

ASI CERTIFICATION
CHAIN OF CUSTODY
STANDARD



PRESENTED TO

COMPANHIA
BRASILEIRA DE
ALUMÍNIO

CERTIFICATE
NUMBER

47

ASI
STANDARD

CHAIN OF CUSTODY
(V1 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

DNV GL

DATE OF ISSUE

15 JANUARY 2021

DATE OF EXPIRY

14 JANUARY 2024

CERTIFIED SINCE

11 OCTOBER 2019

AUTHORISED BY

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

Aluminium Stewardship Initiative Ltd
ACN 606 661 125, Australia
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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

Companhia Brasileira de Alumínio in Brazil, including bauxite mine (Poços de Caldas/MG), bauxite mine (Miraf/MG), bauxite mine (Itamarati/MG), alumina refinery (Alumínio/SP), smelter and associated potlines, casthouses, anode production, SPL treatment plant and downstream productions (Alumínio/SP), and headquarters (São Paulo/SP).

SUMMARY AUDIT REPORT

CHAIN OF CUSTODY

STANDARD

OVERVIEW

MEMBER NAME	Companhia Brasileira De Alumínio
ENTITY NAME	Companhia Brasileira De Alumínio
CERTIFICATION SCOPE	Companhia Brasileira de Alumínio in Brazil, including bauxite mine (Poços de Caldas/MG), bauxite mine (Mirai/MG), bauxite mine (Itamarati/MG), alumina refinery (Alumínio/SP), smelter and associated potlines, casthouses, anode production, SPL treatment plant and downstream productions (Alumínio/SP), and headquarters (São Paulo/SP).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Bauxite Mining• Alumina Refining• Aluminium Smelting• Aluminium Re-melting/Refining• Casthouses• Post-Casthouse
ASI STANDARD	<ul style="list-style-type: none">• Chain of Custody Standard V1
AUDIT TYPE	<ul style="list-style-type: none">• Initial Certification Audit (24 June 2019 – 15 July 2019)• Surveillance Audit (16 – 21 October 2020)
AUDIT FIRM	DNV GL
AUDIT DATE	<ul style="list-style-type: none">• 24 June 2019 – 15 July 2019 (Initial Certification Audit)• 16 – 21 October 2020 (Surveillance Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 16 August 2019 (Initial Certification Audit)• 12 December 2020 (Surveillance Audit)
AUDIT SCOPE	<p><u>Initial Certification Audit (24 June 2019 – 15 July 2019):</u> The audit scope covered the following Companhia Brasileira de Alumínio sites:</p> <ul style="list-style-type: none">• Headquarter (São Paulo/SP)• Bauxite mining (Poços de Caldas/MG)• Bauxite mining (Mirai/MG)• Bauxite mining (Itamarati/MG)

-
- Alumina Refinery (Alumínio/SP)
 - Smelter (potlines I to VII) (Alumínio/SP)
 - Smelter – Anode production (Alumínio/SP)
 - Smelter – SPL treatment plant (Alumínio/SP)
 - Cast House – Ingots production (Alumínio/SP)
 - Cast House – Billets production (Alumínio/SP)
 - Cast House – Caster rolls production (Alumínio/SP)
 - Cast House – Plate sheets production (Alumínio/SP)
 - Cast House – Scrap consumption (Alumínio/SP)
 - Downstream - Sheets production (Alumínio/SP)
 - Downstream - Foils production (Alumínio/SP)
 - Downstream – Extruded and anodizing profiles production (Alumínio/SP)
 - Downstream – Center of Solution and Services (Alumínio/SP)
 - Downstream – Aseptic packaging Foil Production (Alumínio/SP)
 - Downstream – Flexible Packaging Foil Production (Alumínio/SP)
 - Downstream – Automotive Fin Stock Production (Alumínio/SP)
 - Downstream – Industrial HVAC Fin Stock Production (Alumínio/SP)
 - Downstream – Laminated packaging Foil production (Alumínio/SP)
 - Downstream – Extruded Profiles Production (Alumínio/SP)
 - Downstream – Painted Extruded Profiles Production (Alumínio/SP)

Supply chain activities included in the audit scope:

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

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

Surveillance Audit (16 – 21 October 2020):

The audit scope covered the following Companhia Brasileira de Alumínio sites:

- Headquarter (São Paulo/SP)
 - Bauxite mining (Poços de Caldas/MG)
 - Bauxite mining (Mirai/MG)
 - Bauxite mining (Itamarati/MG)
 - Alumina Refinery (Alumínio/SP)
 - Smelter (potlines I to VII) (Alumínio/SP)
 - Smelter – Anode production (Alumínio/SP)
 - Smelter – SPL treatment plant (Alumínio/SP)
 - Cast House – Ingots production (Alumínio/SP)
 - Cast House – Billets production (Alumínio/SP)
 - Cast House – Caster rolls production (Alumínio/SP)
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- Cast House – Plate sheets production (Alumínio/SP)
- Cast House – Scrap consumption (Alumínio/SP)
- Downstream - Sheets production (Alumínio/SP)
- Downstream - Foils production (Alumínio/SP)
- Downstream – Extruded and anodizing profiles production (Alumínio/SP)
- Downstream – Center of Solution and Services (Alumínio/SP)
- Downstream – Aseptic packaging Foil Production (Alumínio/SP)
- Downstream – Flexible Packaging Foil Production (Alumínio/SP)
- Downstream – Automotive Fin Stock Production (Alumínio/SP)
- Downstream – Industrial HVAC Fin Stock Production (Alumínio/SP)
- Downstream – Laminated packaging Foil production (Alumínio/SP)
- Downstream – Extruded Profiles Production (Alumínio/SP)
- Downstream – Painted Extruded Profiles Production (Alumínio/SP)

Supply chain activities included in the audit scope:

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

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

At the time of the audit (October 2020), access to facilities was not possible, due to COVID-19 related travel restrictions. Those facilities were audited 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.

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

15 January 2021 – 14 January 2024

Due to both operational constraints and restricted access to some facilities due to COVID-19 travel restrictions, both Companhia Brasileira de Alumínio and audit personnel were unable to be present on-site for surveillance

auditing purposes prior to the end of the current certification period. A six-month extension was applied to the initial provisional certification period to accommodate for the safe and effective completion of the surveillance audit.

NEXT AUDIT TYPE Surveillance Audit

NEXT AUDIT DUE DATE 14 July 2022

CERTIFICATION NUMBER 47

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
1 MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI membership	Conformance	CBA is listed under the Production and Transformation membership class: https://aluminium-stewardship.org/about-asi/asi-members/companhia-brasileira-de-aluminio/
1.2 Management system	Conformance	CBA has a Management System that addresses all applicable requirements of the Chain of Custody Standard. The procedure describes the objectives, governance model, scope, responsibilities and handling of ASI CoC and Non-CoC Materials, including calculation methods for the Material Accounting System. CBA has an integrated supply chain and owns a direct control of facilities from Bauxite Mine, Alumina production to Casting and Downstream processes.
1.3 Management system reviews	Conformance	CBA conducts periodic reviews of its ASI CoC Management System, including monthly checks of the quantities of CoC and Non-CoC Materials, as well as senior management reviews on an annual basis. The periodic reviews and updates were defined by the operational procedure.
1.4 Management representative	Conformance	CBA nominated Senior Management Representative as having overall responsibility for the ASI Chain of Custody (CoC) Standard. CBA also identified a cross-functional operational team who will be responsible for the operational implementation of the CoC Standard.
1.5 Training	Conformance	CBA developed and implemented communication and training measures that make relevant personnel aware of and competent in their responsibilities under the CoC Standard. Adequate training was provided to the CoC operational team.
1.6 Record keeping	Conformance	CBA maintains up-to-date records covering all applicable requirements of the CoC Standard. The Entity's standard operating procedure defines the record retention time of five years as defined in the ASI CoC criterion.
1.7a Reporting to ASI (Inputs and Outputs)	Conformance	CBA sent information to the ASI Secretariat on 31st March 2020 related to the end of 2019 calendar year. In 2019 there was no sale of CoC material.

CRITERION	RATING	COMMENT
1.7b Reporting to ASI (Input Percentage)	Conformance	CBA sent information to the ASI Secretariat on 31st March 2020 related to the end of 2019 calendar year. In 2019 there was no sale of CoC material.
1.7c Reporting to ASI (Positive Balance)	Conformance	CBA sent information to the ASI Secretariat on 31st March 2020 related to the end of 2019 calendar year. In 2019 there was no sale of CoC material.
1.7d Reporting to ASI (Internal Overdraw)	Conformance	CBA sent information to the ASI Secretariat on 31st March 2020 related to the end of 2019 calendar year. In 2019 there was no sale of CoC material.
1.7e Reporting to ASI (Eligible Scrap)	Conformance	CBA sent information to the ASI Secretariat on 31st March 2020 related to the end of 2019 calendar year. In 2019 there was no sale of CoC material.
1.7f Reporting to ASI (ASI Credits from Casthouses)	Conformance	CBA sent information to the ASI Secretariat on 31st March 2020 related to the end of 2019 calendar year. In 2019 there was no sale of CoC material.
1.7g Reporting to ASI (ASI Credits purchased)	Conformance	CBA sent information to the ASI Secretariat on 31st March 2020 related to the end of 2019 calendar year. In 2019 there was no sale of CoC material.

2 OUTSOURCING CONTRACTORS

2.1 Outsourcing Contractors in CoC Certification Scope	Not Applicable	No outsourcing contractors are used in the Entity's CoC Certification Scope. There are no outsourcing contractors involved in the CBA ASI CoC.
2.2a Control of CoC Material	Not Applicable	No outsourcing contractors are used in the Entity's CoC Certification Scope. There are no outsourcing contractors involved in the CBA ASI CoC.
2.2b No further outsourcing	Not Applicable	No outsourcing contractors are used in the Entity's CoC Certification Scope. There are no outsourcing contractors involved in the CBA ASI CoC.
2.2c Risk assessment	Not Applicable	No outsourcing contractors are used in the Entity's CoC Certification Scope. There are no outsourcing contractors involved in the CBA ASI CoC.
2.3 Output Quantity	Not Applicable	No outsourcing contractors are used in the Entity's CoC Certification Scope. There are no outsourcing contractors involved in the CBA ASI CoC.

CRITERION	RATING	COMMENT
2.4 Verification and record-keeping	Not Applicable	No outsourcing contractors are used in the Entity's CoC Certification Scope. There are no outsourcing contractors involved in the CBA ASI CoC.
2.5 Error management	Not Applicable	No outsourcing contractors are used in the Entity's CoC Certification Scope. There are no outsourcing contractors involved in the CBA ASI CoC.

3 PRIMARY ALUMINIUM: CRITERIA FOR ASI BAUXITE, ASI ALUMINA AND ASI LIQUID METAL

3.1a CoC Certification Scope – Bauxite Mining	Conformance	CBA Bauxite Mining Units (Poços de Caldas, Itamarati de Minas and Miraf Mining Units) are ASI Performance Standard certified and are within the Entity's CoC certification scope. CBA maintains robust controls in its Material Accounting System to handle CoC and Non-CoC Bauxite Materials. More information about where CBA operates can be found on its website: https://www.cba.com.br/wp-content/uploads/2020/03/CBA-Annual-Report-2019_final.pdf , page 11 and 12.
3.1b ASI Performance Standard – Bauxite Mining	Conformance	CBA Bauxite Mining Units (Poços de Caldas, Itamarati de Minas and Miraf Mining Units) are ASI Performance Standard certified and are within the Entity's CoC certification scope. CBA maintains robust controls in its Material Accounting System to handle CoC and Non-CoC Bauxite Materials. More information about where CBA operates can be found on its website: https://www.cba.com.br/wp-content/uploads/2020/03/CBA-Annual-Report-2019_final.pdf , page 11 and 12.
3.2a CoC Certification Scope – Alumina Refining	Conformance	Alumina Refining process is taking place at CBA's Alumínio Unit (SP) Plant which is included in the Entity's CoC Certification Scope.
3.2b ASI Performance Standard – Alumina Refining	Conformance	Alumina is produced at CBA's Alumínio Unit (SP) Plant which is included in the Entity's Performance Standard certification scope. The ASI Performance Standard certificate is available on the ASI website.
3.3a CoC Certification Scope – Aluminium Smelting	Conformance	Liquid Metal is produced at CBA's Alumínio Unit (SP) Plant which is included in the Entity's CoC Certification Scope.
3.3b ASI Performance Standard – Aluminium Smelting	Conformance	Liquid Metal is produced at CBA's Alumínio Unit (SP) Plant which is included in the Entity's ASI Performance Standard Certification Scope.

4 RECYCLED ALUMINIUM: CRITERIA FOR ELIGIBLE SCRAP AND ASI LIQUID METAL

CRITERION	RATING	COMMENT
4.1a CoC Certification Scope – Aluminium Re-Melting/Refining	Conformance	Internal scrap is designated as ASI Eligible Input, produced at CBA's Alumínio Unit (SP) Plant which is included in the Entity's Chain of Custody certification scope. The Alumínio factory is also certified against the ASI Performance Standard. CBA has robust processes in place to monitor the quantities of Recycled Aluminium and designated Eligible Inputs and Non-CoC Materials on its Material Accounting System.
4.1b ASI Performance Standard – Aluminium Re-Melting/Refining	Conformance	Recycled Aluminium (internal scrap) is produced at CBA's Alumínio Unit (SP) Plant which is included in the Entity's ASI Performance Standard Certification Scope. Please see the ASI website for the corresponding certificate.
4.2a Pre-Consumer Scrap and Dross	Not Applicable	CBA is not utilising Pre-consumer scrap and Dross as designated CoC Materials. Dross is treated externally. Pre-consumer scrap is included under external scrap, Non-CoC Material. This was evidenced on the Material Accounting System.
4.2b Post-Consumer Scrap	Not Applicable	Post-consumer scrap is not accounted for as Eligible Scrap by CBA's Material Accounting System. Further details on CBA's Supplier Due Diligence is included under criteria 7. Due Diligence.
4.3a Supplier records	Conformance	Documentation of a scrap supplier was evaluated. The supplier "Aluminios del Uruguay S.A.", that provides billets from aluminium scrap, it was approved via SIPM (electronic system of CBA Supply) on 30th September 2020. This supplier is located in Uruguay and it is one of those scrap material suppliers that they will be audited by CBA in 2021.
4.3b Cash payments	Conformance	Documentation of a scrap supplier was evaluated. The supplier "Aluminios del Uruguay S.A.", that provides billets from aluminium scrap, it was approved via SIPM (electronic system of CBA Supply) on 30th September 2020. This supplier is located in Uruguay and it is one of those scrap material suppliers that they will be audited by CBA in 2021.
5 CASTHOUSES: CRITERIA FOR ASI ALUMINIUM		
5.1a CoC Certification Scope – Casthouses	Conformance	CBA is producing Casthouse Products from primary aluminium and recycled aluminium at its Alumínio Unit (SP) Plant which is included in the Entity's CoC Certification Scope.

CRITERION	RATING	COMMENT
5.1b ASI Performance Standard – Casthouses	Conformance	Casthouse Products are produced at CBA's Alumínio Unit (SP) Plant which is included in the Entity's ASI Performance Standard Certification Scope.
5.2 Casthouse Products	Conformance	CBA has established processes to enable traceability of Casthouse Products physically printed on the materials, supported by its SAP system which can be directly linked to CBA's Material Accounting System.
6 POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM		
6.1a CoC Certification Scope – Post-Casthouse	Conformance	CBA is producing ASI Aluminium internally at the Alumínio Factory which is included in the Entity's certification scope. CBA operates a mass balance system which includes aluminium produced from casting processes to rolling and post-cast house activities.
6.1b ASI Performance Standard – Post-Casthouse	Conformance	The post-cast house processes are taking place at CBA's Alumínio factory which is included in the Entity's ASI Performance Standard certification scope.
6.1c Sourcing ASI Aluminium	Conformance	CBA operates a Material Accounting System based on Mass Balance which tracks the input and output quantities of ASI Aluminium. CBA is currently not sourcing ASI Aluminium from CoC certified entities, and therefore those are accounted for as Non-CoC Materials.
7 DUE DILIGENCE FOR NON-COC INPUTS AND RECYCLABLE SCRAP MATERIAL		
7.1a Responsible sourcing policy (anti-corruption)	Conformance	CBA established a Responsible Sourcing Policy, addressing anti-corruption and bribery. The Responsible Sourcing Policy is being rolled out and communicated to suppliers. The Policy is available from the link below: http://www.cba.com.br/wp-content/uploads/2019/05/CBA-Responsible-Sourcing-Policy.pdf
7.1b Responsible sourcing policy (responsible sourcing)	Conformance	CBA established a Responsible Sourcing Policy, addressing anti-corruption and bribery. The Responsible Sourcing Policy is being rolled out and communicated to suppliers. The Policy is available from the link below: http://www.cba.com.br/wp-content/uploads/2019/05/CBA-Responsible-Sourcing-Policy.pdf CBA developed a Supplier Management Strategic

CRITERION	RATING	COMMENT
		Plan, including robust governance of the roll-out of the Responsible Sourcing Policy, supplier assessments and third-party audits, supplier awards and key supplier management. Due diligence is applied prior to starting a new supplier contract.
7.1c Responsible sourcing policy (human rights due diligence)	Conformance	<p>CBA's Responsible Sourcing Policy stipulates requirements aligned with the UN Guiding Principles on Business and Human Rights, as well as the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. The Policy is available from the link below:</p> <p>http://www.cba.com.br/wp-content/uploads/2019/05/CBA-Responsible-Sourcing-Policy.pdf</p> <p>The Policy is being rolled out and communicated to suppliers of Non-CoC Material and Recyclable Scrap Materials.</p>
7.1d Responsible sourcing policy (conflict affected and high risk areas)	Conformance	<p>CBA established a Responsible Sourcing Policy which stipulates requirements aligned to ASI requirements on conflict affected and high risk areas:</p> <p>http://www.cba.com.br/wp-content/uploads/2019/05/CBA-Responsible-Sourcing-Policy.pdf</p> <p>CBA also carries out due diligence checks prior to starting commercial relationships with suppliers.</p>
7.2 Risk assessment	Minor Non-Conformance	<p>CBA has not yet carried out a risk assessment covering Non CoC Material suppliers and Recyclable Scrap Material suppliers, however the risk assessment was included in the Entity's Supply Chain Management Strategy. There is no methodology established for classifying the degree of risk for each supplier.</p> <p>CBA has done the first Due Diligence in a bauxite supplier. CBA is currently working to develop a methodology and scoring criteria, in consultation with the internal stakeholders and the Sustainability Committee.</p> <p>CBA intend to finalize the Due Diligence process related to scrap materials supplier in 2021.</p>
7.3 Complaints mechanism	Conformance	<p>If behaviours or practices that violate the provisions of CBA's Responsible Sourcing Policy are found, CBA's suppliers are expected to immediately report the issues to CBA, through their contact person at the Company, via the website www.cba.com.br or the Ethics Line 0800 89 8920791. The Ethics Line</p>

CRITERION	RATING	COMMENT
		enables full confidentiality and anonymous reporting. https://secure.ethicspoint.com/domain/media/en/gui/53296/index.html .
8 MASS BALANCE SYSTEM: COC MATERIAL AND ASI ALUMINIUM		
8.1 Material Accounting System	Conformance	CBA's CoC mass balance process provides input quantity as well as output quantity of CoC material and non-CoC material, by mass for each of the aluminium value chain element included in the Entity's CoC certification scope (including Bauxite Mine, Refinery, Smelting, Casting, and Downstream processes). For 2019 year it was not evidenced any sales of CoC material certified. No sales of Material CoC have yet been made. CBA can update Tableau (Mass Balance) with the same information transmitted to ASI officially.
8.2a Post-Consumer Scrap	Conformance	CBA has a Material Accounting System developed to govern and report on the Input Quantity of Post-Consumer Scrap.
8.2b Pre-Consumer Scrap (total)	Conformance	CBA has a Material Accounting System developed to govern and report on Input Quantity of Pre-Consumer Scrap.
8.2c Pre-Consumer Scrap (Eligible Scrap)	Conformance	Eligible scrap is calculated by CBA as per ASI CoC Guidance. No CoC-certified pre-consumer scrap was yet received from clients, thus pre-consumer scrap is currently accounted for under Non-CoC Quantities.
8.3 Material Accounting Period	Conformance	The Material Accounting Period was defined in the management system and will include the calendar year.
8.4 Input Percentage	Conformance	CBA calculates and records the Input Percentage for a given Material Accounting Period. The Entity's input percentage calculations are aligned with ASI CoC requirements. The Entity uses consistent units (tonnes) and adequate material conversion rates in its calculations. CBA's CoC mass balance provides Input Quantity as well as Output Quantity of CoC Material and Non-CoC Material, by mass for each of the aluminium chain value included in the Entity's CoC certification scope.
8.5 Input Percentage (Aluminium Re-Melting and Refining)	Conformance	The Entity recorded Eligible Scrap Quantities in line with ASI CoC Standard requirements. Eligible scrap included the internal scrap that is generated at the Aluminio Factory in downstream processes. All

CRITERION	RATING	COMMENT
		external scrap and pre-consumer scrap was recorded under Non-CoC Input.
8.6 Output Quantity determination	Conformance	Output Quantities are determined by mass based on the Input Percentage for all aluminium value chain stages included in CBA's certification scope, aligned to the ASI Chain of Custody Standard.
8.7 Output Quantity designation	Conformance	CBA's Output Quantity is designated as 100% CoC material, and the Entity's Mass Balance System is designed to control this. CBA has an SAP system which enables full traceability of materials.
8.8 Output Quantity – Pre-Consumer Scrap	Not Applicable	CBA is not producing Pre-consumer Scrap in its operations - all Eligible scrap is consumed internally.
8.9 Outputs not exceed inputs	Conformance	The Material Accounting System showed that the total output of CoC Material and/or Eligible Scrap does not proportionally exceed the Input Percentage as applied to total input of CoC Material and/or Eligible Scrap over the Material Accounting Period. The mass balance system allows for traceability of materials through the production stages.
8.10a Internal Overdraws (not exceed 20%)	Conformance	Requirements for Internal Overdraw were documented in the ASI Chain of Custody manual and relevant personnel was trained on the application of this rule. The monthly reviews of ASI CoC Input and Output Materials will ensure that the rules are applied and controlled.
8.10b Internal Overdraws (not exceed affected amount)	Conformance	Requirements for Internal Overdraw were documented in the ASI Chain of Custody manual (PO_VM_AL_PCP_006) and relevant personnel was trained on the application of this rule. The monthly reviews of ASI CoC Input and Output Materials will ensure that the rules are applied and controlled.
8.10c Internal Overdraws (period to make up)	Conformance	Requirements for Internal Overdraw were documented in the ASI Chain of Custody manual, including the requirement that the Internal Overdraw shall be made up within the subsequent Material Accounting Period. Relevant personnel were trained on the application of this rule. The monthly reviews of ASI CoC Input and Output Materials will ensure that the rules are applied and controlled.
8.11a Positive Balance (carry over)	Conformance	Requirements for Positive Balance were documented in the ASI Chain of Custody manual, including the requirement that the Material Accounting System must clearly identify any carry

CRITERION	RATING	COMMENT
		over of a Positive Balance. Relevant personnel were trained on the application of this rule. The monthly reviews of ASI CoC Input and Output Materials will ensure that the rules are applied and controlled.
8.11b Positive Balance (expiry)	Conformance	Requirements for Positive Balance expiry were documented in the ASI Chain of Custody manual (PO_VM_AL_PCP_006). Relevant personnel were trained on the application of this rule. The monthly reviews of ASI CoC Input and Output Materials will ensure that the rules are applied and controlled.
9 ISSUING COC DOCUMENTS		
9.1 Shipments and transfers	Conformance	CBA ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (No Outsourcing Contractors are used). CBA will include CoC information in the accompanying invoice to the CoC Certified Entities. As there has been no shipment and transfer of CoC Material, the effectiveness of these documents and records will be assessed at the next surveillance audit.
9.2a Date of issue	Conformance	CBA ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (No Outsourcing Contractors are used). CBA will integrate CoC information in the accompanying invoice to the CoC Certified Entities, including Date of Issue. As there has been no shipment and transfer of CoC Material, the effectiveness of these documents and records will be assessed at the next surveillance audit.
9.2b Reference number	Conformance	CBA ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (No Outsourcing Contractors are used). CBA will integrate CoC information in the accompanying invoice to the CoC Certified Entities, including Reference number. The Reference number will be linked to CBA's Material Accounting System. As there has been no shipment and transfer of CoC Material, the effectiveness of these documents and records will be assessed at the next surveillance audit.
9.2c Issuing Entity	Conformance	CBA ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (No Outsourcing Contractors are used). CBA will

CRITERION	RATING	COMMENT
		integrate CoC information in the accompanying invoice to the CoC Certified Entities, including the Issuing Entity. As there has been no shipment and transfer of CoC Material, the effectiveness of these documents and records will be assessed at the next surveillance audit.
9.2d Receiving customer	Conformance	CBA ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (No Outsourcing Contractors are used). CBA will integrate CoC information in the accompanying invoice to the CoC Certified Entities, including the Receiving customer.
9.2e Responsible employee	Conformance	CBA ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (No Outsourcing Contractors are used). CBA will integrate CoC information in the accompanying invoice to the CoC Certified Entities, including the Responsible employee who can verify the information and Customer service contact details.
9.2f Conformance statement	Conformance	CBA ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (No Outsourcing Contractors are used). CBA will integrate CoC information in the accompanying invoice to the CoC Certified Entities, including the Conformance statement. As there has been no shipment and transfer of CoC Material, the effectiveness of these documents and records will be assessed at the next surveillance audit.
9.2g Type of CoC Material	Conformance	CBA ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (No Outsourcing Contractors are used). CBA will integrate CoC information in the accompanying invoice to the CoC Certified Entities, including the Type of CoC Material in the shipment. As there has been no shipment and transfer of CoC Material, the effectiveness of these documents and records will be assessed at the next surveillance audit.
9.2h Mass of CoC Material	Conformance	CBA ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (No Outsourcing Contractors are used). CBA will integrate CoC information in the accompanying

CRITERION	RATING	COMMENT
		invoice to the CoC Certified Entities, including the Mass of CoC Material in the shipment. As there has been no shipment and transfer of CoC Material, the effectiveness of these documents and records will be assessed at the next surveillance audit.
9.2i Mass of total material	Conformance	CBA ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (No Outsourcing Contractors are used). CBA will integrate CoC information in the accompanying invoice to the CoC Certified Entities, including the Mass of total Material in the shipment. As there has been no shipment and transfer of CoC Material, the effectiveness of these documents and records will be assessed at the next surveillance audit.
9.3a Sustainability Data (optional)	Not Applicable	CBA does not intend to publish Sustainability data on the CoC Documents with shipments.
9.3b Sustainability Data (passing on)	Not Applicable	CBA does not intend to publish Sustainability data on the CoC Documents with shipments.
9.3c Post-Casthouse ASI Certification status	Not Applicable	Not applicable to CBA's Certification Scope, as CBA has an integrated aluminium value chain and does not rely on Outsourcing Contractors for any production process.
9.4 Supplementary Information (optional)	Not Applicable	CBA does not intend to publish Supplementary Information on the CoC Documents with shipments.
9.5 Response to verification requests	Conformance	Customer service will be responsible for handling the CoC requests from customers, aligned to CBA's Quality System Management System. Relevant personnel were trained on their duties under ASI CoC Standard. We observed the system was robust to document errors, corrective actions and any potential preventive measures to meet ASI Chain of Custody criteria.
9.6 Error management	Conformance	Error management process is integrated within CBA's Quality Management System. Non-conformities, root causes and corrective actions were identified and regularly monitored by CBA's management team.
10 RECEIVING COC DOCUMENTS		
10.1 Verify required information included	Not Applicable	CBA does not receive CoC Documents from other Entities. The CoC Certification Scope includes an integrated chain of custody from bauxite mine to downstream processes.

CRITERION	RATING	COMMENT
10.2 Verify consistency with shipments	Not Applicable	CBA does not receive CoC Documents from other Entities. The CoC Certification Scope includes an integrated chain of custody from bauxite mine to downstream processes.
10.3 Verify supplier CoC Certification status	Not Applicable	CBA does not receive CoC Documents from other Entities. The CoC Certification Scope includes an integrated chain of custody from bauxite mine to downstream processes.
10.4 Error management	Not Applicable	CBA does not receive CoC Documents from other Entities. The CoC Certification Scope includes an integrated chain of custody from bauxite mine to downstream processes.
11 MARKET CREDITS SYSTEM: ASI CREDITS		
11.1a Material Accounting System – allocation	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.1b Link to Casthouse Products	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.1c No double counting	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.1d No Positive Balance for ASI Credits	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.2a Date of issue	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.2b Reference number	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.2c Issuing Entity	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.2d Receiving Entity	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.2e Conformance statement	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.

CRITERION	RATING	COMMENT
11.2f ASI Credits statement	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.2g Quantity	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.3a CoC Certification Scope – purchasing ASI Credits	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.3b Material Accounting System – purchasing	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.3c Expiry	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.3d No re-trading	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.3e No allocation to physical products	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.3f Verify supplier CoC Certification status	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.
11.3g Five years maximum for ASI Credits purchasing	Not Applicable	CBA does not intend to use the ASI Market Credit System. CBA implemented a Material Accounting System based on mass balance.

12 CLAIMS AND COMMUNICATIONS

12.1a ASI Claims Guide	Conformance	CBA integrated ASI Claims Guide requirements into its internal procedures. After the certification process, CBA has issued two claims mainly related to the use of ASI logo in packaging.
12.1b Verifiable evidence	Conformance	CBA integrated ASI Claims Guide requirements into its internal procedures. After the certification process, CBA has issued two claims mainly related to the use of ASI logo in packaging.
12.1c Employee training	Conformance	Relevant personnel has been trained under their duties regarding ASI claims and representation.

Document Control and Version History

Revision	Date	Notes
0	11 October 2019	Initial certification audit (provisional)
1	15 January 2021	Surveillance audit. Update to the Initial Certification Audit scope to the sites included for clarity. A six month extension was granted to the Initial Certification Period as a result of significant disruptions arising from COVID-19 related travel restrictions. Provisional certification now upgraded to full certification.