



Independent Assurance Statement

C.S. ALUMINIUM CORPORATION's 2023 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 2023 (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 2023 was in accordance with AA1000 Assurance Standard (v3) and the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards).

SCOPE

CSAC is responsible for reporting fairly on the economic, environmental and social aspects of operating activities and performance of Taiwan operating sites in sustainability reports in accordance with the declared sustainability reporting standards.

AFNOR Asia is responsible for:

1. Evaluating the accordance of the Report with the Type 1 of AA1000 Assurance Standard (v3) based on the AA1000 Accountability Principles (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

- The inclusivity, materiality, responsiveness, and impact in the Report were assessed according to the principles of management process against AA1000 Assurance Standard (v3).
- The report is reported in reference 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.
- The mechanism of communication and response to the interest of stakeholders was verified through discussion and interview with the management team, however, the assessment team did not make any direct contact with external stakeholders.
- The qualitative and quantitative information produced, collected, and disclosed by the Report was reviewed through a validated sampling plan.
- The documents, materials and information related to the report were examined and reviewed by interviewing the responsible persons of each group of CSAC.
- Interviews with members of the organization related to sustainable development management and report writing, including representatives of all levels and departments.
- All documents, data and information related to the preparation of this report were checked by the verification team through interviews with relevant personnel.
- Check the sufficiency and completeness of supporting materials and evidence for the content of the report.



CONCLUSION

◆ AA1000 Accountability Principles

Inclusivity

CSAC has maintained a wide range of stakeholder participation channels to identify and understand important information generated by issues of concern to stakeholders, and to include issues from all parties. The report will continue to identify stakeholders and utilize the output of their participation to promote understanding, learning and improvement of materiality issues.

Materiality

CSAC has published relevant information so that stakeholders can judge the company's governance and performance, and plan to develop and implement a decision-making mechanism for materiality issues to focus on materiality issues related to the company's sustainable development. The report continuously and reasonably identifies materiality issues related to sustainable management, discloses relevant information to stakeholders and continuously improves it.

Responsiveness

CSAC has developed and implemented a stakeholder response mechanism and clearly announced various relevant policies, norms, codes, evaluation objectives, etc. The organization has communicated and discussed with stakeholders and tried its best to implement management policies and performance monitoring that meet the expectations of stakeholders.

Impact

CSAC has monitored and measured various materiality sustainability actions it has taken, and has also implemented monitoring and measurement of risks and opportunities. The organization has achieved the overall impact of its action plans to effectively manage, improve, communicate accountability and demonstrate sustainable performance. The report continues to provide resources to understand, measure, evaluate and manage the impact of the organization's operations on the overall environment.

◆ Global Reporting Initiative Sustainability Reporting Standards

Based on the results of the review, we confirmed that the general disclosure and specific disclosure content of the report and the necessary management policy disclosure of major topics have complied with the requirements of GRI Standards. The organization continues to strengthen its decision-making process and management policies on materiality issues, and focuses on reporting on materiality issues to improve reporting quality.



ASSURANCE OPINION

Afnor Group has developed a complete sustainability reporting assurance standard based on the verification guidelines of the AA1000 Assurance Standard (v3) and the GRI Standards. Based on the sufficient evidence provided by CSAC and the facts seen during on-site verification, we adhere to the principle of fairness and issue a statement on the global sustainability reporting standards followed by the organization.

In our opinion, the information and data presented in the Report by CSAC provides a fair and balanced representation. We believe the focuses on economic, social, and environmental matters in CSAC in 2023 are well represented.

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 statement.

LIABILITY

This assurance statement is intended for the use of CSAC 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 :

Patrick Ni

The Director for Certification and Assessment

APR.26.2024



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