

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

SOHAR ALUMINIUM COMPANY LLC

CERTIFICATE
NUMBER

289

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

PROVISIONAL
CERTIFICATION

ASI ACCREDITED
AUDITOR

DNV BUSINESS
ASSURANCE
SERVICES UK
LTD.

DATE OF ISSUE

14 JUNE 2023

DATE OF EXPIRY

13 JUNE 2024

CERTIFIED SINCE

14 JUNE 2023

AUTHORISED BY

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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

The Sohar Aluminium facility, located near Sohar in the Sultanate of Oman including aluminium smelting, casthouse and administrative associated facilities.

SUMMARY AUDIT REPORT

PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Sohar Aluminium Company LLC
ENTITY NAME	Sohar Aluminium Company LLC
CERTIFICATION SCOPE	The Sohar Aluminium facility, located near Sohar in the Sultanate of Oman including aluminium smelting, casthouse and administrative associated facilities.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Aluminium SmeltingCasthouses
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V2
AUDIT TYPE	<ul style="list-style-type: none">Certification Audit
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">20 – 24 November 2022
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">16 May 2023
AUDIT SCOPE	<p>The audit scope includes all facilities at the Sohar Aluminium facility, including aluminium smelting, casthouse and administrative associated facilities.</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none">Aluminium SmeltingCasthouses <p>All relevant criteria in the ASI Performance Standard were included in the audit scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none">Provisional 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

14 June 2023 – 13 June 2024

NEXT AUDIT
TYPE

Surveillance Audit

NEXT AUDIT
DUE DATE

13 December 2023

CERTIFICATE
NUMBER

289

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has the appropriate systems in place to maintain awareness, ensure compliance with Applicable Laws and maintain a context-sensitive commitment to customary and/or traditional practices. This is evidenced by the Entity's Legal Register, Code of Conduct, and relevant policies.
1.2 Anti-Corruption	Conformance	The Entity demonstrates a commitment to working against Corruption in all its forms, including Extortion and Bribery. Furthermore, it has ensured that anti-corruption is addressed in a manner consistent with Applicable Law and relevant international standards, as is illustrated in its Amanah Code of Conduct and reinforced by existing state audit law.
1.3 Code of Conduct	Conformance	The Entity has a comprehensive approach to maintaining its own integrity and that of its respective Stakeholders. The Amanah Code of Conduct provides a standardised framework to guide business and operational practices. The Amanah Code of Conduct is publicly available and the Entity has ensured an effective systematic review and update process is included as a part of the company's activities. This has ensured that changes to the organisations documentation is reflective of any operational changes, as well as any ensuing impacts on environmental, social and governance related risks. http://www.sohar-aluminium.com/sites/default/files/2021-10/Amanah-Code-of-Conduct-English-2020.pdf
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	The Entity's relevant Environmental, Social and Governance (ESG) Policies and procedures remain sensitive to the need to incorporate senior management as a part of the implementation and review process. The Entity has successfully monitored and ensured that this is the case. The Entity has demonstrated leadership commitment by endorsing and periodically reviewing various Policies covering Environmental, Social and Governance factors and by providing resources as needed for its implementation. The Entity has effectively communicated the ESG-related Policies to its Stakeholders. https://www.sohar-aluminium.com/sites/default/files/2022-07/Human-Rights-Policy-2022-English.pdf

CRITERION	RATING	COMMENT
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The Entity's relevant ESG Policies and procedures remain sensitive to the need to incorporate senior management as a part of the implementation and review process. The Entity has successfully monitored and ensured that this is the case. The Entity has demonstrated leadership commitment by endorsing and periodically reviewing various Policies covering Environmental, Social and Governance factors and by providing resources as needed for its implementation.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The Entity has demonstrated leadership commitment by endorsing and periodically reviewing various policies covering Environmental, Social and Governance factors and by providing resources as required for its implementation. The Entity has effectively communicated the ESG-related Policies to its Stakeholders.
2.2 Leadership	Conformance	The Entity has nominated one of its senior management personnel (Chief Operating Officer) as having overall responsibility and authority for ensuring conformance with the ASI Performance Standard.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity maintains ISO 14001:2015 EMS certification which is subjected to periodic audits by an independent accredited certification body. An Environmental and Social Management Plan has also been established and implemented.
2.3b Environmental and Social Management Systems (social)	Minor Non-Conformance	The Entity maintains ISO 14001:2015 EMS certification which is subjected to periodic audits by an independent accredited certification body. An Environmental and Social Management Plan has been established and implemented as well. However, the Entity has not developed its Social Management System according to its potential social risks and impacts.
2.4 Responsible Sourcing	Minor Non-Conformance	Responsible sourcing has been referenced in both the Entity's EHS Policy as well as the Environmental and Social Management Plan. Alumina is sourced mainly from ASI Certified Entities and liquid pitch and coke suppliers all follow ESG principles and report their ESG performance progress. The intent and commitment to sourcing responsibly is apparent and implemented through the Responsible Sourcing Policy, which is currently undergoing review and approval. However, there is minimal evidence of risk assessment, completeness of due diligence checks and effectiveness of Management System implementation to ensure effectiveness of the Policy.

CRITERION	RATING	COMMENT
2.5 Impact Assessments	Conformance	The Entity demonstrates a commitment to undertaking relevant Impact Assessments in order to establish an understanding of respective baseline conditions, prospective impacts as a result of its activities and associated mitigation efforts required.
2.6 Emergency Response Plan	Conformance	A site specific Emergency Response Plan has been established by the Entity. The Plan has been developed in collaboration with Workers, Contractors and other relevant Stakeholders. Importantly, the Entity has also put a review process in place to account for both temporal and operational changes. The integrity of these plans and procedures are evidenced by the Entity's ISO 45001 and ISO 14001 certifications.
2.7 Mergers and Acquisitions	Conformance	The Entity has established a Business Continuity Management Strategy as well as an Enterprise Risk Management Framework to effectively navigate instances of mergers and acquisitions, should they occur in future.
2.8 Closure, Decommissioning and Divestment	Conformance	The Entity has established a Business Continuity Management Strategy as well as an Enterprise Risk Management Framework to effectively navigate instances of operational closure, decommissioning or divestment. The Entity has not closed, decommissioned or divested any of its Facility, however it is aware of the requirement to review environmental, social and governance issues and intends to apply the same if required in the future.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	The Entity has published a comprehensive Sustainability Report for 2021 including a Materiality review. The report appropriately identifies Material ESG risks and effectively articulates the Entity's governance approach to sustainability: http://www.sohar-aluminium.com/sites/default/files/2022-06/SA%20Sustainability%20Report%20%202021%20%20Eng%20-%20Copy.pdf
3.2 Non-compliance and liabilities	Conformance	The Entity publicly discloses information on an annual basis relating to Material fines, judgments, penalties and non-monetary sanctions for failure to comply with Applicable Law. These are also reported to external auditors. The Entity has not recorded major/serious instances of non-conformity to required regulations, expected practices and applicable law.

CRITERION	RATING	COMMENT
3.3a Payments to governments (legal and contractual)	Conformance	The Entity has policies and controls in place to make, or have made on its behalf, payments to governments on a legal and/or contractual basis only. The Entity is periodically audited by the National Audit Office to ensure that the organisation meets its compliance obligations including payments to governments.
3.3b Payments to governments (disclosure – bauxite mining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.4 Stakeholder complaints, grievances, and requests for information	Conformance	The Entity has implemented an accessible, transparent, understandable and culturally and gender sensitive, external Grievance Mechanism (via the Amanah Hotline), adequate to address all relevant Stakeholder complaints, grievances and requests for information relating to its operations.
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Minor Non-Conformance	Whilst the Entity had shown a commitment to conducting relevant impact assessments to establish an understanding of respective baseline conditions, prospective impacts as a result of its activities, and associated mitigation efforts required, the Entity should show more initiative in periodically reviewing and updating these impact assessments.
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Entity has an established communication process for responding to inquiries from internal and external stakeholders, including customers asking for product information. The Entity is prepared to provide Life Cycle Assessment (LCA) information on its Aluminium (containing) product(s) when requested.
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The Entity has ensured public access on communications and information related to LCA and its underlying assumptions and system boundaries through their published Sustainability Report.
4.2 Product design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a Aluminium Process Scrap (targets)	Conformance	As stated in the Entity's Sustainability Report for 2021, the Entity aims to minimise the generation of Aluminium Process Scrap within its own operations, and sample data for 2019 and 2020 indicate that the Entity does not buy or sell process or Post-Consumer Scrap externally and intends to recycle 100% of process scrap internally.
4.3b Aluminium Process Scrap (alloy separation)	Conformance	As stated in the Entity's Sustainability Report for 2021, the Entity aims to minimise the generation of

CRITERION	RATING	COMMENT
		Aluminium Process Scrap within its own operations, and sample data for 2019 and 2020 indicate that the Entity does not buy or sell process or Post-Consumer Scrap externally and intends to recycle 100% of process scrap internally.
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	The Entity's collection and recycling strategies are appropriately bound by time-sensitive targets. Furthermore, the Entity has understood the need to account for both upstream and downstream waste management activities to ensure a comprehensive recycling strategy. Therefore, it has engaged with existing local and regional actors involved in governing national collection and recycling systems.
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	The Entity's collection and recycling strategies are appropriately bound by time-sensitive targets. Furthermore, the Entity has understood the need to account for both upstream and downstream waste management activities to ensure a comprehensive recycling strategy. Therefore, it has engaged with existing local and regional actors involved in governing national collection and recycling systems.
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity has taken appropriate steps to ensure that organisational Greenhouse Gases (GHG) emissions are effectively accounted, reported and disclosed. This is evidenced by the GHG data provided in relation to its Power Plant, Smelter and other facilities. Within the Entity's Sustainability Report, the Entity has also ensured that Material GHG emissions are publicly disclosed on an annual basis: http://www.sohar-aluminium.com/sites/default/files/2022-06/SA%20Sustainability%20Report%20-%202021%20-%20Eng%20-%20Copy.pdf
5.2 GHG emissions reductions	Conformance	The Entity demonstrates that it has developed time-bound GHG emissions reductions targets. This is also demonstrated via the Entity's Sustainability Report, which shows commitment to establishing a GHG Emissions Reduction Pathway that is both annually reviewed and updated to ensure that it is in line with the broader global target of limiting global temperature rise to 1.5 degrees: https://www.sohar-aluminium.com/sites/default/files/2022-10/Newsletter%20Oct%202022.pdf

CRITERION	RATING	COMMENT
5.3a Aluminium Smelting (management system)	Conformance	The Entity has demonstrated that they have established the necessary Management System (via the Entity's GHG Management System), evaluation procedures, and operating controls to limit Direct GHG Emissions.
5.3b Aluminium Smelting (up to and including 2020)	Conformance	The Entity has demonstrated that the Scope 1 and Scope 2 GHG Emissions from the production of Aluminium is currently at 7.07 tonnes per tonne Aluminium - a level below 8 tonnes CO ₂ -eq per metric tonne Aluminium, and is intending to maintain or reduce this level by 2030.
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable as the Entity has no plans to commission new Aluminium Smelting Facilities after 2020 at the Entity.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		
6.1 Emissions to Air	Conformance	The Entity has quantified and reported Emissions to Air that have adverse effects on humans or the environment and implement plans to minimise these adverse impacts in line with implementation of their Environmental and Social Management Program Report for 2022. Air emissions are also reported annually in the Entity's Sustainability Reports.
6.2 Discharges to Water	Conformance	The Entity has a comprehensive system in place to quantify and report Discharges to Water. Wastewater treatment and disposal management is integrated into the Entity's Management System to comply with legal standards for wastewater discharge.
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	The Entity has established procedures to appropriately manage its Spills and Leakages. It has an understanding of its major risk areas and has ensured that all external communications plans, stakeholder guidelines, compliance controls and monitoring programmes work in tandem to assess and mitigate Spills and/or Leakages.
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	The Entity has established procedures to appropriately manage its Spills and Leakages. It has an understanding of its major risk areas and has ensured that all external communications plans, stakeholder guidelines, compliance controls and monitoring programmes work in tandem to detect and mitigate Spills and/or Leakages.
6.4a Reporting of Spills (immediate disclosure)	Conformance	The Entity has implemented appropriate measures to ensure that any Spills and Leakages are effectively

CRITERION	RATING	COMMENT
		reported and that an effective incident response plan is ready to be mobilised as mandated by local regulators and in compliance with the Entity's Environmental and Social Management Program.
6.4b Reporting of Spills (regular reporting)	Conformance	The Entity has implemented appropriate measures to ensure that Spills are effectively reported and that an effective incident response plan is ready to be mobilised. The Sustainability Report is also utilised to communicate and publicly disclose any Spills and the remediation actions taken.
6.5a Waste management and reporting (strategy)	Conformance	The Entity has considered how best to implement a waste management strategy that integrates principles from the Waste Management Hierarchy. This is reflected in the Entity's Waste Management Standard. Furthermore, as a part of this plan, the Entity has taken the appropriate steps to quantify the amount of both Hazardous and Non-Hazardous Waste generated across operations. The Sustainability Report 2021 discloses these figures and ensures that they are readily available to the public.
6.5b Waste management and reporting (disclosure)	Conformance	The Entity has considered how best to implement a waste management strategy that integrates principles from the Waste Management Hierarchy. This is reflected in the Entity's Waste Management Standard. Furthermore, as a part of this plan, the Entity has taken the appropriate steps to quantify the amount of both Hazardous and Non-Hazardous Waste generated across operations. The Sustainability Report 2021 discloses these figures and ensures that they are readily available to the public: http://www.sohar-aluminium.com/sites/default/files/2022-06/SA%20Sustainability%20Report%20%202021%20%20Eng%20-%20Copy.pdf
6.6a Bauxite Residue (storage construction)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6b Bauxite Residue (integrity checks and controls)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6c Bauxite Residue (water discharge)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6d Bauxite Residue (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
6.6e Bauxite Residue (state of the art technologies)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6f Bauxite Residue (remediation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a Spent Pot Lining (SPL) (storage and management)	Conformance	The Entity has set operational standards on how Spent Pot Lining (SPL) can be properly managed and further utilised. Procedures are also in place to mitigate SPL leaching to the environment.
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Conformance	In conjunction with the Entity's Waste Management Standard, the Entity has initiated processes to recover and recycle carbon and refractory materials. Together with processed SPL, these materials are diverted from landfill. In 2022, the Entity sent over 7,000 tonnes of SPL to a local cement company.
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Conformance	At present, 100 percent of SPL is sent to a local cement company and the Entity intends to continue with this practice.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Conformance	At present, 100 percent of SPL is sent to a local cement company and the Entity intends to continue with this practice.
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Conformance	The Entity does not discharge any SPL to marine or aquatic environments, as 100 percent of SPL is sent to a local cement company.
6.8a Dross (recovery)	Conformance	The Entity manages Dross and limits leachate to the environment. Via its Waste Management Standard for Dross, the Entity maximises the recycling of treated Dross. The Entity also demonstrates a commitment to finding alternative options through which to manage Dross waste and divert them from landfill.
6.8b Dross (recycling)	Conformance	The Entity manages Dross and limits leachate to the environment. Via its Waste Management Standard for Dross, the Entity maximises the recycling of treated Dross. The Entity also demonstrates a commitment to finding alternative options through which to manage Dross waste and divert them from landfill.
6.8c Dross (review of alternatives)	Conformance	The Entity manages Dross and limits leachate to the environment. Via its Waste Management Standard for Dross, the Entity maximises the recycling of treated Dross. The Entity also demonstrates a commitment to finding alternative options through which to manage Dross waste and divert them from landfill.

CRITERION	RATING	COMMENT
7.1a Water assessment (mapping)	Conformance	The Entity has taken measures to identify, document, and publicly disclose its water withdrawal and use by source and type annually. The Entity has developed standard operating procedures and their Sustainability Report 2021 to identify, manage and report on water-related risks across the Entity's Area of Influence. The report indicates only seawater usage and reverse osmosis. No groundwater is used by the Entity, with seawater mainly used. Saline coastal water abstraction wells are also utilised to serve additional requirements.
7.1b Water assessment (risk assessment)	Conformance	The Entity has taken measures to identify, document, and publicly disclose its water withdrawal and use by source and type annually. The Entity has developed standard operating procedures and their Sustainability Report 2021 to identify, manage and report on water-related risks across the Entity's Area of Influence.
7.2a Water management (management plans)	Conformance	The Entity has a series of water-related management plans and procedures that work in conjunction with the interests of impacted Stakeholders to mitigate Material risks. The Entity has established a systematic review process through which to effectively manage water consumption and discharge.
7.2b Water management (monitoring)	Conformance	The Entity has a series of water-related management plans and procedures that work in conjunction with the interests of impacted Stakeholders to mitigate Material risks. The Entity has established a systematic review process through which to effectively manage water consumption and discharge.
7.3 Disclosure of water usage and risks	Conformance	The Entity uses its public Sustainability Report to identify and report on water-related risks across the Entity's Area of Influence: http://www.sohar-aluminium.com/sites/default/files/2022-06/SA%20Sustainability%20Report%20%202021%20%20Eng%20-%20Copy.pdf
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	The Entity has assessed the risk and Materiality of its activities on Biodiversity and land-use related activities across its Area of Influence. The Entity has undertaken a systematic review process to identify (with priority) pertinent biodiversity related risks, which is evidenced by the Environmental Impact Assessment.
8.2a Biodiversity management (biodiversity action plans)	Conformance	The Entity has ensured that work undertaken to assess its Biodiversity impacts also includes a set of appropriate management plans. These have been

CRITERION	RATING	COMMENT
		<p>developed in accordance with the principles found in the Biodiversity Mitigation Hierarchy and has been further reinforced by consultations with external Stakeholders.</p> <p>The evaluation of Biodiversity aspects of both the Power Plant and Smelter are reflected in their respective Environmental Impact Assessments (EIA). No endangered species were identified whilst referencing the application of the Equator Principles for the International Finance Corporation (IFC) guidelines. Both projects undertook studies for both marine and terrestrial biodiversity assessments in relation to the Entity's industrial zone location.</p>
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	The Entity has ensured that the work undertaken to assess its Biodiversity impacts has also been partnered with a set of appropriate management plans. These have been developed in accordance with the principles found in the Biodiversity Mitigation Hierarchy and has been further reinforced by consultations with external Stakeholders.
8.2c Biodiversity management (reporting)	Conformance	The Entity has ensured that the work undertaken to assess its Biodiversity impacts has also been partnered with a set of appropriate management plans. These have been developed in accordance with the principles found in the Biodiversity Mitigation Hierarchy and has been further reinforced by consultations with external Stakeholders.
8.3 Alien Species	Minor Non-Conformance	The Entity has established assessment and plans to manage local terrestrial and marine ecosystem and Biodiversity as stated in the EIA. However, initiatives to proactively prevent accidental or deliberate introduction of Alien Species that could have significant adverse impacts on local Biodiversity were not formally incorporated.
8.4a Commitment to "No Go" in World Heritage properties (exploration and new mines)	Not Applicable	This Criterion is not applicable to the Entity's certification scope.
8.4b Commitment to "No Go" in World Heritage properties (existing operations)	Not Applicable	This Criterion is not applicable to the Entity's certification scope.
8.5a Mine rehabilitation (best available techniques)	Not Applicable	This Criterion is not applicable to the Entity's certification scope.
8.5b Mine rehabilitation (financial provisions)	Not Applicable	This Criterion is not applicable to the Entity's certification scope.

CRITERION	RATING	COMMENT
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	<p>The Entity commits to their Human Rights Policy and guided by their Code of Conduct, the Entity ensures to observe the UN Guiding Principles on Business and Human Rights as well as the Omani Labour Law, which incorporates Human Rights requirements as strengthened by various international accords and conventions.</p> <p>https://www.sohar-aluminium.com/sites/default/files/2022-07/Human-Rights-Policy-2022-English.pdf</p>
9.1b Human Rights Due Diligence (process)	Major Non-Conformance	<p>The Entity understands its social and civic responsibilities to the public and operates in a way that aims to fulfil its responsibilities to employees, host Communities, and other Stakeholders. Committing to their Human Rights Policy and guided by their Code of Conduct, the Entity ensures to observe the UN Guiding Principles on Business and Human Rights as well as the Omani Labour Law, which incorporates Human Rights requirements as strengthened by various international accords and conventions.</p> <p>The Entity's Human Rights Due Diligence process has considered worker accommodation and mitigation plans are in place for identified adverse impacts. However, the formal risk assessment for the key Stakeholders, including affected interested parties, was not incorporated, nor considered as part of the Entity's Human Rights Due Diligence.</p>
9.1c Human Rights Due Diligence (remediation)	Conformance	<p>The Entity's Complaints Resolution Mechanism is managed through the grievance hotline and governed by the Entity's Code of Conduct. The Entity maintains records of time-bound remedial actions and controls related to actual adverse Human Rights issues including internal reports and communications with affected parties. There have been no cases identified where violations of Human Rights were noted and required remediation.</p>
9.2 Women's Rights	Conformance	<p>The Entity is committed to promoting and protecting women's rights and has implemented policies and procedures in line with local laws and the UN Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW). The Entity's Amanah-Code of Conduct and Human Rights Policy promotes equal opportunity for women, which ensures respect for the rights and interests of women.</p> <p>http://www.sohar-aluminium.com/sites/default/files/2021-10/Amanah-</p>

CRITERION	RATING	COMMENT
		Code-of-Conduct-English-2020.pdf https://www.sohar-aluminium.com/sites/default/files/2022-07/Human-Rights-Policy-2022-English.pdf
9.3 Indigenous Peoples	Not Applicable	The Entity operates in a government established industrial area. There are no Indigenous Peoples affected by the Entity.
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	The Entity operates in a government established industrial area where there were no resident Indigenous Peoples prior to the allocation of the land.
9.5 Cultural and sacred heritage	Not Applicable	The Entity operates in a government designated industrial area where there were no resident Indigenous Peoples prior to the allocation of the land. There are also no identified sacred or cultural heritage sites and values within the Entity's Area of Influence.
9.6a Resettlements (avoid or minimise)	Not Applicable	The Entity operates in a government designated industrial area where there were no resident Indigenous Peoples prior to the allocation of the land. The Entity does not anticipate any expansion of existing land allotment in the foreseeable future.
9.6b Resettlements (where unavoidable)	Not Applicable	The Entity operates in a government designated industrial area where there were no resident Indigenous Peoples prior to the allocation of the land. The Entity does not anticipate any expansion of existing land allotment in the foreseeable future.
9.7a Local Communities (rights and interests)	Conformance	The Entity operates in a government designated industrial area where there are no adjacent residential Communities. The Entity has conducted Environmental Impact Assessments (including social impact assessment) to address any adverse impact on the rights and interests of Communities outside the industrial estate and to provide them assistance through corporate social responsibility programs.
9.7b Local Communities (impacts)	Conformance	The Entity operates in a government designated industrial area where there are no adjacent residential Communities. The Entity has conducted Environmental Impact Assessments (including social impact assessment) to address any adverse impact on the rights and interests of Communities outside the industrial estate and to provide them assistance through corporate social responsibility programs.
9.7c Local Communities (livelihoods)	Conformance	The Entity operates in a government designated industrial area where there are no adjacent residential

CRITERION	RATING	COMMENT
		Communities. The Entity has conducted Environmental Impact Assessments (including social impact assessment) to address any adverse impact on the rights and interests of Communities outside the industrial estate and to provide them assistance through corporate social responsibility programs.
9.8 Conflict-Affected and High-Risk Areas	Minor Non-Conformance	<p>The Entity is committed to ensuring that it does not support armed conflict or engage in Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRAs), both directly and indirectly. To uphold this commitment, the Entity strictly adheres to its Human Rights Policy and Code of Conduct, taking proactive measures to prevent its involvement in armed conflict and human rights abuses in such areas, including those within its supply chain.</p> <p>During the vendor registration process, the Entity addresses these concerns by utilising the United Nations (UN) sanctioned countries list as a reference for prequalifying suppliers at the time of registration. This assists in mitigating the risks associated with CAHRAs.</p> <p>Nevertheless, there is a need to establish formal processes to evaluate and address the risks associated with CAHRAs, and to conduct Due Diligence on its suppliers based on a risk-based approach and their relationships with CAHRAs. These processes will further enhance the Entity's efforts to ensure responsible sourcing and mitigate potential risks in its supply chain.</p>
9.9 Security practice	Conformance	<p>The Entity follows a security procedure that aims to ensure the physical and environmental security of all individuals and properties inside company facilities. The Entity also provides adequate training programs to its security personnel upon joining and periodically on performing their duties as security personnel including respecting the Human Rights of all Stakeholders.</p>
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	<p>The Entity upholds the Freedom of Association and Right to Collective Bargaining respecting the Articles 108 to 110bis of Sultanate of Oman - Ministry of Manpower Labour Law of 2012. The Entity currently hosts a Labour Union.</p>
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	<p>The Entity upholds the Freedom of Association and Right to Collective Bargaining respecting the Articles 108 to 110bis of Sultanate of Oman - Ministry of Manpower Labour Law of 2012. The Entity currently</p>

CRITERION	RATING	COMMENT
		hosts a Labour Union that regularly participates in collective bargaining processes with the Entity in good faith.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable as the Entity operates in the Sultanate of Oman where Labour Unions are not restricted.
10.2a Child Labour (minimum age)	Conformance	The Entity has established policies and procedures to ensure compliance with employees' minimum age requirements as established by the Omani Labour Law. All of Entity's employees/Workers are above 15 years of age.
10.2b Child Labour (hazardous)	Conformance	The Entity has established policies and procedures to ensure compliance with Workers/employees' minimum age requirements as established by the Omani Labour Law. All Workers are above 15 years of age. Local law limits the working hours and working time for Workers between 15 and 18 years old.
10.2c Child Labour (worst forms)	Conformance	The Entity has established policies and procedures to ensure compliance with Workers/employees' minimum age requirements as established by the Omani Labour Law. All Workers are above 15 years of age. Local law limits the working hours and working time for Workers between 15 and 18 years old.
10.3a Forced Labour (human trafficking)	Conformance	<p>The Entity does not condone nor engages in the use of Forced Labour, by upholding the Omani Labour Law and Anti-Trafficking Law - Royal Decree No. 126 of 2008. It does not participate in or support Human Trafficking in any form, either directly or through recruitment agencies as stated in their Human Rights Policy.</p> <p>The communication of policies and procedures to personnel and other stakeholders is evidenced in letters and contracts.</p> <p>http://www.sohar-aluminium.com/sites/default/files/2021-10/Amanah-Code-of-Conduct-English-2020.pdf</p> <p>https://www.sohar-aluminium.com/sites/default/files/2022-07/Human-Rights-Policy-2022-English.pdf</p>
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity does not condone or engage in the use of Forced Labour, by upholding the Omani Labour Law and Anti-Trafficking Law - Royal Decree No. 126 of 2008. It does not require any form of deposit, Recruitment Fee or equipment advance from Workers either directly or through employment or recruitment

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		agencies. These are also covered in the Entity's Human Rights Policy.
10.3c Forced Labour (migrant workers)	Conformance	The Entity does not condone or engage in the use of Forced Labour, by upholding the Omani Labour Law and Anti-Trafficking Law - Royal Decree No. 126 of 2008. It does not participate in or support Human Trafficking in any form and does not require any form of deposit, Recruitment Fee or equipment advance from Workers either directly or through employment or recruitment agencies, and complies with requirements pertaining to Migrant Workers. These are also covered in the Entity's Human Rights Policy.
10.3d Forced Labour (debt bondage)	Conformance	The Entity does not condone or engage in the use of Forced Labour, by upholding the Omani Labour Law and Anti-Trafficking Law - Royal Decree No. 126 of 2008. It does not hold Workers in Debt Bondage or force them to work in order to pay off a debt. These are also covered in the Entity's Human Rights Policy.
10.3e Forced Labour (freedom of movement)	Conformance	The Entity does not condone or engage in the use of Forced Labour, by upholding the Omani Labour Law and Anti-Trafficking Law - Royal Decree No. 126 of 2008. It does not participate in or support human trafficking in any form and does not restrict the freedom of movement of workers in the workplace or in on-site housing. These are also covered in the Entity's Human Rights Policy.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity does not condone or engage in the use of Forced Labour, by upholding the Omani Labour Law and Anti-Trafficking Law - Royal Decree No. 126 of 2008. It does retain original copies of Workers' identity papers and similar documents. These are also covered in the Entity's Human Rights Policy.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity does not condone or engage in the use of Forced Labour, by upholding the Omani Labour Law and Anti-Trafficking Law - Royal Decree No. 126 of 2008. It does not restrict the freedom of Workers to terminate their employment at any time without penalty, given notice of reasonable length. These are also covered in the Entity's Human Rights Policy.
10.4 Non-Discrimination	Conformance	The Entity provides equal opportunities and prohibits Discrimination in all aspects of employment, including hiring, salary, promotion, training, advancement opportunities, and termination. These are in compliance to the Entity's Anti-Nepotism Policy, which applies to all employees regardless of gender, race,

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		national or social origin, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age, or any other characteristic that could lead to discrimination.
10.5 Communication and engagement	Conformance	The Entity fosters open communication and direct engagement with its employees and their representatives to address working conditions and resolve workplace and compensation issues. This is undertaken without the threat of reprisal, intimidation, or harassment. Human resources policies and various communication channels for grievances and appeals are also made consistently accessible to employees.
10.6 Disciplinary practices	Conformance	The Entity prohibits the use of corporal punishment, mental or physical coercion, harassment, and gender-based violence. Through the Human Rights Policy, Code of Conduct, and Disciplinary Policy, the Entity also has a defined grievance procedure for employees to appeal disciplinary decisions. The Disciplinary Policy is also communicated to all employees including newly hired persons.
10.7a Remuneration (living wage)	Conformance	The Entity offers its employees competitive salary packages with attractive allowance schemes that are sufficient to meet their basic needs. The Entity's remuneration exceeds the legal or industry minimum wage standards.
10.7b Remuneration (method of payment)	Conformance	The Entity offers its employees competitive salary packages with attractive allowance schemes that are sufficient to meet their basic needs. Wages are paid in a timely manner and are documented.
10.8 Working Time	Conformance	The Entity ensures that its employees' working hours are in compliance with the Omani Labour Law and has established a Time and Attendance Policy for Overtime work. The Entity also regularly monitors the total working hours of each employee to ensure compliance with the law.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity's Occupational Health and Safety (OHS) Management System and OHS Policy are effectively documented, controlled, implemented, and communicated to all relevant parties. It has been endorsed by the Entity's CEO. The Policy undergoes regular reviews to ensure that it remains suitable and effective, and that necessary resources for adequate implementation have been identified and provided. The

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		Entity has obtained certification of its ISO 45001:2018 Occupational Health and Safety Management System.
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The Entity has obtained ISO 45001:2018 certification for its Occupational Health and Safety Management System. The OHS Policy and Management System apply to all Workers, including Contractors and Visitors and activities controlled by the Entity including contracted work.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity has obtained ISO 45001:2018 certification for its Occupational Health and Safety Management System.
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Minor Non-Conformance	The Entity's OHS Policy does not explicitly state: 'Workers have the right to understand the hazards and safe practices for their work, and the authority to refuse or stop unsafe work'. However, this practice is endorsed on site and during on-site interviews, Workers expressed that they are allowed to stop working in the presence of work hazards or a potentially unsafe working environment.
11.2 OH&S Management System	Conformance	The Entity has obtained ISO 45001:2018 certification for its Occupational Health and Safety Management System.
11.3 Employee engagement on health and safety	Conformance	The Entity acknowledges the benefits of engaging its Workers and employees to gather information and insights, discuss to analyse, and collaborate/participate on OHS issues and solutions. Aside from regular unit, committee, and labour union meetings, all OHS-related training programs sessions for Workers are reviewed to ensure compliance with the OHS Management System.
11.4 OH&S performance	Conformance	The Entity acknowledges the benefits of engaging its Workers and employees to gather information and insights, discuss to analyse, and collaborate/participate on OHS issues and solutions. The Entity's latest OHS performance data is disclosed through the 2021 Sustainability Report.

Document Control and Version History

Revision	Date	Notes
0	14 June 2023	Initial Certification Audit – Provisional Certification