

# ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

# SIG COMBIBLOC

CERTIFICATE  
NUMBER

8

ASI  
STANDARD

CHAIN OF CUSTODY  
(V1 2017)

CERTIFICATION  
LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITOR

DNV BUSINESS  
ASSURANCE  
SERVICES UK  
LTD.

DATE OF ISSUE

12 OCTOBER 2021

DATE OF EXPIRY

11 OCTOBER 2024

CERTIFIED SINCE

12 OCTOBER 2018

AUTHORISED BY

A stylized, handwritten signature in white ink, appearing to be 'J. H.', followed by a long horizontal line.

Aluminium Stewardship Initiative Ltd  
ACN 606 661 125, Australia  
[info@aluminium-stewardship.org](mailto:info@aluminium-stewardship.org)

*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

SIG Combibloc Group including Head Office (Department Corporate Responsibility) in Linnich (Germany), the centralised Procurement Organisation in Neuhausen (Switzerland) and the production sites in Saalfelden (Austria), Wittenberg (Germany), Linnich (Germany), Querétaro (Mexico), Rayong (Thailand), Riyadh (Saudi Arabia), Suzhou (China), Suzhou AP3 (China) and Curitiba (Brazil) and SIG Combibloc Services S.R.L. in Cluj, (Romania).

# SUMMARY AUDIT REPORT

## CHAIN OF CUSTODY

## STANDARD

### OVERVIEW

MEMBER NAME	SIG Combibloc
ENTITY NAME	SIG Combibloc Group
CERTIFICATION SCOPE	SIG Combibloc Group including Head Office (Department Corporate Responsibility) in Linnich (Germany), the centralised Procurement Organisation in Neuhausen (Switzerland) and the production sites in Saalfelden (Austria), Wittenberg (Germany), Linnich (Germany), Querétaro (Mexico), Rayong (Thailand), Riyadh (Saudi Arabia), Suzhou (China), Suzhou AP3 (China) and Curitiba (Brazil) and SIG Combibloc Services S.R.L. in Cluj, (Romania).
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 (23 August – 17 September 2018)</li><li>• Scope Change Audit (5 – 6 March 2019)</li><li>• Scope Change Audit (20 – 21 January 2020)</li><li>• Scope Change Audit (26 – 27 March 2020)</li><li>• Surveillance Audit (31 March – 7 April 2021)</li><li>• Re-Certification Audit (7 – 13 October 2021)</li><li>• Scope Change Audit (25 - 26 November 2021)</li><li>• Scope Change Audit (16 – 17 January 2022)</li><li>• Scope Change Audit (15 – 16 September 2022)</li><li>• Surveillance Audit and Scope Change (14 – 16 March 2023)</li></ul>
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>• 23 August - 17 September 2018 (Initial Certification Audit)</li><li>• 5 - 6 March 2019 (Scope Change Audit)</li><li>• 20 - 21 January 2020 (Scope Change Audit)</li><li>• 26 - 27 March 2020 (Scope Change Audit)</li><li>• 31 March 2020 – 7 April 2020 (Surveillance Audit)</li><li>• 7 – 13 October 2021 (Re-Certification Audit)</li><li>• 25 – 26 November 2021 (Scope Change Audit)</li><li>• 16 – 17 January 2022 (Scope Change Audit)</li></ul>

- 
- 15 – 16 September 2022 (Scope Change Audit)
  - 14 – 16 March 2023 (Surveillance Audit and Scope Change)
- 

#### AUDIT REPORT SUBMISSION

- 28 September 2018 (Initial Certification Audit)
  - 13 March 2019 (Scope Change Audit)
  - 14 February 2020 (Scope Change Audit)
  - 26 May 2020 (Scope Change Audit)
  - 10 February 2021 (Surveillance Audit)
  - 15 November 2021 (Re-Certification Audit)
  - 1 March 2022 (Scope Change Audit)
  - 12 April 2022 (Scope Change Audit)
  - 8 December 2022 (Scope Change Audit)
  - 5 April 2023 (Surveillance Audit and Scope Change)
- 

#### AUDIT SCOPE

##### Initial Certification Audit (23 August - 17 September 2018)

The audit scope includes the Head Office (Department Corporate Responsibility, SIG International Services GmbH) in Linnich (Germany) and the Procurement Organisation (SIG Combibloc Procurement AG) in Neuhausen (Switzerland) and the SIG Combibloc GmbH & Co. KG production site in Saalfelden (Austria).

Supply chain activities included in the audit scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

##### First Scope Change Audit (5 – 6 March 2019)

The audit scope covered the activities at the SIG Combibloc GmbH production sites in Wittenberg (Germany) and Linnich (Germany).

Supply chain activities included in the audit scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

##### Second Scope Change Audit (20 – 21 January 2020)

The audit scope covered the activities at the SIG Combibloc Thailand Ltd production site in Rayong (Thailand) and SIG Combibloc (Suzhou) Co. Ltd production site in Suzhou (China).

Supply chain activities included in the audit scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

##### Third Scope Change Audit (26 – 27 March 2020)

The audit scope covered the activities at the SIG Combibloc do Brasil Ltda production site in Curitiba (Brazil).

Supply chain activities included in the audit scope:

- Post-Casthouse
-

---

Relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

Surveillance Audit (31 March 2020 – 7 April 2020)

The audit scope covered the activities at Head Office (Department Corporate Responsibility) in Linnich (Germany) and the SIG Combibloc GmbH & Co. KG production site in Saalfelden (Austria).

Supply chain activities included in the audit scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

At the time of the audit (March and April 2020), access to the sites was not possible, due to COVID-19 related travel restrictions. The audit has been undertaken as a 'desktop' exercise, in accordance with the ASI Interim Policy regarding Audits, Audit-Related Travel and Coronavirus (v4), and included a remote review of relevant documentation.

Re-Certification Audit (7 – 13 October 2021)

The audit scope for SIG Combibloc Group covered Head Office (Department Corporate Responsibility) in Linnich (Germany), the centralised Procurement Organisation in Neuhausen (Switzerland) and the production sites in Saalfelden (Austria) and Linnich (Germany).

The ASI multi-site sampling approach was undertaken to include the Wittenberg (Germany), Rayong (Thailand), Suzhou (China) and Curitiba (Brazil) facilities.

Supply chain activities included in the audit scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

Fourth Scope Change Audit (25 - 26 November 2021)

The audit scope for SIG Combibloc Group covered the Suzhou AP3 facility in China.

Supply chain activities included in the audit scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

Fifth Scope Change Audit (16 – 17 January 2022)

The audit scope for SIG Combibloc Group covered the Riyadh site in Saudi Arabia.

Supply chain activities included in the audit scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

---

---

#### Sixth Scope Change Audit (15 – 16 September 2022)

The audit scope for SIG Combibloc Group covered the Querétaro site in Mexico.

Supply chain activities included in the audit scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the audit scope. The audit has been undertaken as a 'desktop' exercise consistent with the audit type and due to the site's status as under construction and not yet operational.

#### Surveillance Audit and Scope Change (14 – 16 March 2023)

The audit scope for SIG Combibloc Group covered BSC Cluj Romania (remote) handling of CoC documents, Head office Linnich (onsite) CoC processes management and tools, SIG Combibloc GmbH & Co. KG (remote) CoC processes, Saalfelden Austria, SIG Combibloc GmbH Linnich (onsite) CoC processes and operations, SIG Combibloc GmbH Wittenberg (remote) Germany CoC processes, SIG Combibloc Procurement AG (remote) Switzerland procurement processes and management of BSC Cluj.

Relevant criteria from the ASI Chain of Custody Standard were included in the audit scope. The ASI multi-site sampling approach was undertaken to include the Head office, SIG Combibloc GmbH Wittenberg, SIG Combibloc GmbH & Co. KG and the BSC Cluj sites.

---

#### 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

12 October 2021 – 11 October 2024

---

#### NEXT AUDIT TYPE

Re-Certification Audit

---

#### NEXT AUDIT DUE DATE

11 October 2024

---

#### CERTIFICATE NUMBER

8

---

## SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
1 MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI membership	Conformance	SIG Combibloc holds an ASI Membership in the Industrial User category. The Entity's ASI membership information is available on the ASI website: <a href="https://aluminium-stewardship.org/about-asi/asi-members/sig-combibloc">https://aluminium-stewardship.org/about-asi/asi-members/sig-combibloc</a>
1.2 Management system	Minor Non-Conformance	The Entity has created a Management System for handling ASI Material and use of the ASI logo. A standard operating procedure describes in the detail the SIG Management System, responsibilities, functions, processes and workflows, documentation and record retention and handling of non-conforming product deliveries. A Responsibility Matrix (RACI) has been developed to address the tasks related to the management of the ASI Chain of Custody Standard implementation in connection with the roles and functions in the organisation. The Management System has been adopted at the Suzhou, Rayong, Curitiba, Suzhou AP3, Riyadh and Querétaro sites. The Business Service Center in Romania which is responsible for part of the process associated with receiving and issuing CoC Documents does not have responsibilities, authorities and process steps defined in the RACI Matrix within the Standard Operating Procedure.
1.3 Management system reviews	Conformance	The Entity has established policies, systems, procedures and processes to comply with the ASI Chain of Custody Criteria regarding the periodic review of the Management System and associated updates as required. Management reviews are based on internal audit results. Internal audits conducted in March 2023 will be included in the next management review in September 2023.
1.4 Management representative	Minor Non-Conformance	The Entity has appointed a member of management as the responsible person for the implementation of the ASI Chain of Custody Standard and defined a chart of responsibilities for different tasks throughout the organisation. Representatives have been nominated for implementation of the ASI Chain of Custody Standard at the site level. The Nomination letter for the Management Representative however does not include responsibility for all sites (such as Mexico and BSC Cluj).

CRITERION	RATING	COMMENT
1.5 Training	Conformance	The Entity has developed and implemented communications and training measures that make relevant personnel aware of and competent in their responsibilities under the ASI Chain of Custody Standard. The Entity has developed and maintains communication measures to keep all personnel updated about their roles and responsibilities and provides adequate training for them to carry out these tasks.
1.6 Record keeping	Conformance	The Entity maintains up-to-date records and has developed a Standard Operating Procedure (SOP) that defines the retention time as required by the ASI Chain of Custody Standard. The Entity has demonstrated it has adequate record management practices.
1.7a Reporting to ASI (Inputs and Outputs)	Conformance	The Entity's operating procedure specifies that the Input and Output Quantities of CoC Material are reported to the ASI Secretariat within three months after the end of each calendar year.
1.7b Reporting to ASI (Input Percentage)	Conformance	The Entity's operating procedure specifies that the Input Percentages calculated for the calendar year are reported to the ASI Secretariat within three months after the end of each calendar year.
1.7c Reporting to ASI (Positive Balance)	Conformance	The Entity's operating procedure specifies that the Positive Balance carried over to the subsequent Material Accounting Period, if any, is reported to the ASI Secretariat within three months after the end of each calendar year.
1.7d Reporting to ASI (Internal Overdraw)	Conformance	The Entity's operating procedure specifies that the Internal Overdraw within the calendar year, if any and the percentage of Input Quantity of CoC Material this represents, is reported to the ASI Secretariat within three months after the end of each calendar year.
1.7e Reporting to ASI (Eligible Scrap)	Not Applicable	This Criterion is not applicable, as the Entity is not engaged in Aluminium Re-melting/Refining to produce Recycled Aluminium.
1.7f Reporting to ASI (ASI Credits from Casthouses)	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
1.7g Reporting to ASI (ASI Credits purchased)	Not Applicable	This Criterion is currently not applicable, as the Entity does not intend to use ASI Credits.

CRITERION	RATING	COMMENT
2 OUTSOURCING CONTRACTORS		
2.1 Outsourcing Contractors in CoC Certification Scope	Not Applicable	This Criterion is currently not applicable, as the Entity does not include Outsourcing Contractors within their CoC Certification Scope.
2.2a Control of CoC Material	Not Applicable	This Criterion is currently not applicable, as the Entity does not include Outsourcing Contractors within their CoC Certification Scope.
2.2b No further outsourcing	Not Applicable	This Criterion is currently not applicable, as the Entity does not include Outsourcing Contractors within their CoC Certification Scope.
2.2c Risk assessment	Not Applicable	This Criterion is currently not applicable, as the Entity does not include Outsourcing Contractors within their CoC Certification Scope.
2.3 Output Quantity	Not Applicable	This Criterion is currently not applicable, as the Entity does not include Outsourcing Contractors within their CoC Certification Scope.
2.4 Verification and record-keeping	Not Applicable	This Criterion is currently not applicable, as the Entity does not include Outsourcing Contractors within their CoC Certification Scope.
2.5 Error management	Not Applicable	This Criterion is currently not applicable, as the Entity does not include Outsourcing Contractors within their CoC Certification Scope.
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.



CRITERION	RATING	COMMENT
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.
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's operating procedures and strategic cooperation with ASI Certified Entities secure the supply and production of ASI CoC Materials.
6.1b ASI Performance Standard – Post-Casthouse	Conformance	The Entity holds a valid ASI Performance Standard Certification: <a href="https://aluminium-stewardship.org/about-asi/asi-members/sig-combibloc">https://aluminium-stewardship.org/about-asi/asi-members/sig-combibloc</a> The Entity's operating procedures and strategic cooperation with ASI Certified Entities secure the supply and production of ASI CoC Materials.
6.1c Sourcing ASI Aluminium	Conformance	The SIG Procurement Organisation guarantees through their policies, procedures, and supplier contracts that product (alu-foil) input is provided by ASI CoC and Performance Standard Certified Entities or verified by Due Diligence and risk assessment procedures. Invoices will contain relevant claims about CoC Material, which will be checked in the invoice verification process.
7 DUE DILIGENCE FOR NON-COC INPUTS AND RECYCLABLE SCRAP MATERIAL		
7.1a Responsible sourcing policy (anti-corruption)	Conformance	The Entity has developed a Responsible Sourcing Policy covering all aspects of the ASI Chain of Custody Standard and applicable ASI Performance Standard Criteria. The Entity has implemented

CRITERION	RATING	COMMENT
		different schemes addressing responsible sourcing, which include SEDEX / SMETA and Ecovadis. Please see the SIG Business Ethics Conduct for Suppliers, paragraph 1, available at: <a href="https://cms.sig.biz/media/3270/sig-businessethics-code-suppliers-en.pdf">https://cms.sig.biz/media/3270/sig-businessethics-code-suppliers-en.pdf</a>
7.1b Responsible sourcing policy (responsible sourcing)	Conformance	The Entity has developed a Responsible Sourcing Policy covering all aspects of the ASI Chain of Custody Standard and applicable ASI Performance Standard Criteria. The Entity has implemented different schemes addressing responsible sourcing, which include SEDEX / SMETA and Ecovadis. Please see the SIG Business Ethics Conduct for Suppliers, paragraph 1, available at: <a href="https://cms.sig.biz/media/3270/sig-businessethics-code-suppliers-en.pdf">https://cms.sig.biz/media/3270/sig-businessethics-code-suppliers-en.pdf</a>
7.1c Responsible sourcing policy (human rights due diligence)	Conformance	The Entity has developed policies, procedures and processes regarding responsible sourcing, Human Rights Due Diligence that conform to the ASI Chain of Custody Criteria and applicable ASI Performance Standard Criteria. The Entity has implemented a CSR (Corporate Social Responsibility) Portal which can be found at: <a href="https://sig.bravosolution.com/esop/tlg-host/public/sig/web/login.jst">https://sig.bravosolution.com/esop/tlg-host/public/sig/web/login.jst</a>
7.1d Responsible sourcing policy (conflict affected and high risk areas)	Conformance	The Entity has developed a Responsible Sourcing Policy covering all aspects of the ASI Chain of Custody Standard and applicable ASI Performance Standard Criteria. The Entity has implemented different schemes addressing responsible sourcing, which include SEDEX / SMETA and Ecovadis. Please see the SIG Business Ethics Conduct for Suppliers, paragraph 1, available at: <a href="https://cms.sig.biz/media/3270/sig-businessethics-code-suppliers-en.pdf">https://cms.sig.biz/media/3270/sig-businessethics-code-suppliers-en.pdf</a>
7.2 Risk assessment	Conformance	The Entity's Responsible Sourcing Directive describes how the Entity performs a risk screening of their suppliers. Aluminium suppliers are identified as significant suppliers and are part of a program for continuous review of performance. Also, the Entity conducts EcoVadis assessments and SEDEX/SMETA audits within its supply chain. More information is available on the Entity's supply chain engagement programme: <a href="https://www.sig.biz/en/media/press-releases/highlighting-progress-on-sig-s-journey-way-beyond-good">https://www.sig.biz/en/media/press-releases/highlighting-progress-on-sig-s-journey-way-beyond-good</a>

CRITERION	RATING	COMMENT
7.3 Complaints mechanism	Conformance	The Entity has a documented complaints procedure and processes to address complaints and concerns related to ASI and non-compliance with the Responsible Sourcing Policy. The Entity has established the contact email for complaints: <a href="mailto:asi@sig.biz">asi@sig.biz</a>
8 MASS BALANCE SYSTEM: COC MATERIAL AND ASI ALUMINIUM		
8.1 Material Accounting System	Conformance	The Entity has established a Material Accounting System based on the Entity's Enterprise Resource Planning (ERP) system. The Management System includes a Material Accounting System that records the 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.
8.3 Material Accounting Period	Conformance	The Entity has demonstrated it will use a 12-month rolling period. This is stated in the Volume Control Table that has been developed for the implementation of the ASI Chain of Custody Standard.
8.4 Input Percentage	Conformance	The Entity has established a Material Accounting System in compliance with ASI Chain of Custody requirements.
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 demonstrated the use of the Mass Balance calculation approach developed in an inventory file for management and calculations, including an ASI Volume Control Table. The Volume Control Table was reviewed during the audit.
8.7 Output Quantity designation	Conformance	The Entity has demonstrated the use of the Mass Balance calculation approach developed in an inventory file for management and calculations, including an ASI Volume Control Table. The Entity's Output Quantity is designated as 100% CoC Material as per Material Accounting System procedures and processes.

CRITERION	RATING	COMMENT
8.8 Output Quantity – Pre-Consumer Scrap	Not Applicable	This Criterion is not applicable as the Entity does not intend to produce Pre-Consumer Scrap within their CoC Certification Scope.
8.9 Outputs not exceed inputs	Conformance	The Entity's Output Quantity is designated as 100% CoC Material as per Material Accounting System procedures and processes.
8.10a Internal Overdraws (not exceed 20%)	Conformance	The Entity has demonstrated the use of the Mass Balance calculation approach it developed in an inventory for management and calculations, including an ASI Volume Control Table. The Entity has demonstrated that the volume control table describes the different management tasks and the requirement to demonstrate the maximum overdraw. The Entity has established internal controls to ensure the Internal Overdraw shall not exceed 20% of the total Input Quantity of CoC Material.
8.10b Internal Overdraws (not exceed affected amount)	Conformance	The Entity has demonstrated the use of the Mass Balance calculation approach it developed in an inventory for management and calculations, including an ASI Volume Control Table. The Entity has demonstrated that the volume control table describes the different management tasks and the requirement to demonstrate the maximum overdraw. The Entity has established internal controls to ensure the Internal Overdraw does not exceed 20% of the total Input Quantity of CoC Material.
8.10c Internal Overdraws (period to make up)	Conformance	The Entity has demonstrated its use of the Mass Balance calculation approach it developed in an inventory for management and calculations, including an ASI Volume Control Table. The Entity has established a Material Accounting System to ensure Internal Overdraws be made up within the next Material Accounting Period.
8.11a Positive Balance (carry over)	Conformance	A Material Accounting System is in place to manage any carry over of a Positive Balance.
8.11b Positive Balance (expiry)	Conformance	A Material Accounting System is in place to manage any carry over of a Positive Balance to expire, if not drawn.
9 ISSUING COC DOCUMENTS		
9.1 Shipments and transfers	Conformance	The Entity has established a checklist for its Procurement and Order Department, ensuring that CoC Documents are controlled, issued and stored as per ASI Chain of Custody Standard requirements.

CRITERION	RATING	COMMENT
9.2a Date of issue	Conformance	The Entity is providing information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2b Reference number	Conformance	The Entity is providing information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2c Issuing Entity	Conformance	The Entity is providing information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2d Receiving customer	Conformance	The Entity is providing information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2e Responsible employee	Conformance	The Entity is providing information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2f Conformance statement	Conformance	The Entity is providing information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2g Type of CoC Material	Conformance	The Entity is providing information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2h Mass of CoC Material	Conformance	The Entity is providing information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2i Mass of total material	Conformance	The Entity is providing information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.3a Sustainability Data (optional)	Not Applicable	The Entity has opted not to include Sustainability Data. The Entity is utilising finished aluminium foil.
9.3b Sustainability Data (passing on)	Not Applicable	The Entity has opted not to include Sustainability Data. The Entity is utilising finished aluminium foil.
9.3c Post-Casthouse ASI Certification status	Not Applicable	The Entity has opted not to include Sustainability Data. The Entity is utilising finished aluminium foil.
9.4 Supplementary Information (optional)	Not Applicable	This Criterion is not applicable as the Entity has opted not to include Supplementary Information.
9.5 Response to verification requests	Conformance	The Entity has a documented complaints procedure and processes to address complaints and concerns related to ASI and includes the capacity to respond to reasonable requests for verification of information on the Entity's CoC Documents. The Entity has established the contact email:

CRITERION	RATING	COMMENT
		<a href="mailto:asi@sig.biz">asi@sig.biz</a>
9.6 Error management	Conformance	The Entity has implemented a procedure for managing its CoC Documents as required by the ASI Chain of Custody Standard, including the management of potential errors. The Entity's standard operation procedure specifies the process for handling ASI Material and the use of the ASI logo. If required, the central office will inform different Stakeholders of the situation regarding the error and agree on necessary corrective actions.
10 RECEIVING COC DOCUMENTS		
10.1 Verify required information included	Minor Non-Conformance	The Entity has established processes to ensure that CoC Documents are controlled, issued and stored according to the ASI Chain of Custody Standard requirements. However, the responsibility of the Business Service Center Cluj Romania for ASI CoC invoice verification is not defined in the ASI processes of the Entity.
10.2 Verify consistency with shipments	Conformance	The Entity has established processes to ensure that CoC documents are controlled, issued and stored according to the ASI Chain of Custody Standard requirements.
10.3 Verify supplier CoC Certification status	Conformance	The Entity has implemented a procedure with verification measures to review their supplier's ASI Chain of Custody Certification status as required by the ASI Chain of Custody Standard.
10.4 Error management	Conformance	The Entity has implemented a procedure to review received CoC Documents as required by the ASI Chain of Custody Standard, including the management of potential errors.
11 MARKET CREDITS SYSTEM: ASI CREDITS		
11.1a Material Accounting System – allocation	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
11.1b Link to Casthouse Products	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
11.1c No double counting	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
11.1d No Positive Balance for ASI Credits	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.

CRITERION	RATING	COMMENT
11.2a Date of issue	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
11.2b Reference number	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
11.2c Issuing Entity	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
11.2d Receiving Entity	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
11.2e Conformance statement	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
11.2f ASI Credits statement	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
11.2g Quantity	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
11.3a CoC Certification Scope – purchasing ASI Credits	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
11.3b Material Accounting System – purchasing	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
11.3c Expiry	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
11.3d No re-trading	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
11.3e No allocation to physical products	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
11.3f Verify supplier CoC Certification status	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.



CRITERION	RATING	COMMENT
11.3g Five years maximum for ASI Credits purchasing	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits within their CoC Certification Scope.
12 CLAIMS AND COMMUNICATIONS		
12.1a ASI Claims Guide	Conformance	The Entity has developed policies, systems, procedures and processes to ensure that claims and/or representations about CoC Material outside of CoC Documents are made in a manner and form consistent with the ASI Claims Guide.
12.1b Verifiable evidence	Conformance	The Entity's operational procedures and the training of key personnel ensure the correct use of ASI claims.
12.1c Employee training	Conformance	The Entity's operational procedures and the training of key personnel ensure the correct use of ASI claims.

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

Revision	Date	Notes
0	12 October 2018	Issued
1	28 March 2019	Updated for Certification Scope change (addition of Wittenberg and Linnich (Germany)).
2	27 February 2020	Updated for Certification Scope change (addition of Rayong (Thailand) and Suzhou (China)).
3	29 May 2020	Updated for Certification Scope change (addition of Curitiba (Brazil)).
4	25 June 2020	Surveillance Audit for Head Office and the Saalfelden (Austria) site; Updated Audit Type, Audit Dates and Audit Report Submission sections for each previous scope change audit for clarity; Updated Audit Scope details for each previous audit.
5	21 December 2021	Re-Certification Audit. Audit commenced prior to expiry of initial certification; Rollover of initial certification dates following ASI oversight and preparation of updated Certificate and Report.
6	9 March 2022	Scope Change Audit – Certification Scope updated to include Suzhou AP3, China.
7	22 April 2022	Scope Change Audit to include the Riyadh site, Saudi Arabia.
8	23 December 2022	Scope Change Audit to include the Querétaro site, Mexico. The current Next Audit Type and Next Audit Date are correct and replace the incorrect details in Revision 7.
9	20 April 2023	Scope Change Audit to include the BSC Cluj site, Romania. Surveillance Audit for Head office, SIG Combibloc GmbH & Co. KG, SIG Combibloc GmbH Wittenberg sites.