

# Appendices

## ▼ Certifications

Category	Certification	CMP	CMS	CMW	CMB	CMH
Quality	ISO 9001:2015	●	●		●	
	IATF 16949:2016		●	●	●	●
Environment / Energy	ISO 14001:2015	●	●	●	●	●
	ISO 50001:2018	●	●	●	●	●
	ISO 14064-1:2018	●	●	●	●	●
	ISO 14067:2018	●	●			
	Evaluation of Enterprise Environmental Trustworthiness		Blue	Level A	Blue	
	China Green Foundry Enterprise					●
	China Green Foundry Demonstration Enterprise			●	●	●
Occupational Safety	CNS 45001:2018	●				
	ISO 45001:2018	●	●	●	●	●
	Manufacturing Safety Standardization		Level 2	Level 3	Level 2	Level 3
Cybersecurity	ISO 27001:2022	●(Headquarters)				
	TISAX AL3		●	●	●	●

▼ Third Party Verification Statement



**INDEPENDENT ASSURANCE OPINION STATEMENT**

**CMP GROUP 2023 Sustainability Report**

The British Standards Institution is independent to China Metal Products Co., Ltd. (hereafter referred to as CMP in this statement) and has no financial interest in the operation of CMP other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of CMP only for the purpose of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by CMP. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to CMP only.

**Scope**

The scope of engagement agreed upon with CMP includes the followings:  
 1. The assurance scope is consistent with the description of CMP GROUP 2023 Sustainability Report.  
 2. The evaluation of the nature and extent of the CMP's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.  
 This statement was prepared in English and translated into Chinese for reference only.

**Opinion Statement**

We conclude that the CMP GROUP 2023 Sustainability Report provides a fair view of the CMP sustainability programmes and performances during 2023. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the CMP and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate CMP's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurers in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that CMP's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards were fairly stated.

**Methodology**

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:  
 — a review of issues raised by external parties that could be relevant to CMP's policies to provide a check on the appropriateness of statements made in the report.  
 — discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.  
 — 2 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.  
 — review of key organizational developments.  
 — review of the findings of internal audits.  
 — review of supporting evidence for claims made in the reports.  
 — an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).

**Conclusions**

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and GRI Standards is set out below:

**Inclusivity**

This report has reflected a fact that CMP has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the CMP's inclusivity issues.

**Materiality**

CMP publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of CMP and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the CMP's management and performance. In our professional opinion the report covers the CMP's material issues.

**Responsiveness**

CMP has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for CMP is developed and continually provides the opportunity to further enhance CMP's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the CMP's responsiveness issues.

**Impact**

CMP has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. CMP has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the CMP's impact issues.

**GRI Sustainability Reporting Standards (GRI Standards)**

CMP provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the CMP's sustainability topics.

**Assurance level**

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

**Responsibility**

The sustainability report is the responsibility of the CMP's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

**Competency and Independence**

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:

  
 Peter Pu, Managing Director BSI Taiwan



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 2024-06-12

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## ▼ GRI Standards

**Statement of use** CMP Group has reported in accordance with the GRI Standards for the period from January 1, 2023, to December 31, 2023

**GRI 1 used** GRI 1: Foundation 2021

**Applicable GRI Sector Standard** Not applicable

### ▶ GRI 2 General Disclosure 2021

Sections	Disclosure No.	Detail of disclosure	Chapter	Page No.	Description
The organization and its reporting practices	2-1	Organizational details	1.3	15-16	
	2-2	Entities included in the organization's sustainability reporting	About the CMP Group Sustainability Report	06	
	2-3	Reporting period, frequency and contact point			
	2-4	Restatements of information	4.5.2 6.7.1 6.7.2	56 114	Note19 Note41 Note42
	2-5	External assurance	Appendices	130	
Activities and workers	2-6	Activities, value chain and other business relationships	1.3 5.1.1 5.2.1	15-16 59-60 69	
	2-7	Employees	4.1	42	
	2-8	Workers who are not employees			
Governance	2-9	Governance structure and composition	3.1.1	31	
	2-10	Nomination and selection of the highest governance body			
	2-11	Chair of the highest governance body			
	2-12	Role of the highest governance body in overseeing the management of impacts	2	17-18	
	2-13	Delegation of responsibility for managing impacts			
	2-14	Role of the highest governance body in sustainability reporting			

Sections	Disclosure No.	Detail of disclosure	Chapter	Page No.	Description
Governance	2-15	Conflicts of interest	3.1.1	32	
	2-16	Communication of critical concerns	2	17	
	2-17	Collective knowledge of the highest governance body	3.1.1	32	
	2-18	Evaluation of the performance of the highest governance body			
	2-19	Remuneration policies	3.1.1	32-33	
	2-20	Process to determine remuneration	4.2.2	45	
	2-21	Annual total compensation ratio			
Strategy, policies and practices	2-22	<a href="#">Statement on sustainable development strategy</a>	Letter from Management	07-08	
	2-23	Policy commitments	2 4.2.1	17 44	
	2-24	Embedding policy commitments	Short-, Medium-, and Long-Term Goals for Sustainable Development 2	02-03 17	
	2-25	Processes to remediate negative impacts	2.3	24-27	
	2-26	Mechanisms for seeking advice and raising concerns	3.4	39	
	2-27	Compliance with laws and regulations			
	2-28	Membership associations	1.4	16	
Stakeholder engagement	2-29	Approach to stakeholder engagement	2.3	24-27	
	2-30	Collective bargaining agreements	-	-	There are no labor unions at the CMP Group. Labor-Management Consultation meetings were held to communicate and negotiate between all parties, and resolutions were applied to all employees within the scope.

### ► GRI 3 Material Topics 2021

Sections	Disclosure number	Disclosure title	Chapter	Page No.	Description
Management Approach	3-1	Process to determine material topics	2.2	19-23	
	3-2	List of material topics			
	3-3	Management of material topics			

### ► GRI Specific Topic and Disclosure

Sections	Disclosure number	Disclosure title	Chapter	Page No.	Description
Economic Performance 2016	201-1	Direct economic value generated and distributed	3.2.1	34	
	201-4	Financial assistance received from government	3.2.1	35	
Procurement Practices 2016	204-1	Proportion of spending on local suppliers	5.1.1	59	
Anti-Corruption 2016	205-3	Confirmed incidents of corruption and actions taken	-	-	Not found in 2023
Anti-Competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and Monopoly practices	-	-	Not found in 2023
Materials 2016	301-2	Recycled input materials used	6.2.1	98	
Energy 2016	302-1	Energy consumption within the organization	6.3.1	102	
	302-3	Energy Intensity	6.7.1	114	
	302-4	Reduction of energy consumption	6.4.2 6.7.2	107-110 115	
Water and Effluents 2018	303-1	Interactions with water as a shared resource	6.5	111-112	
	303-2	Management of water discharge related impacts			
	303-3	Water withdrawal			
	303-4	Water discharge			
	303-5	Water consumption			

Sections	Disclosure number	Disclosure title	Chapter	Page No.	Description
Emissions 2016	305-1	Direct (Scope 1) GHG emissions	6.3.2 6.7.1	103 114	
	305-2	Energy indirect (Scope 2) GHG emissions			
	305-4	GHG emissions intensity			
	305-5	Reduction of GHG emissions	6.4.2 6.7.2	107-110 115	
	305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air Emissions	6.3.3	104	
Waste 2020	306-1	Waste generation and significant waste-related impacts	6.2.3 6.7.3	99-101 116	
	306-2	Management of significant wasterelated impacts			
	306-3	Waste generated			
	306-4	Waste diverted from disposal			
	306-5	Waste directed to disposal			
Supplier Environmental Assessments 2016	308-1	New suppliers that were screened using environmental criteria	5.1.1	59-60	
Employment 2016	401-1	New employee hires and employee turnover	4.1	43	
	401-2	Benefits provided to full-time employees that are not provided to Temporary or part-time employees	4.2.3	46-47	
	401-3	Parental leave	4.2.1	45	
Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	4.2.1	44	
Occupational Health and Safety 2018	403-1	Occupational health and safety management system	4.5	53-56	
	403-2	Hazard identification, risk assessment, and incident investigation			
	403-3	Occupational health services			
	403-4	Worker participation, consultation, and communication on occupational health and safety			

Sections	Disclosure number	Disclosure title	Chapter	Page No.	Description
Occupational Health and Safety 2018	403-5	Worker training on occupational health and safety	4.5	53-56	
	403-6	Promotion of worker health			
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			
	403-9	Work-related injuries			
	403-10	Work-related ill health			
Training and Education 2016	404-1	Average hours of training per year per employee	4.3.1	50	
	404-2	Programs for upgrading employee skills and transition Assistance programs	4.2.1	44	
			4.2.3	46	
4.3	48-50				
404-3	Percentage of employees receiving regular performance and Career development reviews	4.2.2	45		
Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	3.1.1	31	
			4.1	42-43	
405-2	Ratio of basic salary and remuneration of women to men	4.2.2	45		
Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	-	-	Not found in 2023
Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	-	-	Not found in 2023
Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	5.1.1	59-60	
Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and Service categories	5.1.2	61-63	
			5.2.2	69-72	
5.3.5	83-84				
416-2	Incidents of non-compliance concerning the health and safety Impacts of products and services	-	-	Not found in 2023	
Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer Privacy and losses of customer data	5.1.3	67	
			5.2.3	76	Not found in 2023

### ▼ Sustainability Accounting Standards Board (SASB)

Aspect	Topic	Code	Sustainability Disclosure Topics & Accounting Metrics					
			Accounting Metric	Statistics	Unit of Measure	Page	Chapter	Note
Environment	Greenhouse Gas Emissions	EM-IS-110a.1.	Gross global Scope 1 emissions	3,494	Metric tons (t)CO <sub>2</sub> -e	103	6.3.2	
			percentage covered under emissions-limiting regulations	0	%	-	-	
		EM-IS-110a.2.	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	-	-	91-92	6.1	
	Air Emissions	EM-IS-120a.1.	Air emissions of CO	0	Metric tons (t)	104	6.3.3	
			Air emissions of NO <sub>x</sub> (excluding N <sub>2</sub> O)	0.27	Metric tons (t)			
			Air emissions of SO <sub>x</sub>	0.27	Metric tons (t)			
			Air emissions of particulate matter (PM <sub>10</sub> )	78.19	Metric tons (t)			
			Air emissions of volatile organic compounds (VOCs)	21.95	Metric tons (t)			
			Air emissions of manganese (MnO)	0	Metric tons (t)			
			Air emissions of lead (Pb)	0	Metric tons (t)			
			Air emissions of polycyclic aromatic hydrocarbons (PAHs)	0	Metric tons (t)			
	Energy Management	EM-IS-130a.1.	Total energy consumed	1,293,846	GJ	102	6.3.1	
			Percentage grid electricity	96.78	%			
			Percentage renewable	3.22	%			
		EM-IS-130a.2.	Total fuel consumed	60,887	GJ			
			Percentage coal	0	%			
			Percentage natural gas	86.44	%			
Percentage renewable			0	%				



Aspect	Topic	Code	Sustainability Disclosure Topics & Accounting Metrics					
			Accounting Metric	Statistics	Unit of Measure	Page	Chapter	Note
Environment	Water Management	EM-IS-140a.1.	Total water withdrawn	568.859	Thousand cubic meters (m <sup>3</sup> )	111	6.5	
			Total water consumed	478.768	Thousand cubic meters (m <sup>3</sup> )			
			Percentage in regions with High or Extremely High Baseline Water Stress	0	%			
	Waste Management	EM-IS-150a.1.	Amount of waste generated	89,721	Metric tons (t)	99-101	6.2.3	
			Percentage hazardous	0.34	%			
			Percentage recycled	99.82	%			
Human Capital	Workforce Health & Safety	EM-IS-320a.1.	Total recordable incident rate (TRIR) for direct employees	0	%	53-56	4.5.2	
			Total recordable incident rate (TRIR) for contract employees	0.17	%			
			Fatality rate for direct employees	0	%			
			Fatality rate for contract employees	0	%			
			Near miss frequency rate (NMFR) for direct employees	0	%			
			Near miss frequency rate (NMFR) for contract employees	0	%			
Business Model & Innovation	Supply Chain Management	EM-IS-430a.1.	Discussion of the process for managing iron ore or coking coal sourcing risks arising from environmental and social issues	N/A	N/A	-	-	

Code	Activity Metric	CATEGORY	UNIT OF MEASURE	Page	Chapter
EM-IS-000.A	Raw steel production, percentage from: (1) basic oxygen furnace processes, (2) electric arc furnace processes	Quantitative	Metric tons (t), Percentage (%)	N/A	
EM-IS-000.B	Total iron ore production	Quantitative	Metric tons (t)	N/A	
EM-IS-000.C	Total coking coal production	Quantitative	Metric tons (t)	N/A	

No.	Metrics	Metrics Type	Annual Disclosure Status	UNIT OF MEASURE	Page	Chapter	Note
I	Total energy consumption	Quantitative	1,293,846	GJ	102	6.3.1	
	Percentage of purchased electricity	Quantitative	96.78	Percentage (%)			
	Renewable energy utilization	Quantitative	3.22	Percentage (%)			
	Total self-generated energy (Note 1)	Quantitative	41,633	GJ			
II	Total fuel consumption	Quantitative	60,887	GJ	111	6.5	
	Percentage of coal	Quantitative	0	Percentage (%)			
	Percentage of natural gas	Quantitative	86.44	Percentage (%)			
	Percentage of renewable fuel	Quantitative	0	Percentage (%)			
III	Total with withdrawal	Quantitative	568.859	Thousand cubic meters (m <sup>3</sup> )	99-101	6.2.3	
	Total water consumption	Quantitative	478.768	Thousand cubic meters (m <sup>3</sup> )			
IV	Weight of waste generated	Quantitative	89,721	Tons (t)	53-56	4.5.2	
	Percentage of hazardous waste	Quantitative	0.34	Percentage (%)			
	Percentage of recycling	Quantitative	99.82	Percentage (%)			
V	Number of occupational injuries	Quantitative	3	Number of cases	61	5.1.2	
	Percentage	Quantitative	0.83	Percentage (%)			
VI	Number of occupational injuries Percentage	Quantitative	155,964	Tons			Disabling Frequency Rate (F.R.)