



康普材料科技股份有限公司
COREMAX CORPORATION

Cobalt Supply Chain Due-diligence Report 2023

RMI RMAP Responsible Mineral Supply Chain
Due-diligence Management Team

October 2023



Core Service, Max Value

Introduction

CoreMax recognizes its responsibility to Taiwan's industry, society, and economic growth. With steadfast footprints, we prioritize social harmony and sustainable development, embodying corporate social responsibility.

We relentlessly pursue excellence in economics, society, and the environment, aiming for flawless products, incident-free safety, and a pollution-free environment.

Looking ahead, CoreMax will expand rechargeable lithium-ion batteries materials capacity, maintain production quality, and innovate for customer needs.

As a part of the chemical industry, we confidently embrace challenges, committed to fulfilling our promise of sustainable societal well-being.

Introduction to the report

Scope of the Report

The report is published by CoreMax Corporation for cobalt supply chain due-diligence purpose for the year 2023, covering every management activity of cobalt supply chain due-diligence from 1st August 2022 to 2st October 2023.

Principles of the Report

CoreMax prepares this report in pursuance of the outline of 《OECD Due Diligence Guidance for Responsible Supply Chains of Mineral from Conflict-Affected and High-Risk Areas》 and 5 steps mechanism. We refer to the "Cobalt Refiner Supply Chain Due Diligence Standard" developed in collaboration with the Responsible Cobalt Initiative (RCI) and the Responsible Minerals Initiative (RMI), CoreMax recognizes that community development is an important part of corporate sustainability, so has added a 6 steps: community participation. CoreMax states and reports the performance of the due-diligence management of cobalt per OECD 6 steps mechanism.

Reporting Route

1. The cobalt supply chain due-diligence report has been published on CoreMax official website under section Corporate Social Responsibilities.
<https://www.coremaxcorp.com/zh-tw/responsible-minerals-management>
2. The publication is once a year, and will be updated regularly as needed.

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1. Company Introduction



1-1 Company Profile

Company name: CoreMax Corporation

Company address: 11 Wenhua Road, Hsinchu Industrial Park, Hsinchu County 3033035, Taiwan, R.O.C.

Address of cobalt refining factory: 440 Zonghua Road, Toufen City, Miaoli County, Taiwan, R.O.C.

Processing material: Crude Cobalt Hydroxide

Period of assessment on the report: from 1st August 2022 to 2st October 2023.

Assessment conclusion website: <https://www.coremaxcorp.com/zh-tw/responsible-minerals-management>

The report prepared by: RMI RMAP Responsible Mineral Supply Chain Due-diligence Management Team

1-2 Company Background

CoreMax Corporation was established in 1992, publicly listed on TWSE in 2017. The products and services of CoreMax includes Cobalt Hydroxide, Cobalt Oxide, Cobalt Sulfate, Cobalt based oxidation catalyst, Nickel Sulfate, Electronic

Chemicals, Sulfuric Acid and Chemical Fertilizers. CoreMax Group (incl. Uranus Chemicals Co., Ltd. and Heng-I Chemicals Co., Ltd.) is across three different regions in Taiwan, namely, Hsinchu County, Miaoli County and Taichung City respectively. Moreover, there are two production bases in China, which are Ningbo and Zhangzhou respectively. Furthermore, there is one Catalyst production factory in Rayong, Thailand. In 2019, Toufen refinery at Miaoli County was established to process Crude Cobalt Hydroxide, to produce battery cathode raw material, such as Cobalt Sulfate and other specialty chemicals such as Cobalt Oxide and Cobalt Hydroxide.

1-3 Core values and behavioral indicators

CoreMax follows the established strategy of "whole-process product management" and strives to cultivate outstanding talents and innovative technology production, to provide high-quality products and services to meet customers' expectations and improve CoreMax's business performance. CoreMax is committed to continuous improvements on all aspects of its operations and to create a common vision between colleagues.

In 2020, CoreMax announced its 5 major core values and 25 key behavioral indicators, and initially evaluating its executive managers on the basis of the "Evaluation Form for Core Values and Key Behavioral Indicators". In 2021, the Company continues to evaluate all employees. We expect that all group-wide employees should uphold the same values, and should display the behavior expected by the Company in their everyday working attitude and working methods. This will ensure cohesion among our employees, encourage everyone to work toward the same shared goals, and ultimately build a great corporate culture.

CoreMax's core values and conduct guidelines

Safety

- ✓ Underscoring individuals' safety and environmental responsibilities, protecting one's own safety and the safety of the personnel around one.
- ✓ Upholding operating procedures and regulations, striving to maintain reliable operating methods that are in accord with safety and environmental requirements.
- ✓ Respecting the professionalism and competence of personnel with environmental protection and safety duties, and complying with their instructions and suggestions.
- ✓ Strengthening professional environmental and safety knowledge, promoting continuing learning and the development of environmental, safety, and risk management skills in individuals and teams.
- ✓ No compromising environmental or safety principles for the sake of simplification of operating procedures or enhancement of commercial benefit.

Employee

- ✓ Maintaining due respect for all employees of the Company.
- ✓ Respecting and affirming others' views and contributions.
- ✓ Valuing and affirming every employee's diverse knowledge, skills, and experience.
- ✓ Continued providing training and development opportunities, actively helping employees to grow.
- ✓ Pledging fair and equitable treatment of all employees, upholding the spirit of transparency, openness, and trust.

Quality

- ✓ Taking the consistent attainment of the Company's quality requirements as a working goal.
- ✓ Understanding and conveying the importance of improving quality, striving to improve the quality of our products, work, and service.
- ✓ Establishing excellent partnerships with colleagues, engaging in close collaboration to resolve quality problems.
- ✓ Continuing analysis and improvement or re-integration of operating procedures, enhancing the quality of products, work, and service.
- ✓ Establishing comprehensive quality documents, performing regular tracking, maintaining all types of quality requirements, and ensuring that all quality systems are realized on a continuing basis.

Innovation

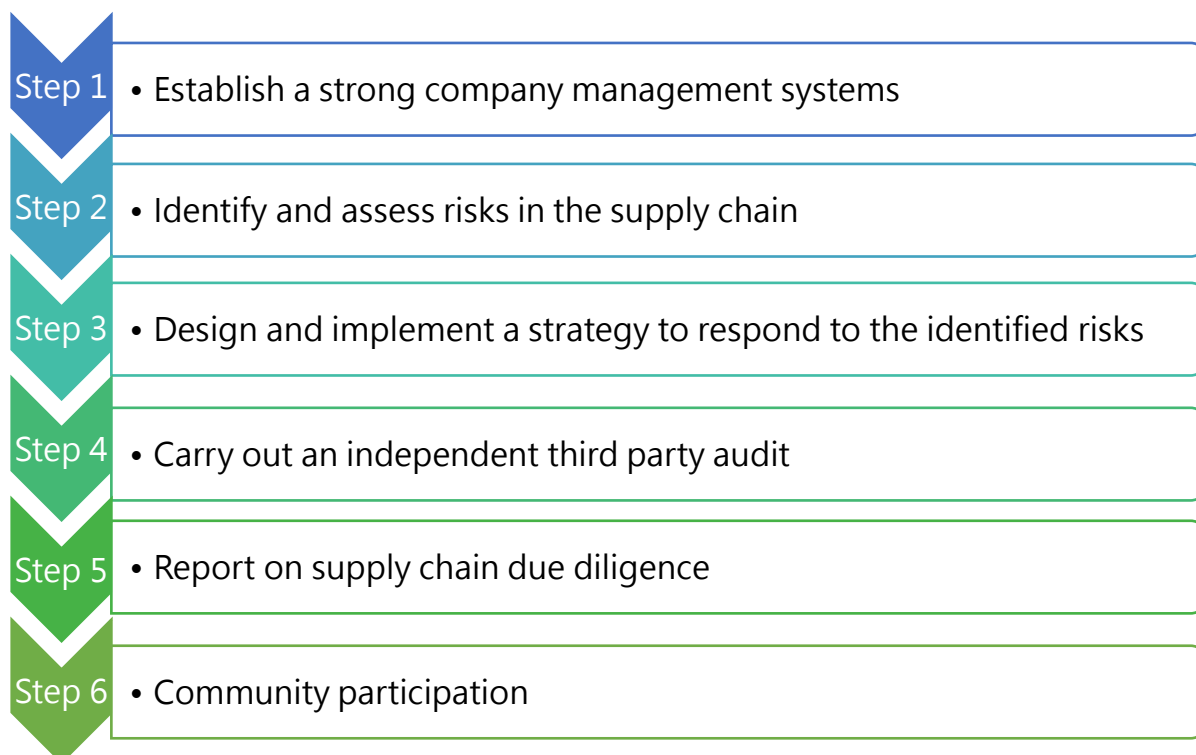
- ✓ Accepting new information and ideas with an open and flexible attitude.
- ✓ Proactively cooperating with others, and continuing to improve existing operating procedures and systems on the basis of innovative ideas and methods in order to enhance working efficiency and effectiveness.
- ✓ Optimistically tackling challenging circumstances and situations, vigorously seeking out solutions.
- ✓ Continuing to express innovative thinking, making major contributions to the development of innovative solutions.
- ✓ Relying on imagination and vision to understand the possibilities, opportunities, and trends inherent in the course of matters.

Enhance

- ✓ Performing one's own work with the highest professional standards.
- ✓ Displaying the ability to innovate, taking excellence as a goal.
- ✓ Feeling a sense of pride in one's work, continuing focus on the details of one's work and the working environment as a whole.
- ✓ Displaying determination to do the job right at the first time, being able to learn lessons from errors when mistakes occurred.
- ✓ Continued learning from all types of situations, making vigorous efforts to improve work performance and quality.

2. Implementation of Supply Chain Due-diligence Management

6 Steps approach



5 steps approach in accordance with 《OECD Regarding Due Diligence Guidance for Responsible Supply Chains of Mineral from Conflict-Affected and High-Risk Areas》

Step 6 refers to the 《"Cobalt Refiner Supply Chain Due Diligence Standard" developed in collaboration with the Responsible Cobalt Initiative (RCI) and the Responsible Minerals Initiative (RMI)》

2-1 Step 1: Establish strong company management systems

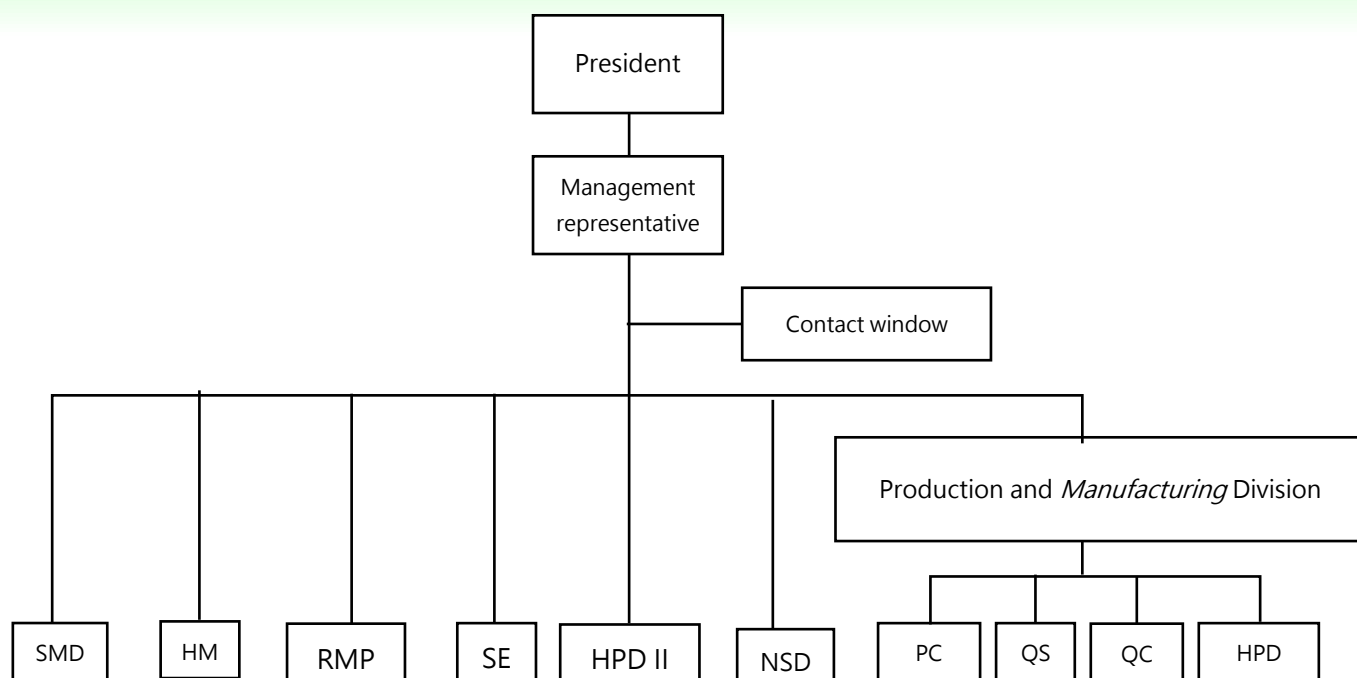
◆ CoreMax Supply Chain Policy

CoreMax has been aware of mining, trading, processing and exporting mineral from/in high risk area could lead to significant social impact. Therefore, in regard to respecting human rights and to avoid causing negative social impact, CoreMax has been committed to comply with the "OECD Due Diligence Guidance for Responsible Supply Chains of Mineral from Conflict-Affected and High-Risk Areas 3rd edition" issued by Organization for Economic Cooperation and Development (OECD) to formulate "Responsible Mineral Supply Chain Due-diligence Management Policy" and include the criteria of the policy in the responsible purchase contract or related agreement for the suppliers identified as sourcing from high risk areas. Responsible Mineral Supply Chain Due-diligence Management Policy has been published on the official website of CoreMax <https://www.coremaxcorp.com/zh-tw/responsible-minerals-management>, and announced to both internal and external stakeholders.

◆ CoreMax Group Responsible Due-diligence Management Organizational Structure

In order to carry out and complete "Responsible Mineral Supply Chain Due-diligence Management Policy", CoreMax has established the RMI RMAP Responsible Mineral Supply Chain Due-diligence Management Team and the President assigned the Director of Sales & Marketing Division are the representative leader of the team, responsible for supervising implementation of the due-diligence management. The team is constituted of the President and the management representative, the cobalt product related departments include Raw Material Procurement Department、HR Management Division、Sales & Marketing Division、Production Control Department、MFG (incl. CoreMax Corp., Uranus Chemicals Co., Ltd.)、Q.S Department、Q.C Department、EHS departments.

RMI RMAP Responsible Mineral Supply Chain Due-diligence Management Team

**Definitions:**

SMD-Sales & Marketing Division, HM- HR Management Division, RMP- Raw Material Procurement Department, SE- Safety & Environmental Department, HPD- Hsinchu Site Production Department, NSD- Production Department Toufen NSD Site, PC- Production Control Department, QS- Quality Assurance Department, QC- Quality Control Department, HPD- Hsinchu Site Production Department.

◆ **Communication and Training**

1. CoreMax communicates with its employees periodically, imparts the related policy to the employees and acquires their feedback and continuously improves.
2. According to the supply chain due-diligence management training plan, providing the key personnel in the relevant departments training and assessment regularly.

◆ **Supply Chain Management and Internal Control**

1. Collecting suppliers' corporate information via KYS and kept in suppliers' database.
2. Requiring suppliers to obey CoreMax supply chain due-diligence

management policy and suppliers' CSR and code of conduct. In addition, incorporate the related risk controls into the contract or the related agreement.

3. Establishing materials control system, ensuring the materials are identifiable, traceable, assessable and feasible to mitigate the risks.

◆ Establish a Company Level Grievance Mechanism

1. External: the spokesman of CoreMax is responsible for hearing the appeals from external stakeholders (incl. suppliers, shareholders, general public, residents, academic research institutions, government authorities), regarding the anonymously complaint and blow the whistle for behaviors of violations of responsible sourcing, conflict mineral management, RMI RMAP management system, child labor, money laundering, bribery, human right infringement, violation of code of conduct, and hence should execute inspection, imposing disciplinary, investigating and responding externally.
2. Internal : Human Resources department is responsible for dealing with appeals and blow the whistle escalated internally in respect of violation of responsible sourcing, conflict mining management, RMI RMAP management system, child labor, labor, human right, code of conduct behavior, as well as carry out investigation and impose disciplinary.
3. Complaint/Report channel:

No.	Channel		Receiving method
1	Dpt. Manager		Report to Dpt. Manager directly.
2	Special line		(03)598-3101 Ext: 3233 ; Ext: 2140
3	E-mail	CEO Mailbox	CEO@coremaxcorp.com
		HR Mailbox	CMX.Communication@coremaxcorp.com
		Stakeholders Mailbox	related_party@coremaxcorp.com
4	Official website		https://www.coremaxcorp.com/zh-tw/contact-us Official website/Contact us/Fill out the fact/Send out
5	Suggestion box		Set at every site.
6	Fax		03-5983103

4. Anti-retaliation measures :

4.1 If the person making the complaint or report is an employee, the

company guarantees that the employee will not be improperly disposed. If employees were retaliated against by his supervisor because of submitting an opinion, complaint or report, the supervisor shall be dismissed after verification. However, if employees report any false information or malicious accusation are reported, he/she will be subject to disciplinary action. If the circumstances are significant, will be dismissed or fired.

- 4.2 In order to protect the rights of the other parties and avoid retaliation, the company shall provide an opportunity for the other parties to explain. If necessary, the company hold a meeting to discuss it.

2-2 Step 2: Identify and assess risks in the supply chain

◆ Responsible Mineral Supply Chain Risk Management Process

Applicable to Conflict Affected High Risk Areas (CAHRAs) defined by RMAP standards criteria and OECD guidance.

1. Per "KYS questionnaire" establishing a list of suppliers' information for cobalt smelting/refining manufactory.
2. Conflict Affected High Risk Areas (CAHRAs) stipulates:

In pursuance of RMI Responsible Mineral Initiates to provide "Risk Map", marking the country of mine and transportation routes of suppliers, ensuring the rating and color indicated in Risk Map, the results of assessment are categorized into 4 levels in Risk Map, Red and Orange colors are deemed CAHRAs, while Yellow and Green are regarded not CAHRAs.

SN	Risk level	Color	Rating range	CAHRAs judgement
1	Severe	● Red	0 – 2.49	CAHRAs
2	High	● Orange	2.50 – 4.99	CAHRAs
3	Medium	● Yellow	5 – 7.49	Not CAHRAs
4	Low	● Green	7.50–10	Not CAHRAs

3. Per Responsible Mineral Supply Chain Risk Management Procedures formulated by CoreMax referring to "Risk Map", which identified the cobalt material sources of CoreMax are originated from DRC which is deemed CAHRAs.

(The latest version of CAHRAs risk identification and assessment record was completed in July 2023)

3.1 Risk identification result

CAHRAs識別評估表

Conflict Affected and High-Risk Areas Evaluation

項次	風險類別區分	顏色	評分區間	CAHRAs 判定
1	嚴重	紅色	0 – 2.49	CAHRA
2	高	橘色	2.50 – 4.99	CAHRA
3	中等	黃色	5 – 7.49	不是 CAHRA
4	低	綠色	7.50–10	不是 CAHRA

					33%	33%	33%	(是 / 否)	(是 / 否)	(是 / 否)	(是 / 否)	(是 / 否)	(是 / 否)	(是 / 否)
國家或地區	總體風險 置信水準	風險類別區分	總體風險 評分	風險係數 增加/下降	衝突	治理	人權	制裁	新設制裁的國 家	聯合國禁運國 家	美國禁運國 家	是否為 CAHRAs	示警 旗號	
中國	100%	高	4.35	增加	3.93	5.26	3.85	是	是	否	是	是	是	
剛果民主共和國	80%	嚴重	1.44	增加	1.29	0.94	2.10	是	是	是	是	是	是	
南非	77%	高	4.17	增加	2.86	4.17	5.49	否	否	否	否	是	是	
瑞士	60%	低	8.98	下降	8.27	9.37	9.30	否	否	否	否	否	否	
台灣	28%	中等	7.36	下降	7.77	8.21	6.11	否	否	否	否	否	否	
尚比亞	83%	高	4.13	下降	6.34	3.66	2.40	是	否	否	否	是	是	
辛巴威	83%	嚴重	2.23	下降	3.21	1.53	1.97	是	是	否	是	是	是	
莫三比克	100%	高	1.91	N/A	1.87	1.78	2.08	否	否	否	否	是	是	

資料來源: RMI Risk Map 2023

供應商: Glencore	審核日期: 31-Jul	審核年份: 2023	礦區: Metakol	版本: V3.1	增修部分: 更新2023 Risk Map
是否進行深入盡責管理調查	☒ 是 ☐ 否	說明: 礦區位於DRC, 瑞士為供應商所在地, 其餘為運輸路線經過之國家。			
是否進行實地調查	☐ 是 ☒ 否	說明: 供應商已通過RMI RMAP, 並登錄於RMI合規結轉牌廠名單中。			
若無法進行實地調查, 是否有應變行動計畫	☐ 是 ☒ 否	說明: Metakol已通過RMI RMAP, 並登錄於RMI合規結轉牌廠名單中。			

CAHRAs識別評估表

Conflict Affected and High-Risk Areas Evaluation

項次	風險類別區分	顏色	評分區間	CAHRAs 判定
1	嚴重	紅色	0 – 2.49	CAHRA
2	高	橘色	2.50 – 4.99	CAHRA
3	中等	黃色	5 – 7.49	不是 CAHRA
4	低	綠色	7.50–10	不是 CAHRA

國家或地區	總體風險 置信水準	風險類別區分	總體風險 評分	風險係數 增加/下降	衝突	治理	人權	制裁	新設制裁的國 家	聯合國禁運國 家	美國禁運國 家	是否為 CAHRAs	示警 旗號
中國	100%	高	4.35	增加	3.93	5.26	3.85	是	是	否	是	是	是
剛果民主共和國	80%	嚴重	1.44	增加	1.29	0.94	2.10	是	是	是	是	是	是
新加坡	77%	低	8.68	增加	8.33	9.77	7.95	否	否	否	否	否	否
南非	77%	高	4.17	增加	2.86	4.17	5.49	否	否	否	否	是	是
瑞士	60%	低	8.98	下降	8.27	9.37	9.30	否	否	否	否	否	否
台灣	28%	中等	7.36	下降	7.77	8.21	6.11	否	否	否	否	否	否
尚比亞	83%	高	4.13	下降	6.34	3.66	2.40	是	否	否	否	是	是
辛巴威	83%	嚴重	2.23	下降	3.21	1.53	1.97	是	是	否	是	是	是
莫三比克	100%	高	1.91	N/A	1.87	1.78	2.08	否	否	否	否	是	是

資料來源: RMI Risk Map 2023

供應商: Glencore	審核日期: 31-Jul	審核年份: 2023	礦區: Katanga	版本: V3.1	增修部分: 更新2023 Risk Map
是否進行深入盡責管理調查	☒ 是 ☐ 否	說明: 礦區位於DRC, 瑞士為供應商所在地, 其餘為運輸路線經過之國家。			
是否進行實地調查	☐ 是 ☒ 否	說明: 供應商已通過RMI RMAP, 並登錄於RMI合規結轉廠名單中。			
若無法進行實地調查, 是否有應變行動計畫	☐ 是 ☒ 否	說明: Katanga已通過RMI RMAP, 並登錄於RMI合規結轉廠名單中。			

CAHRAs識別評估表 Conflict Affected and High-Risk Areas Evaluation									
項次	風險類別區分	顏色	評分區間	CAHRAs 判定					
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3	中等	黃色	5-7.49	不是 CAHRA					
4	低	綠色	7.50-10	不是 CAHRA					

國家或地區	總體風險 置信水準	風險類別區分	總體風險 評分	風險指數 增加/下降	衝突	治理	人權	制裁	國際制裁的國家	聯合國制裁國家	美國制裁國家	是否為 CAHRAs	示警 訊號
台灣	28%	中低	7.36	下降	7.77	8.21	6.11	否	否	否	否	否	否

供應商: 聯友	審核日期: 31-Jul	審核年份: 2023	礦區: N/A	版本: V3.1	增修部分: 更新2023 Risk Map
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是否進行深入盡責管理調查	☐ 是 ☒ 否	說明: 此為回收料, 持續實施盡職調查及監控, 進行一般盡責管理調查。
是否進行實地調查	☐ 是 ☒ 否	說明: 持續實施盡職調查及監控, 進行一般盡責管理調查。
若無法進行實地調查, 是否有應變行動計畫	☐ 是 ☒ 否	說明: 持續實施盡職調查及監控, 進行一般盡責管理調查。

2-3 Step 3: Design and implement a strategy to respond to identified risks

◆ Risk Mitigation and Strategy

As the suppliers are identified as CAHRAs, CoreMax will conduct onsite assessment or communication with the suppliers in accordance with RMI RMAP procedures, in order to mitigate the risks.

The cobalt suppliers have been communicated by CoreMax to implement RMI RMAP procedures. As a result, the suppliers have agreed to implement RMI RMAP procedures, and passed the RMI RMAP third-party certification in April 2021.

2-4 Step 4: Carry out independent third party audit

◆ CoreMax and Cobalt Refinery

CoreMax has established a Responsible Mineral Supply Chain Due-diligence Management Team since July 2019. Actively collecting the information available from the supply chain per Due-diligence criteria through each functional teams. Also, utilizing RMI e-Learning to impart internal training and establish the required procedures and records system for Responsible Mineral Supply Chain Due-diligence, the cobalt refinery of CoreMax has passed RMI RMAP third-party certification in April 2021. Continuing to accept the annual review by the independent third-party

verification agency designated by RMI to satisfy stakeholders internally and externally with conformance of cobalt supply chain criteria and transparency.

◆ **Suppliers of Raw Material (crude cobalt hydroxide)**

The CoreMax existing suppliers of crude cobalt hydroxide have been identified as sourced from CAHRAs, and hence CoreMax has been proactively communicating with the suppliers to conform with Responsible Mineral Supply Chain criteria bilaterally. In consequence, the suppliers have agreed and been establishing RMI RMAP procedures management system, meanwhile CoreMax has prepared Risk Response Action Plan. Furthermore, the suppliers have consented to carry out RMI RMAP procedures, and the supplier have agreed to implement the RMI RMAP program and passed the RMI RMAP third-party certification in April 2021.

2-5 Step 5: Report on supply chain due diligence

CoreMax Supply Chain Due-diligence Management Report for cobalt has been organized and constituted by the Responsible Mineral Supply Chain Due-diligence Team, and the management representative convened the directors to review the report. Finally, authorized by the Chairman & CEO then published on CoreMax public official website <https://www.coremaxcorp.com/zh-tw/responsible-minerals-management> · for stakeholders' best interest. Earnestly welcome any feedback and comment regarding the contents of the Cobalt Supply Chain Due-diligence Management issued by CoreMax.

- ◇The 2022 periodic review will be implemented from October 20 to 21, 2022
Main reviewer: SCS Jennifer Hsu

◇The results of the regular review in 2022 are as follows:

The RMI has reviewed the process and results of CoreMax Corporation's Responsible Minerals Assurance Process Assessment for Cobalt (2018) , conducted at the following location on the following dates:	
SITE	CoreMax Corporation
ADDRESS	No. 440, Zhonghua Rd,
ADDRESS	Toufen City, , Miaoli County 35154 Chinese Taipei
ASSESSMENT DATE	10/20/2022 - 10/21/2022
Based on the Auditor's findings and the RMI's quality control review process, CoreMax Corporation is conformant with the Assessment Standard for Cobalt (2018). The review covers only the facility listed above and the next assessment should take place on or before 10/21/2023. Your conformant status will be updated on the RMI's publicly available website shortly. The list of currently RMAP Conformant companies is published and maintained on RMI's website. Please note that any findings designated "conform with continual improvement" will need to be addressed before the time of your next assessment. If they are not closed at that time, then they will be categorized as non-conformant findings. Thank you for participating in the Responsible Minerals Assurance Process. Sincerely, Responsible Minerals Initiative	

◇The 2023 periodic review is expected to be implemented from November 16 to 17, 2023

2-6 Step 6: Community participation

Regarding community participation, CoreMax actively pays attention to and interacts with the neighboring communities around each plant, including suppliers, neighboring communities, government and non-governmental organizations, and other stakeholders to establish partnerships; CoreMax recognizes that community development is an important part of corporate sustainable development, so actively participates in community affairs, supports community development, and fully demonstrates corporate social responsibility. We are aware of our responsibility to industry, society, and even economic development. Therefore, we continue to carry out our corporate social responsibility with a steady pace and under the premise of social stability, harmony, and sustainable development.

CoreMax Group collaborates with social welfare groups by purchasing their gift boxes for employee benefits. Amidst the pandemic, the company also donates fruit gift boxes to needy families and supports local farmers. Contributions to emergency funds and educational materials further demonstrate the company's commitment to community well-being.

CoreMax attaches importance to sustainable management and ESG issues that stakeholders care about. From 2022, the corporate social responsibility report (CSR) has been adjusted to a sustainability report. For more information on community participation and ESG sustainability reports, please refer to CoreMax Group Sustainability Report. <https://www.coremaxcorp.com/zh-tw/reports>.

The Activity of Community Participation

1. Supporting Local Agriculture

In 2022, CoreMax Group supported Taiwanese agriculture by purchasing 1,000 citrus fruit gift sets from local farmers in Miaoli County due to the challenges in exporting fruits. The group also donated gift sets to disadvantaged families through local authorities. During the Mid-Autumn Festival, they further aided farmers by buying 300 boxes of locally grown melons.



2. Festive Gift of Love Donation

CoreMax Group launched the "Festive Gift of Love Donation" campaign in December 2022, encouraging employees to donate their holiday gift boxes to disadvantaged groups. Donating employees received a small gift as an incentive. The campaign collected 22 gift boxes, all donated to the Yilan A-Bao Educational Foundation.



3. Supporting Rural Education Program

Since 2018, CoreMax Group has supported the "Planting the Seeds of Reading" program by donating magazines to Miaoli County schools. This initiative aims to cultivate a love for learning and enhance comprehension and judgment skills among students. By the end of 2022, we've donated 8,208 magazines to 54 schools, and we remain committed to supporting rural education in the future.



4. Support local sports industry in Hsinchu - Hsinchu Lions Basketball Team



CoreMax Corporation

A handwritten signature in blue ink, appearing to read "J. C. Ho".

Jim C. Ho
Chairman & CEO