

ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

AUDI

CERTIFICATE
NUMBER

105

ASI
STANDARD

CHAIN OF CUSTODY
(V1 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI
ACCREDITED
AUDITOR

DNV GL

DATE OF ISSUE

7 DECEMBER 2020

DATE OF EXPIRY

6 DECEMBER 2023

CERTIFIED SINCE

7 DECEMBER 2020

AUTHORISED BY

A handwritten signature in white ink on a dark grey background. The signature is stylized and appears to be 'J. H.' followed by a long horizontal line.

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

CERTIFICATION SCOPE

Chain of Custody for our rolled material press shop operations to provide ASI Material through Aluminium closed Loop.

SUMMARY AUDIT REPORT

CHAIN OF CUSTODY

STANDARD

OVERVIEW

MEMBER NAME	AUDI
ENTITY NAME	Audi AG
CERTIFICATION SCOPE	Chain of Custody for our rolled material press shop operations to provide ASI Material through Aluminium closed Loop.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Post-Casthouse
ASI STANDARD	<ul style="list-style-type: none">• Chain of Custody Standard V1
AUDIT TYPE	<ul style="list-style-type: none">• Certification Audit
AUDIT FIRM	DNV GL
AUDIT DATE	20 – 21 October 2020
AUDIT REPORT SUBMISSION	10 November 2020
AUDIT SCOPE	<p>The Audit Scope included Chain of Custody (CoC) for Neckarsulm and Ingolstadt facilities.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">• Post-Casthouse <p>Relevant Criteria from the ASI Chain of Custody Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none">• Certification
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.<input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.<input checked="" type="checkbox"/> 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 7 December 2020 – 6 December 2023

NEXT AUDIT TYPE Surveillance Audit

NEXT AUDIT DUE DATE 6 June 2022

CERTIFICATE NUMBER 105

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
1 MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI membership	Conformance	The Entity is an ASI Member committed to comply with ASI's membership obligations and the ASI Complaints Mechanism. The Entity is in the Industrial User membership class and holds Certification on the Performance Standard as well. https://aluminium-stewardship.org/about-asi/asi-members/audi/ .
1.2 Management system	Conformance	The Entity has created a Management System for handling ASI-Material under the requirement of the Chain of Custody Standard. Several Management System Documentation Procedures are developed and implemented. The procedures describes objectives, scope, responsibilities, the general system and workflow which gives governance of the Chain of Custody System.
1.3 Management system reviews	Conformance	The Entity has established procedures and processes to comply with ASI Chain of Custody Criteria regarding the periodic review of the Management System and associated updates as required. After a 6 and 12 month period of implementation of the Chain of Custody Management System, internal reviews will be performed. The results and needed corrections for improvement will be handled by the Entity's internal ASI working group.
1.4 Management Representative	Conformance	The Entity has appointed an ASI Manager to be responsible for the ASI Chain of Custody Standard implementation and conformance with the requirements in the Standard. A defined work contract is established to address responsibility and authority regarding the ASI CoC Standard implementation and governance.
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 Chain of Custody Standard. Adequate training is performed.
1.6 Record keeping	Conformance	The Entity maintains up-to-date records covering all applicable requirements of the Chain of Custody Standard. The Entity's Standard operating procedures define the retention time as a minimum of 5 years and systems in use for record storage.
1.7a Reporting to ASI (Inputs and Outputs)	Conformance	The Entity's operating procedure and job description management representative specifies that the Entity will report Input and Output Quantities of Chain of Custody Material to ASI Secretariat within 3 months after the end

CRITERION	RATING	COMMENT
		of each calendar year which conforms to ASI Chain of Custody requirements.
1.7b Reporting to ASI (Input Percentage)	Conformance	The Entity's operating procedures and job description management representative specifies that the Entity will report Input Percentage to ASI Secretariat within 3 months after the end of each calendar year which conforms to the ASI Chain of Custody requirements.
1.7c Reporting to ASI (Positive Balance)	Conformance	The Entity's operating procedures and job description management representative specifies that the Entity will report any Positive Balance to ASI Secretariat within 3 months after the end of each calendar year which conforms to the ASI Chain of Custody requirements.
1.7d Reporting to ASI (Internal Overdraw)	Conformance	The Entity's operating procedure and job description management representative specifies that the Entity will report any Internal Overdraw to ASI Secretariat within 3 months after the end of each calendar year which conforms to the ASI Chain of Custody requirements.
1.7e Reporting to ASI (Eligible Scrap)	Not Applicable	Within the Certification Scope, 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	The Entity is not producing Casthouse Products nor engaged in the credit activity.
1.7g Reporting to ASI (ASI Credits purchased)	Not Applicable	The Entity is not taking part in an ASI credit System
2 OUTSOURCING CONTRACTORS		
2.1 Outsourcing Contractors in CoC Certification Scope	Not Applicable	Not applicable as no outsourcing activity takes place.
2.2a Control of CoC Material	Not Applicable	Not applicable as no outsourcing activity takes place.
2.2b No further outsourcing	Not Applicable	Not applicable as no outsourcing activity takes place.
2.2c Risk assessment	Not Applicable	Not applicable as no outsourcing activity takes place.
2.3 Output Quantity	Not Applicable	Not applicable as no outsourcing activity takes place.
2.4 Verification and record-keeping	Not Applicable	Not applicable as no outsourcing activity takes place.
2.5 Error management	Not Applicable	Not applicable as no outsourcing activity takes place.
3 PRIMARY ALUMINIUM: CRITERIA FOR ASI BAUXITE, ASI ALUMINA AND ASI LIQUID METAL		

CRITERION	RATING	COMMENT
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.
5.2 Casthouse Products	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6 POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM		

CRITERION	RATING	COMMENT
6.1a CoC Certification Scope – Post-Casthouse	Conformance	The Entity sources their Chain of Custody aluminium material from approved and selected suppliers. A closed loop of incoming material, outgoing products and generated Process Scrap, secures the governance and control needed and is within the scope of Entity Certification.
6.1b ASI Performance Standard – Post-Casthouse	Conformance	The Entity is engaged in producing Post-Casthouse activities and is already ASI Performance Standard Certified. https://aluminium-stewardship.org/about-asi/asi-members/audi/ .
6.1c Sourcing ASI Aluminium	Conformance	The Entity's Material Accounting and Parts Production System gives full traceability through product identification on all material received from Chain of Custody Certified suppliers. A traceability system and closed loop transportation to selected receiving customers of Chain of Custody Material is established.

7 DUE DILIGENCE FOR NON-COC INPUTS AND RECYCLABLE SCRAP MATERIAL

7.1a Responsible sourcing policy (anti-corruption)	Conformance	The Entity has established a Code of Conduct for business partners as a basis for cooperation. The Code of Conduct addressing an Anti-Corruption statement and is available on the web (page 24): https://www.volkswagenag.com/presence/nachhaltigkeit/documents/policy-intern/2019_Code_of_Conduct_for_Business_Partners-DE-EN.pdf .
7.1b Responsible sourcing policy (responsible sourcing)	Conformance	The Entity has established a Code of Conduct for business partners as a basis for cooperation. The Code of Conduct addressing Responsible Sourcing statements is available on the web (page 26): https://www.volkswagenag.com/presence/nachhaltigkeit/documents/policy-intern/2019_Code_of_Conduct_for_Business_Partners-DE-EN.pdf .
7.1c Responsible sourcing policy (human rights due diligence)	Conformance	The Entity has established a Code of Conduct for business partners as a basis for cooperation. The Code of Conduct addressing Human Rights and Labour Rights statements and is available on the web (page 16): https://www.volkswagenag.com/presence/nachhaltigkeit/documents/policy-intern/2019_Code_of_Conduct_for_Business_Partners-DE-EN.pdf .
7.1d Responsible sourcing policy (conflict affected and high risk areas)	Conformance	The Entity has established a Code of Conduct for business partners as a basis for cooperation. The Code of Conduct addressing a Duty of care to promote responsible

CRITERION	RATING	COMMENT
		raw material supply chains statement and supports the use of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. The statement is available on the web (page 26): https://www.volkswagenag.com/presence/nachhaltigkeit/documents/policy-intern/2019_Code_of_Conduct_for_Business_Partners-DE-EN.pdf .
7.2 Risk assessment	Conformance	Sustainability in the Entity supply chain is a fully integrated part of the procurement practice. A "Sustainability management in supplier relations" framework is established and described in a company policy. The framework consist of a Sustainability Rating System, S-rating, to assess supplier risk and performance in many dimensions. The S-rating evaluates aspects from the Code of Conduct for business partners and is integrated in to supplier agreements. Minimum requirements and scoring has to be fulfilled to be an approved supplier to the Entity.
7.3 Complaints mechanism	Conformance	The Entity has established complaints mechanisms and makes it possible to voice concerns about non-compliance with its Responsible Sourcing Policies communicated through the Code of Conduct for business partners' framework. The reporting options and points of contact for reporting misconduct is available from the webpage and Code of Conduct Document (page 34): https://www.volkswagenag.com/presence/nachhaltigkeit/documents/policy-intern/2019_Code_of_Conduct_for_Business_Partners-DE-EN.pdf .
8 MASS BALANCE SYSTEM: COC MATERIAL AND ASI ALUMINIUM		
8.1 Material Accounting System	Conformance	The Entity has a Material Accounting System in place to govern and report on Input Quantity as well as Output Quantity of Chain of Custody Material and Non-Chain of Custody Material by mass. The system consists of an existing Information System related to material flow and production, combined with a specific developed Material Accounting System keeping track of the Chain of Custody Material flow fit for governance and reporting.
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.

CRITERION	RATING	COMMENT
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 decided to use the calendar year as its accounting period.
8.4 Input Percentage	Conformance	The Entity's Mass balance and Accounting System calculates the Input Percentage in line with the requirements in the Standard.
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's Material Accounting System calculates the Output Quantity by mass precisely and in line with the requirements in the Standard.
8.7 Output Quantity designation	Conformance	The Entity's Output Quantity of Chain of Custody Material is designated as 100%. A closed loop system and material accounting is established to govern the flow and documentation of Chain of Custody Material.
8.8 Output Quantity – Pre-Consumer Scrap	Conformance	The Entity's Material Accounting System calculates the Output Quantity from internal eligible Pre-Consumer Scrap in line with the requirements in the Standard.
8.9 Outputs not exceed inputs	Conformance	The Entity's Material Accounting System is set up and internal control mechanisms will assure that outputs do not exceed inputs in line with the requirements in the Standard.
8.10a Internal Overdraws (not exceed 20%)	Conformance	The Entity has established procedures and systems to control the material accounting and to make sure that Internal Overdraws do not exceed 20% of CoC Material Input quantities to the next accounting period, if subjected to a force majeure situation.
8.10b Internal Overdraws (not exceed affected amount)	Conformance	The Entity's Material Accounting System and internal control mechanisms will assure that the Internal Overdraw does not exceed the amount of Chain of Custody Material affected by a force majeure situation.
8.10c Internal Overdraws (period to make up)	Conformance	The Entity's Material Accounting System and internal control mechanisms will assure that Internal Overdraw is to be made up within the subsequent Material Accounting Period.
8.11a Positive Balance (carry over)	Conformance	The Entity's Material Accounting System and internal control mechanisms will assure that a Positive Balance is identified and carried over to the subsequent Material Accounting Period.

CRITERION	RATING	COMMENT
8.11b Positive Balance (expiry)	Conformance	The Entity's Material Accounting System and internal control mechanisms will assure that a Positive Balance carried over to the subsequent Material Accounting Period will expire at the end of that period if not drawn down. Implementation will be checked during the first Surveillance Audit.
9 ISSUING COC DOCUMENTS		
9.1 Shipments and transfers	Conformance	The Entity has developed Documents and records to follow shipments and transfer of Chain of Custody Material.
9.2a Date of issue	Conformance	The Entity has developed Documents and records to follow shipments and transfer of Chain of Custody Material with information on issue date.
9.2b Reference number	Conformance	The Entity has developed Documents and records to follow shipments and transfer of Chain of Custody Material with information including a reference number.
9.2c Issuing Entity	Conformance	The Entity has developed documents and records to follow shipments and transfer of Chain of Custody Material with information on Issuing Entity including name, address and Chain of Custody Certification Number.
9.2d Receiving customer	Conformance	The Entity has developed documents and records to follow shipments and transfer of Chain of Custody Material with information on receiving customer including their identity and address.
9.2e Responsible employee	Conformance	The Entity has developed documents and records to follow shipments and transfer of Chain of Custody Material with information on Issuing Entity and the responsible employees of the Entity who can verify information in the Chain of Custody Document.
9.2f Conformance statement	Conformance	The Entity has developed documents and records to follow shipments and transfer of Chain of Custody Material with information on a Statement of Conformance related to ASI requirements.
9.2g Type of CoC Material	Conformance	The Entity has developed documents and records to follow shipments and transfer of Chain of Custody Material with information on type of Chain of Custody Material shipped.
9.2h Mass of CoC Material	Conformance	The Entity has developed documents and records to follow shipments and transfer of Chain of Custody Material with information on mass of Chain of Custody Material in the shipment.

CRITERION	RATING	COMMENT
9.2i Mass of total material	Conformance	The Entity has developed documents and records to follow shipments and transfer of Chain of Custody Material with information on mass of total Material in the shipment.
9.3a Sustainability Data (optional)	Not Applicable	The Entity is not planning, at the time of the audit, to add supplementary Sustainability Data information on Chain of Custody documentation.
9.3b Sustainability Data (passing on)	Not Applicable	The Entity is not planning, at the time of the audit, to add supplementary Sustainability Data information on Chain of Custody documentation.
9.3c Post-Casthouse ASI Certification status	Not Applicable	At the moment, the Entity template on Chain of Custody Document is not including ASI Certification Status for the ASI Performance Standard. This could be included at a later stage if wanted.
9.4 Supplementary Information (optional)	Not Applicable	No Supplementary Information about the Entity or CoC Material is planned to be included on Chain of Custody Documents.
9.5 Response to verification requests	Conformance	The Entity has a system in place to respond to a request for verification of information in the Chain of Custody Documents issued. A dedicated email account, stated on the Chain of Custody Documents issued, is established for Stakeholders to contact the Entity and ask for relevant information.
9.6 Error management	Conformance	The Entity has developed an error management procedure and practice. A close follow up of Chain of Custody Material flow is established through meetings and regular contact with suppliers and customer.
10 RECEIVING COC DOCUMENTS		
10.1 Verify required information included	Conformance	The Entity has a Management System Procedure and established routines to regularly check the consistency of the Chain of Custody Documents before recording information in the Material Accounting System.
10.2 Verify consistency with shipments	Conformance	The Entity has a Management System Procedure and established routines to regularly check the consistency of the Chain of Custody Documents before recording information in the accounting system.
10.3 Verify supplier CoC Certification status	Conformance	The Entity has a Management System Procedure and established routines to regularly check the ASI website to verify validity and scope of supplier's ASI Certification.
10.4 Error management	Conformance	The Entity has developed an error management procedure and practice. A close follow up of Chain of

CRITERION	RATING	COMMENT
		Custody Material flow is established through meetings and regular contact with suppliers and customers.
11 MARKET CREDITS SYSTEM: ASI CREDITS		
11.1a Material Accounting System – allocation	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.1b Link to Casthouse Products	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.1c No double counting	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.1d No Positive Balance for ASI Credits	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.2a Date of issue	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.2b Reference number	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.2c Issuing Entity	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.2d Receiving Entity	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.2e Conformance statement	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.2f ASI Credits statement	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.2g Quantity	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.3a CoC Certification Scope – purchasing ASI Credits	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.3b Material Accounting System – purchasing	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.3c Expiry	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.3d No re-trading	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.3e No allocation to physical products	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.3f Verify supplier CoC Certification status	Not Applicable	The Entity does not engage in ASI Market Credit System.
11.3g Five years maximum for ASI Credits purchasing	Not Applicable	The Entity does not engage in ASI Market Credit System.
12 CLAIMS AND COMMUNICATIONS		

CRITERION	RATING	COMMENT
12.1a ASI Claims Guide	Conformance	The Entity has routines regarding claims and communication when or if they make any claims about Chain of Custody Material and Certification outside of Chain of Custody Documents.
12.1b Verifiable evidence	Conformance	The Entity has routines regarding claims and communication when or if they make any claims about Chain of Custody Material and certification outside of Chain of Custody Documents. All claims have to be approved by the Management System responsible person who will check if there is verifiable evidence to support the claims and/or representations made.
12.1c Employee training	Conformance	The Entity has routines regarding claims and communication when or if they make any claims about Chain of Custody Material and certification outside of Chain of Custody Documents. Training and instructions have been given to relevant personnel.

Document Control and Version History

Revision	Date	Notes
0	7 December 2020	First Certification Audit