90%86%E8%A8%88%E7%95%AB_2025.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 annually disclose the 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 2024 Sustainability Report, pages 46: https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%802024%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B80908.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 strategy designed according to the Waste Mitigation Hierarchy to handle and dispose of the various wastes produced within the operations of the Entity. For example, 100% Aluminium-contained scrap is recycled and reused at the Pingtung Plant.</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 2024 Sustainability Report, page 52: https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%802024%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B80908.pdf</p>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
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	<p>Dross is categorised as Hazardous Waste and is exclusively generated at the Pingtung Plant due to the re-melting and refining of Aluminium Process Scrap. The Entity complies with the applicable legal requirement to collect, label and store Dross. There were no Leakages of Dross observed during the Audit.</p> <p>Dross is collected and transported by a Trader who exports the Dross to an overseas vendor for processing. As of November 2025, the maximised recovery rate of treated Dross residues is 52%. The alternative options to landfilling of Dross residues have been reviewed, and the Entity exports all Dross residues for re-melting and refining. There is no landfilling of Dross residues.</p>
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity's water withdrawal and use by source and type has been publicly disclosed annually in the 2024 Sustainability Report, page 57: https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%802024%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B80908.pdf</p> <p>The Entity's primary water source is municipal water. Based on the water resource risk assessment, the water-related risks in the Watersheds within the Entity's Area of Influence are low.</p> <p>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</p> <p>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 for all sites, which identified all risk levels as low. The assessment reports are publicly available at:</p> <p>Yunlin Plant/Headquarters and Douliu Plant: https://www.superalloy.tw/wp-content/uploads/%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%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: https://www.superalloy.tw/wp-content/uploads/%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%E9%A</p>

CRITERION	RATING	COMMENT
		2%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
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. No Priority Ecosystem Services are identified.
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 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 to not explore or develop New Projects or make Major Changes in World Heritage Properties. 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), and the local authority, there are no Protected Areas within the Entity’s Area of Influence.
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 established a gender-responsive Policy that commits to respecting Human Rights, promoting gender equity, and complying with the UN Guiding Principles on Business and Human Rights. The Human Rights, Gender Equality, Diversity and Inclusion Policy is available at: https://www.superalloy.tw/wp-content/uploads/Human_right_Gender_equality_Diversity_and_Inclusion.pdf The Entity has implemented a labour and business ethics risk management program that includes a Human Rights Due Diligence process, as demonstrated by the 2024 Human Rights Impact Assessment. Based on this assessment and stakeholder grievances’ records, it has been determined that the Entity’s operations have not caused or significantly contributed to any adverse Human Rights or gender equity impacts.
9.2a-e Gender Equity and Women’s Empowerment	Conformance	The Entity has established a labour and business ethics risk management program that promotes gender equity and women’s empowerment in employment practices, training opportunities,

CRITERION	RATING	COMMENT
		<p>awarding of contracts, processes of engagement and management, and addresses barriers to professional development, discrimination, Violence and Harassment. Based on the 2024 Human Rights Impact Assessment, there is no significant barrier to professional development, nor discrimination, Violence or Harassment of women .</p> <p>The Entity discloses the effectiveness of the measures taken to promote gender equity on an annual basis in the 2024 Sustainability Report, pages 77 - 82: https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%802024%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B80908.pdf</p>
9.3a-i Indigenous Peoples	Not Applicable	<p>This Criterion is not applicable to the Entity, as no Indigenous Peoples are present in or adjacent to its Area of Influence.</p> <p>However, the Entity has established and implemented a Policy to ensure respect of the rights and interests of Indigenous Peoples. They have also 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.</p>
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	<p>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, situated on flat ground.</p>
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	<p>This Criterion is not applicable to the Entity's Certification Scope.</p>
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	<p>This Criterion is not applicable to the Entity, as no Indigenous Peoples are present in or adjacent to its Area of Influence.</p>
9.5a Cultural and Sacred Heritage - Identification	Conformance	<p>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.</p> <p>If sacred or cultural heritage sites are identified as being affected by New Projects or changes to existing operations, the Entity will propose relevant protection measures to reduce impacts in consultation with the affected Local Communities where relevant.</p>
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	<p>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.</p>
9.6a-i Displacement	Not Applicable	<p>This Criterion is not applicable to the Entity, as there have been no New Projects or Major Changes since the Entity joined ASI.</p>

CRITERION	RATING	COMMENT
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity manages its main environmental and social impacts through implementation of its ISO 14001:2015 and ISO 45001:2018 certified Management Systems. There have been no significant complaints from Workers or external Stakeholders in the past year. The Entity's plants are located within established industrial parks. There are no significant impacts to Affected Populations and Organisation identified. To address potential impacts, the Entity has engaged in consultation with Local Communities and developed a plan. The details of this plan, including mitigation measures for identified impacts, are disclosed in the 2024 Sustainability Report, page 13: https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%802024%E6%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B80908.pdf</p>
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	<p>The Entity has established and implemented a Management System that includes a supply chain Policy, responsibilities and resources, information collection, and supplier engagement.</p> <p>The Supply Chain Policy addresses conflict minerals and is available at: https://www.superalloy.tw/sustainability/supplier-management</p> <p>Further information is available in the 2024 Sustainability Report, page 73: https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%802024%E6%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B80908.pdf</p>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	<p>The Entity has identified and assessed the risks in its supply chain through periodical risk assessment. No conflict minerals are used, and no materials are sourced from Conflict-Affected and High-Risk Areas (CAHRAs).</p>
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	<p>Based on the Entity's 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.</p> <p>However, if any risks are identified, the process to respond to identified supply chain-related risks has been established in the supplier audit control procedure.</p>
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	<p>The Entity's Due Diligence practices, including the risk assessment record and supplier audit were reviewed during the Audit, and no critical issues were raised and overall risk is low. The Entity has a plan for continuous improvement.</p>
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	<p>The Entity has disclosed relevant information on its practices and performance on supply chain Due Diligence in the 2024 Sustainability Report, page 73: https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%802024%E6%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B80908.pdf</p>
9.9 Security practice	Conformance	<p>The Entity's ASI Management Manual specifies that security providers must comply with the Entity's 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.</p>

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		Records of the 'whistleblower' channel, the annual security performance evaluation and interviews of Workers confirmed that there are no complaints related to the security services provided.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity has an established Labour Management Committee where Workers' right to Collective Bargaining and Freedom of Association is respected, which complies with the legal requirement. Elections are conducted every four years to appoint Worker representatives. At the most recent election, five Worker representatives, including women.</p> <p>The Entity commits to respecting the right of Freedom of Association and Collective Bargaining as per the Code of Conduct: https://www.superalloy.tw/wp-content/uploads/%E8%A1%8C%E7%82%BA%E5%AE%88%E5%89%87-1.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. 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 prevent the use of Child Labour. There is no Child Labour or young Workers at the Entity. 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%87-1.pdf</p>
10.3a-c Forced Labour	Conformance	<p>The Entity has disclosed a Modern Slavery Statement that outlines that it neither engages in, nor supports the use of Forced Labour: https://www.superalloy.tw/wp-content/uploads/%E5%8F%8D%E5%A5%B4%E5%BD%B9%E5%92%8C%E5%8F%8D%E4%BA%BA%E5%8F%A3%E8%B2%A9%E8%B3%A3%E8%81%B2%E6%98%8E114.09.30.pdf</p> <p>The ASI Management Manual, working rules and sampled employment contracts specify the requirements of prohibiting Forced Labour. The Entity does not retain Worker's original documents, and Workers are free to enter and exit the company premises without any coercion or related unreasonable treatment. Workers confirmed that they are satisfied with the current working environment.</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity is committed to non-Discrimination. No case of Discrimination has been received. The recruitment advertisements and the training plans indicate the recruitment decisions are solely based on the candidate's ability to meet the job's requirements rather than other personal characteristics. The Workers interviewed confirm they feel they are treated equally within in the Entity. Recruitment advertisements are publicly disclosed and reflect a culture of non-Discrimination. Refer to: www.104.com.tw/job/2pu8d?jobsorce=company_job</p>
10.5 Communication and engagement	Conformance	Communication between Workers, Worker representatives and management is established. Communication channels are available

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		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. The channels are available through Labour Management Committee meetings or the 'whistleblowing' channel at: https://www.superalloy.tw/governance
10.6a-g Violence and Harassment	Conformance	<p>Based on 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.</p> <p>The Entity has implemented a Policy, included in the Code of Conduct, which 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%87-1.pdf</p>
10.7a-c Remuneration	Conformance	The Entity has established Remuneration Management Rules to ensure that Workers' wages consist of a basic wage, Overtime pay and an attendance allowance. The Entity ensures that monthly wages exceed the local legal minimum wage, cover basic needs, and provide discretionary income. The terms and conditions of employment are described in the working contracts in a format 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	Minor Non-Conformance	<p>Working hours are accurately recorded; the regular Working Time for employees is eight hours a day and five days a week. The Working Time records are consistent with the production records and confirm that the Workers have one day off per seven-day period, and ensuring the workday is less than eight hours on average over a six-month period.</p> <p>However, the records of three production Workers show that they worked more than the legally required 46 hours of Overtime per month.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>There are several communication channels established for Workers to be informed of their rights, including the webpage, intranet, billboards, and via the Labour Management Committee.</p> <p>The Entity's ASI Management Manual and working rules inform Workers of their rights covering working hours, Remuneration and other statutory benefits. There is no restriction on Freedom of Association and Collective Bargaining in Taiwan.</p>
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 their ISO 45001:2018 certified Occupational Health and Safety (OH&S) Management System. Site observations, document review and management and Worker interviews confirm that the OH&S Management System is effective.

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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.</p> <p>The Entity is audited by a Third Party certification body annually and analyses root causes and implements 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 2024 Sustainability Report, pages 88-94: https://www.superalloy.tw/wp-content/uploads/%E5%B7%A7%E6%96%B0%E7%A7%91%E6%8A%802024%E6%B0%B8%E7%BA%8C%E5%A0%B1%E5%91%8A%E6%9B%B80908.pdf</p>
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity has established an OH&S Committee in accordance with local OH&S law, which covers all sites. The OH&S committee is held quarterly by management and labour representatives. The quarterly OH&S Committee meeting minutes indicate no significant OH&S issues have been raised except for minor incidents. Employees have been trained to express their OH&S concerns freely through the OH&S Committee or the 'whistleblowing' channel. Employees can raise, discuss and participate in resolution of OH&S issues with management effectively. Refer to the whistleblowing channel, available at: https://www.superalloy.tw/governance</p>

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	16 June 2023	Initial Certification Audit – Full Certification
1	28 November 2023	Scope Change Audit to include two additional sites of Douliu Plant and Pingtung Plant
2	17 October 2024	<p>Correction to Revision 1 for Criteria 3.3a-c, 3.4a-f, 5.1 a-b, 6.1a-f, 6.2a-g, 9.1a-d, 9.7a-h and 10.8a-c from 'Conformance' (which was appropriate only for the Audit of the added Facilities) to the Conformance Rating of 'Minor Non-Conformance' (the rating in the Initial Certification Audit). Correction to Criteria 6.4a-b from 'Not Applicable' to 'Conformance'. The Public Headline Statements for the affected Criteria have subsequently been revised.</p> <p>Update to the Public Headline Statement for Criterion 9.4c to include reason for the Not Applicable Rating.</p> <p>Update to Certification Scope to clarify the number of Facilities included.</p> <p>Update to reformat the Audit Scope descriptions and clarify the Facilities included.</p>
3	18 July 2025	Surveillance Audit
4	7 April 2026	Re-Certification Audit – Full Certification