

Statement TW20/00400

# Verification Statement of Material Flow Cost Accounting

The material flow cost accounting declaration of  
**NICKEL SULFATE**

has been verified by an independent review under the request by

**COREMAX CORPORATION  
TOUFEN PLANT**

No. 440, Zhonghua Rd., Toufen City, Miaoli County 351, Taiwan (R.O.C.)

**ISO 14051:2011**

Authorized by



David Huang

Senior Director

Date: 19 October 2020

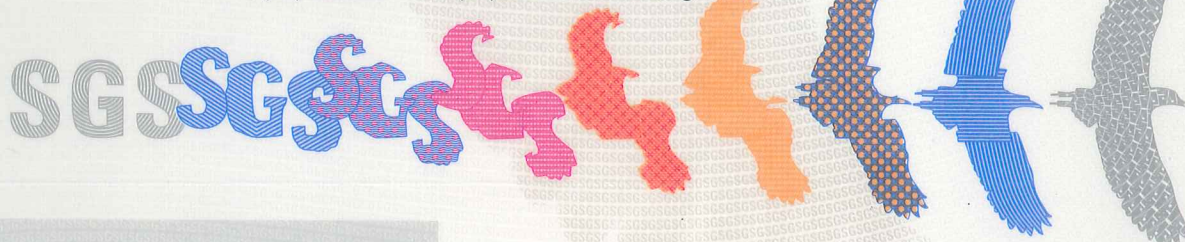
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## Statement TW20/00400 MFCA, continued

SGS has been commissioned by COREMAX CORPORATION TOUFEN PLANT (hereinafter referred to as “COREMAX” ), No. 440, Zhonghua Rd., Toufen City, Miaoli County 351, Taiwan (R.O.C.) for the verification the material flow cost accounting in accordance with ISO 14051:2011 against the requirements of

### ISO 14051:2011

#### Scope and objective

The management of COREMAX is responsible for the material flow cost accounting for the apparatus mentioned above. The report described the material flow cost accounting analysis of the NICKEL SULFATE. The objective of the verification was to provide an independent opinion on the materiality, completeness, accuracy and reliability of the information presented in the declaration.

- MFCA verification for NICKEL SULFATE in year 2019.
  - Product Name: NICKEL SULFATE
- Location/boundary of the activities:
  - COREMAX CORPORATION TOUFEN PLANT, No. 440, Zhonghua Rd., Toufen City, Miaoli County 351, Taiwan (R.O.C.)

#### Verification process and methodology

Our verification process covering review of relevant documents, interview the representatives of COREMAX with accountability for preparing the declaration, analysis of data, and information consolidated in the declaration. The data were verified for accuracy through examination of supporting information and crosschecking of accessible third party information.

#### Roles and responsibilities

The management of COREMAX is responsible for the organization’s material flow cost accounting analysis information system. The development and maintenance of the records and reporting procedures are sourcing from that system, including the calculation and determination of the material flow cost accounting analysis information and the reported the material flow cost accounting analysis.

It is SGS’s responsibility to express an independent MFCA verification opinion on the material flow cost accounting analysis as provided in the the material flow cost accounting analysis for the period 01 January 2019 to 31 December 2019.

SGS conducted a third party verification of the provided MFCA assertion against the principles of ISO 14051:2011 in the period 31 August 2020 to 18 September 2020. The verification was based on



## Statement TW20/00400 MFCA, continued

the verification scope, objectives and criteria as agreed between COREMAX and SGS on 03 August 2020.

### Our opinion

It is the opinion of SGS Taiwan Ltd. that all data sampled during our verification were accurate and consistent with the supporting information reviewed. The information provided in the report was reliable in the presentation for the NICKEL SULFATE.

### Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

### Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related-authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This statement shall be interpreted with the material flow cost accounting of COREMAX as a whole.

Above statements coincide with auditing process with fairness and impartiality, and aim at the material flow cost accounting analysis of clients.

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. The findings recorded hereon are based upon a verification performed by SGS. A full copy of this statement, the findings and the supporting the material flow cost accounting may be consulted at COREMAX CORPORATION TOUFEN PLANT, No. 440, Zhonghua Rd., Toufen City, Miaoli County 351, Taiwan (R.O.C.). This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.