

ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

NOVELIS NORTH AMERICA

CERTIFICATE
NUMBER

354

ASI
STANDARD

CHAIN OF CUSTODY
(V1 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

DNV BUSINESS
ASSURANCE
SERVICES UK
LTD.

DATE OF ISSUE

9 MAY 2024

DATE OF EXPIRY

8 MAY 2027

CERTIFIED SINCE

9 MAY 2024

AUTHORISED BY

A handwritten signature in white ink, consisting of a stylized 'J' followed by a long 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 regional management functions at the Novelis Corporation Headquarters (Georgia, USA) and the North America production facilities: Berea, Kentucky (USA); Greensboro, Georgia (USA); Guthrie, Kentucky (USA); Kingston, Ontario (Canada); Oswego, New York (USA); and Warren, Ohio (USA), and the joint venture site Logan Aluminum Inc., Kentucky (USA).

SUMMARY AUDIT REPORT

CHAIN OF CUSTODY STANDARD

OVERVIEW

MEMBER NAME Novelis Inc.

ENTITY NAME Novelis North America

CERTIFICATION SCOPE The regional management functions at the Novelis Corporation Headquarters (Georgia, USA) and the North America production facilities: Berea, Kentucky (USA); Greensboro, Georgia (USA); Guthrie, Kentucky (USA); Kingston, Ontario (Canada); Oswego, New York (USA); and Warren, Ohio (USA), and the joint venture site Logan Aluminum Inc., Kentucky (USA).

SUPPLY CHAIN ACTIVITIES

- Aluminium Re-melting/Refining
- Casthouses
- Post-Casthouse

ASI STANDARD

- Chain of Custody Standard V1

AUDIT TYPE

- Initial Certification Audit

AUDIT FIRM DNV Business Assurance Services UK Ltd.

AUDIT DATE

- 8 – 31 May 2023

AUDIT REPORT SUBMISSION

- 3 January 2024

AUDIT SCOPE The Audit Scope included the Novelis Corporation Headquarters, Georgia (USA), the production sites of Oswego, New York; and Greensboro, Georgia, and the joint venture site Logan Aluminum, Kentucky.

The Entity uses the ASI multi-site sampling approach to include Berea, Kentucky; Guthrie, Kentucky, Kingston, Ontario; and Warren, Ohio.

Supply chain activities included in the Audit Scope:

- Aluminium Re-melting/Refining
- Casthouses
- Post-Casthouse

All applicable 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

9 May 2024 – 8 May 2027

NEXT AUDIT
TYPE

Surveillance Audit

NEXT AUDIT
DUE DATE

8 November 2025

CERTIFICATE
NUMBER

354

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
1 MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI membership	Conformance	The Entity has been an ASI Member in the Production and Transformation class since 2019. The Entity is committed to complying with ASI membership requirements. https://aluminium-stewardship.org/about-asi/members/Novelis-Inc-
1.2 Management system	Conformance	The Entity has established a general Chain of Custody (CoC) Management System, detailing the application and management of Standard Operating Procedures. The CoC Management System will be shared with all relevant Stakeholders.
1.3 Management system reviews	Conformance	The Entity has conducted annual Management System reviews and undergoes internal audits as part of their internal audit program. Previous internal audits and management reviews have been observed.
1.4 Management representative	Conformance	The Entity's Strategy and Sustainability Program Manager collaborates with Plant Site Leads to ensure full implementation and compliance with the ASI Chain of Custody Standard and ASI Performance Standard requirements. These roles also serve as the Entity's primary point of contact for all communications.
1.5 Training	Conformance	All relevant personnel have received training on the ASI Chain of Custody Standard requirements, which include training slides. Attendance records are documented.
1.6 Record keeping	Conformance	The Entity has implemented a recordkeeping system for records applicable to the ASI Chain of Custody Standard within its document CoC Management System. All records will be archived for five years.
1.7a Reporting to ASI (Inputs and Outputs)	Conformance	The Entity has created a Mass Balance System for recording, reporting and documenting the flow of material. This includes Input and Output Quantities of CoC Materials.
1.7b Reporting to ASI (Input Percentage)	Conformance	The Entity has created a Mass Balance System for recording, reporting and documenting the flow of material. This includes calculating the CoC Input Percentage for the relevant period.
1.7c Reporting to ASI (Positive Balance)	Not Applicable	This Criterion is not applicable as the Entity does not carry over a Positive Balance as no CoC Material has been processed.

CRITERION	RATING	COMMENT
1.7d Reporting to ASI (Internal Overdraw)	Not Applicable	This Criterion is not applicable as the Entity does not carry over an Internal Overdraw as no CoC Material has been processed.
1.7e Reporting to ASI (Eligible Scrap)	Not Applicable	This Criterion is not applicable as the Entity is not producing Recycled Aluminium.
1.7f Reporting to ASI (ASI Credits from Casthouses)	Not Applicable	This Criterion is not applicable as the Entity is not allocating or purchasing ASI Credits.
1.7g Reporting to ASI (ASI Credits purchased)	Not Applicable	This Criterion is not applicable as the Entity is not allocating or purchasing ASI Credits.
2 OUTSOURCING CONTRACTORS		
2.1 Outsourcing Contractors in CoC Certification Scope	Not Applicable	This Criterion is not applicable as the Entity does not include Outsourcing Contractors within the Certification Scope.
2.2a Control of CoC Material	Not Applicable	This Criterion is not applicable as the Entity does not include Outsourcing Contractors within the Certification Scope.
2.2b No further outsourcing	Not Applicable	This Criterion is not applicable as the Entity does not include Outsourcing Contractors within the Certification Scope.
2.2c Risk assessment	Not Applicable	This Criterion is not applicable as the Entity does not include Outsourcing Contractors within the Certification Scope.
2.3 Output Quantity	Not Applicable	This Criterion is not applicable as the Entity does not include Outsourcing Contractors within the Certification Scope.
2.4 Verification and record-keeping	Not Applicable	This Criterion is not applicable as the Entity does not include Outsourcing Contractors within the Certification Scope.
2.5 Error management	Not Applicable	This Criterion is not applicable as the Entity does not include Outsourcing Contractors within the Certification Scope.
3 PRIMARY ALUMINIUM: CRITERIA FOR ASI BAUXITE, ASI ALUMINA AND ASI LIQUID METAL		
3.1a CoC Certification Scope – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.1b ASI Performance Standard – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2a CoC Certification Scope – Alumina Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
3.2b ASI Performance Standard – Alumina Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3a CoC Certification Scope – Aluminium Smelting	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3b ASI Performance Standard – Aluminium Smelting	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4 RECYCLED ALUMINIUM: CRITERIA FOR ELIGIBLE SCRAP AND ASI LIQUID METAL		
4.1a CoC Certification Scope – Aluminium Re-Melting/Refining	Conformance	ASI Liquid Metal will only be produced from Facilities that are within the Entity's CoC Certification Scope and the Entity's associated divisions.
4.1b ASI Performance Standard – Aluminium Re-Melting/Refining	Conformance	The Entity's Greensboro, Logan and Oswego sites are ASI Performance Standard Certified and validate the Entity's capacity to fulfill the requirements of the Re-Melting process.
4.2a Pre-Consumer Scrap and Dross	Conformance	The Entity has established processes and procedures for applicable CoC Material Accounting Systems, training records, and confirmation of inputs to Pre-Consumer Scrap and Dross.
4.2b Post-Consumer Scrap	Conformance	The Entity's Metal Procurement and Supplier Quality Management departments have implemented a supplier Due Diligence process that enables a 'know your customer' approach through the Novelis Code of Conduct and Due Diligence process. The information is also part of the Responsible Sourcing Policy.
4.3a Supplier records	Conformance	The Entity has established a supplier Due Diligence procedure that addresses recordkeeping requirements. Supplier information will be stored in secure spreadsheets maintained by Metal Procurement and/or the respective back offices, and it is available (access rights controlled) within SharePoint. Buyers keep records of all Scrap suppliers in the ERG systems.
4.3b Cash payments	Not Applicable	This Criterion is not applicable to the Entity as it does not make cash payments.
5 CASTHOUSES: CRITERIA FOR ASI ALUMINIUM		
5.1a CoC Certification Scope – Casthouses	Conformance	The Entity produces ASI Aluminium only from the Casthouse Facilities within the Entity's CoC Certification Scope.
5.1b ASI Performance Standard – Casthouses	Conformance	The Entity's Casthouse Facilities are Certified against the ASI Performance Standard.

CRITERION	RATING	COMMENT
5.2 Casthouse Products	Conformance	The Entity has established a procedure to review CoC Documents and has linked records within its Material Accounting System, as seen in the ASI Creditor Tool, to ensure ASI Aluminium is sourced.
6 POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM		
6.1a CoC Certification Scope – Post-Casthouse	Conformance	The observed system ensures that the Entity’s input of ASI Aluminium comes from Facilities within the Entity’s CoC Certification Scope.
6.1b ASI Performance Standard – Post-Casthouse	Conformance	The Entity produces ASI Aluminium both internally and at the joint venture site Logan Aluminium. All these Facilities are certified against the ASI Performance Standard.
6.1c Sourcing ASI Aluminium	Conformance	Information on sourcing ASI Aluminium is addressed in the Entity’s internal Due Diligence procedure and the Novelis Supplier Code of Conduct.
7 DUE DILIGENCE FOR NON-COC INPUTS AND RECYCLABLE SCRAP MATERIAL		
7.1a Responsible sourcing policy (anti-corruption)	Conformance	The Entity has established a procedure and Due Diligence process for all suppliers to consider the requirements of the ASI Performance Standard and the Novelis Supplier Code of Conduct. This includes a Policy that addresses anti-Corruption.
7.1b Responsible sourcing policy (responsible sourcing)	Conformance	The Entity has established a procedure and Due Diligence process for all suppliers to consider the requirements of the ASI Performance Standard and the Novelis Supplier Code of Conduct. This includes a Policy that addresses Responsible Sourcing.
7.1c Responsible sourcing policy (human rights due diligence)	Conformance	The Entity has established a procedure and Due Diligence process for all suppliers to consider the requirements of ASI Performance Standard and the Novelis Supplier Code of Conduct. This includes a Policy that addresses Human Rights Due Diligence.
7.1d Responsible sourcing policy (conflict affected and high risk areas)	Conformance	The Entity has established a procedure and Due Diligence process for all suppliers to consider the requirements of ASI Performance Standard and the Novelis Supplier Code of Conduct. This includes a Policy that addresses Conflict-Affected and High-Risk Areas (CAHRA).
7.2 Risk assessment	Conformance	The Entity has conducted necessary risk assessments to support supplier Due Diligence, identifying risk factors for their current suppliers.
7.3 Complaints mechanism	Conformance	The Entity has instituted a Complaints Mechanism. Stakeholders can lodge complaints via the Entity’s website at:

CRITERION	RATING	COMMENT
		https://www.novelis.com/contact/ The complaints are directed to the Global Communication team, which oversees all complaints through a third-party grievance intake process.
8 MASS BALANCE SYSTEM: COC MATERIAL AND ASI ALUMINIUM		
8.1 Material Accounting System	Conformance	The Entity has established a Material Accounting System, which includes use of the ASI Creditor Tool. The Tool extracts information from the source metals receipt query report. The fields included vendor name, site name, source created, material full description, batch order as alloy ID, receipt LBS, receipt Month and ASI Certified status.
8.2a Post-Consumer Scrap	Conformance	The Entity's ASI Creditor Tool records the verified Input Quantity of Post-Consumer Scrap and also includes information on the purchase order number and destination.
8.2b Pre-Consumer Scrap (total)	Conformance	The Entity's ASI Creditor Tool records the Input Quantity of Pre-Consumer Scrap (total). The year-to-date amount was observed in the system.
8.2c Pre-Consumer Scrap (Eligible Scrap)	Conformance	The Entity's ASI Creditor Tool records the Input Quantity of Pre-Consumer Scrap that is Eligible Scrap.
8.3 Material Accounting Period	Conformance	The Entity's ASI Creditor Tool, part of the Material Accounting System, is restricted to selecting data from the last 12 months only and is coded to pull data only for this duration. This functionality was demonstrated as evidence during the ASI Creditor training.
8.4 Input Percentage	Conformance	The Entity has documented how to calculate the Input Percentage in its concept and training materials for the ASI Creditor Tool. The formulas in the ASI Creditor Tool were checked during the Audit.
8.5 Input Percentage (Aluminium Re-Melting and Refining)	Conformance	The Entity has verified that the ASI Creditor Tool is using the appropriate formulas to calculate the Input Percentage for the Aluminium Re-Melting process. The verification process is also documented in the ASI Creditor Tool training and concept materials.
8.6 Output Quantity determination	Conformance	The Entity has outlined the procedures and processes for determining Output Quantity in the ASI Creditor Tool.
8.7 Output Quantity designation	Conformance	The Entity will meet the requirements of material accounting by using the ASI Creditor Tool and designate the Output Quantity as 100% CoC Material.

CRITERION	RATING	COMMENT
8.8 Output Quantity – Pre-Consumer Scrap	Conformance	The Entity has configured the rule within its ASI Creditor Tool to specifying how it recognises Pre-Consumer Scrap as Input and applies the Eligible Scrap proportion.
8.9 Outputs not exceed inputs	Conformance	The Entity's ASI Creditor Tool ensures that the Input Percentage does not exceed proportionally over the Material Accounting Period for both the total input of CoC Material and Eligible Scrap.
8.10a Internal Overdraws (not exceed 20%)	Conformance	The Entity designates the allocation process and assigns responsibility to the ASI Manager, with rules enforced through the Material Accounting System. The Internal Overdraw shall not exceed 20% of the total Input Quantity.
8.10b Internal Overdraws (not exceed affected amount)	Conformance	The Entity designates the allocation process and assigns responsibility to the ASI Manager, with rules enforced through the Material Accounting System. The Internal Overdraw shall not exceed the amount of CoC Material affected by a Force Majeure situation.
8.10c Internal Overdraws (period to make up)	Conformance	The Entity designates the allocation process and assigns responsibility to the ASI Manager, with rules enforced through the Material Accounting System. An Internal Overdraw will be made up within the subsequent Material Accounting Period
8.11a Positive Balance (carry over)	Conformance	The Entity has established a process in its ASI Creditor Tool to control Positive Balance (carry over) in Conformance with ASI Chain of Custody Standard requirements.
8.11b Positive Balance (expiry)	Conformance	The Entity has established a process in its ASI Creditor Tool to restrict the Positive Balance to draw at the expiration of a given Material Accounting Period.
9 ISSUING COC DOCUMENTS		
9.1 Shipments and transfers	Conformance	The Entity will send a CoC Document to customers via electronic delivery which includes all the required information.
9.2a Date of issue	Conformance	The Entity requires all CoC Material issued is accompanied by a CoC Document. In addition to any standard details, the CoC Documents will follow the provided template which includes the date of issue.
9.2b Reference number	Conformance	The Entity requires all CoC Material issued is accompanied by a CoC Document. In addition to any standard details, the documents will follow the

CRITERION	RATING	COMMENT
		provided template which includes a reference number.
9.2c Issuing Entity	Conformance	The Entity requires all CoC Material issued is accompanied by a CoC Document In addition to any standard details, the documents will follow the provided template which includes details of the Entity.
9.2d Receiving customer	Conformance	The Entity requires all CoC Material issued is accompanied by a CoC Document In addition to any standard details, the documents will follow the provided template which includes details of the receiving customer.
9.2e Responsible employee	Conformance	The Entity requires all CoC Material issued is accompanied by a CoC Document. In addition to any standard details, the documents will follow the provided template which includes the responsible employee.
9.2f Conformance statement	Conformance	The Entity requires all CoC Material issued is accompanied by a CoC Document. In addition to any standard details, the documents will follow the provided template which includes a conformance statement.
9.2g Type of CoC Material	Conformance	The Entity requires all CoC Material issued is accompanied by a CoC Document. In addition to any standard details, the documents will follow the provided template which includes the type of CoC Material.
9.2h Mass of CoC Material	Conformance	The Entity requires all CoC Material issued is accompanied by a CoC Document. In addition to any standard details, the documents will follow the provided template which includes the mass of CoC Material.
9.2i Mass of total material	Conformance	The Entity requires all CoC Material issued is accompanied by a CoC Document. In addition to any standard details, the documents will follow the provided template which includes the mass of total material.
9.3a Sustainability Data (optional)	Conformance	The Entity has engaged external support on CO ₂ e data gathering and analysis. Internal systems for the public disclosure of CO ₂ e and/or other Sustainability Data are being developed at both global and regional levels. Sustainability Data will only be included in CoC Documents once these systems have been finalised and widely implemented within the business.

CRITERION	RATING	COMMENT
9.3b Sustainability Data (passing on)	Conformance	The Entity has engaged external support on CO ₂ e data gathering and analysis. Internal systems for the public disclosure of CO ₂ e and/or other Sustainability Data are being developed at both global and regional levels. Sustainability Data will only be included in CoC Documents once these systems have been finalised and widely implemented within the business.
9.3c Post-Casthouse ASI Certification status	Conformance	The Entity's CoC Documents will follow the template document which includes the Entity's ASI Certification status.
9.4 Supplementary Information (optional)	Conformance	All CoC Material issued will be accompanied by the appropriate documentation. Any Supplementary Information will be supported by objective evidence.
9.5 Response to verification requests	Conformance	The Entity has established a system to respond to verification requests and designates the Commercial Technical Service as the main point of contact for inquiries.
9.6 Error management	Conformance	The Entity has Management Systems in place to mitigate external risks, such as errors in their CoC Material Accounting System and CoC documentation, and for reconciliation of material discrepancies.
10 RECEIVING COC DOCUMENTS		
10.1 Verify required information included	Conformance	The Entity has developed a system for recording, reporting, and documenting material flow within the Entity's Mass Balance System. They have implemented a process to verify the required information in received CoC Documents.
10.2 Verify consistency with shipments	Conformance	The Entity has implemented a process to verify the required information in the received CoC Documents.
10.3 Verify supplier CoC Certification status	Conformance	As part of the Entity's Due Diligence process, the Metal Procurement team is mandated to verify the CoC Certification status of suppliers.
10.4 Error management	Conformance	The Entity has Management Systems in place to mitigate external risks, such as errors in their CoC Material Accounting System and CoC documentation, and for reconciliation of material discrepancies.
11 MARKET CREDITS SYSTEM: ASI CREDITS		
11.1a Material Accounting System – allocation	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.1b Link to Casthouse Products	Not Applicable	This Criterion is not applicable, as the Entity

CRITERION	RATING	COMMENT
		is not participating in the Market Credits System.
11.1c No double counting	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.1d No Positive Balance for ASI Credits	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.2a Date of issue	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.2b Reference number	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.2c Issuing Entity	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.2d Receiving Entity	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.2e Conformance statement	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.2f ASI Credits statement	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.2g Quantity	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.3a CoC Certification Scope – purchasing ASI Credits	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.3b Material Accounting System – purchasing	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.3c Expiry	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.3d No re-trading	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.3e No allocation to physical products	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.3f Verify supplier CoC Certification status	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
11.3g Five years maximum for ASI Credits purchasing	Not Applicable	This Criterion is not applicable, as the Entity is not participating in the Market Credits System.
12 CLAIMS AND COMMUNICATIONS		
12.1a ASI Claims Guide	Conformance	The Entity ensures active communication with customers about ASI and its support for responsible supply chains. The Entity has defined a process to

CRITERION	RATING	COMMENT
		ensure that all marketing and communications Claims or representations align with the relevant ASI Standards and the ASI Claims Guide.
12.1b Verifiable evidence	Conformance	The Entity has developed a process to ensure all marketing and communications claims are consistent with ASI Claims Guide. Observation of appropriate ASI logo usage in accordance with the ASI Claims Guide in email communication has been noted.
12.1c Employee training	Conformance	The Entity has established a process to ensure the consistency of all marketing and communication claims or representations. Relevant employees have received training, with additional retraining scheduled upon the issuance of certified materials.

Document Control and Version History

Revision	Date	Notes
0	9 May 2024	Initial Certification Audit - Full Certification