

ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

UC RUSAL

CERTIFICATE
NUMBER

35

ASI
STANDARD

CHAIN OF CUSTODY
(V1 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

DNV BUSINESS
ASSURANCE
SERVICES UK
LTD.

DATE OF ISSUE

20 JUNE 2022

DATE OF EXPIRY

19 JUNE 2025

CERTIFIED SINCE

20 JUNE 2019

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', written over a white background.

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*Validity of this Certificate is subject to continued
conformance with the applicable ASI Standard
and can be verified at*

www.aluminium-stewardship.org

CERTIFICATION SCOPE

Headquarters (Moscow, Russia) manages the following facilities: Boksit Timana (Bauxite mining, Russia); RUSAL Kamensk-Uralskiy (UAZ) (Alumina refining, Russia); Branch of RUSAL Bratsk in Shelekhov (IrkAZ) (Aluminium smelting, casthouse and semi-fabrication, Russia); RUSAL Sayanogorsk (SAZ) (Aluminium smelting and casthouse which consists of two production units SAZ and KhAZ, Russia); Kubikenborg Aluminium AB (KUBAL) (Aluminium smelting, casthouse, Sweden); Boguchansk Aluminium Smelter (BoAZ) (Aluminium smelting, casthouse, Russia); RUSAL Krasnoyarsk (KrAZ) (Aluminium smelting and casthouse which consists of three production units KrAZ-1, KrAZ-2, KrAZ-3, Russia); RUSAL Bratsk (BrAZ) (Aluminium smelting and casthouse which consists of three production units BrAZ-1, BrAZ-2, BrAZ-3 and semi-fabrication, Russia); Aughinish Alumina (AAL) (Alumina refining, Ireland); RUSAL Kandalaksha (KAZ) (Aluminium smelting, casthouse and semi-fabrication, Russia); Sayanal (Semi-fabrication, Russia); Armenal (Semi-fabrication, Armenia).

SUMMARY AUDIT REPORT

CHAIN OF CUSTODY

STANDARD

OVERVIEW

MEMBER NAME	UC Rusal
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ENTITY NAME	UC Rusal
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CERTIFICATION SCOPE	Headquarters (Moscow, Russia) manages the following facilities: Boksit Timana (Bauxite mining, Russia); RUSAL Kamensk-Uralskiy (UAZ) (Alumina refining, Russia); Branch of RUSAL Bratsk in Shelekhov (IrkAZ) (Aluminium smelting, casthouse and semi-fabrication, Russia); RUSAL Sayanogorsk (SAZ) (Aluminium smelting and casthouse which consists of two production units SAZ and KhAZ, Russia); Kubikenborg Aluminium AB (KUBAL) (Aluminium smelting, casthouse, Sweden); Boguchansk Aluminium Smelter (BoAZ) (Aluminium smelting, casthouse, Russia); RUSAL Krasnoyarsk (KrAZ) (Aluminium smelting and casthouse which consists of three production units KrAZ-1, KrAZ-2, KrAZ-3, Russia); RUSAL Bratsk (BrAZ) (Aluminium smelting and casthouse which consists of three production units BrAZ-1, BrAZ-2, BrAZ-3 and semi-fabrication, Russia); Aughinish Alumina (AAL) (Alumina refining, Ireland); RUSAL Kandalaksha (KAZ) (Aluminium smelting, casthouse and semi-fabrication, Russia); Sayanal (Semi-fabrication, Russia); Armenal (Semi-fabrication, Armenia).
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SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Bauxite Mining• Alumina Refining• Aluminium Smelting• Aluminium Re-melting/Refining• Casthouses• Post-Casthouse
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ASI STANDARD	<ul style="list-style-type: none">• Chain of Custody Standard V1
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AUDIT TYPE	<ul style="list-style-type: none">• Certification Audit (20 February – 28 March 2019)• Scope Change Audit (desktop: 20 April – 15 July 2020; on-site 21 September – 1 October 2020)• Surveillance Audit (desktop: 14 – 23 April 2021; on-site: 20 May 2021)• Scope Change Audit (on-site: 26 October – 19 November 2021; desktop: 29 November – 1 December 2021)• Re-Certification Audit and Scope Change (24 March – 26 May 2022)
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AUDIT FIRM	DNV Business Assurance Services UK Ltd.
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AUDIT DATE	<ul style="list-style-type: none"> ● 20 February – 28 March 2019 (Certification Audit) ● 20 April – 15 July 2020 (desktop) and 21 September – 1 October 2020 (on-site) (Scope Change Audit) ● 14 – 23 April 2021 (desktop) and 20 May 2021 (on-site) (Surveillance Audit) ● 26 October – 19 November 2021 (on-site) and 29 November – 1 December 2021 (desktop) (Scope Change Audit) ● 24 March – 26 May 2022 (Re-Certification Audit and Scope Change)
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AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"> ● 21 May 2019 (Certification Audit) ● 11 November 2020 (Scope Change Audit) ● 8 June 2021 (Surveillance Audit) ● 15 December 2021 (Scope Change Audit) ● 11 June 2022 (Re-Certification Audit and Scope Change)
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AUDIT SCOPE	<p><u>Certification Audit (20 February – 28 March 2019)</u> UC Rusal Headquarters (Moscow, Russia) and the following facilities: JSC Boksit Timana (bauxite mining, Russia); RUSAL Kamensk-Uralskiy (alumina refining, Russia); Branch of PJSC RUSAL Bratsk in Shelekhov (aluminium smelting, casthouse, post-casthouse, Russia).</p>
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Supply chain activities included in the audit scope:

- Bauxite Mining
- Alumina Refining
- Aluminium Smelting
- Casthouses
- Post-Casthouse

All relevant criteria in the ASI Chain of Custody Standard were included in the audit scope.

Scope Change Audit (desktop: 20 April – 15 July 2020; on-site 21 September – 1 October 2020)

Included PJSC RUSAL Bratsk (Aluminium smelting, casthouse and semi-fabrication, Russia), JSC Boguchansk Aluminium Smelter (Aluminium smelting, casthouse, Russia), JSC RUSAL Krasnoyarsk (Aluminium smelting, casthouse, Russia), JSC RUSAL Sayanogorsk (Aluminium smelting, casthouse, Russia) and Kubikenborg Aluminium AB (Aluminium smelting, casthouse, Sweden).

Supply chain activities included in the audit scope:

- Aluminium Smelting
- Casthouses

All relevant criteria in the ASI Chain of Custody Standard were included in the audit scope.

Due to COVID-19 related travel restrictions and in accordance with the ASI Interim Policy regarding Audits, Audit-Related Travel and Coronavirus (v4), the scope change audits included two stages: 1. A desktop exercise, including a remote review of relevant documentation and, 2. On-site audits.

Surveillance Audit (desktop: 14 – 23 April 2021; on-site: 20 May 2021)

Included UC Rusal Headquarters (Moscow, Russia) and the following facilities: JSC Boksit Timana (bauxite mining, Russia); RUSAL Kamensk-Uralskiy (alumina refining, Russia); Branch of PJSC RUSAL Bratsk in Shelekhov (aluminium smelting and casthouse, Russia).

Supply chain activities included in the audit scope:

- Bauxite Mining
- Alumina Refining
- Aluminium Smelting
- Casthouses

All relevant criteria in the ASI Chain of Custody Standard were included in the audit scope.

At the time of the Audit (April – May 2021), access to all the sites was not possible, due to COVID-19 related travel restrictions. The Audit has been undertaken as a combined 'desktop' and on-site exercise, in accordance with ASI Interim Policy regarding Audits, Audit-Related Travel and Coronavirus (v4), and included a remote review of relevant documentation and an on-site audit at UC Rusal Headquarters.

Scope Change Audit (on-site: 26 October – 19 November 2021; desktop 29 November – 1 December 2021)

The audit scope included Aughinish Alumina (AAL) (Alumina refining, Ireland); RUSAL Kandalaksha (KAZ) (Aluminium smelting, casthouse and semi-fabrication, Russia); Sayanal (Semi-fabrication, Russia); Armenal (Semi-fabrication, Armenia).

Supply chain activities included in the audit scope:

- Alumina Refining
- Aluminium Smelting
- Casthouses
- Post-Casthouse

All relevant criteria in the ASI Chain of Custody Standard were included in the audit scope.

At the time of the audit (October – December 2021), access to the Aughinish Alumina (AAL) site was not possible, due to COVID-19 related travel restrictions. The audit of this site has been undertaken as a 'desktop' exercise, in accordance with ASI Interim Policy regarding Audits, Audit-Related Travel and Coronavirus (v4), and included a remote review of relevant documentation, interviews and site observations using teleconferencing capabilities. It is proposed that the Aughinish Alumina (AAL) site will be audited on site as part of the Re-Certification Audit scope.

Re-Certification Audit and Scope Change (24 March – 26 May 2022)

The audit scope included UC Rusal Headquarters (Moscow, Russia) and the following facilities: JSC Boksit Timana (Moscow, Russia); Branch of RUSAL Bratsk in Shelekhov (Russia); Kubikenborg Aluminium AB (Sweden);

Boguchansk Aluminium Smelter (Russia); Aughinish Alumina (Ireland); and Sayanal (Russia).

Supply chain activities included in the audit scope:

- Bauxite Mining
- Alumina Refining
- Aluminium Smelting
- Aluminium Re-melting/Refining
- Casthouses
- Post-Casthouse

All relevant criteria in the ASI Chain of Custody Standard were included in the audit scope.

The audit of the Aughinish Alumina and Kubikenborg Aluminium AB were undertaken as a 'desktop' exercise using remote audit techniques, consistent with the ASI multi-site sampling approach.

AUDIT
OUTCOME

- Certification

AUDIT
METHODOLOGY
DECLARATION

The Auditors confirm that:

- The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.
- The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
- The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.
- The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

CERTIFICATION
PERIOD

20 June 2022 – 19 June 2025

NEXT AUDIT
TYPE

Surveillance Audit

NEXT AUDIT
DUE DATE

19 June 2023

CERTIFICATION
NUMBER

35

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
1 MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI membership	Conformance	The Entity has been an ASI Member since December 2015 in the Production and Transformation class. Certification for the ASI Performance Standard and ASI Chain of Custody Standard has been ongoing since 2019: https://aluminium-stewardship.org/about-asi/asi-members/uc-rusal
1.2 Management system	Conformance	The Entity's Management System has been implemented since 2019 in all sites. The established procedures and processes are compatible with the ASI Chain of Custody Standard regarding the periodic review of the Management System and associated updates, as required.
1.3 Management system reviews	Conformance	The Entity's has established procedures and processes which are compatible with the ASI Chain of Custody Standard regarding the periodic review of the Management System.
1.4 Management representative	Conformance	The appointed Management Representatives are responsible for the ASI Chain of Custody Standard implementation and have sufficient authority to ensure the Entity's conformance with all applicable requirements.
1.5 Training	Conformance	The developed and maintained communication and training measures provide adequate training and keep all relevant personnel aware of, and competent in, their responsibilities under the ASI Chain of Custody Standard.
1.6 Record keeping	Conformance	The Entity's system defines the retention time (minimum five years) as required by the ASI Chain of Custody Standard.
1.7a Reporting to ASI (Inputs and Outputs)	Conformance	The Entity reported to ASI the Input and Output Quantities of CoC Material/s over the calendar year within three months after the end of each year.
1.7b Reporting to ASI (Input Percentage)	Conformance	The Entity reported to ASI the Input Percentage/s calculated for the calendar year within three months after the end of each year.
1.7c Reporting to ASI (Positive Balance)	Conformance	The Entity reported data to ASI on the maximum Positive Balance in the calendar year carried over to the following Material Accounting Period.

CRITERION	RATING	COMMENT
1.7d Reporting to ASI (Internal Overdraw)	Conformance	The Entity reported data on the Internal Overdraw in the calendar year to ASI. There was no Internal Overdraw.
1.7e Reporting to ASI (Eligible Scrap)	Conformance	The Entity has not received input of Post-Consumer Scrap to date and therefore Eligible Scrap was not reported to ASI. However, the existing Entity's Material Accounting System is suitable for the reporting type.
1.7f Reporting to ASI (ASI Credits from Casthouses)	Conformance	The Entity does not plan to allocate ASI Credits.
1.7g Reporting to ASI (ASI Credits purchased)	Not Applicable	The Entity does not plan to purchase ASI Credits.
2 OUTSOURCING CONTRACTORS		
2.1 Outsourcing Contractors in CoC Certification Scope	Not Applicable	There are no Outsourcing Contractors in the Entity's Certification Scope. If the Entity should need Outsourcing Contractors for processing, treatment or manufacturing of CoC Materials that the Entity owns or manages, the Outsourcing Contractor should be included in the CoC Certification Scope.
2.2a Control of CoC Material	Not Applicable	Outsourcing Contractors are not included in the Certification Scope of the Entity.
2.2b No further outsourcing	Not Applicable	Outsourcing Contractors are not included in the Certification Scope of the Entity.
2.2c Risk assessment	Not Applicable	Outsourcing Contractors are not included in the Certification Scope of the Entity.
2.3 Output Quantity	Not Applicable	Outsourcing Contractors are not included in the Certification Scope of the Entity.
2.4 Verification and record-keeping	Not Applicable	Outsourcing Contractors are not included in the Certification Scope of the Entity.
2.5 Error management	Not Applicable	Outsourcing Contractors are not included in the Certification Scope of the Entity. If the Entity should need Outsourcing Contractors for processing, treatment or manufacturing of CoC Materials that the Entity owns or manages, the Outsourcing Contractor would then be included in the CoC Certification Scope. This process is described in detail in the Guidelines for UC Rusal Management System in Accordance with ASI Chain of Custody Standard Requirements.
3 PRIMARY ALUMINIUM: CRITERIA FOR ASI BAUXITE, ASI ALUMINA AND ASI LIQUID METAL		
3.1a CoC Certification Scope – Bauxite Mining	Conformance	The Entity's Material Accounting System ensures production of ASI Bauxite only from the bauxite mine that is within the Entity's CoC Certification Scope.

CRITERION	RATING	COMMENT
3.1b ASI Performance Standard – Bauxite Mining	Conformance	The Entity's Material Accounting System ensures production of ASI Bauxite only from the bauxite mine that is Certified against the ASI Performance Standard.
3.2a CoC Certification Scope – Alumina Refining	Conformance	The Entity's system ensures production of ASI Alumina only from the alumina refinery that is within the Entity's CoC Certification Scope.
3.2b ASI Performance Standard – Alumina Refining	Conformance	The Entity's Material Accounting System ensures production of ASI Alumina only from the alumina refinery that is Certified against the ASI Performance Standard.
3.3a CoC Certification Scope – Aluminium Smelting	Conformance	The Entity's Material Accounting System ensures production of ASI Liquid Metal only from the aluminium smelter that is within the Entity's CoC Certification Scope.
3.3b ASI Performance Standard – Aluminium Smelting	Conformance	The Entity's Material Accounting System ensures production of ASI Liquid Metal only from the aluminium smelter that is Certified against the ASI Performance Standard.
4 RECYCLED ALUMINIUM: CRITERIA FOR ELIGIBLE SCRAP AND ASI LIQUID METAL		
4.1a CoC Certification Scope – Aluminium Re-Melting/Refining	Conformance	The Entity's Recycled Aluminium producing system ensures that ASI Liquid Metal is produced only from Facilities within the Entity's CoC Certification Scope.
4.1b ASI Performance Standard – Aluminium Re-Melting/Refining	Conformance	The Entity's Recycled Aluminium producing system ensures that ASI Liquid Metal is produced only from the Facility that is certified against the ASI Performance Standard.
4.2a Pre-Consumer Scrap and Dross	Conformance	The Entity's Material Accounting System ensures that Eligible Scrap is accounted as Pre-Consumer Scrap that is designated as CoC Material supplied directly from the CoC Certified Entity.
4.2b Post-Consumer Scrap	Conformance	The Entity's Material Accounting System ensures that the Post-Consumer Scrap is subject to supplier due diligence as per section 7 and can be assessed by the Entity to be post-consumer in origin.
4.3a Supplier records	Conformance	The Entity's Material Accounting System ensures the proper recording the identity, principals and place/s of operation of all direct suppliers of Recyclable Scrap Material.
4.3b Cash payments	Conformance	There are no cash transaction practices between the Entity and suppliers. However, the spreadsheet for date recording of all financial transactions with direct suppliers of Recyclable Scrap Material, ensures that cash payments, if made, are within the lower of the

CRITERION	RATING	COMMENT
		relevant defined financial threshold under Applicable Law or US\$10,000 (or equivalent), where the transaction is carried out in a single operation or in several operations that appear to be linked.
5 CASTHOUSES: CRITERIA FOR ASI ALUMINIUM		
5.1a CoC Certification Scope – Casthouses	Conformance	The Entity's Material Accounting System ensures production of ASI Aluminium only from Casthouses that are within the Entity's CoC Certification Scope.
5.1b ASI Performance Standard – Casthouses	Conformance	The Entity's Material Accounting System ensures production of ASI Aluminium only from Casthouses that are Certified against the ASI Performance Standard.
5.2 Casthouse Products	Conformance	The Entity's Material Accounting System has been tested and ensures that unique identification numbers, printed with ASI Aluminium, are linked to the Input Quantity of CoC Material.
6 POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM		
6.1a CoC Certification Scope – Post-Casthouse	Conformance	The Entity's Material Accounting System ensures production of ASI Aluminium only from the Post-Casthouse Facility that is within the Entity's CoC Certification Scope.
6.1b ASI Performance Standard – Post-Casthouse	Conformance	The Entity's Material Accounting System ensures production of ASI Aluminium only from the Post-Casthouse Facility that is certified against the ASI Performance Standard.
6.1c Sourcing ASI Aluminium	Conformance	The Entity does not plan to source ASI Aluminium from other Entities within the Certification Scope.
7 DUE DILIGENCE FOR NON-COC INPUTS AND RECYCLABLE SCRAP MATERIAL		
7.1a Responsible sourcing policy (anti-corruption)	Conformance	The Entity has adopted and communicated a Responsible Sourcing Policy: https://rusal.ru/upload/policy/Business_Partner_Code_ENG.pdf This considers Criterion 1.2 (Anti-Corruption) in the ASI Performance Standard which relates to the main suppliers of bauxite and alumina.
7.1b Responsible sourcing policy (responsible sourcing)	Conformance	The Entity has adopted and communicated a Responsible Sourcing Policy: https://rusal.ru/upload/policy/Business_Partner_Code_ENG.pdf This considers Criterion 2.4 (Responsible Sourcing) in the ASI Performance Standard which relates to the main suppliers of bauxite and alumina.

CRITERION	RATING	COMMENT
7.1c Responsible sourcing policy (human rights due diligence)	Conformance	The Entity has adopted and communicated a Responsible Sourcing Policy: https://rusal.ru/upload/policy/Business_Partner_Code_ENG.pdf This considers Criterion 9.1 (Human Rights Due Diligence) in the ASI Performance Standard, relating to the main suppliers of bauxite and alumina.
7.1d Responsible sourcing policy (conflict affected and high risk areas)	Conformance	The Entity has adopted and communicated a Responsible Sourcing Policy: https://rusal.ru/upload/policy/Business_Partner_Code_ENG.pdf This considers Criterion 9.8 (Conflict-Affected and High-Risk Areas) in the ASI Performance Standard, relating to the main suppliers of bauxite and alumina.
7.2 Risk assessment	Conformance	The Entity has assessed the risks of non-compliance with its Responsible Sourcing Policy by its suppliers of Non-CoC Material, documents the findings, and undertakes measurable risk mitigation where risks of adverse impacts are identified.
7.3 Complaints mechanism	Conformance	The Entity has established a complaints mechanism that is appropriate to the nature, scale and impact of the business. This allows interested parties to voice concerns about non-compliance with its Responsible Sourcing Policy in its Aluminium supply chain: https://rusal.ru/en/suppliers
8 MASS BALANCE SYSTEM: COC MATERIAL AND ASI ALUMINIUM		
8.1 Material Accounting System	Conformance	The Entity's Management System includes a Material Accounting System that records Input Quantity and Output Quantity of CoC Material and Non-CoC Material, by mass.
8.2a Post-Consumer Scrap	Conformance	The Entity has not received input of Post-Consumer Scrap to date and therefore Post-Consumer Scrap was not reported to ASI. However, the existing Entity's Material Accounting System is suitable for the reporting type.
8.2b Pre-Consumer Scrap (total)	Conformance	The Entity's Material Accounting System allows for the recording of the Input Quantity of Pre-Consumer Scrap (total).
8.2c Pre-Consumer Scrap (Eligible Scrap)	Conformance	The Entity's Material Accounting System allows for the recording of Input Quantity of Pre-Consumer Scrap that is Eligible Scrap, where it is supplied directly from a CoC Certified Entity.

CRITERION	RATING	COMMENT
8.3 Material Accounting Period	Conformance	The Material Accounting Period in the Entity's Material Accounting System is 12 months, commencing the first day of the calendar year.
8.4 Input Percentage	Conformance	The Input Percentage is calculated and recorded for the Material Accounting Period to determine the Output Quantity of the CoC Material by weight, using the formula indicated in the ASI Chain of Custody Standard.
8.5 Input Percentage (Aluminium Re-Melting and Refining)	Conformance	The Entity has a system in place to calculate and record the Input Percentage for a given Material Accounting Period using the following formula: $\text{Input Quantity of Eligible Scrap} \times 100 / \text{Input Quantity of Recyclable Scrap Material}$.
8.6 Output Quantity determination	Conformance	For determining the Output Quantity of the CoC Material by weight, the Input Percentage is used for the appropriate Material Accounting Period.
8.7 Output Quantity designation	Conformance	The Output Quantity of CoC Material, which may be a part of the total production volume, is designated as 100% CoC Material.
8.8 Output Quantity – Pre-Consumer Scrap	Not Applicable	The Entity does not produce Pre-Consumer Scrap from its processing in order to designate the relevant proportion as Eligible Scrap.
8.9 Outputs not exceed inputs	Conformance	The Entity's Material Accounting System ensures that the production of CoC Materials will not proportionally exceed the Input Percentage of the total CoC Material for the Material Accounting Period. The total output of CoC Material does not exceed the Input Percentage of CoC Material.
8.10a Internal Overdraws (not exceed 20%)	Conformance	The Entity's Material Accounting System does not allow the transfer of an Internal Overdraw to the next Material Accounting Period (calendar year).
8.10b Internal Overdraws (not exceed affected amount)	Conformance	The Entity's Material Accounting System guarantees the Internal Overdraw does not exceed the amount of CoC Material in case of a force majeure situation.
8.10c Internal Overdraws (period to make up)	Conformance	The Entity's Material Accounting System provides a 'carry over' of the Internal Overdraw to the subsequent Material Accounting Period and to make it up within the subsequent Period, despite the Entity's System ensuring not having an Internal Overdraw within the Material Accounting Period.
8.11a Positive Balance (carry over)	Conformance	The Entity's Material Accounting System provides a 'carry over' of the Positive Balance of output CoC

CRITERION	RATING	COMMENT
		Material at the end of a Material Accounting Period to the subsequent Material Accounting Period.
8.11b Positive Balance (expiry)	Conformance	The Entity's Material Accounting System ensures that the Positive Balance, generated in a single Material Accounting Period and carried over to the subsequent Material Accounting Period, will expire at the end of that subsequent Period if not drawn down.
9 ISSUING COC DOCUMENTS		
9.1 Shipments and transfers	Conformance	The Entity's Material Accounting System ensures that the CoC Document accompanies each shipment, or transfer of CoC Material dispatched to other CoC Certified Entities.
9.2a Date of issue	Conformance	The Entity's Material Accounting System ensures that CoC Documents include the Date of Issue of the CoC Document.
9.2b Reference number	Conformance	The Entity's Material Accounting System ensures that CoC Documents include the Reference number for the CoC Document, which is linked to the Entity's Material Accounting System for verification purposes.
9.2c Issuing Entity	Conformance	The Entity's Material Accounting System ensures that CoC Documents include the identity, address and CoC Certification Number of the Entity issuing the CoC Document.
9.2d Receiving customer	Conformance	The Entity's Material Accounting System ensures that CoC Documents include the identity and address of the customer receiving the CoC Material, and if it is another CoC Certified Entity, their CoC Certification Number.
9.2e Responsible employee	Conformance	The Entity's Material Accounting System ensures that CoC Documents include the information of the Entity's responsible employee, who can verify the information in the CoC Document.
9.2f Conformance statement	Conformance	The Entity's Material Accounting System ensures that CoC Documents include a statement confirming that "The information provided in the CoC Document is in Conformance with the ASI CoC Standard".
9.2g Type of CoC Material	Conformance	The Entity's Material Accounting System ensures that CoC Documents include the information on the Type of CoC Material in the shipment.
9.2h Mass of CoC Material	Conformance	The Entity's Material Accounting System ensures that CoC Documents include the information on the Mass of CoC Material in the shipment.

CRITERION	RATING	COMMENT
9.2i Mass of total material	Conformance	The Entity's Material Accounting System ensures that CoC Documents include the information on the Mass of total Material in the shipment.
9.3a Sustainability Data (optional)	Conformance	The Entity obtains the relevant information and is able to include the applicable Sustainability Data in the CoC Document for that CoC Material: the average intensity of GHG emissions (Scope 1 and Scope 2) in tonnes CO ₂ -eq per metric tonne of ASI Aluminium.
9.3b Sustainability Data (passing on)	Conformance	The Entity obtains relevant information and is able to include the applicable Sustainability Data in the CoC Document for that CoC Material: where available, the average intensity of GHG emissions (scope 1 and 2) in tones of CO ₂ -eq per metric tonne of ASI Aluminium.
9.3c Post-Casthouse ASI Certification status	Conformance	The Entity obtains relevant information and provides for applicable Sustainability Data in the CoC Document for that CoC Material.
9.4 Supplementary Information (optional)	Conformance	The Entity's Material Accounting System ensures that the Supplementary Information can be supported by objective evidence.
9.5 Response to verification requests	Conformance	The Entity's Material Accounting System enables it to respond to reasonable requests for verification of information in the CoC Documents, issued by the Entity.
9.6 Error management	Conformance	The Entity's Material Accounting System includes documentation of the error and the agreed steps taken to correct it, and implements actions to avoid its recurrence.
10 RECEIVING COC DOCUMENTS		
10.1 Verify required information included	Conformance	The Entity has required procedures and routines to verify that all required information in the received CoC Documents, has been included.
10.2 Verify consistency with shipments	Conformance	The Entity's Material Accounting System includes verification of the consistency of received CoC Documents with the accompanying CoC Material, before recording information in the Entity's Material Accounting System.
10.3 Verify supplier CoC Certification status	Conformance	The Entity's Material Accounting System is able to verify the validity and scope of the supplier's ASI CoC Certification for any changes that might affect the status of the supplied CoC Material.
10.4 Error management	Conformance	The Entity's Material Accounting System is able to correct the error discovered after the CoC Material has

CRITERION	RATING	COMMENT
		been received, and implements actions to avoid a recurrence.
11 MARKET CREDITS SYSTEM: ASI CREDITS		
11.1a Material Accounting System – allocation	Conformance	The Entity does not plan on allocating an excess of ASI Aluminium to ASI Credits. However, the Entity's existing Material Accounting System allows it to allocate an amount of ASI Aluminium to ASI Credits, and this amount will be accounted for in the Entity's Material Accounting System.
11.1b Link to Casthouse Products	Conformance	The Entity does not plan on allocating an excess of ASI Aluminium to ASI Credits. However, the Entity's existing Material Accounting System allows it to link unique identification numbers for the Casthouse Products from which ASI Aluminium has been allocated to ASI Credits.
11.1c No double counting	Conformance	The Entity does not plan on allocating an excess of ASI Aluminium to ASI Credits. However, the Entity's existing Material Accounting System ensures that ASI Credits allocated from ASI Aluminium will not be Double Counted.
11.1d No Positive Balance for ASI Credits	Conformance	The Entity does not plan on allocating an excess of ASI Aluminium to ASI Credits. However, the Entity's existing Material Accounting System ensures that ASI Credits will be allocated and issued within a Material Accounting Period. A Positive Balance of ASI Credits shall not be carried over to a subsequent Material Accounting Period.
11.2a Date of issue	Conformance	The Entity does not plan on allocating an excess of ASI Aluminium to ASI Credits. However, the Entity's existing Material Accounting System ensures issuing of ASI Credit Certificates, which includes the Date of Issue of the ASI Credit Certificate.
11.2b Reference number	Conformance	The Entity does not plan on allocating an excess of ASI Aluminium to ASI Credits. However, the Entity's existing Material Accounting System ensures issuing of ASI Credit Certificates, which includes the Reference number for the ASI Credit Certificate, which is linked to the Entity's Material Accounting System for verification purposes.
11.2c Issuing Entity	Conformance	The Entity does not plan on allocating an excess of ASI Aluminium to ASI Credits. However, the Entity's existing Material Accounting System ensures issuing of ASI Credit Certificates, which includes the information on identity, address, contact email address and the

CRITERION	RATING	COMMENT
		CoC Certification Number of the Entity issuing the ASI Credit Certificate.
11.2d Receiving Entity	Conformance	The Entity does not plan on allocating an excess of ASI Aluminium to ASI Credits. However, the Entity's existing Material Accounting System ensures issuing of ASI Credit Certificates, which includes the information on identity, address, contact email address and the CoC Certification Number of the Entity receiving the ASI Credit Certificate.
11.2e Conformance statement	Conformance	The Entity does not plan on allocating an excess of ASI Aluminium to ASI Credits. However, the Entity's existing Material Accounting System ensures issuing of ASI Credit Certificates, which includes a statement confirming that "The information provided in the ASI Credits Certificate is in Conformance with the ASI CoC Standard".
11.2f ASI Credits statement	Conformance	The Entity does not plan on allocating an excess of ASI Aluminium to ASI Credits. However, the Entity's existing Material Accounting System ensures issuing of ASI Credit Certificates, which includes a statement that "ASI Credits may not be re-traded. ASI Credits may not be allocated to physical products or otherwise claimed as ASI Aluminium".
11.2g Quantity	Conformance	The Entity does not plan on allocating an excess of ASI Aluminium to ASI Credits. However, the Entity's existing Material Accounting System ensures issuing of ASI Credit Certificates, which includes the information on Quantity of ASI Credits.
11.3a CoC Certification Scope – purchasing ASI Credits	Not Applicable	The Entity does not plan to purchase ASI Credits.
11.3b Material Accounting System – purchasing	Not Applicable	The Entity does not plan to purchase ASI Credits.
11.3c Expiry	Not Applicable	The Entity does not plan to purchase ASI Credits.
11.3d No re-trading	Not Applicable	The Entity does not plan to purchase ASI Credits.
11.3e No allocation to physical products	Not Applicable	The Entity does not plan to purchase ASI Credits.
11.3f Verify supplier CoC Certification status	Not Applicable	The Entity does not plan to purchase ASI Credits.
11.3g Five years maximum for ASI Credits purchasing	Not Applicable	The Entity does not plan to purchase ASI Credits.

CRITERION	RATING	COMMENT
12 CLAIMS AND COMMUNICATIONS		
12.1a ASI Claims Guide	Conformance	The Entity's Material Accounting System ensures that claims and/or representations about CoC Material outside of CoC Documents, or about ASI Credits outside of ASI Credits Certificates, are made in a manner and format consistent with the ASI Claims Guide.
12.1b Verifiable evidence	Conformance	The Entity's Material Accounting System ensures that there is verifiable evidence to support the claims and/or representations made.
12.1c Employee training	Conformance	The Entity's Material Accounting System ensures that appropriate training is provided for the relevant employees to properly understand and communicate the claims and/or representations.

Document Control and Version History

Revision	Date	Notes
0	20 June 2019	Issued
1	8 December 2020	Updated to reflect Certification Scope Change with addition of PJSC RUSAL Bratsk, JSC Boguchansk Aluminium Smelter, JSC RUSAL Krasnoyarsk, JSC RUSAL Sayanogorsk and Kubikenborg Aluminium AB. Post-Casthouse as a supply chain activity was also removed.
2	12 July 2021	Surveillance Audit
3	17 January 2022	Scope Change Audit – Certification Scope updated to include sites Aughinish Alumina (AAL), RUSAL Kandalaksha (KAZ), Sayanal and Armenal; and the Supply Chain Activity Post-Casthouse.
4	4 July 2022	Re-Certification Audit and Scope Change – Full Certification. Scope Change to include the supply chain activity of 'Aluminium Re-melting/Refining'.