



# Independent Assurance Statement

## C.S. ALUMINIUM CORPORATION's 2022 SUSTAINABILITY REPORT

AFNOR GROUP was established in 1926. We are the National Standardization Body of France, a permanent council member in ISO and one of the leading certification bodies in the world. This verification work was carried out by AFNOR ASIA LTD., a subsidiary of AFNOR GROUP. All the members of the verification team have professional backgrounds and have accepted AA1000 AS, AFAQ 26000, ISO 9001, ISO 14001, ISO 14064, ISO 45001, ISO 50001, and other sustainability-related international standard trainings. All assigned verifiers have been approved as the lead auditors or verifiers. AFNOR Group hereby provides a summary of C.S. ALUMINIUM CORPORATION's Sustainability Report of 2022 (hereinafter referred to as "the Report") but was not involved in any way in its preparation.

AFNOR Group and C.S. ALUMINIUM CORPORATION (hereinafter referred to as "CSAC") are independent entities. AFNOR ASIA LTD., was commissioned by CSAC to conduct the assessment and assure the Sustainability Report of 2022 was in accordance with AA1000 Assurance Standard (v3) and the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards).

### SCOPE

The sustainability report announced by C.S. ALUMINIUM CORPORATION covers the economic, environmental and social aspects of activities and operating performance related to Taiwan's operating sites (excluding the operating performance of reinvested enterprises).

AFNOR Asia is responsible for:

1. According to the Type 1 of the AA1000 Assurance Standard v3, evaluate CSAC's compliance with the AA1000 Accountability Principle (2018). The reliability verification of the revealed sustainability performance information and data was not included. The verification scopes include sustainability issues, response mechanism, performance information, management systems of information, and the processes of materiality evaluation and stakeholder participation.
2. In accordance with the GRI Standards, we verified the statement options and material topics disclosed in the Report compiled by CSAC.





## REFERENCES

The scope of the assurance includes an assessment of the source adequacy of specific performance information and an assessment of adherence to the following reporting criteria :

- AA1000 Accountability Principles (2018)
- GRI Standards

## METHODOLOGY

- Review the process and management of the principles of inclusivity, materiality, responsiveness and impact described in the Report related to the AA1000 Accountability Principles (2018).
- The Report is reported in accordance with the GRI Standards, and the content of the Report is reviewed for general disclosures and specific topic disclosures that comply with the GRI Standards.
- Conduct interviews with the management team to confirm stakeholder communication and response mechanisms.
- The qualitative and quantitative information produced, collected, and disclosed by the Report was reviewed through a validated sampling plan.
- The verification team inspected and reviewed the documents, materials and information related to the report by interviewing the responsible persons of CSAC's sustainable development teams.
- Interviews with members of the organization related to sustainable development management and report writing, including representatives of all levels and departments.
- Check the sufficiency and completeness of supporting materials and evidence for the content of the Report.





## CONCLUSION

### ◆ AA1000 Accountability Principles

#### Inclusivity

CSAC has continued to implement a wide range of stakeholder engagement programs to identify and understand the important information generated by issues of concern to stakeholders. The report has fairly reported and disclosed economic, environmental and social information, which is sufficient to support appropriate plans and goals. In the future, based on the existing communication channels, a more systematic process can be developed to regularly identify stakeholders who are closely related to the organization's operations.

#### Materiality

CSAC has released relevant information on sustainable management to enable stakeholders to judge the company's management and performance, and develop and implement a decision-making mechanism for material issues to accommodate issues from all parties. In the future, the organization can strengthen the decision-making process of materiality topics and incorporate them into the company's management and operations, so that materiality issues can be updated in a timely manner and corresponding strategies developed.

#### Responsiveness

CSAC has developed and implemented a stakeholder response mechanism, clearly declaring relevant policies and communicating with stakeholders, and responding to expectations and opinions from stakeholders. In the future, organizations can strengthen the response and communication mechanisms of various departments and stakeholders, strengthen the depth and breadth of disclosed data, and increase their comparability.



## Impact

CSAC has developed and implemented a process for understanding, measuring, evaluating and managing the impact of the organization, and provided the necessary capabilities and resources, and committed to making a comprehensive and balanced disclosure of the measurement and evaluation of the organization's impact on stakeholders and itself. In the future, the organization can continue to strengthen the risk and opportunity monitoring and measurement mechanisms of materiality sustainable actions and related impacts, and implement them into the operating procedures of various departments.

### ◆ Global Reporting Initiative Sustainability Reporting Standards

Based on the results of the review, we confirm that the Report complies with GRI reporting requirements in terms of general disclosure items and specific topic disclosures, including material topic management and disclosure items. By continuously introducing and combining other international disclosure requirements, organizations can demonstrate active responses and disclosures on issues that are crucial to sustainable development.





## ASSURANCE OPINION

In our opinion, the information and data presented in the Report by CSAC is satisfactory and provides a fair and balanced representation. We believe the focuses on economic, environmental, and social matters in CSAC in 2022 are well represented.

Afnor Group has developed a set of process for the Assurance of Sustainability Reports based on current practice guidance provided in the AA1000 Assurance Standard (v3) and GRI Standards. We believe that the evidence collected by onsite assessment has exhibited that CSAC did follow the guidance of AA1000 Assurance Standard (v3) and GRI Standards, and their self-declaration in response to the Global Reporting Initiative.

## ASSURANCE LEVEL

In accordance with the AA1000 Assurance Standard (v3), we verified this assurance statement corresponding to a moderate level. The scope and methods are as described in this disclaimer.

## LIABILITY

This assurance statement is intended for the use of C.S. ALUMINIUM CORPORATION only. AFNOR is not responsible for any other uses. Our responsibility is only based on the scope and methodology described, and to provide stakeholders an independent assurance statement.

For and on behalf of AFNOR :

Trevor Wilmer  
The Director for Certification and Assessment  
May.10.2023



**AA1000**  
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