

ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

Alcoa Corporation

CERTIFICATE NUMBER

72

ASI STANDARD

CHAIN OF CUSTODY
(V2 2022)

CERTIFICATION LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITING FIRM

DNV BUSINESS
ASSURANCE
SERVICES UK LTD.

DATE OF ISSUE

12 JULY 2024

DATE OF EXPIRY

11 JULY 2027

CERTIFIED SINCE

31 JANUARY 2020

AUTHORISED BY

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ACN 606 661 125, Australia
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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 ASI CoC Scope for Alcoa Corporation includes the ASI CoC implementation and management functions associated with 21 facilities globally plus the Corporate Centre which are all captured within 15 separate ASI Performance Standard Certifications and includes:

- 1 - Alcoa Corporate Centre (Pittsburgh, USA);
- 2 - Jurut Mine and related port, beneficiation, and administrative facilities (Brazil);
- 3 - Alumar's Refining facilities, including refining processes, port, and administrative facilities (Brazil);
- 4 - San Ciprián Smelting, including baking furnace, Casthouse and administrative facilities (Spain);
- 5 - Aluminerie Alcoa de Baie-Comeau Aluminium Smelting, Casthouse and administrative facilities (Canada);
- 6 - Alcoa Mosjøen including manufacture of pre-bake anode, Primary Aluminium production, aluminium cast products and associated facilities (Norway);
- 7 - Western Australia Mining and Refining facilities (Huntly Mine, Willowdale Mine, Kwinana Refinery, Pinjarra Refinery and Wagerup Refinery) and related port, beneficiation / refining processes and administrative facilities (Australia);
- 8 - Alcoa Fjarðaál, including the production of aluminium, the cast of aluminium sows, ingots and T-bars and production of aluminium rod, and support activities (Iceland);
- 9 - Alcoa Lista, including the development and production of aluminium extrusion ingots, foundry metal and manufacture of anode briquettes (Norway);
- 10 - Alcoa - Aluminerie de Bécancour Inc., including Aluminium Smelting, Casthouse and administrative facilities (Canada);
- 11 - Alcoa - Aluminerie de Deschambault S.E.C., including Aluminium Smelting, Casthouse and administrative facilities (Canada);
- 12 - San Ciprian Refinery, including refining processes and administrative facilities (Spain);
- 13 - Poços de Caldas - Mines - Refinery - Casthouse and Powder Facilities (Brazil);
- 14 - Massena smelter, Casthouse and administrative facilities (USA); and,
- 15 - Alcoa Portland, including smelting, Casthouse and administration activities (Australia).

AUDIT REPORT

CHAIN OF CUSTODY

STANDARD

OVERVIEW

MEMBER NAME	Alcoa Corporation
ENTITY NAME	Alcoa Corporation
CERTIFICATION SCOPE	<p>The ASI CoC Scope for Alcoa Corporation includes the ASI CoC implementation and management functions associated with 21 facilities globally plus the Corporate Centre which are all captured within 15 separate ASI Performance Standard Certifications and includes:</p> <ol style="list-style-type: none">1 – Alcoa Corporate Centre (Pittsburgh, USA);2 – Juruti Mine and related port, beneficiation, and administrative facilities (Brazil);3 – Alumar’s Refining facilities, including refining processes, port, and administrative facilities (Brazil);4 – San Ciprián Smelting, including baking furnace, Casthouse and administrative facilities (Spain);5 – Aluminerie Alcoa de Baie-Comeau Aluminium Smelting, Casthouse and administrative facilities (Canada);6 – Alcoa Mosjøen including manufacture of pre-bake anode, Primary Aluminium production, aluminium cast products and associated facilities (Norway);7 – Western Australia Mining and Refining facilities (Huntly Mine, Willowdale Mine, Kwinana Refinery, Pinjarra Refinery and Wagerup Refinery) and related port, beneficiation / refining processes and administrative facilities (Australia);8 – Alcoa Fjarðaál, including the production of aluminium, the cast of aluminium sows, ingots and T-bars and production of aluminium rod, and support activities (Iceland);9 – Alcoa Lista, including the development and production of aluminium extrusion ingots, foundry metal and manufacture of anode briquettes (Norway);10 – Alcoa - Aluminerie de Bécancour Inc., including Aluminium Smelting, Casthouse and administrative facilities (Canada);11 – Alcoa - Aluminerie de Deschambault S.E.C., including Aluminium Smelting, Casthouse and administrative facilities (Canada);12 – San Ciprian Refinery, including refining processes and administrative facilities (Spain);13 – Poços de Caldas - Mines - Refinery - Casthouse and Powder Facilities (Brazil);14 – Massena smelter, Casthouse and administrative facilities (USA); and,15 – Alcoa Portland, including smelting, Casthouse and administration activities (Australia).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Bauxite Mining• Alumina Refining• Aluminium Smelting• Aluminium Re-melting/Refining• Casthouses• Post-Casthouse
ASI STANDARD	<ul style="list-style-type: none">• Chain of Custody Standard V2

AUDIT TYPE	<ul style="list-style-type: none"> Initial Certification Audit (5 November – 13 December 2019) Scope Change Audit (3 September – 23 September 2020) Surveillance and Scope Change Audit (8 – 10 June 2021) Scope Change Audit (19 May – 1 June 2022) Re-Certification Audit (28 November – 1 December 2022) Re-Certification and Scope Change Audit (18 March – 21 June 2024)
AUDIT FIRM	DNV Business Assurance Services Ltd.
AUDIT DATE	<ul style="list-style-type: none"> 5 November – 13 December 2019 (Initial Certification Audit) 3 – 23 September 2020 (Scope Change Audit) 8 – 10 June 2021 (Surveillance and Scope Change Audit) 19 May – 1 June 2022 (Scope Change Audit) 28 November – 1 December 2022 (Re-Certification Audit) 18 March – 21 June 2024 (Re-Certification and Scope Change Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"> 11 January 2020 (Initial Certification Audit) 31 October 2020 (Scope Change Audit) 9 July 2021 (Surveillance and Scope Change Audit) 1 September 2022 (Scope Change Audit) 12 January 2022 (Re-Certification Audit) 21 June 2024 (Re-Certification and Scope Change Audit)
AUDIT SCOPE	<p><u>Initial Certification Audit (5 November – 13 December 2019)</u></p> <p>The Audit Scope covered the following Facilities:</p> <ul style="list-style-type: none"> Bauxite Mines in Brazil (Juruti) and Western Australia (Huntly and Willowdale); Refineries Operations in Brazil (ALUMAR) and Western Australia (Pinjarra, Kwinana, and Wagerup); and Smelters/Casthouses in Canada (Baie-Comeau) and Europe (San Ciprián in Spain and Mosjøen in Norway). <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"> Bauxite Mining Alumina Refining Aluminium Smelting Casthouses <p>All relevant criteria in the ASI Chain of Custody Standard were included in the Audit Scope.</p> <p><u>Scope Change Audit (3 – 23 September 2020)</u></p> <p>The Audit Scope covered the following Facilities:</p> <ul style="list-style-type: none"> Smelters/Casthouses in Norway (Lista) and Iceland (Fjarðaál). <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"> Aluminium Smelting Aluminium Re-melting/Refining Casthouses <p>All relevant Criteria in the ASI Chain of Custody Standard were included in the Audit Scope.</p> <p><u>Surveillance and Scope Change Audit (8 – 10 June 2021)</u></p> <p>The Audit Scope covered the following Facilities:</p> <ul style="list-style-type: none"> Bauxite Mines in Brazil (Juruti) and Western Australia (Huntly and Willowdale); Refineries Operations in Brazil (Alumar) and Western Australia (Pinjarra, Kwinana, and Wagerup); and

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- Smelters/Casthouses in Canada (Baie-Comeau, Bécancour and Deschambault) and Europe (San Ciprián in Spain and Mosjøen and Lista in Norway and Fjarðaál in Iceland).

Supply chain activities included in the Audit Scope:

- Bauxite Mining
- Alumina Refining
- Aluminium Smelting
- Aluminium Re-melting/Refining
- Casthouses

All relevant Criteria in the ASI Chain of Custody Standard were included in the Audit Scope.

At the time of the Audit (June 2021), access to the sites was not possible, due to COVID-19 related travel restrictions. The Audit has been undertaken as a 'desktop' exercise, in accordance with the ASI Interim Policy regarding Audits, Audit-Related Travel and Coronavirus (v4), and included a remote review of relevant documentation.

Scope Change Audit (19 May – 1 June 2022)

The Audit Scope covered the following Facilities:

- Alcoa San Criprián Refinery including refining processes and administrative facilities in Spain;
- Poços de Caldas - Mines - Refinery - Casthouse and Powder Facilities; and
- Alcoa Massena smelter in USA.

Supply chain activities included in the Audit Scope:

- Bauxite Mining
- Alumina Refining
- Aluminium Smelting
- Aluminium Re-melting/Refining
- Casthouses
- Post-Casthouse

All relevant Criteria in the ASI Chain of Custody Standard were included in the Audit Scope.

Re-Certification Audit and Scope Change (28 November – 1 December 2022)

The Audit Scope covered the ASI CoC implementation and management activities associated with the Alcoa Corporate Centre (USA) and the following Facilities:

- Bauxite Mines in Brazil (AWA Juruti and Pocos de Caldas) and Western Australia (Huntly and Willowdale);
- Refineries Operations in Brazil (ALUMAR and Pocos de Caldas), Western Australia (Pinjarra, Kwinana and Wagerup) and Europe (San Ciprian in Spain);
- Smelters/Casthouses in Canada (Baie-Comeau, Bécancour and Deschambault), Europe (San Ciprián) in Spain, Mosjøen and Lista in Norway, Fjarðaál in Iceland), USA (Massena) and in Brazil (Pocos de Caldas); and
- Post-Casthouse production: Powder facility in Brazil (Pocos de Caldas).

Supply chain activities included in the Audit Scope:

- Bauxite Mining
- Alumina Refining
- Aluminium Smelting
- Aluminium Re-melting/Refining
- Casthouses
- Post-Casthouse

All relevant Criteria in the ASI Chain of Custody Standard were included in the Audit Scope.

Re-Certification and Scope Change Audit (18 March – 21 June 2024)

The Audit Scope covered the following Facilities:

- Bauxite Mines in Brazil (AWA Juruti and Pocos de Caldas) and Western Australia (Huntly and Willowdale);
- Refineries Operations in Brazil (ALUMAR and Pocos de Caldas), Western Australia (Pinjarra, Kwinana and Wagerup) and Europe (San Ciprian - in Spain)
- Smelters/Casthouses in Canada (Baie-Comeau, Bécancour and Deschambault), Europe (San Ciprián) in Spain, Mosjøen and Lista in Norway, Fjarðaál in Iceland), USA (Massena), in Australia (Portland) and in Brazil (Pocos de Caldas)
- Post-Casthouse production: Powder facility In Brazil (Pocos de Caldas).

Supply chain activities included in the Audit Scope:

- Bauxite Mining
- Alumina Refining
- Aluminium Smelting
- Aluminium Re-melting/Refining
- Casthouses
- Post-Casthouse

All relevant Criteria in the ASI Chain of Custody 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

12 July 2024 – 11 July 2027

NEXT AUDIT TYPE

Re-Certification Audit

NEXT AUDIT DUE DATE

11 July 2027

CERTIFICATE NUMBER

72



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.

ENTITY OVERVIEW

The facilities included in this Certification (the 'Entity') include the Alcoa Corporate Centre (Pittsburgh, USA); the Juruti Mine and related port, beneficiation, and administrative facilities (Brazil); Alumar's Refining facilities, including refining processes, port, and administrative facilities (Brazil); San Ciprián Smelting, including baking furnace, Casthouse and administrative facilities (Spain); Aluminerie Alcoa de Baie-Comeau Aluminium Smelting, Casthouse and administrative facilities (Canada); Alcoa Mosjøen including manufacture of pre-bake anode, Primary Aluminium production, aluminium cast products and associated facilities (Norway); Western Australia Mining and Refining facilities (Huntly Mine, Willowdale Mine, Kwinana Refinery, Pinjarra Refinery and Wagerup Refinery) and related port, beneficiation / refining processes and administrative facilities (Australia); Alcoa Fjarðaál, including the production of aluminium, the cast of aluminium sows, ingots and T-bars and production of aluminium rod, and support activities (Iceland); Alcoa Lista, including the development and production of aluminium extrusion ingots, foundry metal and manufacture of anode briquettes (Norway); Alcoa - Aluminerie de Bécancour Inc., including Aluminium Smelting, Casthouse and administrative facilities (Canada); Alcoa - Aluminerie de Deschambault S.E.C., including Aluminium Smelting, Casthouse and administrative facilities (Canada); San Ciprian Refinery, including refining processes and administrative facilities (Spain); Poços de Caldas - Mines - Refinery - Casthouse and Powder Facilities (Brazil); Massena smelter, Casthouse and administrative facilities (USA); and, Alcoa Portland, including smelting, Casthouse and administration activities (Australia).

Further information on the Entity, its locations, products and markets are available at:

<https://www.alcoa.com/global/en/home/>

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	
SYSTEMS	High
RISKS	High
PERFORMANCE	High
OVERALL	HIGH

FINDINGS

CRITERION	RATING	COMMENT
1. MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI Membership	Conformance	<p>Alcoa (the 'Entity') has been an ASI member since October 2015. To date, Alcoa has 18 ASI Certified facilities worldwide, including Juruti, Huntly and Willowdale Mines; Pinjarra, Kwinana, Wagerup, San Ciprian, and Alumar Refineries; and the San Ciprián, Baie-Comeau, Mosjøen, Lista, ABI, Deschambault, Fjarðaál, Massena, and Portland smelters. Additionally, the Alumar smelter in Brazil is currently undergoing the Certification process.</p> <p>For a complete list of facilities under the Entity's operational control, refer to the Alcoa 2023 Annual Report, page 2: https://s29.q4cdn.com/945634774/files/doc_financials/2023/ar/alcoa-corp-2023-annual-report-final-bookmarked.pdf</p>
1.2 CoC Management System	Conformance	<p>The Entity has developed an internal CoC Document and has updated their standard based on the latest ASI Chain of Custody Standard. The standard applies worldwide to the Entity and its subsidiaries, affiliates, partnerships, ventures and other business associations that are effectively controlled by the Entity, directly and indirectly, and that are Certified against the ASI Performance Standard. The Entity's integrated supply chain includes mining, refining, smelting, and Casthouse Products. Non-CoC Materials, such as purchased cold metal and Scrap, are subject to Due Diligence.</p>
1.3 CoC Management System Monitoring	Conformance	<p>The Entity conducts periodic reviews of its ASI CoC Management System, including quarterly reviews and checks of the quantities of CoC and Non-CoC Materials, as well as checking the accuracy of reported quantities to the ASI Secretariat. The Management System Manual is reviewed and updated at least once within the ASI Certification cycle (every three years).</p>
1.4 Management Representative	Conformance	<p>The Entity has nominated a Senior Management Representative to have overall responsibility for the ASI Chain of Custody Standard. The Entity has established an ASI Global Implementation Team and supporting personnel in relevant local Business functions.</p>
1.5 Communications and Training	Conformance	<p>The Entity has developed and implemented communication and training measures that make relevant personnel aware of, and competent in their responsibilities under the ASI Chain of Custody Standard. The Chain of Custody (CoC) operational team has received adequate training.</p>
1.6 Records Management	Conformance	<p>The Entity maintains up-to-date records covering all applicable requirements of the ASI Chain of Custody Standard. There is no reset of the operational system and records are kept for at least five years.</p>
1.7a Reporting to ASI (Inputs and Outputs of CoC Material)	Conformance	<p>The Entity annually reports the Input and Output Quantities of ASI CoC Material to the ASI Secretariat annually. The Entity's ASI CoC Annual Report has been submitted according to the ASI requirements.</p>
1.7b Reporting to ASI (Inputs and Outputs of Eligible Scrap)	Conformance	<p>The Entity reports Eligible Scrap that originates from Mosjøen and Lista Metal Flows, and comprises recovered Aluminium quantities from Dross and Dross residues.</p>

CRITERION	RATING	COMMENT
1.7c Reporting to ASI (Inflows and Outflows of Non-CoC Material)	Conformance	Non-CoC Material is included in the reporting manually. The Entity commenced reporting non-CoC (non-Chain of Custody) Material in 2022.
1.7d Reporting to ASI (Positive Balance carried over)	Conformance	The Entity did not carry over a Positive Balance in the reporting period from the previous year and does not plan to carry over any Positive Balance into the next reporting period.
1.7e Reporting to ASI (Positive Balance used)	Conformance	The Entity did not carry over a Positive Balance to the following year as they have a significant 'margin' to achieve its quota.
1.7f Reporting to ASI (Internal Overdraw drawn down)	Conformance	The Entity did not have an Internal Overdraw from the previous year and did not have any Internal Overdraw in the 2023 Material Accounting Period.
1.7g Reporting to ASI (Intra-Entity Flows)	Conformance	The Entity's Material flow set of reports describes the Material flows that occurred throughout the full calendar year and accounts for the ASI Certified volumes transferred along the Chain of Custody. The Alcoa ASI CoC Annual Report has been submitted to ASI according to the requirements.

2. OUTSOURCING CONTRACTORS

2.1 Certification Scope	Not Applicable	This Criterion is not applicable as the Entity does not have Outsourcing Contractors included within the Entity's Certification Scope.
2.2a Control of CoC Material (Legal ownership or control)	Not Applicable	This Criterion is not applicable as the Entity does not have Outsourcing Contractors included within the Entity's Certification Scope.
2.2b Control of CoC Material (No further outsourcing)	Not Applicable	This Criterion is not applicable as the Entity does not have Outsourcing Contractors included within the Entity's Certification Scope.
2.2c Control of CoC Material (Risk assessment)	Not Applicable	This Criterion is not applicable as the Entity does not have Outsourcing Contractors included within the Entity's Certification Scope.
2.3 Information on Quantity of CoC Material Output and Returned	Not Applicable	This Criterion is not applicable as the Entity does not have Outsourcing Contractors included within the Entity's Certification Scope.
2.4 Consistency in Inflow and Outflow Quantity of CoC Material to/from Outsourcing Contractor	Not Applicable	This Criterion is not applicable as the Entity does not have Outsourcing Contractors included within the Entity's Certification Scope.
2.5 Error (Outsourcing Contractor)	Not Applicable	This Criterion is not applicable as the Entity does not have Outsourcing Contractors included within the Entity's Certification Scope.

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

3.1a ASI Bauxite (CoC Certification Scope)	Conformance	The Bauxite facilities in this Certification are all included under Alcoa's operational control. Refer to: https://www.alcoa.com/global/en/who-
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CRITERION	RATING	COMMENT
		we-are/locations/default.asp and in the 2023 Annual Report: https://s29.q4cdn.com/945634774/files/doc_financials/2023/ar/alcoa-corp-2023-annual-report-final-bookmarked.pdf
3.1b ASI Bauxite (Performance Standard)	Conformance	The Entity's Juruti, Poços de Caldas, Huntly and Willowdale Mines are all ASI Performance Standard Certified, with no Major Non-Conformances currently identified at these operations.
3.1c ASI Bauxite (Bauxite sourcing)	Conformance	The Entity employs a comprehensive Mass Balance System to ensure their ASI product quota accurately reflects the Input of ASI Certified Bauxite, Alumina, and Aluminium entering its supply chain. The sourcing of ASI Material across the Entity's three business segments is entirely managed internally and integrated within a unified control system.
3.2a ASI Alumina (CoC Certification Scope)	Conformance	The Alumina Refineries Alumar (São Luis), Kwinana, Pinjarra, Wagerup, and San Ciprian, Poços de Caldas are included in the Entity's CoC Certification Scope. Alcoa World Alumina and Chemicals (AWAC) is an unincorporated global Joint Venture between Alcoa Corporation and Alumina Limited. AWAC entities' assets include the following interests: 100% of the Bauxite Mining, Alumina Refining, and Aluminium Smelting operations of the Entity's affiliate, Alcoa of Australia Limited (AofA) as specified in the 2023 Annual Report. https://investors.alcoa.com/financials/annual-reports-and-proxy-statements/default.aspx
3.2b ASI Alumina (Performance Standard)	Conformance	The following refineries are included in the Entity's ASI Performance Standard Certification Scope: Alumar (São Luiz), Certificate #30; Kwinana, Pinjarra and Wagerup, Certificate #68; San Ciprian refinery, Certificate #93, and Poços de Caldas Certificate #215.
3.2c ASI Alumina (Bauxite sourcing)	Conformance	The Entity employs a comprehensive mass balance system to ensure that its ASI product quota accurately reflects the Input of ASI Certified Bauxite, Alumina, and Aluminium entering our operations. The sourcing of ASI Material across its three business segments is entirely managed internally and integrated within a unified control system. The Entity does not incorporate Certified Materials from third parties. Any Material purchased externally is classified and managed as non-ASI.
3.3a ASI Aluminium (CoC Certification Scope)	Conformance	The Entity ensures that ASI Liquid Metal is produced only from Aluminium Smelters that are within the Entity's CoC Certification Scope, which includes the following Facilities: <ul style="list-style-type: none"> - San Ciprian Smelter (Spain); - Baie Comeau Smelter (Canada); - Mosjoen Smelter (Norway); - Fjarðaál (Iceland); - Lista (Norway); - Aluminerie de Bécancour inc., ABI (Canada); - Deschambault (Canada); - Massena (USA); and, - Portland Smelter (Australia). https://www.alcoa.com/global/en/who-we-are/locations/default.asp
3.3b ASI Aluminium (Performance Standard)	Conformance	The Aluminium Smelting Facilities include Alcoa San Ciprián, Baie-Comeau, Mosjøen, Lista and Fjarðaál, Alcoa's Aluminerie de Bécancour (ABI) and Deschambault, Alcoa Massena Facilities, Alcoa Portland

CRITERION	RATING	COMMENT
		Smelter and are in the Entity's ASI Performance Standard Certification Scope. Refer to: https://aluminium-stewardship.org/about-asi/asi-members/alcoa-inc
3.3c ASI Aluminium (Alumina sourcing)	Conformance	The Entity employs a comprehensive Mass Balance System to ensure that their ASI product quota accurately reflects the Input of ASI Certified Bauxite, Alumina, and Aluminium entering its operations. The sourcing of ASI materials across its three business segments is entirely managed internally and integrated within a unified control system. ASI quantities are intercompany, and any third party purchased are predominantly non-ASI.
4 RECYCLED ALUMINIUM: CRITERIA FOR ELIGIBLE SCRAP		
4.1a Recycled Aluminium (CoC Certification Scope)	Conformance	Re-melting and refining facilities included in the Entity's ASI Chain of Custody Certification Scope are under Alcoa's operational control: https://www.alcoa.com/global/en/who-we-are/locations/default.asp Of the Casthouses included in the ASI Performance Standard scope, only San Ciprián, Lista, Pocos de Caldas and Mosjøen are enabled to receive and re-melt external Scrap and they are included in this CoC Certification Scope.
4.1b Recycled Aluminium (Performance Standard)	Conformance	Alcoa San Ciprián, Alcoa Poços de Caldas, Alcoa Mosjøen and Alcoa Lista Facilities are engaged in producing Recycled Aluminium within this CoC Certification Scope. All Facilities are Certified against the ASI Performance Standard: <ul style="list-style-type: none"> - San Ciprián (ASI Certificate Number 39) - Mosjøen (ASI Certificate Number 71) - Lista (ASI Certificate Number 103) - Poços de Caldas (ASI Certificate Number 215).
4.2a Eligible Scrap (Pre-Consumer)	Conformance	The Entity has a formal procedure for adding new sourcing partners, as outlined in the Entity's ASI CoC Standard and linked to the Procurement Standard Operating Procedures (SOPs). The Entity's facilities process only Pre-Consumer Scrap. During the Audit, it was noted that the Pre-Consumer Scrap received by the Entity was not via a closed-loop system and had not completed the Due Diligence procedure. As such, for 2023, the Entity's Pre-Consumer Scrap will not be counted as Eligible Scrap.
4.2b Eligible Scrap (Post-Consumer)	Not Applicable	This Criterion is not applicable as the Entity does not receive any Post-Consumer Scrap for Remelting.
4.2c Eligible Scrap (Dross)	Conformance	The Entity has established procedures and processes to verify the Pre-Consumer Scrap and Dross in its Management System Manual. The Mosjøen Facility sends its Dross to a third party and the recovered Aluminium is an Input into the production process. Alcoa Lista sends its Dross to a plant next door for recovery. Sows from Dross are listed on the Metal Flow sheet, are designated as ASI Non-CoC Inputs, and are subject to Due Diligence. Alcoa Massena sources ASI CoC Cold Metal Inputs from another ASI CoC Certified Entity. These quantities are designated as Non-Eligible Input Materials in the Entity's Mass Balance System.

CRITERION	RATING	COMMENT
		The Mosjøen Facility sends its Dross to a third party, and the recovered Aluminium is used as an Input in the production process. Alcoa Lista sends its Dross to a neighbouring plant for recovery. Sows from dross are listed on the Metal Flow sheet and designated as ASI Inputs in 2023, following a thorough supply chain Due Diligence process for their suppliers.
4.3a Records Management for Direct Suppliers of Recyclable Scrap Material (Suppliers)	Conformance	The Entity has implemented processes to obtain and verify information about Recyclable Scrap Suppliers. There is a supplier registration process for Scrap suppliers including a Due Diligence process. For more information on the Entity's Supply Chain Programme, refer to the 2023 Sustainability Report, page 104: https://www.alcoa.com/sustainability/pdf/2022-Sustainability-Report.pdf
4.3b Records Management for Direct Suppliers of Recyclable Scrap Material (Financial transactions)	Conformance	As per the Entity's Standard Operating Procedure, cash payments are not an option for payment terms for suppliers of Europe and North America facilities in scope for the audit. All payment transactions are processed through bank transfer only.
5. CASTHOUSES: CRITERIA FOR ASI ALUMINIUM		
5.1a ASI Aluminium (CoC Certification Scope)	Conformance	The Casthouses San Ciprián, Baie-Comeau, Mosjøen, Lista, Fjardal, ABI, Deschambault, Massena and Pocos de Caldas are included on the CoC Certification Scope. Each Facility had a primary Casthouse as part of the smelting supply chain activities to produce alloys. More information on Alcoa's Smelting and Casting Operations is available in the 2023 Annual Report, page 6: https://investors.alcoa.com/financials/annual-reports-and-proxy-statements/default.aspx
5.1b ASI Aluminium (Performance Standard)	Conformance	The following Casthouses are Certified to the ASI Performance Standard: <ul style="list-style-type: none"> - San Ciprián Smelting (ASI Certificate #93) - Baie-Comeau Smelting (ASI Certificate #45) - Mosjøen Smelting (ASI Certificate #71) - Fjardal Smelting (ASI Certificate #100) - Lista Smelting (ASI Certificate #103) - ABI Smelting (ASI Certificate #147) - Deschambault (ASI Certificate #148) - Massena Smelting (ASI Certificate #186) - Poços de Caldas Casthouse (ASI Certificate #215) - Portland Smelter (ASI Certificate #273)
5.1c ASI Aluminium (Aluminium sourcing)	Conformance	The Entity has implemented a robust Mass Balance System that ensures the ASI product quota accurately reflects the Input of ASI Certified Bauxite, Alumina, and Aluminium within its operations. The ASI sourcing for all three business segments is managed internally and integrated into a unified control system. This integration ensures tracking and accountability of ASI Certified Material throughout the supply chain. <p>The Entity does not include Certified Material from third parties in this system. Any Material purchased externally are classified and controlled as non-ASI, ensuring a clear distinction between internally sourced ASI Certified Material and externally acquired non-Certified Materials.</p>

CRITERION	RATING	COMMENT
5.2 Unique Identification	Conformance	The Entity has established processes to enable the traceability of Casthouse Products which are physically printed on the Materials, supported by its Enterprise Resource Planning (ERP) System (Oracle EBS), and can be linked to the Input Quantity of CoC Material for that Material Accounting Period.
6. POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM		
6.1a Post-Casthouse ASI Aluminium (CoC Certification Scope)	Conformance	Alcoa Poços de Caldas undertakes Post-Casthouse activities and is included within this Certification Scope. The Facility receives Inputs from an external Aluminium producer.
6.1b Post-Casthouse ASI Aluminium (Performance Standard)	Conformance	Alcoa Poços de Caldas is Certified to the ASI Performance Standard (Certificate #215).
6.1c Post-Casthouse ASI Aluminium (Aluminium sourcing)	Conformance	The Entity's Material Accounting System does not identify ASI Aluminium sources for Poços de Caldas Aluminium Powder Facility. All Inputs have been classified as non-ASI Aluminium at the time of the Audit.
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	<p>The Entity has established a Responsible Sourcing Policy, addressing Anti-Corruption and Bribery. Alcoa's Supplier Standards are available at: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/supplier-standards</p> <p>The Entity's Supplier Standards are applied to Suppliers with the Entity's expectations on commitments to sustainability. The Alcoa Corporation Anti-Corruption Policy is available at: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/anti-corruption</p> <p>Alcoa's Terms and Conditions reference Alcoa's Supplier Standards: https://www.alcoa.com/global/en/contact/supplier/default.asp</p>
7.1b Responsible Sourcing Policy (Responsible sourcing)	Conformance	<p>The Entity has established global Supplier Standards which address issues related to Human Rights Due Diligence. Refer to sections 'Act with Integrity' on page 2 and 'Operate with Excellence' on page 3 in Alcoa's Supplier Standards: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/supplier-standards</p> <p>The Entity's Terms and Conditions reference Alcoa's Supplier Standards: https://www.alcoa.com/global/en/contact/supplier/default.asp</p> <p>Alcoa's Human Rights Policy: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/human-rights-policy</p> <p>Sustainability Report on Supply Chain Human Rights, page 108: https://www.alcoa.com/sustainability/en/flipbook/index.html</p>
7.1c Responsible Sourcing Policy (Human Rights Due Diligence)	Conformance	The Entity has established global Supplier Standards that address issues related to Human Rights Due Diligence. Refer to sections 'Act with Integrity' on page 2 and 'Operate with Excellence' on page 3 in Alcoa's Supplier Standards:

CRITERION	RATING	COMMENT
		<p>https://www.alcoa.com/global/en/who-we-are/ethics-compliance/supplier-standards Alcoa's Terms and Conditions reference Alcoa's Supplier Standards: https://www.alcoa.com/global/en/contact/supplier/default.asp Alcoa's Human Rights Policy: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/human-rights-policy Alcoa's Sustainability Report on Supply Chain Human Rights, page 108: https://www.alcoa.com/sustainability/en/flipbook/index.html</p>
7.1d Responsible Sourcing Policy (Conflict-affected and high-risk areas)	Conformance	The Entity has established a process to ensure it is not establishing business relationships with Suppliers who are on the United States Denied Party Listing, which forms part of its Due Diligence process prior to contracting. The Entity has established processes to mitigate risks because of Business activities with intermediaries.
7.2 Risk Assessment and Mitigation	Conformance	<p>The Entity has implemented a tiered approach to Due Diligence, tailored to factors such as country risks, expenditure, material type, and supplier characteristics. These assessments encompass various methods, including automatic Due Diligence checks, EcoVadis assessments, and continuous monitoring via EcoVadis 360° Watch.</p> <p>Regular reporting of the outcomes from these measures is provided to senior management, ensuring transparency and accountability at the highest levels of the Entity. Additional details on these processes can be found in the 2023 Sustainability Report https://www.alcoa.com/sustainability/pdf/2022-Sustainability-Report.pdf, providing stakeholders with comprehensive insights into our commitment to responsible sourcing practices.</p>
7.3 Complaints Resolution Mechanism	Conformance	<p>The Entity operates an Integrity Line available at: www.AlcoaEthicsandCompliance.com</p> <p>The Complaints Mechanism and internal compliance processes were reviewed. The Entity's governance approach to managing complaints is considered to be robust.</p>
8. MASS BALANCE SYSTEM: COC MATERIAL AND ASI ALUMINIUM		
8.1 Material Accounting System	Conformance	The Entity has established an intercompany Mass Balance System with defined Input Quantity and Output Quantity of CoC Material and Non-CoC Material by mass. The Chain of Custody internal control system records and describes the Material flow from the Bauxite mines into the Casthouses, passing along the Refineries and the Smelters. Non-CoC flows and flows to third party business partners are also identified.
8.2 Material Accounting Period	Conformance	The Entity has designated a twelve-month calendar year (1 January – 31 December) as the Material Accounting Period.
8.3 Input and Inflow Quantities	Conformance	The Entity has established an intercompany Mass Balance System with defined Input Quantity and Output Quantity of CoC Material and Non-CoC Material by mass. The Chain of Custody internal control system records and describes the Material flow from the Bauxite mines into the Casthouses, passing along the Refineries and the Smelters. Non-CoC flows and flows to third party business partners are also identified.

CRITERION	RATING	COMMENT
8.4 Output Quantities of CoC Material	Conformance	The Entity has established an inter-company Mass Balance System with defined Input Quantity and Output Quantity of CoC Material and Non-CoC Material by mass. The Chain of Custody internal control system records and describes the Material flow from the Bauxite mines into the Casthouses, passing along the Refineries and the Smelters. Non-CoC flows and flows to third party business partners are also identified.
8.5 Indivisibility of CoC Material	Conformance	The Entity has established control points to ensure that the Output Quantity of CoC Material shall be designated as 100% CoC Material. This maximum volume is determined by the Global Supply Chain Mass Balance, the conversion factor, and the percentage of CoC Material Inputs versus the total production at the location level. In the Entity's System, designated CoC and Non-CoC flows are enabled, thus the Output Quantity of CoC Material will be designated as 100% CoC Material (as they relate to the lot numbers, Material groups and unique identification numbers). During the Audit, a sample of transaction reports was cross-checked with ASI CoC Documents to verify the process.
8.6 Output Quantity of Eligible Scrap	Conformance	The Entity's ASI Chain of Custody Standard Manual defines how to account for Eligible Scrap as per ASI requirements. The Material Accounting System defines the Output Quantities of Eligible Scrap. The Entity has designated internal scrap as Eligible Scrap produced at in-scope Entities on its Material Accounting System. For the accounting period 2023, Pre-Consumer Scrap will not be eligible, as the external suppliers had not completed their Due Diligence procedure.
8.7 Consistency Between Input Percentage and Total Output	Conformance	The Entity has established quarterly reviews and internal controls to ensure the Criterion is met. Alcoa's ASI Chain of Custody global flow determines the maximum Outputs of ASI CoC Material, based on CoC Material Inputs, conversion factors and Eligible Scrap. Relevant personnel are trained to conduct the reconciliation tasks and the Entity ensures senior management oversight of the data, including internal verification of the data.
8.8a Internal Overdraw (Not exceed 20%)	Conformance	The Entity conducts quarterly reviews and internal control mechanisms to ensure that Internal Overdraw does not exceed the amount of CoC Material affected by a Force Majeure situation. There were no Internal Overdraws during the Material Accounting Period reviewed (January to December 2023).
8.8b Internal Overdraw (Not exceed force majeure situation)	Conformance	The Entity's quarterly reviews and internal control mechanisms will ensure that Internal Overdraw does not exceed the amount of CoC Material affected by a Force Majeure situation. There were no Internal Overdraws during the Material Accounting Period reviewed.
8.8c Internal Overdraw (Made up within subsequent Material Accounting Period)	Conformance	The Entity Material Accounting System, quarterly reviews and internal control mechanisms will ensure that Internal Overdraw will be made up within the subsequent Material Accounting Period. The ASI Global Implementation Team conduct quarterly reviews of the Mass Balance System, reconciling the Input and Output Quantities of CoC and Non-CoC Materials. The reviews will have senior management oversight to internally validate the data. Alcoa's quarterly reviews and internal control mechanisms will ensure that Internal Overdraw does not exceed the amount of CoC Material

CRITERION	RATING	COMMENT
		affected by a Force Majeure situation. There were no Internal Overdraws during the Material Accounting Period reviewed from January 2023 to December 2023.
8.9a Positive Balance (Carry over)	Conformance	The ASI Global Implementation Team reviews the Mass Balance System quarterly, reconciling the Input and Output Quantities of CoC and Non-CoC Materials. The reviews have senior management oversight to validate the data. The Entity does not carry a Positive Balance to the consecutive Material Accounting Period.
8.9b Positive Balance (Expiry)	Conformance	The ASI Global Implementation Team reviews the Mass Balance System quarterly, reconciling the Input and Output Quantities of CoC and Non-CoC Materials. The reviews have senior management oversight to validate the data. The Entity did not carry a Positive Balance over to the consecutive Material Accounting Period.
9. ISSUING COC DOCUMENTS		
9.1 CoC Document	Conformance	The Entity ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities as evidenced by a review of the Entity's ASI Chain of Custody Standard Manual, review of a sample of CoC Documents and interviews with personnel. The Entity includes CoC information in the accompanying CoC Document to other CoC Certified Entities.
9.2a CoC Document Content (Date of issue)	Conformance	The Entity ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities. The Entity has integrated CoC information in the accompanying CoC Document (such as a Certificate of Analysis or Certified Inspection Report), including the date of issue.
9.2b CoC Document Content (Reference number)	Conformance	The Entity ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities. The Entity has integrated CoC information in the accompanying CoC Document (such as a Certificate of Analysis or Certified Inspection Report), including the reference number. The Reference number can be linked to the ERP system and consequently the monthly ASI transaction reports are consolidated into the Monthly Reconciliation sheet.
9.2c CoC Document Content (Issuing Entity)	Conformance	The Entity ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities. The Entity has integrated CoC information in the accompanying CoC Document (such as a Certificate of Analysis or Certified Inspection Report), including information on the issuing Entity.
9.2d CoC Document Content (Receiving customer)	Conformance	The Entity ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities. The Entity has integrated CoC information in the accompanying CoC Document (such as a Certificate of Analysis or Certified Inspection Report), including information on the customer receiving the CoC Material.

CRITERION	RATING	COMMENT
9.2e CoC Document Content (Responsible employee)	Conformance	The Entity ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities. The Entity has integrated CoC information in the accompanying CoC Document (such as a Certificate of Analysis or Certified Inspection Report), including the responsible employee who can verify the information and commercial contact details.
9.2f CoC Document Content (Conformance statement)	Conformance	The Entity ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities. The Entity has integrated CoC information in the accompanying CoC Document (such as a Certificate of Analysis or Certified Inspection Report), including a Conformance statement.
9.2g CoC Document Content (Type of CoC Material)	Conformance	The Entity ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities. The Entity has integrated CoC information in the accompanying CoC Document (such as a Certificate of Analysis or Certified Inspection Report), including the CoC Material type.
9.2h CoC Document Content (Mass of CoC Material)	Conformance	The Entity ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities. The Entity has integrated CoC information in the accompanying CoC Document (such as a Certificate of Analysis or Certified Inspection Report), including the mass of CoC Material in the shipment.
9.2i CoC Document Content (Mass of total material)	Conformance	The Entity ensures that a CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities. The Entity has integrated CoC information in the accompanying CoC Document (such as a Certificate of Analysis or Certified Inspection Report), including the mass of total Material in the shipment.
9.3a Sustainability Data (optional) – Carbon footprint	Not Applicable	This Criterion is not applicable as the Entity has decided not to disclose Sustainability Data on CoC Documents.
9.3b Sustainability Data (optional) – Origin information	Not Applicable	This Criterion is not applicable as the Entity has decided not to disclose Sustainability Data on CoC Documents.
9.3c Sustainability Data (optional) – Recycled content	Not Applicable	This Criterion is not applicable as the Entity has decided not to disclose Sustainability Data on CoC Documents.
9.3d Sustainability Data (optional) – Post-Casthouse ASI Certification status	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4 Supplementary Information (optional) – Objective evidence	Not Applicable	This Criterion is not applicable, as the Entity does not intend to disclose Supplementary Information on CoC Documents.

CRITERION	RATING	COMMENT
9.5 Verification of Information	Conformance	Both the Entity's Customer service and the commercial teams are responsible for overseeing CoC requests from customers, aligned to the Entity's Quality System Management System. Relevant personnel are trained on their duties under the ASI Chain of Custody Standard. The system is robust to document verification requests, errors, corrective actions, and any potential preventive measures.
9.6 Error (Shipping)	Conformance	An error management process is integrated into the Entity's Quality Management System. Non-conformities, root causes and corrective actions were identified and regularly monitored by the Entity's customer care team.

10. RECEIVING COC DOCUMENTS

10.1 Verification of CoC Documents	Conformance	The Entity has a Management System Procedure and establishes controls to regularly check and verify CoC Documents received from other Certified Entities, including inter-company transactions.
10.2 Verification of Consistency Between CoC Documents and CoC Material	Conformance	The Entity has established controls to regularly check the consistency of CoC Documents before recording information in the Oracle ERP Material Accounting System.
10.3 Verification of Supplier's ASI CoC Certification	Not Applicable	The Criterion is not applicable to the Entity, as it not currently purchasing any ASI CoC Material. Whilst some suppliers are CoC Certified the Entity currently not buying Certified products from them. The Entity's internal supply of ASI Certified Material covers all of its needs to support the ASI Certified quota.
10.4 Error (Reception)	Conformance	The Entity has developed an Error Management Procedure which is integrated into its current complaints mechanism and Error Management System on Oracle. The Customer Issues Tracking Centre for Aluminium processes enables the tracking of errors and subsequent Corrective Actions, which can be linked to the Material Accounting System.

11. CLAIMS AND COMMUNICATIONS

11.1a Claims and Communications (ASI Claims Guide)	Conformance	The Entity's ASI Chain of Custody Standard Manual includes a section referring to the ASI Claims Guide, providing general instructions on how to make claims and representations regarding ASI CoC Material. To ensure conformance with the ASI Claims Guide, the Marketing and/or Sustainability team must approve all claims before they are used externally. This approval process guarantees that all external communications regarding ASI CoC Material are accurate and adhere to the established guidelines.
11.1b Claims and Communications (Verifiable evidence)	Conformance	The Entity's ASI Chain of Custody Standard Manual includes a section referring to the ASI Claims Guide, providing general instructions on how to make claims and representations regarding ASI CoC Material. To ensure conformance with the ASI Claims Guide, the Marketing and/or Sustainability team must approve all claims, specifically before they are used externally. This approval process guarantees that all external communications regarding ASI CoC Material are accurate and adhere to the established guidelines.

CRITERION	RATING	COMMENT
11.1c Claims and Communications (Employee training)	Conformance	<p>The Entity's ASI Chain of Custody Standard enhances a section referring to Training and Responsibilities. Training has been provided according to its ASI CoC Training Matrix to relevant personnel, across three main levels:</p> <ol style="list-style-type: none"> 1. ASI Global leadership. 2. ASI Global Implementation team. 3. ASI Material management teams at each location level. <p>The Marketing personnel responsible for any new customer facing colleagues have also been trained.</p>

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	31 January 2020	Initial Certification Audit – Full Certification
1	8 December 2020	Scope Change Audit to incorporate Alcoa Fjarðaál and Alcoa Lista.
2	11 August 2021	Surveillance Audit and Scope Change Audit to incorporate Alcoa Aluminerie de Bécancour Inc and Aluminerie de Deschambault S.E.C.
3	30 September 2022	Scope Change Audit to incorporate the Facilities Alcoa Massena, Alcoa Poços de Caldas, and the Alcoa San Criprián Refinery
4	20 January 2023	Re-Certification Audit and Scope Change – Full Certification
5	12 July 2024	<p>Re-Certification and Scope Change Audit – Full Certification Scope Change to apply the ASI CoC Standard V2 and add the Alcoa Portland site; Correction to Rev 4 to reflect the Scope Change associated with the addition of the Alcoa Corporate Centre (Pittsburgh, USA), including correction to the Audit Scope and Certification Scope.</p> <p>Rating for Criterion 8.2 (CoC v1) corrected from Not Applicable to Conformance (now Criterion 4.2a in CoC v2)</p>