

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

SOHAR ALUMINIUM COMPANY LLC

CERTIFICATE
NUMBER

289

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

DNV BUSINESS
ASSURANCE
SERVICES UK
LTD.

DATE OF ISSUE

22 MAY 2024

DATE OF EXPIRY

21 MAY 2027

CERTIFIED SINCE

14 JUNE 2023

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', written over a horizontal line.

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*Validity of this Certificate is subject to continued
conformance with the applicable ASI Standard
and can be verified at*

www.aluminium-stewardship.org

CERTIFICATION SCOPE

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

SUMMARY AUDIT REPORT

PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Sohar Aluminium Company LLC
ENTITY NAME	Sohar Aluminium Company LLC
CERTIFICATION SCOPE	The Sohar Aluminium facility, located near Sohar in the Sultanate of Oman including Aluminium smelting, casthouse and administrative associated facilities.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Aluminium SmeltingCasthouses
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V2
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit (20 – 24 November 2022)Surveillance Audit (20 – 26 February 2024)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">20 – 24 November 2022 (Initial Certification Audit)20 – 26 February 2024 (Surveillance Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">16 May 2023 (Initial Certification Audit)8 May 2024 (Surveillance Audit)
AUDIT SCOPE	<p><u>Initial Certification Audit (20 – 24 November 2022)</u></p> <p>The audit scope includes all facilities at the Sohar Aluminium facility, including aluminium smelting, casthouse and administrative associated facilities.</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none">Aluminium SmeltingCasthouses <p>All relevant criteria in the ASI Performance Standard were included in the audit scope.</p>

Surveillance Audit (20 – 26 February 2024)

The audit scope includes all facilities at the Sohar Aluminium facility, including aluminium smelting, casthouse and administrative associated facilities.

Supply chain activities included in the audit scope:

- Aluminium Smelting
- Casthouses

All relevant criteria in the ASI Performance Standard were included in the audit scope.

AUDIT
OUTCOME

- Certification

AUDIT
METHODOLOGY
DECLARATION

The Auditors confirm that:

- The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.
- The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
- The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.
- The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

CERTIFICATION
PERIOD

22 May 2024 – 21 May 2027

NEXT AUDIT
TYPE

Re-Certification Audit

NEXT AUDIT
DUE DATE

21 May 2027

CERTIFICATE
NUMBER

289

SUMMARY OF FINDINGS

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

CRITERION	RATING	COMMENT
		aluminium.com/sites/default/files/2022-07/Human-Rights-Policy-2022-English.pdf
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The Entity's relevant ESG Policies and procedures remain sensitive to the need to incorporate senior management as a part of the implementation and review process. The Entity has successfully monitored and ensured that this is the case. The Entity has demonstrated leadership commitment by endorsing and periodically reviewing various Policies covering Environmental, Social and Governance factors and by providing resources as needed for its implementation.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The Entity has demonstrated leadership commitment by endorsing and periodically reviewing various policies covering Environmental, Social and Governance factors and by providing resources as required for its implementation. The Entity has effectively communicated the ESG-related Policies to its Stakeholders.
2.2 Leadership	Conformance	The Entity has nominated one of its senior management personnel (Chief Operating Officer) as having overall responsibility and authority for ensuring conformance with the ASI Performance Standard.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity maintains ISO 14001:2015 EMS certification which is subjected to periodic audits by an independent accredited certification body. An Environmental and Social Management Plan has also been established and implemented.
2.3b Environmental and Social Management Systems (social)	Conformance	The Entity maintains ISO 14001:2015 EMS certification which is subjected to periodic audits by an independent accredited certification body. The Entity has reported robust performance in the major elements of a Social Management System such as health and safety, supply chain, responsible sourcing, and CSR activities.
2.4 Responsible Sourcing	Conformance	The Entity has implemented a Responsible Sourcing Policy which is endorsed by the Chief Financial Officer (CFO) to ensure that business activities with suppliers are aligned with responsible business practices, such as considering health, safety, and the environment, including providing decent working conditions. The Entity as a Member of the Gulf Aluminium Council (GAC) is currently establishing a unified supplier risk assessment and Due Diligence process that will be applicable to all suppliers of materials and services. The supplier risk assessment includes country

CRITERION	RATING	COMMENT
		classification, category, estimated annual business volume, risks associated with finance, IT security, environmental risk, Human Rights and ethics.
2.5 Impact Assessments	Conformance	The Entity demonstrates a commitment to undertaking relevant Impact Assessments in order to establish an understanding of respective Baseline Conditions, prospective impacts as a result of its activities and associated mitigation efforts required.
2.6 Emergency Response Plan	Conformance	A site-specific Emergency Response Plan has been established by the Entity. The Plan has been developed in collaboration with Workers, Contractors and other relevant Stakeholders. The Entity has also put a review process in place to account for both temporal and operational changes. The integrity of these plans and procedures are evidenced by the Entity's ISO 45001 and ISO 14001 certifications.
2.7 Mergers and Acquisitions	Conformance	The Entity has established a Business Continuity Management Strategy as well as an Enterprise Risk Management Framework to effectively navigate instances of mergers and acquisitions, should they occur in future.
2.8 Closure, Decommissioning and Divestment	Conformance	The Entity has established a Business Continuity Management Strategy as well as an Enterprise Risk Management Framework to effectively navigate instances of operational closure, decommissioning or divestment. The Entity has not closed, decommissioned or divested any of its Facility, however, it is aware of the requirement to review environmental, social and governance issues and intends to apply the same if required in the future.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	The Entity has published its comprehensive Sustainability Report for 2022. The Report includes a Materiality review and Global Reporting Initiative (GRI) Materiality disclosures. The Report identifies Material ESG risks and explains the Entity's governance approach to sustainability: https://www.sohar-aluminium.com/sites/default/files/2023-07/SustainabilityReport2022-English.pdf
3.2 Non-compliance and liabilities	Conformance	The Entity publicly discloses information on an annual basis relating to Material fines, judgments, penalties and non-monetary sanctions for failure to comply with Applicable Law. These are also reported to external auditors. The Entity has not recorded major/serious

CRITERION	RATING	COMMENT
		instances of non-conformity to required regulations, expected practices and Applicable Law.
3.3a Payments to governments (legal and contractual)	Conformance	The Entity has Policies and controls in place to make, or have made on its behalf, payments to governments on a legal and/or contractual basis only. The Entity is periodically audited by the National Audit Office to ensure that the organisation meets its compliance obligations including payments to governments.
3.3b Payments to governments (disclosure – bauxite mining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.4 Stakeholder complaints, grievances, and requests for information	Conformance	The Entity has implemented an accessible, transparent, understandable and culturally and gender sensitive, external Grievance Mechanism (via the Amanah Hotline), adequate to address all relevant Stakeholder complaints, grievances and requests for information relating to its operations.
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity has conducted relevant Impact Assessments to establish an understanding of respective Baseline Conditions, prospective impacts as a result of its activities, and associated mitigation efforts required. The Entity has contracted an independent consultant to conduct Life Cycle Assessments (LCA) of Aluminium products and utilised the Simapro software for the product models, ingots, sows, and liquid metal. The LCA was also conducted as a response to customer requests for information. https://www.sohar-aluminium.com/life-cycle-assessment
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Entity has an established communication process for responding to inquiries from internal and external Stakeholders, including customers asking for product information. The Entity is prepared to provide LCA information on its Aluminium (containing) product(s) when requested.
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The Entity has ensured public access to communications and information related to LCA and its underlying assumptions and system boundaries through their published Sustainability Report.
4.2 Product design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a Aluminium Process Scrap (targets)	Conformance	The Entity aims to minimise the generation of Aluminium Process Scrap within its operations, and

CRITERION	RATING	COMMENT
		sample data indicate that the Entity does not buy or sell process or Post-Consumer Scrap externally and intends to recycle 100% of process scrap internally.
4.3b Aluminium Process Scrap (alloy separation)	Conformance	The Entity is producing only pure Aluminium in different grades. Internal scrap composition is pure Aluminium with different iron grades segregation is not required. However, the Entity aims to minimise the generation of Aluminium Process Scrap within its operations.
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	The Entity's collection and recycling strategies are appropriately bound by time-sensitive targets. Furthermore, the Entity has understood the need to account for both upstream and downstream waste management activities to ensure a comprehensive recycling strategy. Therefore, it has engaged with existing local and regional actors involved in governing national collection and recycling systems.
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	The Entity's collection and recycling strategies are appropriately bound by time-sensitive targets. Furthermore, the Entity has understood the need to account for both upstream and downstream waste management activities to ensure a comprehensive recycling strategy. Therefore, it has engaged with existing local and regional actors involved in governing national collection and recycling systems.
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity has taken appropriate steps to ensure that organisational Greenhouse Gases (GHG) emissions are effectively accounted for, reported and disclosed. This is evidenced by the GHG data provided about its power plant, smelter and other Facilities. Material GHG emissions are publicly disclosed on an annual basis in the Sustainability Report 2022: https://www.sohar-aluminium.com/sites/default/files/2023-07/SustainabilityReport2022-English.pdf

CRITERION	RATING	COMMENT
5.2 GHG emissions reductions	Conformance	The Entity has covered the Material sources of direct and indirect emissions in their GHG Inventory Report. The Entity has also set time-bound GHG emissions reduction targets and implemented a plan to achieve these targets covering all significant direct and indirect GHG emission sources. Details are disclosed on an annual basis in the Sustainability Report 2022: https://www.sohar-aluminium.com/sites/default/files/2023-07/SustainabilityReport2022-English.pdf
5.3a Aluminium Smelting (management system)	Conformance	The Entity has demonstrated that they have established a Management System (via the Entity's GHG Management System), evaluation procedures, and operating controls to limit Direct GHG Emissions.
5.3b Aluminium Smelting (up to and including 2020)	Conformance	The Entity's GHG Emissions Calculation 2021 demonstrates that the Scope 1 and Scope 2 GHG emissions from the production of Aluminium were at 7.0 CO ₂ -eq per metric tonne, a level below 8 tonnes CO ₂ -eq per metric tonne of Aluminium. The latest study completed in December 2023 indicates that Scopes 1 and 2 intensity is at 6.82 CO ₂ -eq per metric tonne. For actual production in 2022, the GHG intensity is 6.85 CO ₂ -eq per metric tonne, which includes Perfluorocarbons (PFC).
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable as the Entity has no plans to commission new Aluminium Smelting Facilities after 2020 at the Entity.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		
6.1 Emissions to Air	Conformance	The Entity has quantified and reported Emissions to Air that have adverse effects on humans or the environment and implemented plans to minimise these adverse impacts in line with the implementation of their Environmental and Social Management Program Report for 2022. Air emissions are also reported annually in the Entity's Sustainability Reports.
6.2 Discharges to Water	Conformance	The Entity has a comprehensive system in place to quantify and report Discharges to Water. Wastewater treatment and disposal management is integrated into the Entity's Management System to comply with legal standards for wastewater discharge.
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	The Entity has established procedures to appropriately manage its Spills and Leakages. It has an understanding of its major risk areas and has ensured

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		that all external communications plans, Stakeholder guidelines, compliance controls and monitoring programmes work in tandem to assess and mitigate Spills and/or Leakages.
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	The Entity has established procedures to appropriately manage its Spills and Leakages. It demonstrates an understanding of its major risk areas and has ensured that all external communications plans, Stakeholder guidelines, compliance controls and monitoring programmes work in tandem to detect and mitigate Spills and/or Leakages.
6.4a Reporting of Spills (immediate disclosure)	Conformance	The Entity has implemented appropriate measures to ensure that any Spills and Leakages are effectively reported and that an effective incident response plan is ready to be mobilised as mandated by local regulators and in compliance with the Entity's Environmental and Social Management Program.
6.4b Reporting of Spills (regular reporting)	Conformance	The Entity has implemented appropriate measures to ensure that Spills are effectively reported and that an effective incident response plan is ready to be mobilised. The Sustainability Report is also utilised to communicate and publicly disclose any Spills and the remediation actions taken.
6.5a Waste management and reporting (strategy)	Conformance	The Entity has implemented a waste management strategy that integrates principles from the Waste Management Hierarchy. This is reflected in the Entity's Waste Management Plan. As part of the Pplan, the Entity has quantified the amount of both Hazardous and Non-Hazardous Waste generated across its operations. The Sustainability Report 2022 discloses these figures: https://www.sohar-aluminium.com/sites/default/files/2023-07/SustainabilityReport2022-English.pdf
6.5b Waste management and reporting (disclosure)	Conformance	The Entity has implemented a waste management strategy that integrates principles from the Waste Management Hierarchy. This is reflected in the Entity's Waste Management Plan. As part of the Plan, the Entity has quantified the amount of both Hazardous and Non-Hazardous Waste generated across its operations. The Sustainability Report 2022 discloses these figures: https://www.sohar-aluminium.com/sites/default/files/2023-07/SustainabilityReport2022-English.pdf
6.6a Bauxite Residue (storage construction)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

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

CRITERION	RATING	COMMENT
		which to manage Dross waste and divert it from landfill.
6.8c Dross (review of alternatives)	Conformance	The Entity manages Dross and limits leachate to the environment. Via its Waste Management Standard for Dross, the Entity maximises the recycling of treated Dross. The Entity also demonstrates a commitment to finding alternative options through which to manage Dross waste and divert it from landfill.
PRINCIPLE 7 WATER STEWARDSHIP		
7.1a Water assessment (mapping)	Conformance	<p>The Entity has taken measures to identify, document, and publicly disclose its water withdrawal and use by source and type annually: https://www.sohar-aluminium.com/sites/default/files/2023-07/SustainabilityReport2022-English.pdf</p> <p>The Entity has developed Standard Operating Procedures to identify, manage and report water-related risks across the Entity's Area of Influence. The Entity uses only seawater and reverse osmosis, and no groundwater is used. Saline coastal water abstraction wells are also utilised to serve additional requirements.</p>
7.1b Water assessment (risk assessment)	Conformance	The Entity has taken measures to identify, document, and publicly disclose its water withdrawal and use by source and type annually. The Entity has developed standard operating procedures and their Sustainability Report to identify, manage and report water-related risks across the Entity's Area of Influence.
7.2a Water management (management plans)	Conformance	The Entity has implemented a series of water-related management plans and procedures that work in conjunction with the interests of impacted Stakeholders to mitigate Material risks. Further information is available at: https://www.sohar-aluminium.com/sites/default/files/2023-07/SustainabilityReport2022-English.pdf
7.2b Water management (monitoring)	Conformance	The Entity has established a systematic review process through which to effectively manage water consumption and discharge. More information is available in the Sustainability Report 2022: https://www.sohar-aluminium.com/sites/default/files/2023-07/SustainabilityReport2022-English.pdf
7.3 Disclosure of water usage and risks	Conformance	The Entity has identified and publicly disclosed water-related risks across its Area of Influence, available in the Sustainability Report 2022:

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		https://www.sohar-aluminium.com/sites/default/files/2023-07/SustainabilityReport2022-English.pdf
8.1 Biodiversity assessment	Conformance	The Entity has assessed the risk and Materiality of its activities on Biodiversity and land-use related activities across its Area of Influence. The Entity has undertaken a systematic review to identify (with priority) pertinent Biodiversity related risks, which is evidenced by the both the Environmental Impact Assessment and the Environment Aspects and Impacts Register.
8.2a Biodiversity management (biodiversity action plans)	Conformance	<p>The Entity has ensured that work undertaken to assess its Biodiversity impacts also includes a set of appropriate management plans. These have been developed in accordance with the principles found in the Biodiversity Mitigation Hierarchy and have been further reinforced by consultations with external Stakeholders.</p> <p>The evaluation of Biodiversity aspects of both the Power Plant and Smelter are reflected in their respective Environmental Impact Assessments (EIA). No endangered species were identified whilst referencing the application of the Equator Principles for the International Finance Corporation (IFC) guidelines. Both projects completed studies for both marine and terrestrial Biodiversity assessments in relation to the Entity's industrial zone location.</p>
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	The Entity has ensured that the work undertaken to assess its Biodiversity impacts has also been partnered with a set of appropriate management plans. These have been developed in accordance with the principles found in the Biodiversity Mitigation Hierarchy and have been further reinforced by consultation with external Stakeholders.
8.2c Biodiversity management (reporting)	Conformance	The Entity has ensured that the work undertaken to assess its Biodiversity impacts has also been partnered with a set of appropriate management plans. These have been developed in accordance with the principles found in the Biodiversity Mitigation Hierarchy and have been further reinforced by consultation with external Stakeholders.
8.3 Alien Species	Conformance	The Entity has proactively acted to prevent the accidental or intentional introduction of Alien Species that could have Material and adverse impacts on Biodiversity and Ecosystem Services, by collaborating with the Sohar Port and Freezone authorities in the

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		implementation of their rules and regulations on vessels' water discharge prohibition and ballast water management. In addition, the Entity's inbound spare parts Management System ensures that safety procedures are followed while receiving and binning (stacking) of materials to prevent the introduction of Alien Species.
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 has established a Human Rights Policy and Code of Conduct and follows the UN Guiding Principles on Business and Human Rights as well as the Omani Labour Law, which incorporates Human Rights requirements as strengthened by various international accords and conventions. The Entity's Human Rights Policy is available at: https://www.sohar-aluminium.com/sites/default/files/2022-07/Human-Rights-Policy-2022-English.pdf
9.1b Human Rights Due Diligence (process)	Conformance	The Entity has conducted a Human Rights Due Diligence project with the assistance of an independent consultant with the participation of supervisors, managers, the Worker Union, community representatives, the Minister of Manpower, and Contractors. The activity program, schedule and topics include gender aspects. Action plans or remediation plans include the formation of a Women's committee, which gives women a formal voice. It has twelve members representing different business units and departments. Thirty-seven remediation or action plans with target completion dates were developed, including making Contractors aware of the Human Rights Policy, camp inspections, collaboration with other companies, improvement of the Grievance Mechanism for Contractors, and cleaning of Personal Protective Equipment (PPE).

CRITERION	RATING	COMMENT
9.1c Human Rights Due Diligence (remediation)	Conformance	The Entity's Complaints Resolution Mechanism is managed through the grievance hotline and governed by the Entity's Code of Conduct. The Entity maintains records of time-bound remedial actions and controls related to actual adverse Human Rights issues including internal reports and communications with affected parties. There have been no cases identified where violations of Human Rights were noted and required remediation.
9.2 Women's Rights	Conformance	The Entity is committed to promoting and protecting women's rights and has implemented Policies and procedures in line with local laws and the UN Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW). The Entity's Amanah Code of Conduct and Human Rights Policy promotes equal opportunity for women, which ensures respect for the rights and interests of women. The Entity has formed a Women's Committee, which provides women working at the Entity a formal voice. It has twelve members representing different business units and departments. Code of Conduct: http://www.sohar-aluminium.com/sites/default/files/2021-10/Amanah-Code-of-Conduct-English-2020.pdf Human Rights Policy: https://www.sohar-aluminium.com/sites/default/files/2022-07/Human-Rights-Policy-2022-English.pdf
9.3 Indigenous Peoples	Not Applicable	This Criterion is not applicable, as the Entity operates in a government established industrial area. There are no Indigenous Peoples affected by the Entity.
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	This Criterion is not applicable, as the Entity operates in a government established industrial area where there were no resident Indigenous Peoples prior to the allocation of the land.
9.5 Cultural and sacred heritage	Not Applicable	This Criterion is not applicable, as the Entity operates in a government designated industrial area where there were no resident Indigenous Peoples prior to the allocation of the land. There are also no identified sacred or cultural heritage sites and values within the Entity's Area of Influence.
9.6a Resettlements (avoid or minimise)	Not Applicable	This Criterion is not applicable, as the Entity operates in a government designated industrial area where there were no resident Indigenous Peoples prior to the allocation of the land. The Entity does not anticipate

CRITERION	RATING	COMMENT
		any expansion of existing land allotment in the foreseeable future.
9.6b Resettlements (where unavoidable)	Not Applicable	This Criterion is not applicable, as the Entity operates in a government designated industrial area where there were no resident Indigenous Peoples prior to the allocation of the land. The Entity does not anticipate any expansion of existing land allotment in the foreseeable future.
9.7a Local Communities (rights and interests)	Conformance	The Entity operates in a government designated industrial area where there are no adjacent residential Communities. The Entity has conducted Environmental Impact Assessments (including Social Impact Assessments) to address any adverse impact on the rights and interests of Communities outside the industrial estate and to provide them assistance through corporate social responsibility programs.
9.7b Local Communities (impacts)	Conformance	The Entity operates in a government designated industrial area where there are no adjacent residential Communities. The Entity has conducted Environmental Impact Assessments (including Social Impact Assessments) to address any adverse impact on the rights and interests of Communities outside the industrial estate and to provide them assistance through corporate social responsibility programs.
9.7c Local Communities (livelihoods)	Conformance	The Entity operates in a government designated industrial area where there are no adjacent residential Communities. The Entity has conducted Environmental Impact Assessments (including Social Impact Assessments) to address any adverse impact on the rights and interests of Communities outside the industrial estate and to provide them assistance through corporate social responsibility programs.
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity is committed to ensuring that it does not support armed conflict or engage in Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRAs), both directly and indirectly. The Entity strictly adheres to its Human Rights Policy and Code of Conduct and has implemented a vendor registration process that references the UN sanctioned countries list to prequalify suppliers. The Entity assesses suppliers using a risk assessment model based on the country in which the business is located. To date, seventy-five suppliers have been assessed.
9.9 Security practice	Conformance	The Entity adheres to a security procedure that aims to ensure the physical and environmental security of all

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		individuals and properties inside the company's Facilities. The Entity also provides adequate training programs to its security personnel upon commencement and also periodically on performing their duties as security personnel including respecting the Human Rights of all Stakeholders.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Entity upholds the Freedom of Association and Right to Collective Bargaining respecting Articles 108 to 110bis of Sultanate of Oman - Ministry of Manpower Labour Law of 2012. The Entity currently hosts a Labour Union.
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	The Entity upholds the Freedom of Association and Right to Collective Bargaining respecting Articles 108 to 110bis of Sultanate of Oman - Ministry of Manpower Labour Law of 2012. The Entity currently hosts a Labour Union that regularly participates in Collective Bargaining processes with the Entity in good faith.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable as the Entity operates in the Sultanate of Oman where Labour Unions are not restricted.
10.2a Child Labour (minimum age)	Conformance	The Entity has established policies and procedures to ensure compliance with employees' minimum age requirements as established by the Omani Labour Law. All of Entity's employees/Workers are above 15 years of age.
10.2b Child Labour (hazardous)	Conformance	The Entity has established policies and procedures to ensure compliance with minimum age requirements for Workers as established by the Omani Labour Law. All Workers are above 15 years of age. Local law limits the working hours and Working Time for Workers between 15 and 18 years old.
10.2c Child Labour (worst forms)	Conformance	The Entity has established policies and procedures to ensure compliance with minimum age requirements for Workers as established by the Omani Labour Law. All Workers are above 15 years of age. Local law limits the working hours and Working Time for Workers between 15 and 18 years old.
10.3a Forced Labour (human trafficking)	Conformance	The Entity does not condone nor engages in the use of Forced Labour, by upholding the Omani Labour Law and Anti-Trafficking Law - Royal Decree No. 126 of 2008. It does not participate in or support Human Trafficking in any form, either directly or through recruitment agencies as stated in their Human Rights

CRITERION	RATING	COMMENT
		<p>Policy.</p> <p>The communication of policies and procedures to personnel and other Stakeholders is evidenced in letters and contracts.</p> <p>http://www.sohar-aluminium.com/sites/default/files/2021-10/Amanah-Code-of-Conduct-English-2020.pdf</p> <p>https://www.sohar-aluminium.com/sites/default/files/2022-07/Human-Rights-Policy-2022-English.pdf</p>
10.3b Forced Labour (deposits, fees, advances)	Conformance	<p>The Entity does not condone or engage in the use of Forced Labour, by upholding the Omani Labour Law and Anti-Trafficking Law - Royal Decree No. 126 of 2008. It does not require any form of deposit, Recruitment Fee or equipment advance from Workers either directly or through employment or recruitment agencies. These commitments are also covered in the Entity's Human Rights Policy.</p>
10.3c Forced Labour (migrant workers)	Conformance	<p>The Entity does not condone or engage in the use of Forced Labour, by upholding the Omani Labour Law and Anti-Trafficking Law - Royal Decree No. 126 of 2008. It does not participate in or support Human Trafficking in any form and does not require any form of deposit, Recruitment Fee or equipment advance from Workers either directly or through employment or recruitment agencies, and complies with requirements pertaining to Migrant Workers. These commitments are also covered in the Entity's Human Rights Policy.</p>
10.3d Forced Labour (debt bondage)	Conformance	<p>The Entity does not condone or engage in the use of Forced Labour, by upholding the Omani Labour Law and Anti-Trafficking Law - Royal Decree No. 126 of 2008. It does not hold Workers in Debt Bondage or force them to work in order to pay off a debt. These commitments are also covered in the Entity's Human Rights Policy.</p>
10.3e Forced Labour (freedom of movement)	Conformance	<p>The Entity does not condone or engage in the use of Forced Labour, by upholding the Omani Labour Law and Anti-Trafficking Law - Royal Decree No. 126 of 2008. It does not participate in or support Human Trafficking in any form and does not restrict the freedom of movement of workers in the workplace or on-site housing. These commitments are also covered in the Entity's Human Rights Policy.</p>
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	<p>The Entity does not condone or engage in the use of Forced Labour, by upholding the Omani Labour Law and Anti-Trafficking Law - Royal Decree No. 126 of</p>

CRITERION	RATING	COMMENT
		2008. It does not retain original copies of Workers' identity papers and similar documents. These commitments are also covered in the Entity's Human Rights Policy.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity does not condone or engage in the use of Forced Labour, by upholding the Omani Labour Law and Anti-Trafficking Law - Royal Decree No. 126 of 2008. It does not restrict the freedom of Workers to terminate their employment at any time without penalty, given notice of reasonable length. These commitments are also covered in the Entity's Human Rights Policy.
10.4 Non-Discrimination	Conformance	The Entity provides equal opportunities and prohibits Discrimination in all aspects of employment, including hiring, salary, promotion, training, advancement opportunities, and termination. These are in compliance with the Entity's Anti-Nepotism Policy, which applies to all employees regardless of gender, race, national or social origin, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age, or any other characteristic that could lead to Discrimination.
10.5 Communication and engagement	Conformance	The Entity fosters open communication and direct engagement with its employees and their representatives to address working conditions and resolve workplace and compensation issues. This is undertaken without the threat of reprisal, intimidation, or Harassment. Human resources policies and various communication channels for grievances and appeals are also made consistently accessible to employees.
10.6 Disciplinary practices	Conformance	The Entity prohibits the use of corporal punishment, mental or physical coercion, Harassment, and gender-based Violence. Through its Human Rights Policy, Code of Conduct, and Disciplinary Policy, the Entity also has a defined grievance procedure for employees to appeal disciplinary decisions. The Disciplinary Policy is also communicated to all employees including newly hired persons.
10.7a Remuneration (living wage)	Conformance	The Entity offers its employees competitive salary packages with attractive allowance schemes that are sufficient to meet their basic needs. The Entity's Remuneration exceeds the legal or industry minimum wage standards.
10.7b Remuneration (method of payment)	Conformance	The Entity offers its employees competitive salary packages with attractive allowance schemes that are

CRITERION	RATING	COMMENT
		sufficient to meet their basic needs. Wages are paid in a timely manner and payments are documented.
10.8 Working Time	Conformance	The Entity ensures that its employees' working hours are in compliance with the Omani Labour Law and has established a Time and Attendance Policy for Overtime work. The Entity also regularly monitors the total working hours of each employee to ensure Compliance with the Applicable Law.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity's Occupational Health and Safety (OH&S) Management System and OH&S Policy are effectively documented, controlled, implemented, and communicated to all relevant parties. It has been endorsed by the Entity's CEO. The Policy undergoes regular reviews to ensure that it remains suitable and effective, and that necessary resources for adequate implementation have been identified and provided. The Entity has obtained certification for ISO 45001:2018 OH&S Management System.
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The Entity has obtained ISO 45001:2018 certification for its OH&S Management System. The OH&S Policy and Management System apply to all Workers, including Contractors and Visitors and activities controlled by the Entity including contracted work.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity has obtained ISO 45001:2018 certification for its OH&S Management System.
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	The Entity's OH&S Policy communicates to its Workers that they have the right to understand the hazards and safe practices for their work, and the authority to refuse or stop unsafe work. During the audit, it was observed that this practice is endorsed on-site. During on-site interviews, Workers expressed that they are allowed to stop working in the presence of work hazards or a potentially unsafe working environment.
11.2 OH&S Management System	Conformance	The Entity has obtained ISO 45001:2018 certification for its OH&S Management System.
11.3 Employee engagement on health and safety	Conformance	The Entity acknowledges the benefits of engaging its Workers/employees to gather information and insights, discuss, analyse, and collaborate/participate in OH&S issues and solutions. Aside from regular unit, committee, and Labour Union meetings, all OH&S-related training sessions for Workers are reviewed to

CRITERION	RATING	COMMENT
		ensure compliance with the OH&S Management System.
11.4 OH&S performance	Conformance	The Entity acknowledges the benefits of engaging its Workers/employees to gather information and insights, discuss, analyse, and collaborate/participate in OH&S issues and solutions. The Entity's latest OH&S performance data is disclosed through the Sustainability Report.

Document Control and Version History

Revision	Date	Notes
0	14 June 2023	Initial Certification Audit – Provisional Certification
1	22 May 2024	Surveillance Audit – Full Certification