

# ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

# LOTTE ALUMINIUM ANSAN PLANT

CERTIFICATE  
NUMBER

108

ASI  
STANDARD

CHAIN OF CUSTODY  
(V1 2017)

CERTIFICATION  
LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITOR

DNV GL

DATE OF ISSUE

18 DECEMBER 2020

DATE OF EXPIRY

17 DECEMBER 2023

CERTIFIED SINCE

18 DECEMBER 2020

AUTHORISED BY

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

Aluminium Stewardship Initiative Ltd  
ACN 606 661 125, Australia  
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-<br/>stewardship.org)*

CERTIFICATION SCOPE

The Lotte Aluminium Ansan Plant is a manufacturer of  
rolled products of aluminium foil.

# SUMMARY AUDIT REPORT

## CHAIN OF CUSTODY STANDARD

### OVERVIEW

MEMBER NAME	Lotte Aluminium Co., Ltd
ENTITY NAME	LOTTE ALUMINIUM ANSAN PLANT
CERTIFICATION SCOPE	The Lotte Aluminium Ansan Plant is a manufacturer of rolled products of aluminium foil.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>• Post-Casthouse</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>• Chain of Custody Standard V1</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>• First Certification Audit</li></ul>
AUDIT FIRM	DNV GL
AUDIT DATE	<ul style="list-style-type: none"><li>• 24 - 26 November 2020</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>• 7 December 2020</li></ul>
AUDIT SCOPE	<p>The audit scope of Lotte Aluminium, Ansan Plant located in Ansan, Gyeonggi-do, South Korea includes manufacturing of rolled products of aluminium foil.</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none"><li>• Post-Casthouse</li></ul> <p>All relevant Criteria in the ASI Chain of Custody Standard were included in the audit scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none"><li>• Certification</li></ul>
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><li><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.</li><li><input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.</li><li><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.</li><li><input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.</li></ul>

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CERTIFICATION PERIOD	18 December 2020 – 17 December 2023
NEXT AUDIT TYPE	Surveillance audit
NEXT AUDIT DUE DATE	17 June 2022
CERTIFICATE NUMBER	108

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## SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
1 MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI membership	Conformance	The Entity is an active ASI Member committed to comply with ASI's membership obligations and the ASI Complaints Mechanism. The Entity falls under the Production and Transformation category. ASI membership can be viewed at <a href="https://aluminium-stewardship.org/about-asi/asi-members/lotte-aluminium/">https://aluminium-stewardship.org/about-asi/asi-members/lotte-aluminium/</a> .
1.2 Management system	Conformance	Documented ASI CoC Management Manual addressing all applicable requirements of the ASI CoC Standard under the Control of the Entity is established. The Entity's ASI CoC management system has the capacity to handle ASI CoC material. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
1.3 Management system reviews	Conformance	The Entity has an annual review process of the ASI CoC Management System to assess the effectiveness of the ASI CoC management and address potential areas of non-conformance and improvement. The first annual management review is planned for early 2021.
1.4 Management representative	Conformance	The Entity nominates a senior management member as an ASI Management Representative to have overall responsibility of the implementation of ASI CoC and for the conformance with all applicable requirements of the CoC Standard.
1.5 Training	Conformance	The Entity provides formal training courses to relevant personnel to raise awareness and competency of the ASI CoC requirements and their related roles and responsibilities under the ASI CoC Management System.
1.6 Record keeping	Conformance	The Entity establishes document and record management process in the ASI CoC Management Manual covering all applicable requirements of the CoC Standard including retention period of documents and records related to ASI CoC activities.
1.7a Reporting to ASI (Inputs and Outputs)	Conformance	The Entity's ASI CoC Management Manual states annual reporting to ASI. This is not applicable for the first certification audit and no such data is reported to ASI Secretariat yet.
1.7b Reporting to ASI (Input Percentage)	Conformance	The Entity's ASI CoC Management Manual states annual reporting to ASI. This is not applicable for the

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

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

CRITERION	RATING	COMMENT
6 POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM		
6.1a CoC Certification Scope – Post-Casthouse	Conformance	The Entity's ASI CoC Management Manual is in place to ensure production of ASI Aluminium only from the facility that is within the Entity's CoC Certification Scope.
6.1b ASI Performance Standard – Post-Casthouse	Conformance	The Entity maintains documented ASI CoC Management Manual to ensure production of ASI Aluminium is made only from the certified facilities against the ASI Performance Standard. The Entity has a valid Performance Standard certificate and the certificate is accessible at: <a href="https://aluminium-stewardship.org/wp-content/uploads/2020/03/ASI-Summary-Audit-Report-Lotte-Aluminium-75-PS.pdf">https://aluminium-stewardship.org/wp-content/uploads/2020/03/ASI-Summary-Audit-Report-Lotte-Aluminium-75-PS.pdf</a> .
6.1c Sourcing ASI Aluminium	Conformance	The Entity has systems in place to ensure that the ASI Aluminium is purchased only from the eligible Entities/facilities directly or indirectly via traders and warehouses. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
7 DUE DILIGENCE FOR NON-COC INPUTS AND RECYCLABLE SCRAP MATERIAL		
7.1a Responsible sourcing policy (anti-corruption)	Conformance	The Entity's responsible sourcing policy covers the anti-corruption. The Entity's next tier non-CoC Material suppliers are communicated with the Policy and signed on the commitment letters to comply with The Entity's Responsible Sourcing Policy covers the anti-corruption. The Entity's next tier non-CoC Material suppliers are communicated with the Policy and signed on the commitment letters to comply with the Responsible Sourcing Policy. The Responsible Sourcing Policy is published on the Entity's website at: <a href="https://www.lotteal.co.kr/down/지속가능보고서.pdf">https://www.lotteal.co.kr/down/지속가능보고서.pdf</a> .
7.1b Responsible sourcing policy (responsible sourcing)	Conformance	The Entity has the Responsible Sourcing Policy, covering the ASI CoC Criteria of responsible sourcing. The Entity's next tier non-CoC Material suppliers are communicated with the Policy and signed on the commitment letters to comply with The Entity's Responsible Sourcing Policy covers the anti-corruption. The Entity's next tier non-CoC Material suppliers are communicated with the Policy and signed on the commitment letters to comply with the Responsible Sourcing Policy. The Responsible Sourcing Policy is published on the Entity's website at: <a href="https://www.lotteal.co.kr/down/지속가능보고서.pdf">https://www.lotteal.co.kr/down/지속가능보고서.pdf</a> .

CRITERION	RATING	COMMENT
7.1c Responsible sourcing policy (human rights due diligence)	Conformance	<p>The Entity has the Responsible Sourcing Policy, covering the ASI CoC Criteria of human rights due diligence. The Entity's next tier non-CoC Material suppliers are communicated with the Policy and signed on the commitment letters to comply with The Entity's responsible sourcing policy covers the anti-corruption. The Entity's next tier non-CoC Material suppliers are communicated with the policy and signed on the commitment letters to comply with the Responsible Sourcing Policy. The Responsible Sourcing Policy is published on the Entity's website at <a href="https://www.lotteal.co.kr/down/지속가능보고서.pdf">https://www.lotteal.co.kr/down/지속가능보고서.pdf</a>.</p>
7.1d Responsible sourcing policy (conflict affected and high risk areas)	Conformance	<p>The Entity has the responsible purchasing policy, covering the ASI CoC Criteria of conflict affected and high risk areas. The Entity's next tier non-CoC Material suppliers are communicated with the policy and signed on the commitment letters to comply with The Entity's responsible sourcing policy covers the anti-corruption. The Entity's next tier non-CoC Material suppliers are communicated with the policy and signed on the commitment letters to comply with the responsible sourcing policy. The responsible sourcing policy is published on the Entity's website at <a href="https://www.lotteal.co.kr/down/지속가능보고서.pdf">https://www.lotteal.co.kr/down/지속가능보고서.pdf</a>.</p>
7.2 Risk assessment	Conformance	<p>Risk assessment is conducted to minimize the risk of non-compliance for the Entity's next tier suppliers (such as non-CoC material suppliers, trader, warehouse). Following risk mitigation efforts where risks identified are conducted by the Entity.</p>
7.3 Complaints mechanism	Conformance	<p>The Entity has whistleblowing or compliant reporting mechanisms to enable employees and external stakeholders to report potential misconducts. Methods of complaint reporting is communicated with external suppliers and stakeholders. The reporting channel can be reached through the Entity's website (<a href="https://www.lotteal.co.kr/manage/ethicsManage_singungo.asp">https://www.lotteal.co.kr/manage/ethicsManage_singungo.asp</a>), phone, email or post.</p>
8 MASS BALANCE SYSTEM: COC MATERIAL AND ASI ALUMINIUM		
8.1 Material Accounting System	Conformance	<p>The Material Accounting System has been developed (on-line) to control, manage and record Input Quantity and Output Quantity of CoC Material and Non-CoC Material by mass is established by the Entity.</p>



CRITERION	RATING	COMMENT
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 Material Accounting Period is defined as 12 months (from January to December) in the Entity's ASI CoC Management Manual, and the Entity's Material Accounting System is developed to manage the Material Accounting Period.
8.4 Input Percentage	Conformance	The Entity has established a process to calculate and record the Input percentage in compliance to the ASI CoC standard and the formula is stated in the Entity's ASI CoC Management Manual. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
8.5 Input Percentage (Aluminium Re-Melting and Refining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.6 Output Quantity determination	Conformance	The Entity has established a Material Accounting System in compliance with ASI CoC requirements to determine the output quantity. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
8.7 Output Quantity designation	Conformance	The Entity has established a Material Accounting system in compliance with the ASI CoC requirements, and method to designate the output quantity of CoC Material is defined in the Entity's ASI COC Management Manual. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
8.8 Output Quantity – Pre-Consumer Scrap	Conformance	The Entity's Material Accounting system states total output quantity of CoC materials including the Eligible Scrap does not exceed the input quantity of CoC materials. The Entity does not have a plan to sell ASI CoC materials as an Eligible Scrap.
8.9 Outputs not exceed inputs	Conformance	The Entity's Material Accounting System is developed to have updated information on inventory balance on a frequent basis which conforms to the ASI Chain of Custody Standard requirements. At the time of the audit, there were no examples of

CRITERION	RATING	COMMENT
		effective implementation of the system as there was no sourcing and transfer of CoC Material.
8.10a Internal Overdraws (not exceed 20%)	Conformance	The Entity has established a Material Accounting system that is in compliance with ASI Chain of Custody Standard requirements. At the time of the audit, there were no examples of effective implementation of the system as no ASI CoC Material are available in the Entity's supply chain.
8.10b Internal Overdraws (not exceed affected amount)	Conformance	The Entity has established a Material Accounting system that is in compliance with ASI Chain of Custody Standard requirements. At the time of the audit, there were no examples of effective implementation of the system as no ASI CoC Material are available in the Entity's supply chain.
8.10c Internal Overdraws (period to make up)	Conformance	The Entity has established a Material Accounting system that is in compliance with ASI Chain of Custody Standard requirements. At the time of the audit, there were no examples of effective implementation of the system as no ASI CoC Material are available in the Entity's supply chain.
8.11a Positive Balance (carry over)	Conformance	The Entity has established a Material Accounting system that is in compliance with ASI Chain of Custody Standard requirements. At the time of the audit, there were no examples of effective implementation of the system as no ASI CoC Material are available in the Entity's supply chain.
8.11b Positive Balance (expiry)	Conformance	Adequate process to control Positive Balance (carry over) is established in the Entity's ASI CoC Management Manual and on-line Material Accounting System in compliance with the ASI Chain of Custody Standard requirements.
9 ISSUING COC DOCUMENTS		
9.1 Shipments and transfers	Conformance	The Entity has a system that can produce CoC documents for shipment and transfer of CoC material, ensuring that these are controlled, issued and stored as per ASI Chain of Custody Standard requirements. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
9.2a Date of issue	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC document including date of issue for each shipment of material/product in the form defined in ASI CoC Standard. At the time of the audit, there were no examples of effective

CRITERION	RATING	COMMENT
		implementation of the system as there was no sourcing and transfer of CoC Material.
9.2b Reference number	Conformance	The Entity's ASI CoC Management Manual states the Entity issues a CoC document including reference number (purchase order number linked to the Entity's Material Accounting System) for each shipment of material/product in the form defined in the ASI CoC Standard. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
9.2c Issuing Entity	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue a CoC document including issuing entity information for each shipment of material/product in the form defined in the ASI CoC Standard. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
9.2d Receiving customer	Conformance	The Entity's ASI CoC Management Manual states the Entity issues a CoC document including receiving customer information for each shipment of material/product in the form defined in the ASI CoC Standard. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
9.2e Responsible employee	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue a CoC document including responsible employee for each shipment of material/product in the form defined in the ASI CoC Standard. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
9.2f Conformance statement	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue a CoC document including conformance statement for each shipment of material/product in the form defined in the ASI CoC Standard. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
9.2g Type of CoC Material	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue a CoC document including types of CoC material for each shipment of material/product in the form defined in the ASI CoC

CRITERION	RATING	COMMENT
		Standard. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
9.2h Mass of CoC Material	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue a CoC document including mass of CoC material for each shipment of material/product in the form defined in the ASI CoC Standard. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
9.2i Mass of total material	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue a CoC document including mass of total material for each shipment of material/product in the form defined in the ASI CoC Standard. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
9.3a Sustainability Data (optional)	Not Applicable	This Criterion is not applicable to the Entity and the Entity's activity is Post-Casthouse.
9.3b Sustainability Data (passing on)	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue a CoC document including the sustainability date (if requested) for each shipment of material/product in the template defined in the ASI CoC Standard. The sustainability data is based on the Corporate Social Responsibility Report or Life Cycle Assessment Report published on the Entity's official website ( <a href="http://www.lotteal.co.kr">www.lotteal.co.kr</a> ). At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
9.3c Post-Casthouse ASI Certification status	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue a CoC document including ASI Certification status for the ASI Performance Standard for the Entity (if requested) for each shipment of material/product in the form defined in the ASI CoC Standard. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
9.4 Supplementary Information (optional)	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue a CoC document including supplement information about the Entity or CoC material (if requested) for each shipment of material/product in the form defined in the ASI CoC

CRITERION	RATING	COMMENT
		Standard. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
9.5 Response to verification requests	Conformance	The Entity's ASI CoC Management Manual states the responsibility and process to respond verification requests for information in the CoC documents issued by the Entity. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
9.6 Error management	Conformance	A process to record errors, to analyse the root cause, and to take the associated correction action to prevent the reoccurrence is stated in the Entity's ASI CoC Management Manual and Non-Conforming Product Management Process. At the time of the audit, there were no examples of effective implementation of the system as there was no production and shipment of ASI CoC Material.
10 RECEIVING COC DOCUMENTS		
10.1 Verify required information included	Conformance	The Entity's ASI CoC Management Manual addresses the process to verify the required information in the received CoC documents as required by the ASI Chain of Custody Standard.
10.2 Verify consistency with shipments	Conformance	The Entity's ASI CoC Management Manual addresses the process to verify the required information in the received CoC documents as required by the ASI Chain of Custody Standard.
10.3 Verify supplier CoC Certification status	Conformance	The Entity's ASI CoC Management Manual addresses the process to verify the required information in the received CoC documents as required by ASI Chain of Custody Standard. Valid list of ASI CoC certified suppliers is maintained.
10.4 Error management	Conformance	The Entity's ASI CoC Management Manual and Error Management Process for CoC Material received state a process to record the errors, analyse the root cause and implement the associated correction action to prevent the reoccurrence with suppliers. The Entity does not have a plan to use Eligible scrap. At the time of the audit, there were no examples of effective implementation of the system as there was no sourcing and transfer of CoC Material.
11 MARKET CREDITS SYSTEM: ASI CREDITS		

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

CRITERION	RATING	COMMENT
12.1a ASI Claims Guide	Conformance	The Entity's ASI CoC Management Manual states all claims and communications shall follow the ASI Claims Guide including communication with ASI secretariat, and the relevant roles and responsibilities are defined. At the time of the audit, there were no examples of effective implementation of the system as no ASI CoC materials are yet available on the Entity's supply chain.
12.1b Verifiable evidence	Conformance	The Entity's ASI CoC Management Manual defines roles and responsibilities to ensure that claims are made in a manner consistent with the ASI Claims Guide. At the time of the audit, there were no evidences of effective implementation of the system as no ASI CoC materials are yet available on the Entity's supply chain.
12.1c Employee training	Conformance	The Entity provides a training course on Claims and Communication to the relevant employees as per the Entity's ASI CoC Management Manual.

**Document Control and Version History**

Revision	Date	Notes
0	18 December 2020	Issued (Full Certification)