

# ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

# BALL ASIA PACIFIC (YANGON) METAL CONTAINER LIMITED

CERTIFICATE NUMBER	ASI STANDARD	CERTIFICATION LEVEL	ASI ACCREDITED AUDITOR
191	CHAIN OF CUSTODY (V1 2017)	FULL CERTIFICATION	LIBERO ASSURANCE
DATE OF ISSUE	DATE OF EXPIRY	CERTIFIED SINCE	
9 MARCH 2022	8 MARCH 2025	9 MARCH 2022	

AUTHORISED BY

A handwritten signature in white ink, appearing to be 'J. H.', written over a dark grey background.

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-stewardship.org)

CERTIFICATION SCOPE

Manufacturing and Supply of Aluminium Beverage Can Bodies and Procurement and supply of Beverage Can Ends at Ball Asia Pacific (Yangon) Metal Container Limited, at Yangon plant, Myanmar.

# SUMMARY AUDIT REPORT

## CHAIN OF CUSTODY STANDARD

### OVERVIEW

MEMBER NAME	Ball Corporation
ENTITY NAME	Ball Asia Pacific (Yangon) Metal Container Limited
CERTIFICATION SCOPE	Manufacturing and Supply of Aluminium Beverage Can Bodies and Procurement and supply of Beverage Can Ends at Ball Asia Pacific (Yangon) Metal Container Limited, at Yangon plant, Myanmar.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>• Post-Casthouse</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>• Chain of Custody Standard V1</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>• Initial Certification Audit</li></ul>
AUDIT FIRM	LiberoAssurance
AUDIT DATE	<ul style="list-style-type: none"><li>• 9 – 14 December 2021</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>• 11 February 2022</li></ul>
AUDIT SCOPE	<p>The audit scope covers the manufacturing and supply of Aluminium Beverage Can Bodies and procurement and supply of Beverage Can Ends at Ball Asia Pacific (Yangon) Metal Container Limited, at Yangon plant, Myanmar.</p> <p>The supply chain activities included in the audit scope:</p> <ul style="list-style-type: none"><li>• Material Conversion (Production and Transformation)</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p>At the time of the Audit (December 2021), access to the site was not possible, due to COVID-19 related travel restrictions. The Audit has been undertaken as a 'desktop' exercise, in accordance with ASI Interim Policy regarding Audits, Audit-Related Travel and Coronavirus (v4), and included a remote review of relevant documentation.</p>
AUDIT OUTCOME	<ul style="list-style-type: none"><li>• Certification</li></ul>

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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.

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CERTIFICATION  
PERIOD

9 March 2022 – 8 March 2025

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NEXT AUDIT  
TYPE

Surveillance Audit

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NEXT AUDIT  
DUE DATE

8 March 2023

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CERTIFICATE  
NUMBER

191

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## SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
1 MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI membership	Conformance	The Entity is an ASI Member in the Production and Transformation class, verified on the ASI website.
1.2 Management system	Conformance	The Entity has developed Standard Operating Procedures (SOP's) addressing all relevant topics such as management review and record keeping. Internal training is conducted for team members. The SOP's have been communicated to responsible persons or process owners.
1.3 Management system reviews	Conformance	The Management Review is conducted annually. The recent review was held as a virtual meeting due to the coronavirus restrictions.
1.4 Management representative	Conformance	The Management Representative has been designated by senior management. Additionally, there is an ASI Governance Committee which includes personnel from Environment, Health and Safety, Human Resources and the Plant Head acting as ASI Manager.
1.5 Training	Conformance	The ASI Chain of Custody Standard internal training is conducted for relevant employees.
1.6 Record keeping	Conformance	The record retention time is defined as five years as per the ASI Chain of Custody Standard requirements.
1.7a Reporting to ASI (Inputs and Outputs)	Conformance	The Entity has developed a Standard Operating Procedure (SOP) to report the Input and Output Quantities of CoC Material to the ASI Secretariat within three months after the end of each calendar year.
1.7b Reporting to ASI (Input Percentage)	Conformance	The Entity has developed a Standard Operating Procedure (SOP) to report the Input Percentage to the ASI Secretariat within three months after the end of each calendar year.
1.7c Reporting to ASI (Positive Balance)	Conformance	The Entity has developed a Standard Operating Procedure (SOP) to report the maximum Positive Balance in the calendar year carried over to the subsequent Material Accounting Period to the ASI Secretariat within three months after the end of each calendar year.
1.7d Reporting to ASI (Internal Overdraw)	Conformance	The Entity has developed a Standard Operating Procedure (SOP) to report the maximum Internal Overdraw within the calendar year, if any, and the percentage of Input Quantity of CoC Material this

CRITERION	RATING	COMMENT
		represents to the ASI Secretariat within three months after the end of each calendar year.
1.7e Reporting to ASI (Eligible Scrap)	Not Applicable	The Entity is not engaged in Aluminium Re-melting/Refining to produce Recycled Aluminium.
1.7f Reporting to ASI (ASI Credits from Casthouses)	Not Applicable	The Entity is not engaged in producing Casthouse Products.
1.7g Reporting to ASI (ASI Credits purchased)	Conformance	The Entity has developed a Standard Operating Procedure (SOP) to report ASI Credits. Whilst the Entity has the SOP, it does not intend to purchase ASI Credits.
<b>2 OUTSOURCING CONTRACTORS</b>		
2.1 Outsourcing Contractors in CoC Certification Scope	Not Applicable	The Entity does not use Outsourcing Contractors for CoC Material.
2.2a Control of CoC Material	Not Applicable	The Entity does not use Outsourcing Contractors for CoC Material.
2.2b No further outsourcing	Not Applicable	The Entity does not use Outsourcing Contractors for CoC Material.
2.2c Risk assessment	Not Applicable	The Entity does not use Outsourcing Contractors for CoC Material.
2.3 Output Quantity	Not Applicable	The Entity does not use Outsourcing Contractors for CoC Material.
2.4 Verification and record-keeping	Not Applicable	The Entity does not use Outsourcing Contractors for CoC Material.
2.5 Error management	Not Applicable	The Entity does not use Outsourcing Contractors for CoC Material.
<b>3 PRIMARY ALUMINIUM: CRITERIA FOR ASI BAUXITE, ASI ALUMINA AND ASI LIQUID METAL</b>		
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.

CRITERION	RATING	COMMENT
3.3b ASI Performance Standard – Aluminium Smelting	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4 RECYCLED ALUMINIUM: CRITERIA FOR ELIGIBLE SCRAP AND ASI LIQUID METAL		
4.1a CoC Certification Scope - Aluminium Re-Melting/Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.1b ASI Performance Standard - Aluminium Re-Melting/Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2a Pre-Consumer Scrap and Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2b Post-Consumer Scrap	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a Supplier records	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3b Cash payments	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5 CASTHOUSES: CRITERIA FOR ASI ALUMINIUM		
5.1a CoC Certification Scope - Casthouses	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.1b ASI Performance Standard - Casthouses	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2 Casthouse Products	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6 POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM		
6.1a CoC Certification Scope - Post-Casthouse	Conformance	The Entity has a Standard Operating Procedure (SOP) which includes the requirement for producing ASI Aluminium only from an Entity and/or Facility within the Entity's CoC Certification, and/or in which the Entity holds a legal interest and are within the CoC Certification Scope of another CoC Certified Entity.
6.1b ASI Performance Standard - Post-Casthouse	Conformance	The Entity has interacted with its metal suppliers to source ASI Aluminium and received commitment from suppliers to obtain certification against the ASI Performance Standard and Chain of Custody Standard, with the majority of suppliers planning for Q4 2022.
6.1c Sourcing ASI Aluminium	Conformance	The Entity has developed a Standard Operating Procedure (SOP) which includes the requirement for sourcing ASI Aluminium directly from another ASI CoC Certified Entity, or via a metals trader or

CRITERION	RATING	COMMENT
		warehouse where the ASI CoC Certified entity can supply or verify the associated CoC Document containing Supplementary Information sufficient to identify the corresponding shipment.
7 DUE DILIGENCE FOR NON-COC INPUTS AND RECYCLABLE SCRAP MATERIAL		
7.1a Responsible sourcing policy (anti-corruption)	Conformance	The Entity has developed Supplier Guiding Principles which are applicable to suppliers and include requirements on Anti-Corruption.
7.1b Responsible sourcing policy (responsible sourcing)	Conformance	The Entity has developed Supplier Guiding Principles which are applicable to suppliers and include requirements on responsible sourcing practices.
7.1c Responsible sourcing policy (human rights due diligence)	Conformance	The Entity has developed Supplier Guiding Principles which are applicable to suppliers and include requirements on Human Rights Due Diligence.
7.1d Responsible sourcing policy (conflict affected and high risk areas)	Conformance	The Entity has developed Supplier Guiding Principles which are applicable to suppliers and include requirements related to Conflict-Affected and High-Risk Areas.
7.2 Risk assessment	Conformance	The Entity has conducted a risk assessment to assess the risk of non-compliance with its Responsible Sourcing Policy (Supplier Guiding Principles) by its suppliers of Non-CoC Material and Recyclable Scrap Material, and has identified appropriate mitigation measures.
7.3 Complaints mechanism	Conformance	The Entity has documented a complaints handling procedure to address all stakeholders including suppliers.
8 MASS BALANCE SYSTEM: COC MATERIAL AND ASI ALUMINIUM		
8.1 Material Accounting System	Conformance	The Material Accounting System that records CoC Material and Non-CoC Material is defined in a Standard Operating Procedure (SOP). The Entity uses an Enterprise Resource Planning (ERP) system (JDE) for inventory management.
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.

CRITERION	RATING	COMMENT
8.3 Material Accounting Period	Conformance	An annual Material Accounting Period has been specified.
8.4 Input Percentage	Conformance	The Entity has developed a Standard Operating Procedure (SOP) which specifies the calculation for Input Percentage for a given Material Accounting Period in accordance with the ASI Chain of Custody Standard.
8.5 Input Percentage (Aluminium Re-Melting/Refining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.6 Output Quantity determination	Conformance	The Entity has developed a Standard Operating Procedure (SOP) which specifies how to determine the Output Quantity of CoC Material in accordance with the ASI Chain of Custody Standard.
8.7 Output Quantity designation	Conformance	The Entity has developed a Standard Operating Procedure (SOP) which specifies the Output Quantity of CoC Material is to be designated as 100% CoC Material in accordance with the ASI Chain of Custody Standard.
8.8 Output Quantity - Pre-Consumer Scrap	Conformance	The Entity has developed a Standard Operating Procedure (SOP) which addresses the consideration of Pre-Consumer Scrap (process scrap) in calculating the Output Quantity of Eligible Scrap in accordance with the ASI Chain of Custody Standard.
8.9 Outputs not exceed Inputs	Conformance	The Entity has developed a Standard Operating Procedure (SOP) which specifies that the total output of CoC Material and/or Eligible Scrap shall not proportionally exceed the Input Percentage as applied to total input of CoC Material and/or Eligible Scrap over the Material Accounting Period.
8.10a Internal Overdraws (not exceed 20%)	Conformance	The Entity has developed a Standard Operating Procedure (SOP) which specifies that an Internal Overdraw shall not exceed 20% of total Input Quantity of CoC Material for the Material Accounting Period.
8.10b Internal Overdraws (not exceed affected amount)	Conformance	The Entity has developed a Standard Operating Procedure (SOP) which specifies that an Internal Overdraw shall not exceed the amount of CoC Material affected by a force majeure situation.
8.10c Internal Overdraws (period to make up)	Conformance	The Entity has developed a Standard Operating Procedure (SOP) which specifies that Internal Overdraw shall be made up within the subsequent Material Accounting Period.



CRITERION	RATING	COMMENT
8.11a Positive Balance (carry over)	Conformance	The Entity has developed a Standard Operating Procedure (SOP) which specifies the material accounting system must clearly identify any carry over of a Positive Balance.
8.11b Positive Balance (expiry)	Conformance	The Entity has developed a Standard Operating Procedure (SOP) which specifies that a Positive Balance generated in one Material Accounting Period and carried over to the subsequent Material Accounting Period shall expire at the end of that Period if not drawn down.
9 ISSUING COC DOCUMENTS		
9.1 Shipments and transfers	Conformance	The Entity's existing practice is to provide information such as tax invoice details and a certificate of analysis for each shipment. The Entity has implemented an Enterprise Resource Planning (ERP) system (JDE) to enter and establish traceability between receipt of raw material, production job card and dispatch of finished goods. The Entity has developed a Standard Operating Procedure (SOP) which specifies that a CoC Document shall accompany each shipment or transfer of CoC Material dispatched to other CoC Certified Entities or Outsourcing Contractors.
9.2a Date of issue	Conformance	The Entity has developed a CoC Document containing all mandatory information including the date of issue.
9.2b Reference number	Conformance	The Entity has developed a CoC Document containing all mandatory information including the reference number.
9.2c Issuing Entity	Conformance	The Entity has developed a CoC Document containing all mandatory information including the identity, address and CoC Certification number of the Entity.
9.2d Receiving customer	Conformance	The Entity has developed a CoC Document containing all mandatory information including the identity and address of the receiving customer.
9.2e Responsible employee	Conformance	The Entity has developed a CoC Document containing all mandatory information including the responsible employee of the Entity who can verify information in the CoC Document.
9.2f Conformance statement	Conformance	The Entity has developed a CoC Document containing all mandatory information including a statement confirming that 'The information provided

CRITERION	RATING	COMMENT
		in the CoC Document is in conformance with the ASI CoC Standard'.
9.2g Type of CoC Material	Conformance	The Entity has developed a CoC Document containing all mandatory information including the type of CoC Material in the shipment.
9.2h Mass of CoC Material	Conformance	The Entity has developed a CoC Document containing all mandatory information including the mass of CoC Material in the shipment.
9.2i Mass of total material	Conformance	The Entity has developed a CoC Document containing all mandatory information including the mass of total Material in the shipment.
9.3a Sustainability Data (optional)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.3b Sustainability Data (passing on)	Conformance	The Entity has developed a CoC Document to contain information, where available, on the average intensity of GHG emissions (Scope 1 and 2) in tonnes CO <sub>2</sub> –eq per metric tonne ASI Aluminium.
9.3c Post-Casthouse ASI Certification status	Conformance	The Entity has developed a CoC Document which contains information on the Entity's ASI Performance Standard Certification status.
9.4 Supplementary Information (optional)	Not Applicable	This Criterion is not applicable as the Entity does not intent to include Supplementary Information in the CoC Document.
9.5 Response to verification requests	Conformance	The Entity has developed a procedure to respond to requests for verification of information in the CoC Documents. There has been no such request received to date.
9.6 Error management	Conformance	The Entity has developed a procedure to address any errors discovered after CoC Material has been shipped and includes requirements for root cause analyses, correction and corrective and preventive action.
<b>10 RECEIVING COC DOCUMENTS</b>		
10.1 Verify required information included	Conformance	The Entity has developed a Standard Operating Procedure (SOP) which defines the responsibility for conducting a completeness check on received CoC Documents. There have been no CoC Documents received to date.
10.2 Verify consistency with shipments	Conformance	The relevant requirements are documented in a Standard Operating Procedure (SOP) that defines the responsibility for conducting a consistency

CRITERION	RATING	COMMENT
		check on received CoC Documents. There have been no CoC Documents received to date.
10.3 Verify supplier CoC Certification status	Conformance	The relevant requirements are documented in a Standard Operating Procedure (SOP) that defines responsibility to verify the validity of ASI CoC Certification on the received CoC Document.
10.4 Error management	Conformance	The Entity defines the requirement for error management in a Standard Operating Procedure (SOP) which also addresses corrective action to be taken.
11 MARKET CREDITS SYSTEM: ASI CREDITS		
11.1a Material Accounting System - allocation	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.1b Link to Casthouse Products	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.1c No double counting	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.1d No Positive Balance of ASI Credits	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.2a Date of issue	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.2b Reference number	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.2c Issuing Entity	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.2d Receiving Entity	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.2e Conformance statement	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.2f ASI Credits statement	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.2g Quantity	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.3a CoC Certification Scope - purchasing ASI Credits	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.3b Material Accounting System - purchasing	Not Applicable	The Entity does not utilise the ASI Market Credits System.

CRITERION	RATING	COMMENT
11.3c Expiry	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.3d No re-trading	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.3e No allocation to physical products	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.3f Verify supplier CoC Certification status	Not Applicable	The Entity does not utilise the ASI Market Credits System.
11.3g Five year maximum for ASI Credits purchasing	Not Applicable	The Entity does not utilise the ASI Market Credits System.

## 12 CLAIMS AND COMMUNICATIONS

12.1a ASI Claims Guide	Conformance	The Entity has developed a Standard Operating Procedure (SOP) to ensure that any claims and/or representations that are made are consistent with the ASI Claims Guide.
12.1b Verifiable evidence	Conformance	The company has developed a Standards Operating Procedure (SOP) to address the requirement that there is verifiable evidence to support claims and/or representations made.
12.1c Employee training	Conformance	Training has been undertaken by relevant personnel to properly understand and communicate claims and/or representations.

### Document Control and Version History

Revision	Date	Notes
0	9 March 2022	Initial Certification Audit - Full Certification