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# ASI CERTIFICATION PERFORMANCE STANDARD

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PRESENTED TO

# NOVELIS KOREA LIMITED

CERTIFICATE  
NUMBER

140

ASI  
STANDARD

PERFORMANCE  
STANDARD  
(V2 2017)

CERTIFICATION  
LEVEL

FULL  
CERTIFICATION

ASI  
ACCREDITED  
AUDITOR

DNV  
BUSINESS  
ASSURANCE  
SERVICES UK  
LTD.

DATE OF ISSUE

21 JUNE 2021

DATE OF EXPIRY

20 JUNE 2024

CERTIFIED SINCE

21 JUNE 2021

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'John' or similar, written over a green 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)*

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CERTIFICATION SCOPE

The manufacture of aluminium and aluminium coil and sheet which includes the processes of recycling and remelting at the Yeongju Plant, Korea.

# SUMMARY AUDIT REPORT

## PERFORMANCE STANDARD

### OVERVIEW

MEMBER NAME	Novelis Inc.
ENTITY NAME	Novelis Korea Limited
CERTIFICATION SCOPE	The manufacture of aluminium and aluminium coil and sheet which includes the processes of recycling and remelting at the Yeongju Plant, Korea.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Material Conversion (Production and Transformation)</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>Performance Standard V2</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit (24 – 28 May 2021)</li><li>Surveillance Audit (7 – 9 December 2022)</li></ul>
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>24 – 28 May 2021 (Initial Certification Audit)</li><li>7 – 9 December 2022 (Surveillance Audit)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>9 June 2021 (Initial Certification Audit)</li><li>20 December 2022 (Surveillance Audit)</li></ul>
AUDIT SCOPE	<p><u>Initial Certification Audit (24 – 28 May 2021)</u> The audit scope includes all activities at the Novelis Korea Yeongju Plant located in Yeongju-si, Korea.</p> <p>Products produced in the Entity are aluminium coil for cans, automotive products and the IPG (Industrial Product Group) which produces electronic products and construction parts.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Material Conversion (Production and Transformation)</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>

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Surveillance Audit (7 December 2022 - 9 December 2022)

The audit scope includes all activities at the Novelis Korea Yeongju Plant located in Yeongju-si, Korea. Products produced in the Entity are aluminium coil for cans, automotive products and the IPG (Industrial Product Group) which produces electronic products and construction parts.

Supply chain activities included in the Audit Scope:

- Aluminium Re-melting/Refining
- Casthouses
- Material Conversion (Production and Transformation)

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

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AUDIT  
OUTCOME

- Certification

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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

21 June 2021 – 20 June 2024

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NEXT AUDIT  
TYPE

Re-Certification Audit

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NEXT AUDIT  
DUE DATE

20 June 2024

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CERTIFICATE  
NUMBER

140

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## SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has developed and implemented a policy, procedure, and process to maintain awareness and ensure compliance with Applicable Laws. The legal compliance registers of social, labour, ethics, environment and health & safety are established to identify and maintain relevant legal regulations and its compliance audit is conducted every year. Compliance audit results are reviewed and reported during management review.
1.2 Anti-Corruption	Conformance	The policies related to anti-Corruption are established and addressed in the Novelis Code of Conduct and Supplier Code of Conduct. Training on the Novelis Code of Conduct is provided to employees and Workers, and the Novelis Supplier Code of Conduct is signed and acknowledged by suppliers and in-house sub-Contractors. The Novelis Code of Conduct is accessible at: <a href="https://www.novelis.com/wp-content/uploads/2021/10/Novelis-Code-of-Conduct-October-2021-ENG.pdf">https://www.novelis.com/wp-content/uploads/2021/10/Novelis-Code-of-Conduct-October-2021-ENG.pdf</a> ) and the Supplier Code of Conduct is accessible at: <a href="https://www.novelis.com/wp-content/uploads/2021/04/Novelis-Supplier-Code-of-Conduct-KOR-A4-04292021.pdf">https://www.novelis.com/wp-content/uploads/2021/04/Novelis-Supplier-Code-of-Conduct-KOR-A4-04292021.pdf</a> ).
1.3 Code of Conduct	Conformance	The Entity has established and implemented its Code of Conduct and Supplier Code of Conduct including principles related to environmental, social, governance and commitment to Local Communities. The Entity has provided employees and suppliers with training and communication on the Code of Conduct. More information on Novelis Code of Conduct is available at: <a href="https://www.novelis.com/wp-content/uploads/2021/10/Novelis-Code-of-Conduct-October-2021-KOR.pdf">https://www.novelis.com/wp-content/uploads/2021/10/Novelis-Code-of-Conduct-October-2021-KOR.pdf</a> ) and Supplier Code of Conduct is accessible at: ( <a href="http://www.novelis.com/wp-content/uploads/2021/04/Novelis-Supplier-Code-of-Conduct-KOR-A4-04292021.pdf">www.novelis.com/wp-content/uploads/2021/04/Novelis-Supplier-Code-of-Conduct-KOR-A4-04292021.pdf</a> ).
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	The Entity has established policies, systems, procedures and processes on environment, social and governance principles. Policies are accessible on the Entity's intranet for communication with Workers. The Entity's Environment, Health & Safety Policy is accessible at: <a href="http://www.novelis.com/wp-">www.novelis.com/wp-</a>

CRITERION	RATING	COMMENT
		<a href="content/uploads/2020/12/EHS-Policy-Guidelines_ENG.pdf">content/uploads/2020/12/EHS-Policy-Guidelines_ENG.pdf</a>
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The Entity's Senior management demonstrates a commitment to the implementation of policies, endorsement, and support to provide sufficient resources for regular review of policies to ensure conformance with the ASI Performance Standard.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The policies are available for internal and external Stakeholders by communication through the Entity's intranet, website and posting at the Entity's premise. More information on the Entity's EHS policy is accessible at: <a href="http://www.novelis.com/wp-content/uploads/2020/12/EHS-Policy-Guidelines_ENG.pdf">www.novelis.com/wp-content/uploads/2020/12/EHS-Policy-Guidelines_ENG.pdf</a> . The Entity's Code of Conduct is accessible at: <a href="https://www.novelis.com/wp-content/uploads/2021/10/Novelis-Code-of-Conduct-October-2021-KOR.pdf">https://www.novelis.com/wp-content/uploads/2021/10/Novelis-Code-of-Conduct-October-2021-KOR.pdf</a> .
2.2 Leadership	Conformance	A Senior Management Representative has been nominated, and the responsibility and authority of each assigned personnel and their key roles are defined to implement the ASI Performance Standard.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity has established and implemented its own Environmental Management System and holds a valid ISO 14001:2015 Environmental Management System certification.
2.3b Environmental and Social Management Systems (social)	Conformance	The Entity has established and maintained an integrated Social Management System Manual and Occupational Health and Safety Management System to address relevant the ASI Performance Standard requirement.
2.4 Responsible Sourcing	Conformance	The Entity has developed and implemented a policy, system, and process that conform to the responsible sourcing requirements. Major suppliers are required to sign and agree to comply with the Entity's Supplier Code of Conduct ( <a href="http://www.novelis.com/wp-content/uploads/2021/04/Novelis-Supplier-Code-of-Conduct-KOR-A4-04292021.pdf">www.novelis.com/wp-content/uploads/2021/04/Novelis-Supplier-Code-of-Conduct-KOR-A4-04292021.pdf</a> ). The Entity conducts supplier audits of major next-tier suppliers (internal and external suppliers).
2.5 Impact Assessments	Conformance	The Entity has identified and assessed the negative impacts on environment, social, health & Safety, and governance. Identified risks on social, environment, health & safety and governance are assessed, and the associated control measures are established and

CRITERION	RATING	COMMENT
		controlled. There have been no New Projects or Major Changes since the Entity became an ASI Member.
2.6 Emergency Response Plan	Conformance	The Entity has established and maintained Emergency and Contingency Response. The established emergency response plans include collaboration with potentially affected Stakeholder groups such as communities, Workers in the Entity and in-house Contractors. Workers and employees are provided with relevant emergency training and have conducted emergency drills.
2.7 Mergers and Acquisitions	Conformance	The Entity has established a management procedure in the case of Mergers and Acquisitions. No such activity has occurred since the Entity became an ASI Member.
2.8 Closure, Decommissioning and Divestment	Conformance	The Entity has established a management procedure in case of Closure, Decommissioning and Divestment. No such activity has occurred since the Entity became an ASI Member.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	The Entity's sustainability approach and its impacts are disclosed through a Sustainability Brochure ( <a href="http://www.novelis.com/sustainability">www.novelis.com/sustainability</a> ), Purpose Report ( <a href="https://www.novelis.com/wp-content/uploads/2021/12/2021-Purpose-Report_KOR.pdf">https://www.novelis.com/wp-content/uploads/2021/12/2021-Purpose-Report_KOR.pdf</a> ), Environmental Data Report ( <a href="http://www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf">www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf</a> ) and Green Bond Report ( <a href="http://www.novelis.com/wp-content/uploads/2022/05/Green-Bond-Report-36.pdf">www.novelis.com/wp-content/uploads/2022/05/Green-Bond-Report-36.pdf</a> ).
3.2 Non-compliance and liabilities	Conformance	The Entity publicly discloses information on significant fines, judgments, penalties, and non-monetary sanctions for failure to comply with Applicable Laws and regulations. There are no significant fines or penalties imposed as disclosed at the Entity's website: <a href="http://www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf">www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf</a>
3.3a Payments to governments (legal and contractual)	Conformance	The Entity's financial audit report is verified by a third party accounting firm and financial results are disclosed at the Entity's website

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		( <a href="http://investors.novelis.com/historical-results">http://investors.novelis.com/historical-results</a> ) and the Government website ( <a href="http://dart.fss.or.kr">http://dart.fss.or.kr</a> ). Certificates of full national and local tax payments to governments are issued and verified.
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	Minor Non-Conformance	The Entity's internal complaint or grievance reporting mechanisms (e.g., hotline numbers, suggestion boxes, and grievance handling council) have been established and external complaints or whistleblowing mechanisms (e.g., hotline numbers) are accessible through the Entity's website ( <a href="https://www.novelis.com/wp-content/uploads/2021/10/Novelis-Code-of-Conduct-October-2021-KOR.pdf">https://www.novelis.com/wp-content/uploads/2021/10/Novelis-Code-of-Conduct-October-2021-KOR.pdf</a> ). However, it was identified the hotline was not temporarily working.
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity's Environmental Life Cycle Assessments (LCAs) are conducted by the external third party for the Entity's products (Aluminium Can Body and Aluminium Can End). The Environmental Life Cycle Assessment (LCA) reports are cradle-to-grave and based on the ISO 14040:2006 Environmental management, Life cycle assessment, Principles and Framework Standard. A summary of the Environmental LCA reports in Korean is accessible at the Entity's welcome centre for public communication.
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Environmental LCA report can be provided upon request as stated in the Entity's website, Environmental Data at: <a href="http://www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf">www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf</a> There have been no requests received to date.
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The Entity's formal Environmental LCA Reports are issued and maintained. The summary of the Environmental LCA Report is published in Korean, and it is accessible at the Entity's welcome centre for public communication.
4.2 Product design	Conformance	The Entity has integrated relevant objectives in the design and development process for products to enhance sustainability including its environmental life cycle impacts on the products. The targets for these

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		relevant aspects are defined, monitored monthly and evaluated annually.
4.3a Aluminium Process Scrap (targets)	Conformance	The Entity has established a Scrap Management Process, the process scrap within its close-loop system operations is collected from production Facilities and recycled/reused without further storage. The Entity has a target of 100% scrap for collection, recycling and/or re-use.
4.3b Aluminium Process Scrap (alloy separation)	Conformance	The Entity has implemented the separation of Aluminium alloys and grades for recycling. The generated target for the process scrap utilisation rate is 100%.
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	The Entity commits to increasing recycling scrap in its production stated in the Sustainability Platform Brochure, Recycling Leadership, page 5: <a href="https://www.novelis.com/wp-content/uploads/2021/04/Novelis-Sustainability-Platform-Brochure-Korean.pdf">https://www.novelis.com/wp-content/uploads/2021/04/Novelis-Sustainability-Platform-Brochure-Korean.pdf</a> The Entity has established recycling targets of using scrap materials in production and these targets are monitored every month.
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	There is no local, or national collection and recycling system for Aluminium scraps in Korea. The Entity has established its recycling plans to increase and implement accurate measurement of recycling rates for the production of the Entity's products, and it is controlled at the Entity's intranet (InsideNovelis).
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity is under Greenhouse Gases (GHG) Emission Trading Scheme regulated by the Government. Scope 1 and 2 GHG emissions and energy use by source are tracked, calculated, and documented. As legally required, GHG emissions and Energy use are verified by the accredited third party annually. Results of GHG emissions and energy use in 2020 and 2021 are disclosed at the Entity's website, Environmental Data, <a href="http://www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf">www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf</a> . The Entity's GHG emission and energy use are disclosed on the public website of the National Greenhouse Gas Inventory and Research Center operated by the Ministry of Environment ( <a href="http://www.gir.go.kr">www.gir.go.kr</a> )



CRITERION	RATING	COMMENT
5.2 GHG emissions reductions	Conformance	The Entity has established GHG emissions reduction targets (Scope 1 and 2) until 2026 based on the GHG emission level in 2020 aligning with the group target assigned. Both the associated management program and the plans to achieve the reduction target are established and implemented. GHG target is accessible at the Entity's website (Sustainability section, <a href="https://www.novelis.com/sustainability">https://www.novelis.com/sustainability</a> )
5.3a Aluminium Smelting (management system)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3b Aluminium Smelting (up to and including 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		
6.1 Emissions to Air	Conformance	The operation of the Entity's air emission facilities is approved by the Government. The pollutants in the air emissions are identified and quantified in the Environmental Impact Assessment report. The waste air generated in the operation is collected and treated before emission to mitigate adverse impacts. The dust from the re-melting and recycling processes is the major source and a scrubber is used for the treatment. The daily operation of air emission Facilities is recorded by the qualified responsible persons. Due to the recent relevant legal reinforcement, the Facility has set up a plan to further improve the levels of dust.
6.2 Discharges to Water	Conformance	The Entity operates wastewater treatment plants on its premises. The Entity has established water reduction targets and plans to minimise adverse impacts. The amount of water use and wastewater discharge is disclosed at the Entity's website, Environmental data, <a href="http://www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf">www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf</a> . There is no reported case of wastewater exceeding the legal limit for the last three years.
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	The Entity has established an Environmental Impact Assessment Procedure and has conducted Environmental Impact Assessment and Off-site Risk Assessment where Spills and Leakage may contaminate air, water, and soil.

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6.3b Assessment and Management of Spills and Leakage (management)	Conformance	Following the Environmental Impact Assessment and Off-site Risk Assessment process, the Entity has established control plans to prevent Spills and Leakage. Relevant training is provided to Workers. The scope and responsibility for external communication (government agencies, communities, factory nearby) on Spills and/or Leakages is defined in the Crisis Response Plan and Emergency Management Procedure. Daily inspection of Spills or Leakage, and periodic soil and leakages tests are conducted.
6.4a Reporting of Spills (immediate disclosure)	Conformance	The reporting of Spills and/or Leakages is defined in the Entity's Crisis Response Plan and Emergency Management Procedure. There has been no reported case of Spills and Leakages for the last three years.
6.4b Reporting of Spills (regular reporting)	Conformance	The impact assessments of Spills and/or Leakages and remediation actions taken are published and no reported case of Spills exists for the last three years. The relevant statement is disclosed at the Entity's website, Environmental Data, <a href="http://www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf">www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf</a>
6.5a Waste management and reporting (strategy)	Conformance	The Entity has implemented a waste reduction goal and strategy according to the Waste Mitigation Hierarchy (Sustainability Goal, <a href="https://www.novelis.com/sustainability">https://www.novelis.com/sustainability</a> ) and Environment Impact Assessment Procedure. Wastes (General and Hazardous) are transferred and disposed of by the qualified vendors, and a waste reduction target is established by the Entity to minimise the negative impacts.
6.5b Waste management and reporting (disclosure)	Conformance	The Entity discloses its annual quantities of Hazardous and Non-Hazardous Waste and its associated waste disposal methods (Landfill / Recycling): <a href="http://www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf">www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf</a>
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.

CRITERION	RATING	COMMENT
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.
6.6e Bauxite Residue (start 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)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a Dross (recovery)	Conformance	The Entity has established a Dross Handling Procedure. Dross from the Entity is sold (white dross) and sub-Contracted (black dross) to an external processor for Dross recovery and recovered Aluminium is returned for recycling. The recovery rate from the external Dross processor is monitored every year and managed via an agreement with the external Dross processor.
6.8b Dross (recycling)	Conformance	The Entity has an agreement with the third party institute to improve Dross recovery for Dross recycling and holds meetings with the external Dross processor to increase the recycling rate from Dross residues. Both the Entity and external Dross processor monitor quantities from the Dross recovery and the rest not recovered from Dross become materials of deoxidizer and cover materials.
6.8c Dross (review of alternatives)	Conformance	The Entity holds an annual meeting with the external Dross processor to discuss increases in recovery from Dross to find alternative options for recycling Dross not recovered.

CRITERION	RATING	COMMENT
7.1a Water assessment (mapping)	Conformance	The Entity's water sources are both underground water and municipal water. A water flow diagram including withdrawal and use by source and type is in place. The water balance analysis is monitored and controlled through the Entity's online monitoring system.
7.1b Water assessment (risk assessment)	Conformance	The Entity has conducted water risk assessments. The Entity's operational, internal, and external risks in their Area of Influence are taken into consideration in the water risk assessment. Due to the nature of the product, production processes and the existing water Management Systems, the water-related risk has been determined as low in the local water environment.
7.2a Water management (management plans)	Conformance	The Entity has conducted a water risk assessment and there are no identified significant water-related risks in the Entity's Area of Influence.
7.2b Water management (monitoring)	Conformance	The Entity's water consumption saving program is set, monitored, and controlled. There are no identified significant water-related risks in the Entity's Area of Influence.
7.3 Disclosure of water usage and risks	Conformance	The Entity's water usage and risk related to water are available at: Environmental Data, <a href="http://www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf">www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf</a> .
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	The Entity's Environmental Impact Assessment (internal, external), Environmental Impact Assessment and Off-site Risk Assessment include biodiversity risks. The outcome of the risk assessments does not include any significant biodiversity impacts.
8.2a Biodiversity management (biodiversity action plans)	Conformance	The Entity's Environmental Impact Assessment (internal, external), Environmental Impact Assessment and Off-site Risk Assessment include biodiversity risks. The outcome of the risk assessments does not include any significant biodiversity impacts.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	The Entity's Environmental Impact Assessment (internal, external), Environmental Impact Assessment and Off-site Risk Assessment include biodiversity risks. The outcome of the risk

CRITERION	RATING	COMMENT
		assessments does not include any significant biodiversity impacts.
8.2c Biodiversity management (reporting)	Conformance	The biodiversity risk or impact by the operation of the Entity in its internal and external Area of Influence was assessed as low and the outcome of the biodiversity risk assessment does not identify any significant biodiversity impacts. The outcome of risk assessments is available at: Environmental data, <a href="http://www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf">www.novelis.com/wp-content/uploads/2022/07/노벨리스영주공장환경데이터_2021.pdf</a>
8.3 Alien Species	Conformance	The Entity takes action to prevent the introduction of Alien Species. Packaging materials (wooden pallets) are processed in a way to avoid the introduction of Alien Species and certificates of heat treatment and fumigation are received from suppliers. The Entity undertakes fumigation and sterilisation for insect and pest control periodically.
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.
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	The Entity’s commitment to the respect of Human Rights is stated in the Novelis Code of Conduct, available at: <a href="https://www.novelis.com/wp-content/uploads/2021/10/Novelis-Code-of-Conduct-October-2021-KOR.pdf">https://www.novelis.com/wp-content/uploads/2021/10/Novelis-Code-of-Conduct-October-2021-KOR.pdf</a> The Entity communicates the Code of Conduct to all employees and Contractors.
9.1b Human Rights Due Diligence (process)	Conformance	The Entity is committed to respecting Human Rights. The Due Diligence process including identification and assessment of the potential risks for Human Rights-related issues is established and implemented. Compliance audits for the Entity and

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		its in-house Contractors are conducted to verify the effectiveness of controls.
9.1c Human Rights Due Diligence (remediation)	Conformance	A risk assessment on Labour, Ethics, and social aspects is conducted, and it includes remediation and control plans. The Entity has established and published complaint/grievance channels to Stakeholders including Workers and communities.
9.2 Women's Rights	Conformance	The Entity is committed to respecting Women's Rights and has implemented a strategy and actions to increase gender diversity are planned and reviewed. The legal requirements on Women's Rights including maternity protection are identified and addressed in the Entity's Employment Regulations, and Regulation on Maternity Protection. No complaints have been received on Women's Rights including gender Discrimination from women Workers.
9.3 Indigenous Peoples	Not Applicable	This Criterion is not applicable as there are no Indigenous Peoples within the Entity's Area of Influence.
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	This Criterion is not applicable as there are no Indigenous Peoples within the Entity's Area of Influence.
9.5 Cultural and sacred heritage	Conformance	A review of the official Government websites of Land Use and Development Information Service ( <a href="http://www.eum.go.kr">www.eum.go.kr</a> ) and Cultural Heritage Administration ( <a href="http://www.cha.go.kr">www.cha.go.kr</a> ) confirmed there are no sacred or cultural heritage sites and values within the Entity's Area of Influence.
9.6a Resettlements (avoid or minimise)	Not Applicable	This Criterion is not applicable as there is no resettlement necessary in the Entity's Certification Scope.
9.6b Resettlements (where unavoidable)	Not Applicable	This Criterion is not applicable as there is no resettlement necessary in the Entity's Certification Scope.
9.7a Local Communities (rights and interests)	Conformance	The Entity's policy on respecting relevant legal and customary rights and interests of Local Communities is in place. The Entity has conducted a relevant risk assessment and has control plans accordingly.
9.7b Local Communities (impacts)	Conformance	The Entity has conducted a risk assessment on the Local Community's rights. From the review of the

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		risk assessment, any adverse impact on the Local Communities has been assessed as limited.
9.7c Local Communities (livelihoods)	Conformance	Various activities including charity activities or support activities for the Local Communities are carried out by the Entity. More information on the main activities are available at: ( <a href="https://www.novelis.com/about-us/community-outreach/#">https://www.novelis.com/about-us/community-outreach/#</a> ) and Local Community Engagement Report.
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity has established policies to not use conflict minerals as addressed in the Entity's Conflict Mineral Declaration, Novelis Code of Conduct and Novelis Trade Restrictions Compliance Policy. The Novelis Code of Conduct is available at: <a href="https://www.novelis.com/wp-content/uploads/2021/10/Novelis-Code-of-Conduct-October-2021-ENG.pdf">https://www.novelis.com/wp-content/uploads/2021/10/Novelis-Code-of-Conduct-October-2021-ENG.pdf</a> A risk assessment on conflict minerals has been conducted and no complaints relating to conflict minerals have been received to date.
9.9 Security practice	Conformance	The Entity's security services are outsourced, and the security Contractor agreed to comply with the Entity's Supplier Code of Conduct. Direct/indirect physical search including restriction of the freedom movement is not carried out by the security. No grievance or complaint against security activities has been received to date.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Entity is committed to respecting of Freedom of Association. A Labour Union is present, and union representatives are elected by Workers anonymously and directly. Workers have a right to join or not join the Labour Union.
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	The Entity is committed to respecting Collective Bargaining rights. A Formal Collective Bargaining Agreement is in place, and it is declared to the government.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Conformance	A Labour Union is in place and Labour Management Council is also established and in operation. Grievances or complaints from Workers are discussed with Management Representatives during meetings with the Labour Union or through quarterly Labour Management Council meetings.

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10.2a Child Labour (minimum age)	Conformance	The Entity is committed to the prohibition of Child Labour. Child Labour under 15 years old is prohibited. There is no history or no current use of Child Labour under 15 years old or young Workers under 18 years old.
10.2b Child Labour (hazardous)	Conformance	Young Workers under 18 years old are managed under special protection as specified in the law and young Workers are not allowed to work in hazardous working conditions. There is no Child Labour under 15 years old or young Workers under 18 years old.
10.2c Child Labour (worst forms)	Conformance	The Entity and its Contractors are committed to prohibiting the use or support of Child Labour. There is no history or use of Child Labour.
10.3a Forced Labour (human trafficking)	Conformance	The Entity and its Contractors are committed to the prohibition of Forced Labour, slavery, and Human Trafficking. Any engagement or support of Human Trafficking was not identified.
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity is committed to the prohibition of Forced Labour as addressed in the Novelis Code of Conduct. Workers are not required to pay any form of deposit, savings, or a recruitment fee.
10.3c Forced Labour (migrant workers)	Conformance	There are no foreign Migrant Workers present in the Entity including Contractors. Workers in the Entity are local Workers.
10.3d Forced Labour (debt bondage)	Conformance	The Entity is committed to the prohibition of Forced Labour. In labour contracts signed between the Entity and Workers, no terms of Debt Bondage labour are found. There are no practices of Debt Bondage labour.
10.3e Forced Labour (freedom of movement)	Conformance	The Entity is committed to the prohibition of Forced Labour. There is no restriction on Workers' freedom of movement at the Entity's premises.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity is committed to the prohibition of Forced Labour. Workers' original documents are not retained by the Entity and only copies of original documents are retained in Workers' files.
10.3g Forced Labour (freedom to terminate employment)	Conformance	Workers can terminate their employment with a specific notice period in advance without any penalty. This was verified through the review of the resignation documents and Workers' interviews. Workers can resign or be terminated without paying penalties.



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10.4 Non-Discrimination	Conformance	The Entity is committed to non-Discrimination. The Entity's hiring process, job advertisement and job application template indicate the decisions are solely based on the candidate's ability to perform the job's requirements rather than other personal characteristics. No cases of grievances or complaints on Discrimination is received to date.
10.5 Communication and engagement	Conformance	Workers can freely express their concerns or complaints regarding working conditions, and the resolution of workplace and compensation issues without the threat of reprisal, intimidation, or harassment. Direct and periodic communication between the Entity and Workers or Workers' representatives are established and implemented.
10.6 Disciplinary practices	Conformance	The Entity has established regulations where it is committed to the prohibition of inhumane treatment. Disciplinary regulations and practices comply with the legal requirements and a disciplinary register is established and maintained.
10.7a Remuneration (living wage)	Conformance	The wage structure is clearly defined, and the Entity and in-house sub-Contractors' base wage meets or is higher than the local legal minimum wage. The Entity pays Workers each 150% of the ordinary wage for Overtime, night-time (22:00 to 06:00), and holiday work and details of payment and deduction are included on Worker's payslips.
10.7b Remuneration (method of payment)	Minor Non-Conformance	Payment and deduction details are documented in the Entity's and Contractors' Wage List and Payslips, and payments are timely paid directly to Workers through bank transfer every month. Monthly payments are made timely with no delays in payment to Workers. However, it was identified there is missing and incomplete information on the payslips provided to one of the in-house sub-Contractors (Security Worker).
10.8 Working Time	Conformance	Regulations on working hours including holidays are addressed in the Entity's Employment Regulation and Collective Bargaining Agreement. Working hours are recorded and working hours can be verified by Workers. Weekly working hours do not exceed the legal limit and rest days are given to Workers.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity's Occupational Health and Safety (OH&S) Policy is established and reviewed

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		periodically, and it is publicly communicated with Workers and Stakeholders. The policy is accessible at the Entity's premises and website: ( <a href="http://www.novelis.com/wp-content/uploads/2020/12/EHS-Policy-Guidelines_ENG.pdf">www.novelis.com/wp-content/uploads/2020/12/EHS-Policy-Guidelines_ENG.pdf</a> ).
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The scope of OH&S Policy is applied to all Workers and Visitors, and controls are under the Entity's OH&S Management System. Workers and Visitors are communicated with or trained on specific hazards and risks.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity's OH&S Policy includes a commitment to comply with the legal requirements and other requirements. The Management System identifies all applicable legal requirements and other requirements and evaluates whether legal compliance has been established and implemented.
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	The Entity provides Workers with a handbook and training courses to understand the hazards, health and safety associated risks and actions determined that are relevant to them and the right to refuse unsafe work.
11.2 OH&S Management System	Conformance	The Entity has established and implemented documented OH&S Management System, and the Entity holds valid ISO 45001:2018 certification.
11.3 Employee engagement on health and safety	Minor Non-Conformance	The Entity has established a documented OH&S Management System. The Entity has established a documented procedure for Workers' consultation and participation in health and safety. Workers are encouraged to report near-misses, concerns or advice on health and safety issues through the Entity's Near-Miss Reporting system and further review and actions are made by the Entity. Periodic health and safety committee meetings with the in-house Contractors are conducted. However, it was identified that not all in-house sub-Contractors attend the monthly Health and Safety Committee Meetings.
11.4 OH&S performance	Conformance	An OH&S Management System is established and maintained with annual objectives using leading and lagging indicators that are set, monitored and evaluated.

Revision	Date	Notes
0	21 June 2021	Initial Certification Audit – Full Certification
1	17 January 2023	Surveillance Audit