

C.S. Aluminium Corporation Sustainability Code of Conduct

To improve corporate governance mechanisms and risk management capabilities, promoting the idea of corporate social responsibility and the implementation of corporate sustainability, so as to successfully push forward ESG initiatives (Environmental sustainability, Social responsibility and Corporate governance), the Company has hereby formulated the Code of Conduct that all employees and suppliers are expected to comply with.

1. Corporate governance

- (1) Develop annual operating guidelines and hold monthly management meetings to review and accept the results, thus forming the PDCA management cycle.
- (2) Plan, implement, review and improve matters related to corporate risk management, including operational risks of production and business activities, financial risks, information security risks, hazard risks, compliance risks and other risks.
- (3) Establish an internal audit program, regularly review the operating cycle of each item and make suggestions and improvements to ensure consistency with the requirements of "operational effectiveness and efficiency" and "compliance with relevant laws and regulations."
- (4) Establish a relevant assessment or review mechanism to select suitable suppliers and conduct inspections and evaluations during the contract period for suppliers working in the plant to reduce the risks of occupational hazards.

- (5) Strictly forbid employees from committing the act of fraud, bribery, extortion, and corruption and set up a complaint and liaison mechanism to provide a channel for employees and whistleblowers to report any improper financial, legal or other behavior.
- (6) Regularly check relevant laws and regulations to ensure that all the Company's management measures are in compliance with legal requirements.
- (7) Formulate rules and regulations to form the basis for the behavior of employees of C.S. Aluminum Corporation to maintain the common interests of shareholders, business operators, employees, customers, third-party manufacturers, and other stakeholders.

2. Social responsibility

- (1) Actively participate in community activities and care for the disadvantaged as well as social welfare groups based on the concept of "Take from the society; use for the society" so as to give full play to the idea of honoring the elderly and the young in other families as we honor those in our own.
- (2) Support internationally recognized human rights standards, comply with laws that protect human rights, prevent child labor, provide job opportunities and care for the physically and/or mentally handicapped, promote equal employment conditions and rights for women and men, protect personal data, safeguard freedom of assembly and association, and provide complaint channels.
- (3) Pay attention to talent cultivation, establish a cultivation and development system, provide a variety of promotion channels, and encourage all employees to develop new

skills.

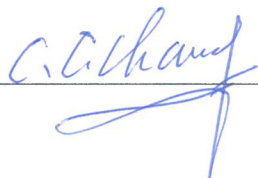
- (4) Formulate an attendance and vacation system that is superior to the regulations with reference to the Labor Standards Act and the Act of Gender Equality in Employment, and provide employees with the protection of family care and a safe work environment.
- (5) Establish an occupational safety and health management system, identify occupational safety and health risks and gradually improve them, optimize safety and health performance, ensuring the health and safety of employees in the workplace.
- (6) Protect customer privacy, ensure to prevent leakage of customer data, selling prices, and transaction records as well as assisting customers in analyzing material quality and improving material knowledge so as to achieve a win-win situation.
- (7) Promise not to use conflict minerals from illegal mining operations in order to protect human rights and the environment.

3. Environmental sustainability

- (1) Set greenhouse gas emission reduction pathways, aim for emission reduction targets according to the pathways, implement emission reduction plans, as well as reviewing and improving accordingly.
- (2) Conduct annual inventories and public disclosures of organizational greenhouse gas emissions.
- (3) Continuously strive to improve energy efficiency, improve product yield, refine and optimize manufacturing processes, and install related control equipment to reduce the emission of greenhouse gases and air pollutants, as

well as the volume of wastewater and business waste.

- (4) Committed to the recycling and reuse of discharged wastewater to reduce the consumption of water resources.
- (5) In order to realize a circular economy, the aim is to make recycle as the disposal method of business waste.
- (6) Carry out environmental monitoring to confirm that the Company's activities do not affect the surrounding environment and species.
- (7) Recycle usable packaging materials from customers, and process them for reuse to reduce the use of packaging materials.

President:  Date: Sep. 28, 2022