

# ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

# Lotte Infracell Co., Ltd

**CERTIFICATE NUMBER**  
108

**ASI STANDARD**  
CHAIN OF CUSTODY  
(V2 2022)

**CERTIFICATION LEVEL**  
FULL  
CERTIFICATION

**ASI ACCREDITED  
AUDITING FIRM**  
DNV BUSINESS  
ASSURANCE SERVICES  
UK LTD.

**DATE OF ISSUE**  
26 MARCH 2024

**DATE OF EXPIRY**  
25 MARCH 2027

**CERTIFIED SINCE**  
18 DECEMBER 2020

## AUTHORISED BY

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

Aluminium Stewardship Initiative Ltd  
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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

The Lotte Infracell Ansan Plant is a  
manufacturer of rolled products of  
Aluminium foil, South Korea.

# AUDIT REPORT

## CHAIN OF CUSTODY

### STANDARD

#### OVERVIEW

MEMBER NAME	Lotte Infracell Co, Ltd
ENTITY NAME	Lotte Infracell Ansan Plant
CERTIFICATION SCOPE	The Lotte Infracell Ansan Plant (South Korea) is a manufacturer of rolled products of Aluminium foil.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>• Post-Casthouse</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>• Chain of Custody Standard V2</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>• Initial Certification Audit (24 – 26 November 2020)</li><li>• Surveillance Audit (15 – 16 September 2022)</li><li>• Re-certification Audit and Scope Change (26 – 28 February 2024)</li></ul>
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>• 24 – 26 November 2020 (Initial Certification Audit)</li><li>• 15 – 16 September 2022 (Surveillance Audit)</li><li>• 26 – 28 February 2024 (Re-certification Audit and Scope Change)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>• 7 December 2020 (Initial Certification Audit)</li><li>• 15 October 2022 (Surveillance Audit)</li><li>• 14 March 2024 (Re-certification Audit and Scope Change)</li></ul>
AUDIT SCOPE	<p><u>Initial Certification Audit (24 – 26 November 2020)</u></p> <p>The Audit Scope of Lotte Infracell, Ansan Plant located in Ansan, Gyeonggi-do, South Korea includes manufacturing of rolled products of Aluminium foil.</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none"><li>• Post-Casthouse</li></ul> <p>All relevant Criteria in the ASI Chain of Custody Standard were included in the Audit Scope.</p> <p><u>Surveillance Audit (15 – 16 September 2022)</u></p> <p>The Audit Scope includes the manufacturing of rolled products of Aluminium foil at the Lotte Infracell Ansan Plant.</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none"><li>• Post-Casthouse</li></ul> <p>All relevant Criteria in the ASI Chain of Custody Standard were included in the Audit Scope.</p>

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Re-Certification Audit and Scope Change (26 – 28 February 2024)

The Audit Scope includes manufacturing rolled Aluminium foil products at the Lotte Infracell Ansan Plant.

Supply chain activities included in the Audit Scope:

- Post-Casthouse

All relevant Criteria in the ASI Chain of Custody Standard V2 (2022) 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 26 March 2024 – 25 March 2027

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NEXT AUDIT TYPE Surveillance Audit

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NEXT AUDIT DUE DATE 26 September 2025

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CERTIFICATE NUMBER 108



If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: <https://aluminium-stewardship.ethicspoint.com/>

EthicsPoint is a comprehensive and confidential reporting tool that enables complaints to be securely raised, managed and responded to. This enables anonymity to be maintained where desired by complainants, or as relevant to whistleblowing situations.

Information is available in five languages – English, French, Chinese, German and Portuguese (Brazil). Translation services provided by EthicsPoint enable complaints and correspondence to be managed in multiple languages.

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## ENTITY OVERVIEW

Lotte Infracell (the 'Entity') produces diverse products including Aluminium foil, printed packaging materials, corrugated cardboard boxes, cans and PET bottles. Founded in 1966, the Aluminium foil business has been supplying diverse Aluminium foil products such as various medicine and food packaging materials and electronic industrial materials with the best technology and high-tech facilities that have been accumulated over the last 50 years.

The Entity's Ansan Plant is located near Seoul in Haean-ro 201, Danwon-gu, Ansan, Gyeonggi-do in South Korea and commenced its operation in 1985 with a size of 4.62 hectares and produces rolled products of Aluminium foil for food, pharmaceutical packaging, and battery. The Entity's annual production is approximately 32,000 tonnes, and the Entity is equipped with rolling mills with Automatic Flatness Control (AFC), separators, slitters, and annealing furnaces.

## MATURITY RATINGS

A rating of maturity (low, medium or high) determined by the Auditor that provides a general assessment in terms of systems, Residual Risk and performance assigned to a Sustainability Component.

Maturity ratings are not a direct assessment of conformance to the Standard.

OVERALL	
<b>SYSTEMS</b>	Medium
<b>RISKS</b>	High
<b>PERFORMANCE</b>	Medium
<b>OVERALL</b>	<b>MEDIUM</b>

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. MANAGEMENT SYSTEM AND RESPONSIBILITIES</b>		
1.1 ASI Membership	Conformance	The Entity is an active ASI Member under the Production and Transformation class, and the Entity is committed to complying with ASI's membership obligations and the ASI Complaints Mechanism: <a href="https://aluminium-stewardship.org/about-asi/members/Lotte-Aluminium-Co---Ltd">https://aluminium-stewardship.org/about-asi/members/Lotte-Aluminium-Co---Ltd</a>
1.2 CoC Management System	Conformance	The Entity has established a documented ASI CoC Management Manual that addresses all applicable requirements of the ASI Chain of Custody Standard. The Entity's ASI CoC Management System has the capacity to handle CoC Material. At the time of the Audit, there were no sourcing or transfer of CoC Material to date.
1.3 CoC Management System Monitoring	Conformance	The Entity has established and conducted an annual review of the CoC Management System to assess its effectiveness and address potential areas of Non-Conformance and improvement.
1.4 Management Representative	Conformance	The Entity has nominated a senior management member as the Management Representative to have overall responsibility for the implementation of, and conformance with all applicable requirements of the ASI Chain of Custody Standard.
1.5 Communications and Training	Conformance	The Entity provides relevant personnel with formal and annual training courses to raise awareness and competencies of implementation of the requirements, and their related roles and responsibilities under the ASI CoC Management System.
1.6 Records Management	Conformance	The Entity has established a document and record management process in the ASI CoC Management Manual that addresses all applicable requirements including the retention period of documents and records. At the time of the Audit, there has been no sourcing or transfer of CoC Material to date.
1.7a Reporting to ASI (Inputs and Outputs of CoC Material)	Conformance	The Entity's ASI CoC Management Manual states that reporting to the ASI Secretariat ins undertaken annually to the ASI Secretariat annually within the required timeframe.
1.7b Reporting to ASI (Inputs and Outputs of Eligible Scrap)	Conformance	The Entity's ASI CoC Management Manual states that reporting to the ASI Secretariat ins undertaken annually to the ASI Secretariat annually within the required timeframe.
1.7c Reporting to ASI (Inflows and Outflows of Non-CoC Material)	Conformance	The Entity's ASI CoC Management Manual states annual reporting to the ASI Secretariat. Information is reported to the ASI Secretariat annually within the required timeframe.
1.7d Reporting to ASI (Positive Balance carried over)	Conformance	The Entity's ASI CoC Management Manual states that reporting to the ASI Secretariat ins undertaken annually to the ASI Secretariat annually within the required timeframe.

CRITERION	RATING	COMMENT
1.7e Reporting to ASI (Positive Balance used)	Conformance	The Entity's ASI CoC Management Manual states that reporting to the ASI Secretariat ins undertaken annually to the ASI Secretariat annually within the required timeframe.
1.7f Reporting to ASI (Internal Overdraw drawn down)	Conformance	The Entity's ASI CoC Management Manual states that reporting to the ASI Secretariat ins undertaken annually to the ASI Secretariat annually within the required timeframe.
1.7g Reporting to ASI (Intra-Entity Flows)	Not Applicable	The Entity's ASI CoC Management Manual states annual reporting to the ASI Secretariat. Information is reported to the ASI Secretariat annually within the required timeframe, however, as the Entity has only one type of CoC Material Output, this criterion is rated as not applicable.

## 2. OUTSOURCING CONTRACTORS

2.1 Certification Scope	Not Applicable	The Criterion is not applicable as the Entity does not have any internal and external Outsourcing Contractors for the purposes of further processing, treatment or manufacturing.
2.2a Control of CoC Material (Legal ownership or control)	Not Applicable	The Criterion is not applicable as the Entity does not have any internal and external Outsourcing Contractors for the purposes of further processing, treatment or manufacturing.
2.2b Control of CoC Material (No further outsourcing)	Not Applicable	The Criterion is not applicable as the Entity does not have any internal and external Outsourcing Contractors for the purposes of further processing, treatment or manufacturing.
2.2c Control of CoC Material (Risk Assessment)	Not Applicable	The Criterion is not applicable as the Entity does not have any internal and external Outsourcing Contractors for the purposes of further processing, treatment or manufacturing.
2.3 Information on Quantity of CoC Material Output and Returned	Not Applicable	The Criterion is not applicable as the Entity does not have any internal and external Outsourcing Contractors for the purposes of further processing, treatment or manufacturing.
2.4 Consistency in Inflow and Outflow Quantity of CoC Material to/from Outsourcing Contractor	Not Applicable	The Criterion is not applicable as the Entity does not have any internal and external Outsourcing Contractors for the purposes of further processing, treatment or manufacturing.
2.5 Error (Outsourcing Contractor)	Not Applicable	The Criterion is not applicable as the Entity does not have any internal and external Outsourcing Contractors for the purposes of further processing, treatment or manufacturing.

## 3. PRIMARY ALUMINIUM: CRITERIA FOR ASI BAUXITE, ASI ALUMINA AND ASI ALUMINIUM

3.1a ASI Bauxite (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.1b ASI Bauxite (Performance Standard)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
3.1c ASI Bauxite (Bauxite sourcing)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2a ASI Alumina (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2b ASI Alumina (Performance Standard)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2c ASI Alumina (Bauxite sourcing)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3a ASI Aluminium (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3b ASI Aluminium (Performance Standard)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3c ASI Aluminium (Alumina sourcing)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>4. RECYCLED ALUMINIUM: CRITERIA FOR ELIGIBLE SCRAP</b>		
4.1a Recycled Aluminium (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.1b Recycled Aluminium (Performance Standard)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2a Eligible Scrap (Pre-Consumer)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2b Eligible Scrap (Post-Consumer)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2c Eligible Scrap (Dross)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a Records Management for Direct Suppliers of Recyclable Scrap Material (Suppliers)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3b Records Management for Direct Suppliers of Recyclable Scrap Material (Financial transactions)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>5. CASTHOUSES: CRITERIA FOR ASI ALUMINIUM</b>		
5.1a ASI Aluminium (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
5.1b ASI Aluminium (Performance Standard)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.1c ASI Aluminium (Aluminium sourcing)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2 Unique Identification	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

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

6.1a Post-Casthouse ASI Aluminium (CoC Certification Scope)	Conformance	The Entity has implemented the ASI CoC Management Manual to ensure production of ASI Aluminium only from the Facility that is within the Entity's CoC Certification Scope.
6.1b Post-Casthouse ASI Aluminium (Performance Standard)	Conformance	The Entity has maintained a documented ASI CoC Management Manual that ensures production of ASI Aluminium is only from Facilities certified against the ASI Performance Standard. The Entity has a valid Performance Standard certificate: <a href="https://aluminium-stewardship.org/wp-content/uploads/2023/07/ASI-Audit-Report-Lotte-Aluminium-Certificate-75-PS-Rev-3.pdf">https://aluminium-stewardship.org/wp-content/uploads/2023/07/ASI-Audit-Report-Lotte-Aluminium-Certificate-75-PS-Rev-3.pdf</a>
6.1c Post-Casthouse ASI Aluminium (Aluminium sourcing)	Conformance	The Entity has implemented systems to ensure that ASI Aluminium is purchased only from eligible Entities/Facilities directly or indirectly via Traders that can identify the source of the ASI Aluminium and can provide a verified CoC Document. The Entity has checked and updated the list of suppliers, including CoC Material suppliers, non-CoC Material suppliers and traders.

## 7. DUE DILIGENCE FOR NON-COC MATERIAL, COC MATERIAL ACQUIRED THROUGH A TRADER AND RECYCLABLE SCRAP MATERIAL

7.1a Responsible Sourcing Policy (Anti-corruption)	Conformance	The Entity has implemented a Responsible Sourcing Policy that addresses Anti-Corruption. The Entity's next tier Non-CoC Material suppliers are communicated with on this Policy and have signed commitment letters to comply with this Policy. The Policy and Process is accessible via the Entity's Sustainability Report at: <a href="https://www.lotteal.co.kr/eng/download/_%EC%98%81%EB%AC%B8_%20%EB%A1%AF%EB%8D%B0%EC%95%8C%EB%AF%B8%EB%8A%84%20esg%20%EB%B3%B4%EA%B3%A0%EC%84%9C%20%EC%A0%84%EC%B2%B4%EB%B3%B8_0926_2%EC%B0%A8%20%EC%88%98%EC%A0%95%EB%B0%98%EC%98%81%EB%B3%B8%20%EC%B5%9C%EC%A2%85.pdf">https://www.lotteal.co.kr/eng/download/_%EC%98%81%EB%AC%B8_%20%EB%A1%AF%EB%8D%B0%EC%95%8C%EB%AF%B8%EB%8A%84%20esg%20%EB%B3%B4%EA%B3%A0%EC%84%9C%20%EC%A0%84%EC%B2%B4%EB%B3%B8_0926_2%EC%B0%A8%20%EC%88%98%EC%A0%95%EB%B0%98%EC%98%81%EB%B3%B8%20%EC%B5%9C%EC%A2%85.pdf</a> (page 79, Supply Chain Management Policies and Systems).
7.1b Responsible Sourcing Policy (Responsible sourcing)	Conformance	The Entity has implemented a Responsible Sourcing Policy that addresses responsible sourcing requirements. The Entity's next tier Non-CoC Material suppliers are communicated with on this Policy and have signed commitment letters to comply with this Policy. The Policy and Process is accessible via the Entity's Sustainability Report at: <a href="https://www.lotteal.co.kr/eng/download/_%EC%98%81%EB%AC%B8_%20%EB%A1%AF%EB%8D%B0%EC%95%8C%EB%AF%B8%EB%8A%84%20esg%20%EB%B3%B4%EA%B3%A0%EC%84%9C%20%EC%A0%84%EC%B2%B4%EB%B3%B8_0926_2%EC%B0%A8%20%EC%88%98%EC%A0%95%EB%B0%98%EC%98%81%EB%B3%B8%20%EC%B5%9C%EC%A2%85.pdf">https://www.lotteal.co.kr/eng/download/_%EC%98%81%EB%AC%B8_%20%EB%A1%AF%EB%8D%B0%EC%95%8C%EB%AF%B8%EB%8A%84%20esg%20%EB%B3%B4%EA%B3%A0%EC%84%9C%20%EC%A0%84%EC%B2%B4%EB%B3%B8_0926_2%EC%B0%A8%20%EC%88%98%EC%A0%95%EB%B0%98%EC%98%81%EB%B3%B8%20%EC%B5%9C%EC%A2%85.pdf</a> (page 79, Supply Chain Management Policies and Systems).



CRITERION	RATING	COMMENT
7.1c Responsible Sourcing Policy (Human rights due diligence)	Conformance	The Entity has implemented a Responsible Sourcing Policy that addresses Human Rights Due Diligence. The Entity's next tier Non-CoC Material suppliers are communicated with on this Policy and have signed commitment letters to comply with this Policy. The Policy and Process is accessible via the Entity's Sustainability Report at: <a href="https://www.lotteal.co.kr/eng/down/_%EC%98%81%EB%AC%B8_%20%EB%A1%AF%EB%8D%B0%EC%95%8C%EB%AF%B8%EB%8A%84%20esg%20%EB%B3%B4%EA%B3%A0%EC%84%9C%20%EC%A0%84%EC%B2%B4%EB%B3%B8_0926_2%EC%B0%A8%20%EC%88%98%EC%A0%95%EB%B0%98%EC%98%81%EB%B3%B8%20%EC%B5%9C%EC%A2%85.pdf">https://www.lotteal.co.kr/eng/down/_%EC%98%81%EB%AC%B8_%20%EB%A1%AF%EB%8D%B0%EC%95%8C%EB%AF%B8%EB%8A%84%20esg%20%EB%B3%B4%EA%B3%A0%EC%84%9C%20%EC%A0%84%EC%B2%B4%EB%B3%B8_0926_2%EC%B0%A8%20%EC%88%98%EC%A0%95%EB%B0%98%EC%98%81%EB%B3%B8%20%EC%B5%9C%EC%A2%85.pdf</a> (page 79, Supply Chain Management Policies and Systems).
7.1d Responsible Sourcing Policy (Conflict-affected and high-risk areas)	Conformance	The Entity has implemented a Responsible Sourcing Policy that addresses Conflict-Affected and High-Risk Areas. The Entity's next tier Non-CoC Material suppliers are communicated with on this Policy and have signed commitment letters to comply with this Policy. The Policy and Process is accessible via the Entity's Sustainability Report at: <a href="https://www.lotteal.co.kr/eng/down/_%EC%98%81%EB%AC%B8_%20%EB%A1%AF%EB%8D%B0%EC%95%8C%EB%AF%B8%EB%8A%84%20esg%20%EB%B3%B4%EA%B3%A0%EC%84%9C%20%EC%A0%84%EC%B2%B4%EB%B3%B8_0926_2%EC%B0%A8%20%EC%88%98%EC%A0%95%EB%B0%98%EC%98%81%EB%B3%B8%20%EC%B5%9C%EC%A2%85.pdf">https://www.lotteal.co.kr/eng/down/_%EC%98%81%EB%AC%B8_%20%EB%A1%AF%EB%8D%B0%EC%95%8C%EB%AF%B8%EB%8A%84%20esg%20%EB%B3%B4%EA%B3%A0%EC%84%9C%20%EC%A0%84%EC%B2%B4%EB%B3%B8_0926_2%EC%B0%A8%20%EC%88%98%EC%A0%95%EB%B0%98%EC%98%81%EB%B3%B8%20%EC%B5%9C%EC%A2%85.pdf</a> (page 79, Supply Chain Management Policies and Systems).
7.2 Risk Assessment and Mitigation	Conformance	The Entity has assessed the risk of non-compliance and undertaken supplier audits to minimize the risk of non-compliance for the Entity's next tier suppliers. Risk mitigation efforts are undertaken where risks are identified.
7.3 Complaints Resolution Mechanism	Conformance	The Entity has whistleblowing and complaints reporting mechanisms, including anonymous reporting, to enable employees and external Stakeholders to report potential misconduct. The methods for reporting is communicated with external suppliers and stakeholders and can be accessed via phone, email, post and the Entity's website: <a href="https://www.lotteal.co.kr/manage/ethicsManage_sinmungo.asp">https://www.lotteal.co.kr/manage/ethicsManage_sinmungo.asp</a> (Korean) <a href="http://www.lotteal.co.kr/eng/manage/ethicsManage_sinmungo.asp">http://www.lotteal.co.kr/eng/manage/ethicsManage_sinmungo.asp</a> (English) No complaints have been received to date.
<b>8. MASS BALANCE SYSTEM: COC MATERIAL AND ASI ALUMINIUM</b>		
8.1 Material Accounting System	Conformance	The Entity has established an online Material Accounting System to control, manage, and record the Input and Output Quantities of CoC Materials and non-CoC Materials, safeguarding the integrity of CoC Materials. Pre-Consumer and Post-Consumer Scrap Material are not used in the Entity.
8.2 Material Accounting Period	Conformance	The Material Accounting Period is defined as 12 months (from January to December) in the Entity's ASI CoC Management Manual, and the Entity's Material Accounting System is developed to manage the Material Accounting Period. At the time of the Audit, there has been no sourcing or transfer of CoC Material to date.

CRITERION	RATING	COMMENT
8.3 Input and Inflow Quantities	Conformance	The Entity has established an online Material Accounting System to control, manage and record Input Quantity of CoC Material and Non-CoC Material by mass. Scrap material is not used by the Entity.
8.4 Output Quantities of CoC Material	Conformance	The Entity has established an on-line Material Accounting System to control, manage and record Output Quantity of CoC Material and non-CoC Material by mass based on the Input proportion of CoC Material Quantity.
8.5 Indivisibility of CoC Material	Conformance	The Entity has established the Material Accounting System in compliance with the ASI Chain of Custody Standard requirements, and method to designate the Output Quantity of CoC Material is defined in the Entity's ASI CoC Management Manual. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
8.6 Output Quantity of Eligible Scrap	Conformance	The Entity's Material Accounting System states total Output Quantity of CoC Material including Eligible Process Scrap generated in the production does not exceed the Input Quantity of CoC Material. The Entity does not plan to sell CoC Material as Eligible Scrap, and no instances of CoC Material production have been made to date.
8.7 Consistency Between Input Percentage and Total Output	Conformance	The Entity's Material Accounting System is developed to have updated information on inventory balance on a frequent basis to ensure the total output of CoC Material and/or Eligible Scrap does not proportionally exceed the Input Percentage and/or Eligible Scrap. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
8.8a Internal Overdraw (Not exceed 20%)	Conformance	The Entity has established the Material Accounting System with the maximum amount of Internal Overdraw (max. 20%) in compliance with the ASI Chain of Custody Standard requirements. At the time of the Audit, there have been no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
8.8b Internal Overdraw (Not exceed force majeure situation)	Conformance	The Entity has established the Material Accounting System with a non-exceedance of the affected amount in compliance with the ASI Chain of Custody Standard requirements. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
8.8c Internal Overdraw (Made up within subsequent Material Accounting Period)	Conformance	The Entity has established the Material Accounting System with the make-up for Internal Overdraw in compliance with the ASI Chain of Custody Standard requirements. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
8.9a Positive Balance (Carry over)	Conformance	The Entity has established the Material Accounting System with a Positive Balance carry over in compliance with the ASI Chain of Custody Standard requirements. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.

CRITERION	RATING	COMMENT
8.9b Positive Balance (Expiry)	Conformance	The Entity has established the Material Accounting System with control in the expiry of a Positive Balance carried over in compliance with the ASI Chain of Custody Standard requirements. At the time of the audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
<b>9. ISSUING COC DOCUMENTS</b>		
9.1 CoC Document	Conformance	The Entity has established a system to issue CoC Documents for each shipment of CoC Materials ensuring that these are controlled, issued and accompanied as per the ASI Chain of Custody Standard requirements. At the time of the Audit, there have been no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2a CoC Document Content (Date of issue)	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the date of issue for each shipment of Material/product using the ASI CoC Document template. At the time of the Audit, there have been no examples of implementation of the system as has been no sourcing or transfer of CoC Material to date.
9.2b CoC Document Content (Reference number)	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the reference number (purchase order number is linked to the Entity's Material Accounting System) for each shipment of Material/product using the ASI CoC Document template. At the time of the Audit, there have been no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2c CoC Document Content (Issuing Entity)	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the issuing Entity information for each shipment of material/product using the ASI CoC Document template. At the time of the Audit, there have been no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2d CoC Document Content (Receiving customer)	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the receiving customer information for each shipment of Material/product using the ASI CoC Document template. At the time of the Audit, there have been no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2e CoC Document Content (Responsible employee)	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the responsible employee for each shipment of Material/product using the ASI CoC Document template. At the time of the Audit, there have been no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2f CoC Document Content (Conformance statement)	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include a conformance statement for each shipment of Material/product using the ASI CoC Document template. At the time of the Audit, there have been no examples of

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		implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2g CoC Document Content (Type of CoC Material)	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the type of CoC Material for each shipment of Material/product using the ASI CoC Document template. At the time of the Audit, there have been no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2h CoC Document Content (Mass of CoC Material)	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the mass of CoC Material for each shipment of Material/product using the ASI CoC Document template. At the time of the Audit, there have been no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.2i CoC Document Content (Mass of total material)	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the mass of total Material for each shipment of Material/product using the ASI CoC Document template. At the time of the Audit, there have been no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.3a Sustainability Data (optional) - Carbon footprint	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC document including supplement information on average carbon footprint of the CoC Material and its accounting method (if requested). At the time of the audit, there were no examples of implementation of the system as there was no sourcing and transfer of CoC Materials to date.
9.3b Sustainability Data (optional) - Origin information	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC document including supplement Information on the origin of Aluminium (if requested). At the time of the audit, there were no examples of implementation of the system as there was no sourcing and transfer of CoC Materials to date.
9.3c Sustainability Data (optional) - Recycled content	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC document including supplement information on the Recycled content, however, the Entity does not have a plan to sell Pre-Consumer Scrap and Post-Consumer Scrap is not used in the Entity. At the time of the audit, there were no examples of implementation of the system as there was no sourcing and transfer of CoC Materials to date.
9.3d Sustainability Data (optional) - Post-Casthouse ASI Certification status	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include the ASI Performance Standard Certification status of the Entity for each shipment of material/product using the ASI CoC Document template. At the time of the Audit, there have been no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.4 Supplementary Information (optional) - Objective evidence	Conformance	The Entity's ASI CoC Management Manual states the Entity will issue CoC Documents which include Supplementary Information with objective evidences on the Entity or CoC Material for each shipment of material/product using the ASI CoC Document template. At the time

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		of the Audit, there have been no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.5 Verification of Information	Conformance	The Entity's ASI CoC Management Manual states the responsibility and process to respond to verification requests of information in CoC Documents issued by the Entity. At the time of the Audit, there have been no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
9.6 Error (Shipping)	Conformance	A process to record errors, analyse the root cause, and implement corrective actions to prevent recurrence is stated in the Entity's ASI CoC Management Manual and Non-Conforming Product Management Process. At the time of the Audit, there were no examples of implementation of the system as there has been no sourcing or transfer of CoC Material to date.
<b>10. RECEIVING COC DOCUMENTS</b>		
10.1 Verification of CoC Documents	Conformance	The Entity's ASI CoC Management Manual addresses the process to verify the required and optional information in the received CoC Documents as required by the ASI Chain of Custody Standard. At the time of the Audit, there have been no examples of effective implementation of the system as the Entity has not purchased ASI CoC Material to date.
10.2 Verification of Consistency Between CoC Documents and CoC Material	Conformance	The Entity's ASI CoC Management Manual addresses the process to verify consistency between received CoC Documents and each shipment of ASI CoC Materials. At the time of the Audit, there have been no examples of effective implementation of the system as the Entity has not purchased ASI CoC Material to date.
10.3 Verification of Supplier's ASI CoC Certification	Conformance	The Entity's ASI CoC Management Manual addresses the process to verify the required information in the received CoC Documents. Suppliers' CoC Certification status is monitored annually, and valid list of ASI Chain of Custody Standard certified suppliers is maintained.
10.4 Error (Reception)	Conformance	The Entity's ASI CoC Management Manual and Corrective Action Process state the process to record errors, analyse the root cause, and implement corrective action to prevent recurrence with suppliers. At the time of the Audit, there have been no examples of effective implementation of the system as the Entity has not purchased ASI CoC Material to date.
<b>11. CLAIMS AND COMMUNICATIONS</b>		
11.1a Claims and Communications (ASI Claims Guide)	Conformance	The Entity's ASI CoC Management Manual states all claims and communications shall follow the ASI Claims Guide including communication with the ASI Secretariat, and the relevant roles and responsibilities are defined. The Entity has not yet made any claim or communication on ASI or ASI CoC Material.
11.1b Claims and Communications (Verifiable evidence)	Conformance	The Entity's ASI CoC Management Manual defines roles and responsibilities to ensure that claims are made in a manner of being

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		consistent with the ASI Claims Guide. The Entity has not yet made any claim or communication on ASI or CoC Material.
11.1c Claims and Communications (Employee training)	Conformance	The Entity provides relevant employees with the training course on Claims and Communication as per the Entity's ASI CoC Management Manual and relevant training records are maintained.

#### ASI LIMITATION OF LIABILITY DISCLAIMER

Organisations that make ASI-related claims are each responsible for their own compliance with Applicable Law, including laws and regulations related to labelling, advertisement, and consumer protection, and competition or antitrust laws, at all times. ASI does not accept liability for any violations of Applicable Law or any infringement of third-party rights (each a Breach) by other organisations, even where such Breach arises in relation to, or in reliance upon, any ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI. ASI gives no undertaking, representation or warranty that compliance with an ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI will result in compliance with any Applicable law, or will avoid any Breach from occurring.

#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	16 December 2020	Initial Certification Audit – Full Certification
1	7 November 2022	Surveillance Audit
2	26 March 2024	Re-Certification Audit and Scope Change – Full Certification Scope Change to apply ASI CoC Standard v2
3	30 April 2024	Change of Member and Entity name – from Lotte Aluminium Co., Ltd to Lotte Infracell Co., Ltd