

# ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

# LOTTE ALUMINIUM ANSAN PLANT

CERTIFICATE  
NUMBER

108

ASI  
STANDARD

CHAIN OF CUSTODY  
(V1 2017)

CERTIFICATION  
LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITOR

DNV BUSINESS  
ASSURANCE  
SERVICES UK  
LTD.

DATE OF ISSUE

18 DECEMBER 2020

DATE OF EXPIRY

17 DECEMBER 2023

CERTIFIED SINCE

18 DECEMBER 2020

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', followed by a long horizontal line extending to the right.

Aluminium Stewardship Initiative Ltd  
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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](http://www.aluminium-stewardship.org)**

CERTIFICATION SCOPE

The Lotte Aluminium Ansan Plant (South Korea) is a manufacturer of rolled products of aluminium foil.

# SUMMARY AUDIT REPORT

## CHAIN OF CUSTODY STANDARD

### OVERVIEW

MEMBER NAME	Lotte Aluminium Co., Ltd
ENTITY NAME	Lotte Aluminium Ansan Plant
CERTIFICATION SCOPE	The Lotte Aluminium Ansan Plant (South Korea) is a manufacturer of rolled products of aluminium foil.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>• Post-Casthouse</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>• Chain of Custody Standard V1</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>• Initial Certification Audit (24 – 26 November 2020)</li><li>• Surveillance Audit (15 – 16 September 2022)</li></ul>
AUDIT FIRM	DNV Assurance Business Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>• 24 - 26 November 2020 (Initial Certification Audit)</li><li>• 15 – 16 September 2022 (Surveillance Audit)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>• 7 December 2020 (Initial Certification Audit)</li><li>• 15 October 2022 (Surveillance Audit)</li></ul>
AUDIT SCOPE	<p><u>Initial Certification Audit (24 – 26 November 2020)</u></p> <p>The audit scope of Lotte Aluminium, Ansan Plant located in Ansan, Gyeonggi-do, South Korea includes manufacturing of rolled products of aluminium foil.</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none"><li>• Post-Casthouse</li></ul> <p>All relevant Criteria in the ASI Chain of Custody Standard were included in the audit scope.</p> <p><u>Surveillance Audit (15 – 16 September 2022)</u></p> <p>The audit scope includes the manufacturing of rolled products of aluminium foil at the Lotte Aluminium Ansan Plant.</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none"><li>• Post-Casthouse</li></ul>

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

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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.
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CERTIFICATION  
PERIOD

18 December 2020 – 17 December 2023

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NEXT AUDIT  
TYPE

Re-Certification Audit

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NEXT AUDIT  
DUE DATE

17 December 2023

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CERTIFICATE  
NUMBER

108

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## SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
1 MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI membership	Conformance	The Entity is an active ASI Member under the Production and Transformation class and is committed to comply with ASI's membership obligations and the ASI Complaints Mechanism: <a href="https://aluminium-stewardship.org/about-asi/asi-members/lotte-aluminium">https://aluminium-stewardship.org/about-asi/asi-members/lotte-aluminium</a>
1.2 Management system	Conformance	The Entity has established a documented ASI CoC Management Manual that addresses all applicable requirements of the ASI Chain of Custody Standard. The Entity's ASI CoC Management System has the capacity to handle CoC Material. At the time of the audit, there were no sourcing or transfer of CoC Material.
1.3 Management system reviews	Minor Non-Conformance	The Entity has an annual review process for the Management System to review the effectiveness of the CoC management and to address potential areas of non-conformance and improvement. However, documented evidence of a regular Management System review was not available.
1.4 Management representative	Conformance	The Entity has nominated a senior management member as the Management Representative to have overall responsibility for the implementation of and conformance with all applicable requirements of the ASI Chain of Custody Standard.
1.5 Training	Conformance	The Entity provides relevant personnel with formal and annual training courses to raise awareness and competencies of implementation of the requirements, and their related roles and responsibilities under the ASI CoC Management System.
1.6 Record keeping	Conformance	The Entity has established a document and record management process in the ASI CoC Management Manual that addresses all applicable requirements including the retention period of documents and records.
1.7a Reporting to ASI (Inputs and Outputs)	Conformance	The Entity's ASI CoC Management Manual requires annual reporting to the ASI Secretariat. The latest report was submitted in May 2022, and the reported Input and Output Quantity was zero.
1.7b Reporting to ASI (Input Percentage)	Conformance	The Entity's ASI CoC Management Manual requires annual reporting to the ASI Secretariat. The latest report was submitted in May 2022, and the reported Input Percentage was zero.

CRITERION	RATING	COMMENT
1.7c Reporting to ASI (Positive Balance)	Conformance	The Entity's ASI CoC Management Manual requires annual reporting to the ASI Secretariat. The latest report was submitted in May 2022, and the reported Positive Balance was zero.
1.7d Reporting to ASI (Internal Overdraw)	Conformance	The Entity's ASI CoC Management Manual requires annual reporting to the ASI Secretariat. The latest report was submitted in May 2022, and the reported Internal Overdraw was zero.
1.7e Reporting to ASI (Eligible Scrap)	Conformance	The Entity's ASI CoC Management Manual requires annual reporting to the ASI Secretariat. The latest report was submitted in May 2022, and the reported Eligible Scrap was zero.
1.7f Reporting to ASI (ASI Credits from Casthouses)	Conformance	The Entity's ASI CoC Management Manual addresses annual reporting to the ASI Secretariat. However, the Entity does not intend to utilise the ASI Market Credits System.
1.7g Reporting to ASI (ASI Credits purchased)	Conformance	The Entity's ASI CoC Management Manual addresses annual reporting to the ASI Secretariat. However, the Entity does not intend to utilise the ASI Market Credits System.
<b>2 OUTSOURCING CONTRACTORS</b>		
2.1 Outsourcing Contractors in CoC Certification Scope	Not Applicable	The Criterion is not applicable as the Entity does not have any Outsourcing Contractors for the purposes of further processing, treatment or manufacturing.
2.2a Control of CoC Material	Not Applicable	The Criterion is not applicable as the Entity does not have any Outsourcing Contractors for the purposes of further processing, treatment or manufacturing.
2.2b No further outsourcing	Not Applicable	The Criterion is not applicable as the Entity does not have any Outsourcing Contractors for the purposes of further processing, treatment or manufacturing.
2.2c Risk assessment	Not Applicable	The Criterion is not applicable as the Entity does not have any Outsourcing Contractors for the purposes of further processing, treatment or manufacturing.
2.3 Output Quantity	Not Applicable	The Criterion is not applicable as the Entity does not have any Outsourcing Contractors for the purposes of further processing, treatment or manufacturing.
2.4 Verification and record-keeping	Not Applicable	The Criterion is not applicable as the Entity does not have any Outsourcing Contractors for the

CRITERION	RATING	COMMENT
		purposes of further processing, treatment or manufacturing.
2.5 Error management	Not Applicable	The Criterion is not applicable as the Entity does not have any Outsourcing Contractors for the purposes of further processing, treatment or manufacturing.
3 PRIMARY ALUMINIUM: CRITERIA FOR ASI BAUXITE, ASI ALUMINA AND ASI LIQUID METAL		
3.1a CoC Certification Scope – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.1b ASI Performance Standard – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2a CoC Certification Scope – Alumina Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2b ASI Performance Standard – Alumina Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3a CoC Certification Scope – Aluminium Smelting	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3b ASI Performance Standard – Aluminium Smelting	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4 RECYCLED ALUMINIUM: CRITERIA FOR ELIGIBLE SCRAP AND ASI LIQUID METAL		
4.1a CoC Certification Scope – Aluminium Re-Melting/Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.1b ASI Performance Standard – Aluminium Re-Melting/Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2a Pre-Consumer Scrap and Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2b Post-Consumer Scrap	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a Supplier records	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3b Cash payments	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5 CASTHOUSES: CRITERIA FOR ASI ALUMINIUM		
5.1a CoC Certification Scope – Casthouses	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.1b ASI Performance Standard – Casthouses	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
5.2 Casthouse Products	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6 POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM		
6.1a CoC Certification Scope – Post-Casthouse	Conformance	The Entity has implemented the ASI CoC Management Manual to ensure production of ASI Aluminium only from the Facility that is within the Entity's CoC Certification Scope.
6.1b ASI Performance Standard – Post-Casthouse	Conformance	The Entity has maintained a documented ASI CoC Management Manual that ensures production of ASI Aluminium is only from Facilities certified against the ASI Performance Standard. The Entity has a valid Performance Standard certificate: <a href="https://aluminium-stewardship.org/wp-content/uploads/2022/01/ASI-Summary-Audit-Report-Lotte-Aluminium-Certificate-75-PS-Rev-2.pdf">https://aluminium-stewardship.org/wp-content/uploads/2022/01/ASI-Summary-Audit-Report-Lotte-Aluminium-Certificate-75-PS-Rev-2.pdf</a>
6.1c Sourcing ASI Aluminium	Conformance	The Entity has implemented systems to ensure that ASI Aluminium is purchased only from eligible Entities/Facilities directly or indirectly via traders and warehouses. The Entity has checked and updated the list of suppliers including CoC Material suppliers, Non-CoC Material suppliers and traders/warehouses.
7 DUE DILIGENCE FOR NON-COC INPUTS AND RECYCLABLE SCRAP MATERIAL		
7.1a Responsible sourcing policy (anti-corruption)	Conformance	The Entity has implemented a Responsible Sourcing Policy that addresses anti-corruption. The Entity's next tier Non-CoC Material suppliers are communicated with on the Policy and have signed commitment letters to comply with the Policy, refer to Article 28 in the Sustainability Report: <a href="https://www.lotteal.co.kr/download/★2021년%20지속가능경영보고서.pdf">https://www.lotteal.co.kr/download/★2021년%20지속가능경영보고서.pdf</a>
7.1b Responsible sourcing policy (responsible sourcing)	Conformance	The Entity has implemented a Responsible Sourcing Policy that addresses responsible sourcing requirements. The Entity's next tier Non-CoC Material suppliers are communicated with on the Policy and have signed commitment letters to comply with the Policy, refer to Article 28 in the Sustainability Report: <a href="https://www.lotteal.co.kr/download/★2021년%20지속가능경영보고서.pdf">https://www.lotteal.co.kr/download/★2021년%20지속가능경영보고서.pdf</a>
7.1c Responsible sourcing policy (human rights due diligence)	Conformance	The Entity has implemented a Responsible Sourcing Policy that addresses Human Rights Due Diligence. The Entity's next tier Non-CoC Material

CRITERION	RATING	COMMENT
		suppliers are communicated with on the Policy and have signed commitment letters to comply with the Policy, refer to Article 28 in the Sustainability Report: <a href="https://www.lotteal.co.kr/download/★2021년%20지속가능경영보고서.pdf">https://www.lotteal.co.kr/download/★2021년%20지속가능경영보고서.pdf</a>
7.1d Responsible sourcing policy (conflict affected and high risk areas)	Conformance	The Entity has implemented a Responsible Sourcing Policy that addresses Conflict-Affected and High-Risk Areas. The Entity's next tier Non-CoC Material suppliers are communicated with on the Policy and have signed commitment letters to comply with the Policy, refer to Article 28 in the Sustainability Report: <a href="https://www.lotteal.co.kr/download/★2021년%20지속가능경영보고서.pdf">https://www.lotteal.co.kr/download/★2021년%20지속가능경영보고서.pdf</a>
7.2 Risk assessment	Conformance	The Entity has assessed the risk of non-compliance and undertaken supplier audits to minimize the risk of non-compliance for the Entity's next tier suppliers. Risk mitigation efforts are undertaken where risks are identified.
7.3 Complaints mechanism	Conformance	The Entity has whistleblowing and complaints reporting mechanisms, including anonymous reporting, to enable employees and external Stakeholders to report potential misconduct. The methods for reporting is communicated with external suppliers and stakeholders and can be accessed via phone, email, post and the Entity's website: <a href="https://www.lotteal.co.kr/manage/ethicsManage_sinmungo.asp">https://www.lotteal.co.kr/manage/ethicsManage_sinmungo.asp</a> (Korean) <a href="http://www.lotteal.co.kr/eng/manage/ethicsManage_sinmungo.asp">http://www.lotteal.co.kr/eng/manage/ethicsManage_sinmungo.asp</a> (English) No complaints have been received to date.
8 MASS BALANCE SYSTEM: COC MATERIAL AND ASI ALUMINIUM		
8.1 Material Accounting System	Conformance	The Entity has established an on-line Material Accounting System to control, manage and record Input Quantity and Output Quantity of CoC Material and Non-CoC Material by mass.
8.2a Post-Consumer Scrap	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.2b Pre-Consumer Scrap (total)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.2c Pre-Consumer Scrap (Eligible Scrap)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.



CRITERION	RATING	COMMENT
8.3 Material Accounting Period	Conformance	The Material Accounting Period is defined as 12 months (from January to December) in the Entity's ASI CoC Management Manual, and the Entity's Material Accounting System is developed to manage the Material Accounting Period.
8.4 Input Percentage	Conformance	The Entity has established a formal process to calculate and record the Input Percentage and has included the formula in the ASI CoC Management Manual. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
8.5 Input Percentage (Aluminium Re-Melting and Refining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.6 Output Quantity determination	Conformance	The Entity has established the Material Accounting System in compliance with ASI Chain of Custody Standard requirements to determine the Output Quantity. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
8.7 Output Quantity designation	Conformance	The Entity has established the Material Accounting System in compliance with the ASI Chain of Custody Standard requirements, and method to designate the Output Quantity of CoC Material is defined in the Entity's ASI CoC Management Manual. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
8.8 Output Quantity – Pre-Consumer Scrap	Conformance	The Entity's Material Accounting System states total Output Quantity of CoC Material including the Eligible Scrap does not exceed the Input Quantity of CoC Material. The Entity does not plan to sell CoC Material as Eligible Scrap, and no instances of CoC Material production are made to date.
8.9 Outputs not exceed inputs	Conformance	The Entity's Material Accounting System is developed to have updated information on inventory balance on a frequent basis. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
8.10a Internal Overdraws (not exceed 20%)	Conformance	The Entity has established the Material Accounting System with the maximum amount of Internal Overdraw in compliance with the ASI Chain of Custody Standard requirements. At the time of the

CRITERION	RATING	COMMENT
		audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
8.10b Internal Overdraws (not exceed affected amount)	Conformance	The Entity has established the Material Accounting System with a non-exceedance of the affected amount in compliance with the ASI Chain of Custody Standard requirements. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
8.10c Internal Overdraws (period to make up)	Conformance	The Entity has established the Material Accounting System with the make-up for Internal Overdraw in compliance with the ASI Chain of Custody Standard requirements. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
8.11a Positive Balance (carry over)	Conformance	The Entity has established the Material Accounting System with a Positive Balance carry over in compliance with the ASI Chain of Custody Standard requirements. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
8.11b Positive Balance (expiry)	Conformance	The Entity has established the Material Accounting System with control in the expiry of a Positive Balance carried over in compliance with the ASI Chain of Custody Standard requirements. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9 ISSUING COC DOCUMENTS		
9.1 Shipments and transfers	Conformance	The Entity has established a system to produce CoC Documents for shipment and transfer of CoC Material ensuring that these are controlled, issued and stored as per the ASI Chain of Custody Standard requirements. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2a Date of issue	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the date of issue for each shipment of material/product using the ASI CoC Document template. At the time of the audit, there were no examples of implementation of the system as has

CRITERION	RATING	COMMENT
		been no sourcing or transfer of CoC Material to date.
9.2b Reference number	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the reference number (purchase order number is linked to the Entity's Material Accounting System) for each shipment of material/product using the ASI CoC Document template. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2c Issuing Entity	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the issuing Entity information for each shipment of material/product using the ASI CoC Document template. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2d Receiving customer	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the receiving customer information for each shipment of material/product using the ASI CoC Document template. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2e Responsible employee	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the responsible employee for each shipment of material/product using the ASI CoC Document template. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2f Conformance statement	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include a conformance statement for each shipment of material/product using the ASI CoC Document template. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2g Type of CoC Material	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the type of CoC Material for each shipment of material/product using the ASI CoC Document

CRITERION	RATING	COMMENT
		template. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2h Mass of CoC Material	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the mass of CoC Material for each shipment of material/product using the ASI CoC Document template. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2i Mass of total material	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the mass of total Material for each shipment of material/product using the ASI CoC Document template. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.3a Sustainability Data (optional)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.3b Sustainability Data (passing on)	Conformance	<p>The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include Sustainability Data (if requested) for each shipment of material/product using the ASI CoC Document template. Sustainability Data are based on the Corporate Social Responsibility Report or Life Cycle Assessment Report published on the Entity's website:</p> <p><a href="https://www.lotteal.co.kr">https://www.lotteal.co.kr</a></p> <p>At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.</p>
9.3c Post-Casthouse ASI Certification status	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the ASI Certification status for the ASI Performance Standard for the Entity (if requested) for each shipment of material/product using the ASI CoC Document template. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.4 Supplementary Information (optional)	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include Supplementary Information about the Entity or CoC Material (if requested) for each shipment of

CRITERION	RATING	COMMENT
		material/product using the ASI CoC Document template. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.5 Response to verification requests	Conformance	The Entity's ASI CoC Management Manual states the responsibility and process to respond to verification requests of information in CoC Documents issued by the Entity. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.6 Error management	Conformance	A process to record errors, analyse the root cause, and implement corrective action to prevent recurrence is stated in the Entity's ASI CoC Management Manual and Non-Conforming Product Management Process. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
10 RECEIVING COC DOCUMENTS		
10.1 Verify required information included	Conformance	The Entity's ASI CoC Management Manual addresses the process to verify the required information in the received CoC Documents as required by the ASI Chain of Custody Standard.
10.2 Verify consistency with shipments	Conformance	The Entity's ASI CoC Management Manual addresses the process to verify consistency between received CoC Documents and each shipment of ASI CoC Materials.
10.3 Verify supplier CoC Certification status	Conformance	The Entity's ASI CoC Management Manual addresses the process to verify the required information in the received CoC Documents. Suppliers' CoC Certification status is monitored annually, and a valid list of ASI Chain of Custody Standard certified suppliers is maintained.
10.4 Error management	Conformance	The Entity's ASI CoC Management Manual and Error Management Process for CoC Material addresses the process to record errors, analyse the root cause, and implement corrective action to prevent recurrence with suppliers. As there has been no sourcing or transfer of CoC Material since the first certification audit, the effectiveness of these documents and records will be assessed at the next audit.
11 MARKET CREDITS SYSTEM: ASI CREDITS		

CRITERION	RATING	COMMENT
11.1a Material Accounting System – allocation	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.1b Link to Casthouse Products	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.1c No double counting	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.1d No Positive Balance for ASI Credits	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.2a Date of issue	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.2b Reference number	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.2c Issuing Entity	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.2d Receiving Entity	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.2e Conformance statement	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.2f ASI Credits statement	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.2g Quantity	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.3a CoC Certification Scope – purchasing ASI Credits	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.3b Material Accounting System – purchasing	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.3c Expiry	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.3d No re-trading	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.3e No allocation to physical products	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.3f Verify supplier CoC Certification status	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.
11.3g Five years maximum for ASI Credits purchasing	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilize the ASI market credits system.

CRITERION	RATING	COMMENT
12.1a ASI Claims Guide	Conformance	The Entity's ASI CoC Management Manual states all claims and communications shall follow the ASI Claims Guide including communication with the ASI Secretariat, and the relevant roles and responsibilities are defined. The Entity has not yet made any claim or communication on CoC Material.
12.1b Verifiable evidence	Conformance	The Entity's ASI CoC Management Manual defines roles and responsibilities to ensure that claims are made in a manner consistent with the ASI Claims Guide. The Entity has not yet made any claim or communication on CoC Material.
12.1c Employee training	Conformance	The Entity provides training on claims and communications to relevant employees as per the Entity's ASI CoC Management Manual.

#### **Document Control and Version History**

Revision	Date	Notes
0	18 December 2020	Issued (Full Certification)
1	7 November 2022	Surveillance Audit