

ASI CERTIFICATION  
PERFORMANCE  
STANDARD



PRESENTED TO

Guangdong  
Golden Aluminum  
Co., Ltd.

CERTIFICATE NUMBER  
385

ASI STANDARD  
PERFORMANCE  
STANDARD  
(V3 2022)

CERTIFICATION LEVEL  
FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITING FIRM  
SGS-CSTC  
STANDARDS  
TECHNICAL  
SERVICES

DATE OF ISSUE  
9 OCTOBER 2024

DATE OF EXPIRY  
8 OCTOBER 2027

CERTIFIED SINCE  
9 OCTOBER 2024

AUTHORISED BY

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

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Validity of this Certificate is subject to  
continued conformance with the  
applicable ASI Standard and can be  
verified at  
[www.Aluminium-stewardship.org](http://www.Aluminium-stewardship.org)

CERTIFICATION SCOPE

Manufacture of Aluminium alloy  
building profiles and industrial  
profiles at Guangdong Golden  
Aluminum Co., Ltd. The main  
processes are Aluminium alloy bar  
extrusion, surface treatment and  
packaging.

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	Guangdong Golden Aluminum Co., Ltd.
ENTITY NAME	Guangdong Golden Aluminum Co., Ltd.
CERTIFICATION SCOPE	Manufacture of Aluminium alloy building profiles and industrial profiles at Guangdong Golden Aluminum Co., Ltd. The main processes are aluminium alloy bar extrusion, surface treatment and packaging.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Material Conversion</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>Performance Standard V3</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit</li></ul>
AUDIT FIRM	SGS-CSTC Standards Technical Services
AUDIT DATE	<ul style="list-style-type: none"><li>27 – 30 May 2024</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>1 July 2024</li></ul>
AUDIT SCOPE	<p>The Audit Scope covers manufacture of Aluminium alloy building profiles and industrial profiles at Guangdong Golden Aluminum Co., Ltd. The main processes are aluminium alloy bar extrusion, surface treatment and packaging.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Material Conversion</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none"><li>Certification</li></ul>
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><li><input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.</li><li><input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.</li><li><input checked="" type="checkbox"/> 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.</li><li><input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.</li></ul>
CERTIFICATION PERIOD	9 October 2024 – 8 October 2027

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NEXT AUDIT TYPE                      Surveillance Audit

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NEXT AUDIT DATE                      8 October 2025

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CERTIFICATE NUMBER                      385

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

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

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

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## ENTITY OVERVIEW

Guangdong Golden Aluminum Co., Ltd. was established in August 1999 and is located at 21, Industrial Avenue, Nanjiang Industrial Park, Dasha, Sihui, Zhaoqing, Guangdong, China. Covering approximately 120,000 square metres, the Entity specialises in producing Aluminium alloy building profiles and industrial profiles, primarily sold to markets in China and Southeast Asia.

The main production processes include Aluminium rod extrusion, surface treatment (oxidation, spraying, electrophoresis), and packaging. The facility features an office building, ten factory buildings, a dormitory (with a canteen on the second floor), a sewage treatment station, an air pressure station, a hazardous waste warehouse, a general solid waste warehouse and other supporting facilities. Additionally, the Entity provides sports fields and other recreational facilities for employee use. As the Entity is located within an Industrial Park, there are no nearby sensitive receptors or directly affected stakeholders present.

## 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.

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
<b>SYSTEMS</b>	Medium	Low	Low	LOW
<b>RISKS</b>	Medium	Low	Medium	MEDIUM
<b>PERFORMANCE</b>	Medium	Medium	Medium	MEDIUM
<b>OVERALL</b>				<b>MEDIUM</b>

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Conformance	<p>The Entity has established a Collection and Control Procedure for Laws, Regulations and other Requirements, which stipulates responsibilities as well as the method, timing and frequency of identifying and evaluating compliance with applicable laws and regulations concerning environment, society and governance. A written compliance evaluation report has been generated. Related information is available at:</p> <p><a href="https://www.creditchina.gov.cn/xinyongxinxiangqing/xyDetail.html?searchState=1&amp;entityType=1&amp;keyword=%E5%B9%BF%E4%B8%9C%E9%AB%98%E7%99%BB%E9%93%9D%E4%B8%9A%E6%9C%89%E9%99%90%E5%85%A C%E5%8F%B8&amp;uuid=4110ba5034dcc649358a661ee4dd498b&amp;tyshxydm=91441284741725076Q">https://www.creditchina.gov.cn/xinyongxinxiangqing/xyDetail.html?searchState=1&amp;entityType=1&amp;keyword=%E5%B9%BF%E4%B8%9C%E9%AB%98%E7%99%BB%E9%93%9D%E4%B8%9A%E6%9C%89%E9%99%90%E5%85%A C%E5%8F%B8&amp;uuid=4110ba5034dcc649358a661ee4dd498b&amp;tyshxydm=91441284741725076Q</a></p>
1.2 Anti-Corruption	Conformance	<p>The Entity has assessed the high-risk position of commercial Bribery and established an Anti-Corruption and Anti-Bribery procedure, which prohibits Corruption and Bribery in all business practices and transactions. The procedure has been communicated to employees and others acting on behalf of the Entity. The Entity's ASI Policy, including Anti-Corruption and Anti-Bribery Policy, is available at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3164">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3164</a></p> <p>The Entity has also established internal and external communication channels, available at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3156">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3156</a></p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has established related documents including ASI Governance Manual and Employee Handbook. It also conducts internal audits and management reviews at least annually to assess ASI related standards, including the ASI Code of Conduct. The Entity's ASI Governance Manual stipulates that any Material changes to environmental, social and governance risks or indication of a control gap, should prompt a review or revision of the Policy. Since the establishment of the Entity's ASI Code of Conduct, there have been no Material changes or major control gaps identified.</p> <p>The Entity's ASI Code of Conduct is available at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3143">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3143</a></p>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has implemented and maintained integrated Policies consistent with the environmental, social, and governance practices. The Policies have been approved by General Manager. The Entity also provides necessary resources to support the Policies. The Entity established an ASI Management System in 2023 and has defined related requirements.</p>
2.2a-c Leadership	Conformance	<p>The Entity has appointed a Senior Management Representative to lead the implementation and communication of environmental, social, and governance Policies. The Representative provides the necessary resources to establish, implement, maintain and improve the Management System required by the ASI Performance Standard. The responsibilities and authorities of each department and key roles are defined to implement the ASI Performance Standard.</p>

CRITERION	RATING	COMMENT
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has documented and implemented an Environmental Management System. The Entity is certified with ISO14001:2015, which can be verified via: <a href="http://cx.cnca.cn/CertECloud/result/skipResultList">http://cx.cnca.cn/CertECloud/result/skipResultList</a> The latest external audit was conducted by China Quality Mark Certification Group in September 2023, with no Corrective Action Requests (CARs). There have been no fines or requests for corrective actions from Government agencies or other Stakeholders.
2.3b Environmental and Social Management Systems – Social	Minor Non-Conformance	The Entity has documented and implemented a Social Management System  However, during the internal audit of the Social Management System conducted in December 2023, it was found that audit records for some processes lacked specific audit evidence, which does not meet the requirements outlined in the Entity's internal audit control procedure.
2.4a-e Responsible Sourcing	Conformance	The Entity has established an ASI Management Manual, a Sourcing Control Procedure and Responsible Sourcing Policy that define the relevant requirements. All suppliers and contractors can access the Responsible Sourcing Policy at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3160">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3160</a> .
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as there are no New Projects or significant changes to existing Facilities.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as there are no New Projects or significant changes to existing Facilities.
2.7a-f Emergency Response Plan	Minor Non-Conformance	The Entity has established a management procedure for Emergency Response Plans (ERPs), which were developed in collaboration with potentially affected Stakeholder groups. The ERPs were implemented, trained on and filed with the local Emergency Management Department for approval. The Entity also conducted a comprehensive environmental and safety exercise. The Entity's latest version of the ERPs is available at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3142">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3142</a>  However, the disclosed ERPs are overly simplistic and general, lacking reflection of the Entity's specific characteristics and targeted measures. The ERPs also not adequately connect the emergency plan with hazard identification, risk assessment, impact assessment and related Management Systems.
2.8a-d Suspended Operations	Conformance	The Entity has established a business resilience plan, which includes provisions for addressing situations where it may need to suspend or significantly alter operations due to factors beyond its control. The plan takes into consideration Material adverse environmental, social and governance impacts. The Entity reviews the business resilience plan every five years. The plan also mandates a review in response to any indication of a control gap or after any changes to the business that affect the nature or scale of environmental, social and governance risks. To date, there have been no significant changes.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has established a management procedure for Mergers and Acquisitions, however no such instances have yet occurred.

CRITERION	RATING	COMMENT
2.10a-b Closure, Decommissioning and Divestment	Conformance	A procedure for Closure, Decommissioning and Divestment has been established in conformance to the requirements of the ASI Performance Standard, however no such instances have yet occurred.
<b>3. Transparency</b>		
3.1a-b Sustainability Reporting	Conformance	The Entity has issued a Sustainability Development Report, covering governance (related-party communication, compliance management), performance (environment and energy, labour and Human Rights, work conditions, Occupational Health and Safety, Responsible Sourcing, community and public charity). The Report is available at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3157">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3157</a>
3.2 Non-compliance and Liabilities	Conformance	The official websites of the relevant government agencies and non-governmental organisations (NGOs) indicate, there were no significant fines, penalties or non-monetary sanctions for failure to comply with Applicable Law.
3.3a-c Payments to Governments	Conformance	The management process for payments to Governments has been established. These payments include various taxes, water and electricity fees, as well as insurance premiums for employees. The Entity has completed all payments to Governments in compliance with legal and contractual obligations. Related information can be found at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3157">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3157</a>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has established an accessible Complaints Resolution Mechanism, with the contact information available at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3156">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3156</a>
<b>4. Material Stewardship</b>		
4.1a Environmental Life Cycle Assessment	Minor Non-Conformance	The Entity has developed a Life Cycle Assessment (LCA) report, available at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3171">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3171</a>  However, the LCA report does not fully comply with the requirements of ISO 14040 and 14044. The report does not account for the environmental impact of purchased aluminium raw materials, and currently lacks a sufficient sensitivity analysis.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Minor Non-Conformance	The Entity has developed a Life Cycle Assessment (LCA) report, available at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3171">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3171</a>  However, the LCA report does not fully comply with the requirements of ISO 14040 and 14044. The report does not account for the environmental impact of purchased Aluminium raw materials, and lacks a sufficient sensitivity analysis.
4.2 Product Design	Conformance	The Entity has established a control procedure for new product development that outlines the selection and utilisation of materials. This procedure considers factors during the production development and process planning phases, including appropriate process selection, process efficiency, equipment and load matching, process

CRITERION	RATING	COMMENT
		optimisation, service life, ease of maintenance, cost-effectiveness and efficient Scrap disposal.
4.3a-b Aluminium Process Scrap	Conformance	The Entity has set a target of achieving a 100% recycling rate for process waste generating during the production of Aluminium products, and it regularly evaluates progress towards the target.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Minor Non-Conformance	<p>The Entity has publicly disclosed its Waste Aluminium Recycling Strategy on its website at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3162">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3162</a></p> <p>The Entity commits to achieving 100% recycling and reuse of Aluminium waste as its strategic goal and has outlined an implementation schedule. The strategy is reviewed at least every five years.</p> <p>However, the strategy only addresses the recycling of Scrap generated during the production phase, without considerations for Scrap from other phases.</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	Waste materials from the Entity's clients (including returns from their processes), provide one recycling source in the Entity's Waste Aluminium Recycling Strategy. As there are no local Aluminium collection and recycling systems in Guangdong, the Entity ensures that Scrap from both the production process and clients can be 100% recycled. The specific recycling method will be implemented in accordance with the contract agreements by both parties. The Entity is equipped with accurate measurement and monitoring instruments for the Aluminium recycling process.
<b>5. Greenhouse Gas Emissions</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	<p>The Entity has established Greenhouse Gas (GHG) management procedures. A GHG verification statement of conformity with ISO 14064-1:2018, issued by an independent body, has been publicly disclosed on its website at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3153">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3153</a></p> <p>The Entity has also disclosed its raw material and energy use, along with GHG emissions, in its Sustainability Development Report at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3153">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3153</a></p> <p>However, the published emissions data within the business boundary are too general and specific emission factors are not listed. The emission data for purchased aluminium raw materials have not been included.</p>
5.2a Aluminium Smelter GHG Emissions Intensity – Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity – In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.



CRITERION	RATING	COMMENT
5.3a-e GHG Emissions Reduction Plans	Minor Non-Conformance	<p>The Entity has established a GHG controlling and management procedure and has published a GHG Emissions Reduction Plan. The targets outlined in this Plan encompass the direct and indirect GHG emissions in Scope 1, 2 and 3, which are available at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3172">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3172</a></p> <p>The Entity's GHG controlling and management procedure mandates an annual management review of GHG inventory. The Entity also reviews the GHG Emission Reduction Plan and Pathway for any changes to the Business.</p> <p>However, the Plan does not align with the 1.5°C reduction pathway, and reduction measures outlined in the Plan lack the necessary specificity and quantitative analysis. There are no concrete plans for low-carbon raw material procurement or improvements in process technology.</p>
5.4 GHG Emissions Management	Minor Non-Conformance	<p>The Entity has established a GHG inventory procedure that specifies the identification of GHG sources and sinks, the qualification GHG emissions and removals, and the setting of GHG reduction targets. The measurement and monitoring instruments for the GHG inventory have been calibrated. The Entity has also developed a GHG Reduction Plan and regularly discloses its reduction progress.</p> <p>However, during the on-site audit, the Entity was unable to provide evidence of internal GHG verification for the past year, which does not meet the relevant requirements outlined in the Entity's GHG emission internal audit management procedure.</p>
6. Emissions, Effluents and Waste		
6.1a-f Emissions to Air	Conformance	<p>The Entity has publicly disclosed its exhaust gas emissions and reduction plan, available at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3173">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3173</a></p> <p>The Entity has established regulations for managing waste gas treatment, which mandate an annual review of the air pollutant reduction plan, as well as a review following any changes that may increase pollution risk. The Entity has also evaluated its environmental targets, including those related to waste gas reduction target.</p>
6.2a-g Discharges to Water	Conformance	<p>The Entity has publicly disclosed its wastewater discharge for 2023 and its reduction plans for 2024 and 2025 at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3174">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3174</a></p> <p>The reduction plan for water discharges to water is reviewed every five years. In case of any discharge event that exceeds internal or external limits, the plan will be reviewed immediately. The same protocol applies if there are indications of a control gap.</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has assessed the major risk areas in its operations, focusing on Spills and Leakages that could contaminate air, water and soil. The latest management plan has been disclosed at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3152">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3152</a></p> <p>The Entity reviews the management plan at least every five years or after any Spill or Leakage event, any changes to the Business that alter Spills and Leakage risks, or upon identifying a control gap.</p>

CRITERION	RATING	COMMENT
6.4a-b Public Disclosure of Spills and Leakages	Not Applicable	This Criterion is Not Applicable as no Spills or Leakages have occurred since the Entity joined ASI.
6.5a-c Waste Management and Reporting	Minor Non-Conformance	<p>Current Waste Management regulations mandate the separate collection and storage of Waste. The Entity's Waste reduction target is reviewed annually. The Entity publicly disclosed its solid Waste in 2023 and reduction plan in 2024 on its website: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3151">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3151</a></p> <p>The Environmental Impact Assessment was completed prior to the Entity's construction. The assessment concluded that there would be no Material impacts on human well-being or the environment, as the factory is located in an industrial zone.</p> <p>However, the canteen contract does not specify requirements for food Waste disposal, and as such is failing to meet Waste management regulations.</p>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>7. Water Stewardship</b>		
7.1a-b Water Assessment and Disclosure	Minor Non-Conformance	<p>The Entity has established a procedure for energy and resource conservation management. All water used is sourced from the local water company, and usage is tracked and documented. Production wastewater and domestic wastewater are treated by the wastewater treatment facility and are not directly discharged into natural water bodies. The level of water-related risks has been determined as low. The Entity has publicly disclosed its water resource management information, including the water resource management plan, on its website at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3168">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3168</a></p> <p>However, during an on-site sampling audit, it was found that the Entity failed to provide regular calibration records for the oxygen plant's water meters, which does not meet the Entity's requirements of the energy resource management program.</p>
7.2a-e Water Management	Not Applicable	This Criterion is Not Applicable to the Entity as the result of the water risk assessment is low.
<b>8. Biodiversity and Ecosystem Services</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has established a Biodiversity management procedure and has conducted a Biodiversity assessment. The Entity is located in an industrial park which was established by the local government. According to the Environmental Impact Assessment report, there are no protected flora or large wild animal in this area. The risks and potential impacts on physical Biodiversity and Ecosystem Services are low.

CRITERION	RATING	COMMENT
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	The Criterion is Not Applicable to the Entity as the risk and potential impacts has been identified as low.
8.2a-g Biodiversity Management	Not Applicable	The Criterion is Not Applicable to the Entity as the risk and potential impacts has been identified as low.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is Not Applicable to the Entity as no Priority Ecosystem Services are identified.
8.4 Alien Species	Conformance	The Entity has established a mechanism for managing Alien Species. It proactively prevents the accidental or deliberate introduction of Alien Species that could have significant adverse impacts on Biodiversity. The Entity would not initiative introduction of Alien Species. There are no docks at the Entity, and no shipping occurs from overseas. As per customs requirements, all wooden cases used as packing materials must be fumigated before entering China. The Entity's groundskeepers only plant standard ornamental plants within the Entity. The Entity communicates its management requirements for Alien Species to relevant parties.
8.5a-b Commitment to 'No Go' in World Heritage Properties	Not Applicable	The Entity commits to "No Go" in World Heritage Properties, which is available at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3164">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3164</a>  The Entity is located in an industrial park which was established by the local government, and there are no World Heritage Properties within the Entity's Area of Influence.
8.6a-d Protected Areas	Not Applicable	The Entity is located in an industrial park which was established by the local government, which is not in a Protected Area within its Area of Influence.
8.6e Protected Areas – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>9. Human Rights</b>		
9.1a-d Human Rights Due Diligence	Conformance	The Entity has published its ASI Management Policy and ASI Code of Conduct, which are available at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3164">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3164</a> and <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3143">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3143</a>  To date, there have been no reported Human Rights violations within the Entity. A Due Diligence process addressing the supply chain has been established. The Entity has also set up and published a Complaints and Grievance channel for Stakeholders at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3156">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3156</a>
9.2a-e Gender Equity and Women's Empowerment	Conformance	Legal rights for women have been identified by the Entity and measures have been implemented to ensure compliance. The Entity has established Regulations on Labour Protection and the Protection

CRITERION	RATING	COMMENT
		<p>of Rights and Interests of Female Employees. These regulations stipulate that men and women receive equal pay for equal work, have equal opportunities for promotion, advancement, and professional and technical evaluations, and receive equal access to skills development, education, training, and employee welfare benefits. Female employees are provided with special labour protections and enjoy equal rights to welfare benefits as male employees.</p> <p>Women comprise approximately 30% of the Entity's management. All female employees receive job training upon assuming their positions, with training opportunities equal to those provided to male employees. After joining the Entity, all employees undergo a probationary period for learning and improvement, followed by an assessment for regularisation before working independently.</p> <p>The Labour Union has established a female Workers' committee dedicated to protecting and advocating for the rights and welfare of female employees. A 'tip-off' hotline has been set up to receive complaints and requests for assistance from female employees who have been treated unfairly. The Sustainability Development Report issued by the Entity addresses the protection of women's rights and interests, available at:  <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3157">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3157</a></p>
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is Not Applicable as the Entity is located in an industrial park and no Indigenous Peoples are present.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity as there are no new projects or major changes, and no Indigenous Peoples are present.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable as there have been no New Projects or Major Changes since the Entity joined ASI.
9.5a Cultural and Sacred Heritage – Identification	Not Applicable	This Criterion is not applicable as the Entity is located in an industrial park with no cultural and sacred heritage features present.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable as the Entity is located in an industrial park with no cultural and sacred heritage features present.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable as there have been no New Projects or Major Changes since the Entity joined ASI.
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity has established a Local Community management procedure to ensure the respect of the legal and customary rights and interests of Local Communities regarding their lands, livelihoods and the use of natural resources.</p> <p>There are no new projects or resettlement activities planned. Interviews conducted revealed no indications of control gaps within the Entity. The Entity employs local residents with approximately 15% of</p>

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		<p>its workforce being from Sihui City, to address community employment needs and engage in discussions about livelihood development issues. The Entity is located in the Nanjiang Industrial Park, established by the local Government, and there are no Local Communities in close proximity to the Entity.</p> <p>For complaints, the Entity's contact information is available at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3156">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3156</a></p> <p>As of now, there have been no complaints received from Local Communities.</p>
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Minor Non-Conformance	<p>The Entity has established a management procedure for Conflict-Affected and High-Risk Areas (CAHRAs). It has implemented a Responsible Sourcing Policy that addresses environmental, social and governance issues. The Responsible Sourcing Policy is available at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3164">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3164</a></p> <p>The Entity conducts Due Diligence on suppliers, with the most recent annual report on Supply Chain Due Diligence issued in April 2024.</p> <p>However, on-site sampling revealed that one supplier had not conducted the necessary background checks related to these areas and did not comply with the requirements of the procurement management procedures.</p>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	<p>The Entity has established procedures for sourcing management and supplier audits, including the management of CAHRAs. The Entity's sourcing management procedure requires the purchasing Policy to be communicated to all Suppliers and contractors, addressing environmental, social and governance aspects in conformance with ASI Performance Standard.</p>
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	<p>This Criterion is not applicable, as the Entity's procedures for sourcing management and supplier audits did not identify any actual or potential risks.</p>
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	<p>The Entity has established a sourcing management procedure that includes the management of CAHRAs. The sourcing management procedure requires the purchasing Policy to be communicated to all suppliers and contractors, addressing environmental, social and governance aspects.</p>
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	<p>The Entity has established a sourcing management procedure, which includes the management of CAHRAs. The Entity conducts Due Diligence on its Suppliers and reports on Supply Chain Due Diligence annually. The Entity sources all materials domestically in China and is not affected by CAHRAs. Due Diligence report is available in the Entity's Sustainability Report (Section 10) at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3157">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3157</a></p>
9.9 Security practice	Conformance	<p>The Entity has implemented security practices that respect Human Rights. There is an established guard security management procedure and an Employee Handbook that outline the expectations for security providers to respect Human Rights. Both the Entity's ASI Management Policy and the ASI Code of Conduct include a commitment to protecting Human Rights. These Policies have been publicly disclosed on the Entity's website at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3143">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3143</a></p>

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		and <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3164">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3164</a> All security guards have received training on Human Rights requirements. Interviews with on-duty security guards revealed their understanding of these training elements. The Entity has also established and published a complaints and grievance channel for Stakeholders, which is available at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3156">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3156</a>
<b>10. Labour Rights</b>		
10.1a-c Freedom of Association and Right to Collective Bargaining	Not Applicable	This Criterion is not applicable to the Entity as the right to Freedom of Association and Collective Bargaining is addressed in accordance with Applicable Law in China.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Conformance	Employees have established the Guangdong Golden Aluminum Labor Union as a branch of the Sihui City Labour Union to enhance communication and negotiation regarding their rights and interests. This Union facilitates interaction with both the Entity and the local Federation of Labor Unions. The Labor Union Constitution outlines the election process for Union representatives and affirms the right to Collectively Bargaining.
10.2a Child Labour	Conformance	The Entity has established its personnel Management System in compliance with ILO Conventions and which address Child Labour. These Conventions stipulate that individuals under 16 years of age may not be employed, and it is also prohibited to engage underage Workers in hazardous work. Communication with the manager of the Human Resources Department confirmed that the Entity's youngest employee is 21 years old.
10.3a-c Forced Labour	Conformance	The Entity has established an employee management procedure to define the prohibition of Forced Labour and has publicly disclosed its Statement on Modern Slavery and Anti-Trafficking in Persons on its website at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3165">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3165</a> Interviews were conducted with various employees, including managers and operators, confirming that there is no Forced Labour at the Entity. The Entity does not retain employees' personal identity papers, nor does it require lodge deposits or security payments.
10.4a-c Non-Discrimination	Conformance	The Entity has established the Anti-Discrimination Management Procedure, which stipulates that no person shall be hired without any restriction on ethnic minorities, foreigners, political party affiliation, sex, race, sexual orientation, marital status, family responsibilities, age, or any other circumstances that may give rise to Discrimination. The Entity has provided training on social responsibility to its employees. There have been no cases of dismissal of Workers and all departures are voluntary.
10.5 Communication and engagement	Conformance	The Entity has developed a communication and engagement procedure that ensures open lines of communication for employees or their representatives. The Entity assures that whistleblowers will not face retaliation, intimidation or Harassment. The employee suggestion box and a whistleblower phone number remain active and available for use.

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10.6a-g Violence and Harassment	Conformance	The Entity has publicly disclosed their latest Policy on its website: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3143">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3143</a> This policy commitment includes the elimination of Violence and Harassment. The Entity has established an Anti-Harassment control procedure, which mandates annual reviews and additional reviews in case of significant changes or incidents. Interviews with staff representatives, female operational staff, representatives of women's Labour Unions, and supplier employees confirmed that there have been no incidents of Violence or Harassment within the Entity.
10.7a-d Remuneration	Conformance	The Entity has established clear working hours, a payroll and benefits administration procedure, and a comprehensive Employee Handbook to ensure that wage payments are timely, in legal tender, and fully documented. The Entity's calculation of Overtime compensation complies with regulatory requirements. Employee interviews indicate a high level of satisfaction with their salaries.
10.8a-c Working Time	Minor Non-Conformance	The Entity has established the rules for the control of working hours and management of voluntary Overtime work, outlining regulations on working hours, holidays, and paid annual leave in compliance with the national Labour Law.  However, it was noted that a sample of employee Overtime records were non-compliant. Specifically, one employee recorded 39 hours of Overtime in September 2023 and another in April 2024, despite their voluntary application for Overtime. This exceeded the monthly limit of 36 hours of Overtime as stipulated by the national Labor Law.
10.9a-b Informing Workers of Rights	Conformance	The Entity has communicated employees' rights through the signing of labour contracts and the distribution of the Staff Handbook. Social responsibility training provided to employees includes information on their rights to Freedom of Association.
<b>11. Occupational Health and Safety</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has established an Occupational Health and Safety (OH&S) Management System. This includes the development of a management manual and procedural documents. Internal audits and management reviews of the EHS Management System are conducted annually. The system has passed a third-party independent audit for ISO 45001:2018 Certification, and the Certificate is available at: <a href="http://cx.cnca.cn/CertECloud/result/skipResultList">http://cx.cnca.cn/CertECloud/result/skipResultList</a>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Minor Non-Conformance	The Entity has established an OH&S Management System, compiled a management manual, and created procedural documents. It conducts an internal audit and management review of the EHS management system annually. The Entity has publicly disclosed its achievements on its website at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3170">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3170</a> The Entity is certified with ISO45001:2018, available at: <a href="http://cx.cnca.cn/CertECloud/result/skipResultList">http://cx.cnca.cn/CertECloud/result/skipResultList</a> The Entity has also disclosed the performance of its OH&S Management System, which can be viewed at: <a href="https://www.golden-al.com/news_detail.php?rid=154&amp;id=3157">https://www.golden-al.com/news_detail.php?rid=154&amp;id=3157</a>  However, the Entity has not completed an appropriate comparative analysis with industry performance and leading practices.

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11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity has established a Production OH&amp;S Committee and a Labour Union. The OH&amp;S Committee is responsible for formulating and revising the production safety Management System, organising regular production safety inspections and maintaining records. It conducts annual employee satisfaction surveys, collects suggestions and feedback on OH&amp;S from employees and reports on the implementation of those suggestions.</p> <p>The OH&amp;S Committee and Labor Union jointly investigate and analyse work safety incidents, develop improvement measures, and implement them each year. The Entity has also developed a mechanism for identifying previously non-identified hazards. Employees at the shift level are required to report potential OH&amp;S hazards weekly through self-inspections. The OH&amp;S Committee then organises corrective actions and verifies their effectiveness.</p>

#### ASI LIMITATION OF LIABILITY DISCLAIMER

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#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	9 October 2024	Certification Audit - Full Certification