

# ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

# ALUDIUM AMOREBIETA AND ALICANTE

CERTIFICATE  
NUMBER

248

ASI  
STANDARD

CHAIN OF CUSTODY  
(V1 2017)

CERTIFICATION  
LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITOR

DNV BUSINESS  
ASSURANCE  
SERVICES UK  
LTD.

DATE OF ISSUE

31 JANUARY 2023

DATE OF EXPIRY

30 JANUARY 2026

CERTIFIED SINCE

31 JANUARY 2023

AUTHORISED BY

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

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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](http://www.aluminium-stewardship.org)*

CERTIFICATION SCOPE

The Aludium Amorebieta plant (Spain), including aluminium re-melting/refining casthouses, semi-fabrication (Hot Rolling, Cold Rolling & Finishing) and administrative facilities.

The Aludium Alicante Plant (Spain), including cast house, semi fabrication, Aludium's R&D Center (Cindal) and administrative facilities.

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# SUMMARY AUDIT REPORT

## CHAIN OF CUSTODY

## STANDARD

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### OVERVIEW

MEMBER NAME	Aludium Premium Aluminium
ENTITY NAME	Aludium Amorebieta and Alicante
CERTIFICATION SCOPE	<p>The Aludium Amorebieta plant (Spain), including aluminium re-melting/refining casthouses, semi-fabrication (Hot Rolling, Cold Rolling &amp; Finishing) and administrative facilities.</p> <p>The Aludium Alicante Plant (Spain), including cast house, semi fabrication, Aludium´s R&amp;D Center (Cindal) and administrative facilities.</p>
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>• Aluminium Re-melting/Refining</li><li>• Casthouses</li><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	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>• 10 – 24 October 2022</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>• 15 December 2022</li></ul>
AUDIT SCOPE	<p>The audit scope includes the Aludium Amorebieta plant (Spain), including aluminium re-melting/refining casthouses, semi-fabrication (Hot Rolling, Cold Rolling &amp; Finishing) and administrative facilities and, the Aludium Alicante plant (Spain), Cold Rolling, semi-fabrication &amp; Finishing and administrative facilities.</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>• Post-Casthouse</li></ul> <p>Relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none"><li>• Certification</li></ul>

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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

31 January 2023 – 30 January 2026

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NEXT AUDIT  
TYPE

Surveillance Audit

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NEXT AUDIT  
DUE DATE

30 July 2024

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CERTIFICATE  
NUMBER

248

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## SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
1 MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI membership	Conformance	The Entity is an active member of ASI: <a href="https://aluminium-stewardship.org/about-asi/asi-members/aludium-premium-aluminium">https://aluminium-stewardship.org/about-asi/asi-members/aludium-premium-aluminium</a>
1.2 Management system	Conformance	The Entity has defined and implemented policies, systems, procedures and processes that meet the ASI Chain of Custody criteria for Management Systems. The verified Management System has the capability to handle ASI CoC Material. The existing procedure describes in detail the management system, responsibilities, roles, processes and workflows, documentation and record keeping, as well as the handling of non-conforming product submissions. The Entity's sites have integrated management systems supported by IATF, ISO 14001 and ISO 45001. These site certificates are valid for the duration of the certification period.
1.3 Management system reviews	Conformance	The Entity has defined a process for the periodic review of the CoC Management System. This process is aligned with other certified systems such as IATF, ISO 14001 and ISO 45001, which are periodically audited in accordance with ISO and IATF standards. The Entity's CoC management process defines the tasks and functions for possible areas of non-compliance with the CoC system, which is based on the procedure for handling customer complaints. Periodic reviews of the management system are based on this process.
1.4 Management representative	Conformance	The Entity has appointed a management representative to have overall responsibility for the implementation of the ASI Chain of Custody Standard and the authority for the site to comply with all applicable requirements of the ASI Chain of Custody Standard.
1.5 Training	Conformance	The Entity has defined an action plan for implementation of the ASI Chain of Custody Standard that is followed on a weekly basis and which integrates CoC training and communication. Throughout the Entity, communication of CoC requirements is undertaken through the deployment of internal process and training.
1.6 Record keeping	Conformance	The Entity has defined and implemented a procedure which defines that records and information related to CoC shall be kept for at least five years. The Entity supports and controls the

CRITERION	RATING	COMMENT
		traceability of transactions through online software. The Entity has risk management measures in place to ensure the protection and safeguarding of information.
1.7a Reporting to ASI (Inputs and Outputs)	Conformance	The Entity has defined internal procedures to comply with annual reporting requirements to the ASI Secretariat. As this is the initial certification audit, the Entity has not yet been required to report the Input and Output Quantities of CoC Materials. The first report is expected to be submitted by the Entity in the first quarter of 2023.
1.7b Reporting to ASI (Input Percentage)	Conformance	The Entity has defined internal procedures to comply with annual reporting requirements to the ASI Secretariat. As this is the initial certification audit, the Entity has not yet been required to report the Input and Output Quantities of CoC Materials. The first report is expected to be submitted by the Entity in the first quarter of 2023.
1.7c Reporting to ASI (Positive Balance)	Conformance	The Entity has defined internal procedures to comply with annual reporting requirements to the ASI Secretariat. As this is the initial certification audit, the Entity has not yet been required to report the Input and Output Quantities of CoC Materials. The first report is expected to be submitted by the Entity in the first quarter of 2023.
1.7d Reporting to ASI (Internal Overdraw)	Conformance	The Entity has defined internal procedures to comply with annual reporting requirements to the ASI Secretariat. As this is the initial certification audit, the Entity has not yet been required to report the Input and Output Quantities of CoC Materials. The first report is expected to be submitted by the Entity in the first quarter of 2023.
1.7e Reporting to ASI (Eligible Scrap)	Conformance	The Entity has defined internal procedures to comply with annual reporting requirements to the ASI Secretariat. As this is the initial certification audit, the Entity has not yet been required to report the Input and Output quantities of CoC Materials. The first report is expected to be submitted by the Entity in the first quarter of 2023.
1.7f Reporting to ASI (ASI Credits from Casthouses)	Not Applicable	The Entity has decided not to engage in the purchasing or trading of credits.
1.7g Reporting to ASI (ASI Credits purchased)	Not Applicable	The Entity has decided not to engage in the purchasing or trading of credits.

CRITERION	RATING	COMMENT
<b>2 OUTSOURCING CONTRACTORS</b>		
2.1 Outsourcing Contractors in CoC Certification Scope	Not Applicable	This Criterion is not applicable as the Entity does not have Outsourcing Contractors included within the Certification Scope.
2.2a Control of CoC Material	Not Applicable	This Criterion is not applicable as the Entity does not have Outsourcing Contractors included within the Certification Scope.
2.2b No further outsourcing	Not Applicable	This Criterion is not applicable as the Entity does not have Outsourcing Contractors included within the Certification Scope.
2.2c Risk assessment	Not Applicable	This Criterion is not applicable as the Entity does not have Outsourcing Contractors included within the Certification Scope.
2.3 Output Quantity	Not Applicable	This Criterion is not applicable as the Entity does not have Outsourcing Contractors included within the Certification Scope.
2.4 Verification and record-keeping	Not Applicable	This Criterion is not applicable as the Entity does not have Outsourcing Contractors included within the Certification Scope.
2.5 Error management	Not Applicable	This Criterion is not applicable as the Entity does not have Outsourcing Contractors included within the Certification Scope.
<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.
3.3b ASI Performance Standard – Aluminium Smelting	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>4 RECYCLED ALUMINIUM: CRITERIA FOR ELIGIBLE SCRAP AND ASI LIQUID METAL</b>		

CRITERION	RATING	COMMENT
4.1a CoC Certification Scope – Aluminium Re-Melting/Refining	Conformance	<p>The Re-melting and Refining facilities included in the Certification Scope are under the operational control of the Entity:</p> <p><a href="https://aludium.com/direcciones-y-mapas/">https://aludium.com/direcciones-y-mapas/</a></p> <p>Currently, only Aludium Amorebieta is authorised to receive and remelt external scrap.</p>
4.1b ASI Performance Standard – Aluminium Re-Melting/Refining	Conformance	<p>The Entity engaged in producing Recycled Aluminium is certified with the ASI Performance Standard:</p> <p><a href="https://aluminium-stewardship.org/aluminium-stewardship-initiative-certifies-two-aludium-plants-in-spain-against-asi-performance-standard">https://aluminium-stewardship.org/aluminium-stewardship-initiative-certifies-two-aludium-plants-in-spain-against-asi-performance-standard</a></p>
4.2a Pre-Consumer Scrap and Dross	Conformance	<p>The Entity has established procedures and processes to verify Pre-Consumer Scrap and Dross designated as CoC Material in its Management System Manual.</p> <p>The Entity manages the dross internally between the Alicante and Amorebieta plants and the recovered aluminium is an input to the production process. These quantities are designated as CoC Material in the Entity's Mass Balance System and shipments are traceable.</p> <p>The Entity sources scrap and ingot from ASI Certified suppliers or suppliers assessed through a due diligence process.</p>
4.2b Post-Consumer Scrap	Conformance	<p>The Entity has established procedures and processes to verify Post-Consumer Scrap designated as CoC Material in its Management System Manual.</p> <p>The Entity manages the quantities designated as CoC Material in its Mass Balance System and shipments are traceable.</p> <p>The Entity sources scrap and ingot from ASI Certified suppliers or suppliers assessed through a due diligence process.</p>
4.3a Supplier records	Conformance	<p>The Entity has defined and implemented a process for the management of suppliers of recyclable scrap material designated as CoC material that determines the criteria for the evaluation and recording of the evaluation data of these suppliers. The process is recorded in a register that includes the supplier's identification data, including its corporate data and locations, the type of material it supplies, its reference in the Entity's systems, the Entity's plant to which it supplies, whether or not it is designated as a supplier of eligible material and the score obtained in the evaluation.</p>

CRITERION	RATING	COMMENT
4.3b Cash payments	Not Applicable	This Criterion is not applicable as the Entity does not allow cash payments to suppliers according to the Entity's Standard Operating Procedures.

#### 5 CASTHOUSES: CRITERIA FOR ASI ALUMINIUM

5.1a CoC Certification Scope – Casthouses	Conformance	The Entity has defined and implemented a process for CoC management that determines the scope of operations and sites, including casthouses. The casthouses are within the scope of the Entity's CoC Certification Scope. The ownership and history of the Entity's sites is declared on the web: <a href="https://aludium.com/aludium/">https://aludium.com/aludium/</a>
5.1b ASI Performance Standard – Casthouses	Conformance	The Entity has defined and implemented a process for CoC management that determines the scope of operations and sites, including casthouses. The casthouses included in the CoC Certification Scope have the ASI Performance Standard certificate: <a href="https://aluminium-stewardship.org/aluminium-stewardship-initiative-certifies-two-aludium-plants-in-spain-against-asi-performance-standard">https://aluminium-stewardship.org/aluminium-stewardship-initiative-certifies-two-aludium-plants-in-spain-against-asi-performance-standard</a>
5.2 Casthouse Products	Conformance	The Entity has defined and implemented a process for CoC management that determines material flows, including traceability so that each material is registered in the IFS system and forms part of the balance of the quantity of material designated as eligible. In the Entity's operations, all materials are physically identified with a batch number, casting and weight, and these same data are recorded in the IFS and ALEA systems. The ALEA system manages the production operations and the IFS system is the general management programme.

#### 6 POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM

6.1a CoC Certification Scope – Post-Casthouse	Conformance	The Entity has defined and implemented a process for CoC management that determines the scope of operations and sites, including post-casthouse activities. The Entity carries out post-casthouse activities at sites that are included in the CoC Certification Scope. The ownership and history of the sites are declared at: <a href="https://aludium.com/aludium/">https://aludium.com/aludium/</a>
6.1b ASI Performance Standard – Post-Casthouse	Conformance	The Entity has defined and implemented a process for CoC management that determines the scope of operations and sites, including post-casthouse activities. The post-casthouse processes are performed at sites certified according to the ASI Performance Standard:



CRITERION	RATING	COMMENT
		<a href="https://aluminium-stewardship.org/aluminium-stewardship-initiative-certifies-two-aludium-plants-in-spain-against-asi-performance-standard">https://aluminium-stewardship.org/aluminium-stewardship-initiative-certifies-two-aludium-plants-in-spain-against-asi-performance-standard</a>
6.1c Sourcing ASI Aluminium	Conformance	<p>The Entity receives input predominantly from its own operations in Alicante and Amorebieta, which are in the process of becoming CoC certified. The Entity also receives slabs from ASI Performance Standard and/or ASI CoC Certified suppliers, but at present it is not requested that material from these suppliers is CoC Material.</p>
7 DUE DILIGENCE FOR NON-COC INPUTS AND RECYCLABLE SCRAP MATERIAL		
7.1a Responsible sourcing policy (anti-corruption)	Conformance	<p>The Entity has implemented a Code of Conduct with its anti-corruption policy, which is communicated to the Entity's suppliers. A copy of the code has been sent to all metal suppliers (eg. scrap, ingots, slabs) and is available at:</p> <p><a href="https://aludium.com/wp-content/uploads/2022/10/VF_1710_CodigodeConducta.pdf">https://aludium.com/wp-content/uploads/2022/10/VF_1710_CodigodeConducta.pdf</a></p> <p>Suppliers must accept the Entity's Code of Conduct and/or have a similar code of conduct in place. This is a requirement set out in the suppliers' purchasing conditions.</p>
7.1b Responsible sourcing policy (responsible sourcing)	Conformance	<p>The Entity has implemented a responsible sourcing process whereby it has implemented a Code of Conduct with its responsible sourcing policy, which is communicated to the Entity's suppliers. This code has been sent to all metal suppliers and is published at:</p> <p><a href="https://aludium.com/wp-content/uploads/2022/10/VF_1710_CodigodeConducta.pdf">https://aludium.com/wp-content/uploads/2022/10/VF_1710_CodigodeConducta.pdf</a></p> <p>Suppliers must accept the Entity's Code of Conduct and/or have a similar code of conduct and at the same time send evidence of their responsible sourcing policy. This is a requirement established in the suppliers' purchasing conditions</p> <p>The information provided by each supplier ensures that the supplier accepts the Entity's code of conduct, including its responsible sourcing policy, and assesses the risk, including the countries where it operates, the origin of its metal and the responsible sourcing policy of each supplier.</p>
7.1c Responsible sourcing policy (human rights due diligence)	Conformance	<p>The Entity has implemented a responsible sourcing process whereby it has implemented a Code of Conduct with its human rights policy, which is communicated to the Entity's suppliers.</p> <p>Suppliers must accept the Entity's Code of Conduct</p>

CRITERION	RATING	COMMENT
		and/or have a similar code of conduct. This is a requirement set out in the suppliers' purchasing conditions. In a questionnaire the Entity ensures that the supplier accepts the code of conduct including its human rights policy and assesses the risk including the countries where it operates and the origin of its metal.
7.1d Responsible sourcing policy (conflict affected and high risk areas)	Conformance	The Entity has implemented a responsible sourcing process whereby it has implemented a Code of Conduct with an explicit commitment not to contribute to or participate in any type of armed conflict or human rights abuses in Conflict-Affected and High-Risk Areas. Suppliers must accept the Entity's code of conduct and/or have a similar code of conduct in place while submitting information regarding whether they purchase material from crisis or conflict zones, as a requirement set out in the suppliers' purchasing conditions. The information provided refers to the level of risk, determining that the Entity's suppliers do not currently contribute to or operate in conflict-affected or identified high-risk areas.
7.2 Risk assessment	Conformance	The Entity has implemented a responsible sourcing process by which it assesses the risks of its supply chain. The Entity has defined and implemented a process for CoC management that determines the risk assessment system for non-compliance with its responsible sourcing policy by its suppliers of CoC Materials, suppliers of Non-CoC Material and Recyclable Scrap. The Entity documents the results and has defined a risk level, which when exceeded by the supplier, the material provided is not eligible.
7.3 Complaints mechanism	Conformance	The Entity's quality systems are certified against ISO 9001 and IATF standards, and the Entity has implemented processes for the management of complaints and the metal qualified as ASI is fully identified in the IFS management system. This process is linked to customer and/or supplier complaints. The Entity has a contact channel for interested parties via the 'contact us' link at: <a href="https://aludium.com/contacto/">https://aludium.com/contacto/</a>
8 MASS BALANCE SYSTEM: COC MATERIAL AND ASI ALUMINIUM		
8.1 Material Accounting System	Conformance	The Entity has defined and implemented a process for CoC management that determines the Material Accounting System that records the Input Quantity and Output Quantity of CoC Material and Non-CoC Material, by mass. This system collects data from the IFS management system, identifying incoming

CRITERION	RATING	COMMENT
		material data (scrap, ingot and slabs) eligible as CoC Material or Non-CoC Material. The IFS system collects all movements of coils and sheets, identifying which are eligible as CoC Material , reporting the available stock and tracing the purchase orders and sales orders for each input and output.
8.2a Post-Consumer Scrap	Conformance	The Entity has defined and implemented a process for CoC management that determines the Material Accounting System that records the Post-Consumer Scrap Input Quantity. This system collects data from the IFS management system, identifying incoming post-consumer scrap data eligible as CoC Material or Non-CoC Material. IFS collects all post-consumer scrap movements, reporting the stock on hand and tracing purchase orders.
8.2b Pre-Consumer Scrap (total)	Conformance	The Entity has defined and implemented a process for CoC management that determines the Material Accounting System that records the Input Quantity of Pre-Consumer Scrap. This system collects data from the IFS management system, identifying incoming pre-consumer scrap data eligible as CoC Material or Non-CoC Material. IFS collects all pre-consumer scrap movements, reporting the total stock on hand and tracing the purchase orders, or internal production orders. The system differentiates between total and plant data.
8.2c Pre-Consumer Scrap (Eligible Scrap)	Conformance	The Entity has defined and implemented a process for CoC management that determines the Material Accounting System that records the Input Quantity of Pre-Consumer Scrap. This system collects data from the IFS management system, identifying incoming data of pre-consumer scrap eligible as CoC Material. IFS collects all pre-consumer scrap movements, reporting the total stock on hand and tracing purchase orders and supplier data, including whether the supplier is a CoC Certified Entity.
8.3 Material Accounting Period	Conformance	The Entity has defined and implemented a process for CoC management that determines the Material Accounting System and the data collection and reporting period. It is determined that the annual mass balance is reported after the end of the 12-month accounting period (31 January to 31 December).
8.4 Input Percentage	Conformance	The Entity has defined and implemented a process for CoC management that determines the Material Accounting System that records the Quantity of CoC Material with respect to the total material (CoC +

CRITERION	RATING	COMMENT
		<p>non-CoC). This system collects data from the IFS management system. The process has defined formulas to have the data available in an accounting period of <math>\text{Percentage of Input} = (\text{CoC Material Input Quantity}) \times 100 / (\text{CoC Material Input Quantity}) + (\text{Non-CoC Material Input Quantity})</math>.</p> <p>The system ensures that the units used in the numerator and denominator are the same with the unit used being the tonne.</p>
8.5 Input Percentage (Aluminium Re-Melting and Refining)	Conformance	<p>The Entity has defined and implemented a process for CoC management that determines the Material Accounting System that records the Quantity of CoC Material with respect to the total material (CoC + non-CoC). This system collects the data from the IFS management system and has defined formulas to have the data available in an accounting period of <math>\text{Input Percentage} = (\text{Eligible scrap input quantity}) \times 100 / (\text{Recyclable scrap input quantity})</math>.</p> <p>The system ensures that the units used in the numerator and denominator are the same, using the tonne as the unit. The system defines the Scrap Recovery % of recovery for each type of scrap alloy.</p>
8.6 Output Quantity determination	Conformance	<p>The Entity has defined and implemented a process for CoC management that determines the Material Accounting System that records the Quantity of CoC Material with respect to the total material (CoC + non-CoC). This system takes the data from the IFS management system and has defined that in the mass balance in tonnes, the amount of eligible CoC metal at input can never be less than that shipped to customers at output. The system controls the available stock of CoC Material in tonnes, so as to ensure that no CoC Material can be shipped when there is no stock available.</p>
8.7 Output Quantity designation	Conformance	<p>The Entity has defined and implemented a process for CoC management that determines the Material Accounting System. This system takes the data from the IFS management system and has defined that the ASI certified metal will be for the complete module. The system ensures that CoC Material is not mixed with Non-CoC Material under the same consignment and batch number.</p>
8.8 Output Quantity – Pre-Consumer Scrap	Conformance	<p>The Entity has defined and implemented a process for CoC management that determines the Material Accounting System that records the quantity of CoC Material with respect to the total material (CoC + non-CoC). This system collects data from the IFS management system and has defined the percentage of scrap recovery for each type of scrap-</p>

CRITERION	RATING	COMMENT
		alloy generated. IFS also manages and traces the amount of reprocessed dross and scrap. The Entity reprocesses internally produced scrap and dross.
8.9 Outputs not exceed inputs	Conformance	The Entity has defined and implemented a process for CoC management that determines the Material Accounting System, collecting data from the IFS management system and has defined that in the mass balance the quantity of eligible CoC metal at entry can never be less than that shipped to customers at exit. The system controls the available stock of CoC Material, so as to ensure that no CoC Material can be shipped when there is no stock available.
8.10a Internal Overdraws (not exceed 20%)	Conformance	The Entity has defined and implemented a process for CoC management that collects data from the IFS management system and is constantly updated, reporting data for analysis on a monthly basis. The Entity has established internal controls and monthly reviews of mass balance data ensuring that the Internal Excess Withdrawal does not exceed 20% of the total Input Quantity of CoC Material. Currently the Entity's system does not foresee to have 'overdrafts' in the mass balance, so it is planned that no metal certified as ASI CoC Material will be sold if the inventory is not positive.
8.10b Internal Overdraws (not exceed affected amount)	Conformance	The Entity has defined and implemented a process for CoC management that collects data from the IFS management system. The Entity has established internal controls and monthly reviews of the Mass Balance data ensuring that in the event of a force majeure situation, the Internal Overdraw will not exceed the amount of CoC Material affected by the force majeure situation.
8.10c Internal Overdraws (period to make up)	Conformance	The Entity has defined and implemented a process for CoC management that collects data from the IFS management system and is updated on an ongoing basis, reporting data for analysis on a monthly basis. The Entity has established internal controls and monthly reviews of the Mass Balance data ensuring that the internal overdraw of one period is compensated within the next Material Accounting Period.
8.11a Positive Balance (carry over)	Conformance	The Entity has defined and implemented a process for CoC management that collects data from the IFS management system and determines the annual balance in 12 months, identifying the stock on hand and whether the balance is positive on 31 December. As this is an initial certification audit and

CRITERION	RATING	COMMENT
		no shipment of CoC Material has been made, the annual balance for 2022 has not been made.
8.11b Positive Balance (expiry)	Conformance	The Entity has defined and implemented a process for CoC management that collects data from the IFS management system and determines that in the event that the final 12-month balance is positive, these tonnes of CoC Material can be transferred to a new 12-month period, and must be used in the new period and cannot be transferred again, following the FIFO (first in, first out) rule.
9 ISSUING COC DOCUMENTS		
9.1 Shipments and transfers	Conformance	The Entity has defined and implemented a process for CoC management that determines that each ASI metal certificate is associated with a sales order and a shipment. This allows full traceability from output to input. The IFS management system traces the outgoing material and assigns each CoC Material shipment its certificate. As this was an initial audit and there was no CoC Material in the accounting period reviewed, the system has been evaluated with data in test mode.
9.2a Date of issue	Conformance	The Entity has defined and implemented a process for CoC management that determines that for shipments, each shipment is associated with a CoC certificate, which includes the date of issue of the CoC Document. There were no CoC Material shipments in the accounting period under review, the system has been evaluated with data in test mode.
9.2b Reference number	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC certificates are used for shipments, which include the CoC Document reference number and are linked to the IFS material accounting system.
9.2c Issuing Entity	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC certificates are used for shipments, including the Entity's identity, address and CoC Certification number.
9.2d Receiving customer	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC certificates are used for shipments, which include the identity and address of the client receiving the CoC Material and, in the case of another CoC Certified Entity, its CoC Certification number.

CRITERION	RATING	COMMENT
9.2e Responsible employee	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC certificates are used for shipments that include the details of the responsible employee who can verify the information in the CoC Document.
9.2f Conformance statement	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC certificates are used for submissions that include the sentence 'The information contained in this document is in accordance with ASI CoC standard'.
9.2g Type of CoC Material	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC certificates are used for shipments that include information on the type of CoC Material shipped.
9.2h Mass of CoC Material	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC certificates are used for shipments that include information on the quantity of CoC Material in the shipment.
9.2i Mass of total material	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC certificates are used for shipments that include information on the total amount of Material in the shipment.
9.3a Sustainability Data (optional)	Conformance	<p>The Entity is certified to the ASI Performance Standard and verifies its carbon emissions for the activities included in the Certification Scope (Aluminium Re-Melting/Refining, Casthouses and Post-Casthouses). It reports its CO<sub>2</sub> emissions for Scopes 1, 2 and 3 for the accounting period, annual total for the Entity and total per site, in its Sustainability Report:</p> <p><a href="https://aludium.com/3d-flip-book/sustainabilityreport_2021/">https://aludium.com/3d-flip-book/sustainabilityreport_2021/</a></p> <p>Information on GHG emissions in tonnes of CO<sub>2</sub> -eq per metric tonne of ASI Aluminium is included in the CoC Documents submitted.</p>
9.3b Sustainability Data (passing on)	Conformance	<p>The Entity is certified to the ASI Performance Standard and verifies its carbon emissions for the activities included in the Certification Scope (Aluminium Re-Melting/Refining, Casthouses and Post-Casthouses). It reports its Co<sub>2</sub> emissions for Scopes 1, 2 and 3 for the accounting period, annual total for the Entity and total per site, in its Sustainability Report:</p> <p><a href="https://aludium.com/3d-flip-book/sustainabilityreport_2021/">https://aludium.com/3d-flip-book/sustainabilityreport_2021/</a></p>

CRITERION	RATING	COMMENT
		Information on GHG emissions in tonnes of CO <sub>2</sub> -eq per metric tonne of ASI Aluminium is included in the CoC Documents submitted.
9.3c Post-Casthouse ASI Certification status	Conformance	The Entity has defined and implemented a process for CoC management that determines that shipments are made together with CoC Material shipment certificates that include information regarding the Entity's status of ASI Certification for the ASI Performance Standard.
9.4 Supplementary Information (optional)	Not Applicable	This Criterion is not applicable as the Entity does not intend to disclose Supplementary Information on CoC Documents.
9.5 Response to verification requests	Conformance	The Entity has defined and implemented a process for CoC management which determines that the documents currently available in its ISO 9001-IATF Quality systems, which are supported by the IFS management system, are used for shipments. The IFS system is shown to be accurate, reliable and robust. The Entity carries out inventory control and accounting audits that monitor the quantities of material in stock.
9.6 Error management	Conformance	The Entity has defined and implemented a process for CoC management that determines that the documents currently available in its ISO 9001-IATF Quality systems and supported by the IFS management system are used for shipments. If an error is discovered after the CoC Material has been submitted, the Entity will document the error and the agreed measures to correct it, and implement measures to avoid recurrence, all under its ISO 9001-IATF quality system, analysing the causes and establishing remedial and corrective actions to avoid recurrence.
10 RECEIVING COC DOCUMENTS		
10.1 Verify required information included	Conformance	The Entity has defined and implemented a process for CoC management that determines the control of the receipt of materials based on its ISO 9001-IATF quality system, which includes reception control procedures where the documents accompanying the material supplies are checked, including all information required in the CoC Documents received.
10.2 Verify consistency with shipments	Conformance	The Entity has defined and implemented a process for CoC management that determines the control of the receipt of materials based on its ISO 9001-IATF



CRITERION	RATING	COMMENT
		quality system where the documents accompanying material supplies are checked. All material receipts are supported by documents that are checked before the material is entered into the IFS management system.
10.3 Verify supplier CoC Certification status	Conformance	The Entity has defined and implemented a process for CoC management which determines that the Metal Purchasing service requests and maintains periodic evaluations or certifications from metal suppliers to keep records up to date, including information regarding their ASI CoC Certifications. No purchase orders for CoC Material have been placed in the period under review and therefore no CoC metal has yet been received from external sources. Records of suppliers eligible for the designation of the material as CoC metal supply are available.
10.4 Error management	Conformance	The Entity has defined and implemented a process for CoC management that determines that for incoming material the documents currently available in its ISO 9001-IATF Quality systems and supported by the IFS management system are used. If an error is discovered after the CoC Material has been received, the Entity documents the error and the agreed measures to correct it, and implements measures to avoid recurrence, all under its ISO 9001-IATF quality system, analysing together with the supplier, the causes and establishing remedial and corrective actions to avoid recurrence.
11 MARKET CREDITS SYSTEM: ASI CREDITS		
11.1a Material Accounting System – allocation	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.1b Link to Casthouse Products	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.1c No double counting	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.1d No Positive Balance for ASI Credits	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.2a Date of issue	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.2b Reference number	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.2c Issuing Entity	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.

CRITERION	RATING	COMMENT
11.2d Receiving Entity	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.2e Conformance statement	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.2f ASI Credits statement	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.2g Quantity	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.3a CoC Certification Scope – purchasing ASI Credits	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.3b Material Accounting System – purchasing	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.3c Expiry	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.3d No re-trading	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.3e No allocation to physical products	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.3f Verify supplier CoC Certification status	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
11.3g Five years maximum for ASI Credits purchasing	Not Applicable	This Criterion is not applicable, as the Entity does not intend to use ASI Credits.
<b>12 CLAIMS AND COMMUNICATIONS</b>		
12.1a ASI Claims Guide	Conformance	The Entity has defined and implemented a process for CoC management which determines that for all aspects related to the ASI brand or the use of the ASI Logo, the ASI Claims Guide standard will be applied.
12.1b Verifiable evidence	Conformance	The Entity has defined and implemented a process for CoC management which determines that for all aspects related to the ASI brand or the use of the ASI Logo, the provisions of the ASI Claims Guide standard shall be applied and is supported by documented evidence.
12.1c Employee training	Conformance	The Entity has developed training on the CoC standard, including the use of ASI guidance for the sending of information, the use of marks or the handling of complaints.

## **Document Control and Version History**

Revision	Date	Notes
0	31 January 2023	Initial Certification Audit - Full Certification