

# ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

# SIG Combibloc Group

CERTIFICATE NUMBER

8

ASI STANDARD

CHAIN OF CUSTODY  
STANDARD  
(V2 2022)

CERTIFICATION LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITING FIRM

DNV BUSINESS  
ASSURANCE SERVICES  
UK LTD.

DATE OF ISSUE

12 OCTOBER 2024

DATE OF EXPIRY

11 OCTOBER 2027

CERTIFIED SINCE

12 OCTOBER 2018

## AUTHORISED BY

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

Aluminium Stewardship Initiative Ltd  
ACN 606 661 125, Australia  
[info@aluminium-stewardship.org](mailto:info@aluminium-stewardship.org)

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

[www.aluminium-stewardship.org](http://www.aluminium-stewardship.org)

## CERTIFICATION SCOPE

SIG Combibloc Group including Head Office (Department Corporate Responsibility) in Linnich (Germany), the centralised Procurement Organisation in Neuhausen (Switzerland) and the production sites in Saalfelden (Austria), Wittenberg (Germany), Linnich (Germany), Querétaro (Mexico), Rayong (Thailand), Riyadh (Saudi Arabia), Suzhou (China), Suzhou AP3 (China) and Curitiba (Brazil) and SIG Combibloc Services S.R.L. in Cluj, (Romania).

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# SUMMARY AUDIT REPORT

## CHAIN OF CUSTODY

## STANDARD

### OVERVIEW

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MEMBER NAME	SIG Combibloc
ENTITY NAME	SIG Combibloc Group
CERTIFICATION SCOPE	SIG Combibloc Group including Head Office (Department Corporate Responsibility) in Linnich (Germany), the centralised Procurement Organisation in Neuhausen (Switzerland) and the production sites in Saalfelden (Austria), Wittenberg (Germany), Linnich (Germany), Querétaro (Mexico), Rayong (Thailand), Riyadh (Saudi Arabia), Suzhou (China), Suzhou AP3 (China) and Curitiba (Brazil) and SIG Combibloc Services S.R.L. in Cluj, (Romania).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>• Post-Casthouse</li></ul>
ASI STANDARD	Chain of Custody Standard V2
AUDIT TYPE	<ul style="list-style-type: none"><li>• Initial Certification Audit (23 August – 17 September 2018)</li><li>• Scope Change Audit (5 – 6 March 2019)</li><li>• Scope Change Audit (20 – 21 January 2020)</li><li>• Scope Change Audit (26 – 27 March 2020)</li><li>• Surveillance Audit (31 March – 7 April 2021)</li><li>• Re-Certification Audit (7 – 13 October 2021)</li><li>• Scope Change Audit (25 – 26 November 2021)</li><li>• Scope Change Audit (16 – 17 January 2022)</li><li>• Scope Change Audit (15 – 16 September 2022)</li><li>• Surveillance Audit and Scope Change (14 – 16 March 2023)</li><li>• Re-Certification Audit and Scope Change (2 – 4 July 2024)</li></ul>
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>• 23 August – 17 September 2018 (Initial Certification Audit)</li><li>• 5 – 6 March 2019 (Scope Change Audit)</li><li>• 20 – 21 January 2020 (Scope Change Audit)</li><li>• 26 – 27 March 2020 (Scope Change Audit)</li><li>• 31 March 2020 – 7 April 2020 (Surveillance Audit)</li><li>• 7 – 13 October 2021 (Re-Certification Audit)</li><li>• 25 – 26 November 2021 (Scope Change Audit)</li><li>• 16 – 17 January 2022 (Scope Change Audit)</li><li>• 15 – 16 September 2022 (Scope Change Audit)</li><li>• 14 – 16 March 2023 (Surveillance Audit and Scope Change)</li><li>• 2 – 4 July 2024 (Re-Certification Audit and Scope Change)</li></ul>

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AUDIT REPORT  
SUBMISSION

- 28 September 2018 (Initial Certification Audit)
  - 13 March 2019 (Scope Change Audit)
  - 14 February 2020 (Scope Change Audit)
  - 26 May 2020 (Scope Change Audit)
  - 10 February 2021 (Surveillance Audit)
  - 15 November 2021 (Re-Certification Audit)
  - 1 March 2022 (Scope Change Audit)
  - 12 April 2022 (Scope Change Audit)
  - 8 December 2022 (Scope Change Audit)
  - 5 April 2023 (Surveillance Audit and Scope Change)
  - 23 October 2024 (Re-Certification Audit and Scope Change)
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AUDIT SCOPE

Initial Certification Audit (23 August - 17 September 2018)

The Audit Scope includes the Head Office (Department Corporate Responsibility, SIG International Services GmbH) in Linnich (Germany) and the Procurement Organisation (SIG Combibloc Procurement AG) in Neuhausen (Switzerland) and the SIG Combibloc GmbH & Co. KG production site in Saalfelden (Austria).

Supply chain activities included in the Audit Scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope.

First Scope Change Audit (5 - 6 March 2019)

The Audit Scope covered the activities at the SIG Combibloc GmbH production sites in Wittenberg (Germany) and Linnich (Germany).

Supply chain activities included in the Audit Scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope.

Second Scope Change Audit (20 - 21 January 2020)

The Audit Scope covered the activities at the SIG Combibloc Thailand Ltd production site in Rayong (Thailand) and SIG Combibloc (Suzhou) Co. Ltd production site in Suzhou (China).

Supply chain activities included in the Audit Scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope.

Third Scope Change Audit (26 - 27 March 2020)

The Audit Scope covered the activities at the SIG Combibloc do Brasil Ltda production site in Curitiba (Brazil).

Supply chain activities included in the Audit Scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope.

Surveillance Audit (31 March - 7 April 2020)

The Audit Scope covered the activities at Head Office (Department Corporate Responsibility) in Linnich (Germany) and the SIG Combibloc GmbH & Co. KG production site in Saalfelden (Austria).

Supply chain activities included in the Audit Scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope.

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At the time of the Audit (March and April 2020), 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.

#### Re-Certification Audit (7 – 13 October 2021)

The Audit Scope for SIG Combibloc Group covered Head Office (Department Corporate Responsibility) in Linnich (Germany), the centralised Procurement Organisation in Neuhausen (Switzerland) and the production sites in Saalfelden (Austria) and Linnich (Germany).

The ASI multi-site sampling approach was undertaken to include the Wittenberg (Germany), Rayong (Thailand), Suzhou (China) and Curitiba (Brazil) facilities.

Supply chain activities included in the Audit Scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope.

#### Fourth Scope Change Audit (25 – 26 November 2021)

The Audit Scope for SIG Combibloc Group covered the Suzhou AP3 facility in China.

Supply chain activities included in the Audit Scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope.

#### Fifth Scope Change Audit (16 – 17 January 2022)

The Audit Scope for SIG Combibloc Group covered the Riyadh site in Saudi Arabia.

Supply chain activities included in the Audit Scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope.

#### Sixth Scope Change Audit (15 – 16 September 2022)

The Audit Scope for SIG Combibloc Group covered the Querétaro site in Mexico.

Supply chain activities included in the Audit Scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope. The Audit has been undertaken as a 'desktop' exercise consistent with the Audit type and due to the site's status as under construction and not yet operational.

#### Surveillance Audit and Scope Change (14 – 16 March 2023)

The Audit Scope for SIG Combibloc Group covered BSC Cluj Romania (remote) handling of CoC documents, Head office Linnich (onsite) CoC processes management and tools, SIG Combibloc GmbH & Co. KG (remote) CoC processes, Saalfelden Austria, SIG Combibloc GmbH Linnich (onsite) CoC processes and operations, SIG Combibloc GmbH Wittenberg (remote) Germany CoC processes, SIG Combibloc Procurement AG (remote) Switzerland procurement processes and management of BSC Cluj.

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope. The ASI multi-site sampling approach was undertaken to include the Head office, SIG Combibloc GmbH Wittenberg, SIG Combibloc GmbH & Co. KG and the BSC Cluj sites.

#### Re-Certification Audit and Scope Change (2 – 4 July 2024)

The Audit Scope included Head Office (Department Corporate Responsibility) in Linnich (Germany), the centralised Procurement Organisation in Neuhausen (Switzerland) and Combibloc Services S.R.L in Cluj (Romania).

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Supply chain activities included in the Audit Scope:

- Post-Casthouse

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

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AUDIT OUTCOME Certification

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AUDIT METHODOLOGY  
DECLARATION

The Auditors confirm that:

- The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this Report.
  - The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
  - The Audit Scope and Audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.
  - The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
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CERTIFICATION PERIOD 12 October 2024 – 11 October 2027

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NEXT AUDIT TYPE Surveillance Audit

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NEXT AUDIT DUE DATE 11 April 2026

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CERTIFICATE NUMBER 8

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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

SIG is a leading solutions provider of better packaging for our customers, for consumers, and the world. SIG (the 'Entity') has a unique portfolio of aseptic cartons, bag-in-box, and spouted pouch, and works in partnership with its customers to bring food and beverage products to consumers around the world in a safe, sustainable, and affordable way. The Entity's technology and innovation capabilities enable it to provide its customers with versatile packaging systems and solutions for innovative products and smart operations, all to address the ever-changing needs of consumers.

Founded in 1853, the Entity is headquartered in Neuhausen, Switzerland, and is listed on the SIX Swiss Exchange. The Entity currently employs approximately 9,000 people worldwide and has customers located in over 100 countries. In 2023, the Entity produced 53 billion units and generated over €3 billion in revenue. The Entity also has an AA ESG rating by MSCI, a 13.9 (low risk) score by Sustainalytics, a Platinum CSR rating by EcoVadis, and is included in the FTSE4Good Index. For insights into trends that drive the food and beverage industry, visit: <https://www.sig.biz/en-au/news-insights/blog>

## 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.

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

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

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. MANAGEMENT SYSTEM AND RESPONSIBILITIES</b>		
1.1 ASI Membership	Conformance	SIG Combibloc holds an ASI Membership in the Industrial User category. The Entity's ASI membership information is available on the ASI website: <a href="https://aluminium-stewardship.org/about-asi/asi-members/sig-combibloc">https://aluminium-stewardship.org/about-asi/asi-members/sig-combibloc</a>
1.2 CoC Management System	Conformance	The Entity has implemented a Management System for handling ASI Material and use of the ASI logo. A standard operating procedure describes in detail the SIG Management System, responsibilities, functions, processes and workflows, documentation and record retention and handling of non-conforming product deliveries. A Responsibility Matrix (RACI) has been developed to address the tasks related to the management and implementation of the ASI Chain of Custody Standard in connection with the roles and functions in the organisation. The Management System has been adopted at the Suzhou, Rayong, Curitiba, Suzhou AP3, Riyadh and Querétaro sites. The Business Service Center in Romania is responsible for part of the process associated with receiving and issuing CoC Material.
1.3 CoC Management System Monitoring	Conformance	The Entity has established Policies, systems, procedures and processes to comply with the ASI Chain of Custody Standard regarding the periodic review of the Management System and associated updates as required. Management reviews are based on internal audit results. Internal audits were last conducted in June 2024 for all production sites and are part of the management review evaluation process.
1.4 Management Representative	Conformance	The Entity has appointed a member of management as the responsible person for the implementation of the ASI Chain of Custody Standard and defined a chart of responsibilities for different tasks throughout the organisation. In addition, representatives have been nominated for implementation of the ASI Chain of Custody Standard at the site level.
1.5 Communications and Training	Conformance	The Entity has developed and implemented communications and training measures that make relevant personnel aware of, and competent in their responsibilities under the ASI Chain of Custody Standard. The Entity has developed and maintains communication measures to keep all personnel updated on their roles and responsibilities and provides adequate training for them to undertake these tasks.
1.6 Records Management	Conformance	The Entity maintains up-to-date records and has developed a Standard Operating Procedure (SOP) that defines the retention time as required by the ASI Chain of Custody Standard. The Entity has demonstrated adequate record management practices.
1.7a Reporting to ASI (Inputs and Outputs of CoC Material)	Minor Non-Conformance	The Entity's operating procedure specifies that the Input and Output Quantities of CoC Material are reported to the ASI Secretariat within six months after the end of each calendar year. However, for 2022 and 2023 reporting to the ASI Secretariat was not delivered on time.

CRITERION	RATING	COMMENT
1.7b Reporting to ASI (Inputs and Outputs of Eligible Scrap)	Not Applicable	This Criterion is not applicable, as the Entity is not engaged in Aluminium Re-melting/Refining to produce Recycled Aluminium.
1.7c Reporting to ASI (Inflows and Outflows of Non-CoC Material)	Minor Non-Conformance	The Entity's operating procedure specifies that the Input and Output Quantities of CoC Material are reported to the ASI Secretariat within six months after the end of each calendar year. However, for 2022 and 2023 reporting to the ASI Secretariat was not delivered on time.
1.7d Reporting to ASI (Positive Balance carried over)	Minor Non-Conformance	The Entity's operating procedure specifies that the Positive Balance carried over to the subsequent Material Accounting Period are reported to the ASI Secretariat within six months after the end of each calendar year. However, for 2022 and 2023 reporting to the ASI Secretariat was not delivered on time.
1.7e Reporting to ASI (Positive Balance used)	Minor Non-Conformance	The Entity's operating procedure specifies that the Positive Balance used is reported to the ASI Secretariat within six months after the end of each calendar year. However, for 2022 and 2023 reporting to the ASI Secretariat was not delivered on time.
1.7f Reporting to ASI (Internal Overdraw drawn down)	Minor Non-Conformance	The Entity's operating procedure specifies that the Internal Overdraw within the calendar year, if any and the percentage of Input Quantity of CoC Material this represents, are reported to the ASI Secretariat within six months after the end of each calendar year. However, for 2022 and 2023 reporting to the ASI Secretariat was not delivered on time.
1.7g Reporting to ASI (Intra-Entity Flows)	Not Applicable	This Criterion is not applicable, as the Entity only has one type of CoC Material Output.
<b>2. OUTSOURCING CONTRACTORS</b>		
2.1 Certification Scope	Not Applicable	This Criterion is not applicable as the Entity does not use Outsourcing Contractors.
2.2a Control of CoC Material (Legal ownership or control)	Not Applicable	This Criterion is not applicable as the Entity does not use Outsourcing Contractors.
2.2b Control of CoC Material (No further outsourcing)	Not Applicable	This Criterion is not applicable as the Entity does not use Outsourcing Contractors.
2.2c Control of CoC Material (Risk assessment)	Not Applicable	This Criterion is not applicable as the Entity does not use Outsourcing Contractors.
2.3 Information on Quantity of CoC Material Output and Returned	Not Applicable	This Criterion is not applicable as the Entity does not use Outsourcing Contractors.
2.4 Consistency in Inflow and Outflow Quantity of	Not Applicable	This Criterion is not applicable as the Entity does not use Outsourcing Contractors.



CRITERION	RATING	COMMENT
CoC Material to/from Outsourcing Contractor		
2.5 Error (Outsourcing Contractor)	Not Applicable	This Criterion is not applicable as the Entity does not use Outsourcing Contractors.
<b>3. PRIMARY ALUMINIUM: CRITERIA FOR ASI BAUXITE, ASI ALUMINA AND ASI ALUMINIUM</b>		
3.1a ASI Bauxite (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.1b ASI Bauxite (Performance Standard)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.1c ASI Bauxite (Bauxite sourcing)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2a ASI Alumina (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2b ASI Alumina (Performance Standard)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2c ASI Alumina (Bauxite sourcing)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3a ASI Aluminium (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3b ASI Aluminium (Performance Standard)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3c ASI Aluminium (Alumina sourcing)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>4. RECYCLED ALUMINIUM: CRITERIA FOR ELIGIBLE SCRAP</b>		
4.1a Recycled Aluminium (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.1b Recycled Aluminium (Performance Standard)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2a Eligible Scrap (Pre-Consumer)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2b Eligible Scrap (Post-Consumer)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2c Eligible Scrap (Dross)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
4.3a Records Management for Direct Suppliers of Recyclable Scrap Material (Suppliers)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3b Records Management for Direct Suppliers of Recyclable Scrap Material (Financial transactions)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>5. CASTHOUSES: CRITERIA FOR ASI ALUMINIUM</b>		
5.1a ASI Aluminium (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.1b ASI Aluminium (Performance Standard)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.1c ASI Aluminium (Aluminium sourcing)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2 Unique Identification	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>6. POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM</b>		
6.1a Post-Casthouse ASI Aluminium (CoC Certification Scope)	Conformance	The Entity's operating procedures and strategic cooperation with ASI Certified Entities secure the supply and production of ASI CoC Material. Invoices are generated for all CoC Material via the Entity's the centralized SAP system.
6.1b Post-Casthouse ASI Aluminium (Performance Standard)	Conformance	The Entity holds a valid ASI Performance Standard Certification: <a href="https://aluminium-stewardship.org/about-asi/asi-members/sig-combibloc">https://aluminium-stewardship.org/about-asi/asi-members/sig-combibloc</a> The Entity's operating procedures and strategic cooperation with ASI Certified Entities secure the supply and production of ASI CoC Materials.
6.1c Post-Casthouse ASI Aluminium (Aluminium sourcing)	Conformance	The SIG Procurement Organisation guarantees through their Policies, procedures, and supplier contracts that product ('alu-foil') input is provided by ASI CoC and Performance Standard Certified Entities or verified by Due Diligence and risk assessment procedures. Invoices will contain relevant claims about CoC Material, which are checked as part of the invoice verification process.
<b>7. DUE DILIGENCE FOR NON-COC MATERIAL, COC MATERIAL ACQUIRED THROUGH A TRADER AND RECYCLABLE SCRAP MATERIAL</b>		
7.1a Responsible Sourcing Policy (Anti-corruption)	Conformance	The Entity has developed a Responsible Sourcing Policy addressing all aspects of the ASI Chain of Custody Standard and applicable ASI Performance Standard Criteria. The Entity has implemented different schemes addressing responsible sourcing, which include SEDEX / SMETA and Ecovadis.  Refer to the SIG Business Ethics Conduct for Suppliers, paragraph 1, available at: <a href="https://www.sig.biz/en/search?q=Supplier+Code">https://www.sig.biz/en/search?q=Supplier+Code</a>

CRITERION	RATING	COMMENT
7.1b Responsible Sourcing Policy (Responsible sourcing)	Conformance	<p>The Entity has developed a Responsible Sourcing Policy addressing all aspects of the ASI Chain of Custody Standard and applicable ASI Performance Standard Criteria. The Entity has implemented different schemes addressing responsible sourcing, which include SEDEX / SMETA and Ecovadis.</p> <p>Refer to the SIG Business Ethics Conduct for Suppliers, paragraph 1, available at: <a href="https://www.sig.biz/en/search?q=Supplier+Code">https://www.sig.biz/en/search?q=Supplier+Code</a></p>
7.1c Responsible Sourcing Policy (Human rights due diligence)	Conformance	<p>The Entity has developed a Responsible Sourcing Policy covering all aspects of the ASI Chain of Custody Standard and applicable ASI Performance Standard Criteria. The Entity has implemented different schemes addressing responsible sourcing, which include SEDEX / SMETA and Ecovadis.</p> <p>Refer to the SIG Business Ethics Conduct for Suppliers, paragraph 1, available at: <a href="https://www.sig.biz/en/search?q=Supplier+Code">https://www.sig.biz/en/search?q=Supplier+Code</a></p> <p>The Entity has implemented a CSR (Corporate Social Responsibility) Portal which is available at: <a href="https://sig.bravosolution.com/esop/tlg-host/public/sig/web/login.jst">https://sig.bravosolution.com/esop/tlg-host/public/sig/web/login.jst</a></p>
7.1d Responsible Sourcing Policy (Conflict-affected and high-risk areas)	Conformance	<p>The Entity has developed a Responsible Sourcing Policy covering all aspects of the ASI Chain of Custody Standard and applicable ASI Performance Standard Criteria. The Entity has implemented different schemes addressing responsible sourcing, which include SEDEX / SMETA and Ecovadis.</p> <p>Refer to the SIG Business Ethics Conduct for Suppliers, paragraph 1, available at: <a href="https://www.sig.biz/en/search?q=Supplier+Code">https://www.sig.biz/en/search?q=Supplier+Code</a></p> <p>The Entity has implemented a CSR (Corporate Social Responsibility) Portal which is available at: <a href="https://sig.bravosolution.com/esop/tlg-host/public/sig/web/login.jst">https://sig.bravosolution.com/esop/tlg-host/public/sig/web/login.jst</a></p>
7.2 Risk Assessment and Mitigation	Conformance	<p>The Entity's Responsible Sourcing Directive describes how the Entity performs a risk screening of their suppliers. Aluminium suppliers are identified as significant suppliers and are part of a program for continuous review of performance. The Entity also conducts EcoVadis assessments and SEDEX/SMETA audits within its supply chain.</p> <p>More information is available on the Entity's supply chain engagement programme at: <a href="https://www.sig.biz/en/media/press-releases/highlighting-progress-on-sig-s-journey-way-beyond-good">https://www.sig.biz/en/media/press-releases/highlighting-progress-on-sig-s-journey-way-beyond-good</a></p>
7.3 Complaints Resolution Mechanism	Conformance	<p>The Entity has implemented a documented complaints procedure and processes to address complaints and concerns related to ASI and non-compliance with the Responsible Sourcing Policy. The Entity has established the contact email for complaints: <a href="mailto:asi@sig.biz">asi@sig.biz</a></p>
<b>8. MATERIAL ACCOUNTING SYSTEM: COC MATERIAL AND ASI ALUMINIUM</b>		
8.1 Material Accounting System	Conformance	<p>The Entity has established a Material Accounting System based on the Entity's SAP system. The Management System includes a Material Accounting System that records the Input Quantity and Output Quantity of CoC Material and Non-CoC Material, by mass.</p>

CRITERION	RATING	COMMENT
8.2 Material Accounting Period	Conformance	The Entity has demonstrated it uses a twelve-month rolling period, which is stated in the Volume Control Table that has been developed for the implementation of the ASI Chain of Custody Standard.
8.3 Input and Inflow Quantities	Conformance	The Entity has established a Material Accounting System based on the Entity's SAP system. The Management System includes a Material Accounting System that records the Input Quantity and Output Quantity of CoC Material and Non-CoC Material, by mass.
8.4 Output Quantities of CoC Material	Conformance	The Entity has established a Material Accounting System based on the Entity's SAP system. The Management System includes a Material Accounting System that records the Input Quantity and Output Quantity of CoC Material and Non-CoC Material, by mass.
8.5 Indivisibility of CoC Material	Conformance	The Entity has demonstrated the use of the Mass Balance calculation approach and developed an inventory file for management and calculations, including an ASI Volume Control Table. The Entity's Output Quantity is designated as 100% CoC Material as per Material Accounting System procedures and processes.
8.6 Output Quantity of Eligible Scrap	Not Applicable	This Criterion is not applicable, as the Entity does not intend to produce Pre-Consumer Scrap within their CoC Certification Scope.
8.7 Consistency Between Input Percentage and Total Output	Conformance	The Entity's Output Quantity is designated as 100% CoC Material as per Material Accounting System procedures and processes.
8.8a Internal Overdraw (Not exceed 20%)	Conformance	The Entity has demonstrated the use of the Mass Balance calculation approach, and developed an inventory for management and calculations, including an ASI Volume Control Table. The Entity has demonstrated that the volume control table describes the different management tasks and the requirement to demonstrate the maximum overdraw. The Entity has established internal controls to ensure the Internal Overdraw shall not exceed 20% of the total Input Quantity of CoC Material.
8.8b Internal Overdraw (Not exceed force majeure situation)	Conformance	The Entity has demonstrated the use of the Mass Balance calculation approach and developed an inventory for management and calculations, including an ASI Volume Control Table. The Entity has demonstrated that the volume control table describes the different management tasks and the requirement to demonstrate the maximum overdraw. The Entity has established internal controls to ensure the Internal Overdraw does not exceed 20% of the total Input Quantity of CoC Material.
8.8c Internal Overdraw (Made up within subsequent Material Accounting Period)	Conformance	The Entity has demonstrated its use of the Mass Balance calculation approach and developed an inventory for management and calculations, including an ASI Volume Control Table. The Entity has established a Material Accounting System to ensure Internal Overdraws be made up within the next Material Accounting Period.
8.9a Positive Balance (Carry over)	Conformance	The Entity has implemented a Material Accounting System to manage any carry over of a Positive Balance.

CRITERION	RATING	COMMENT
8.9b Positive Balance (Expiry)	Conformance	The Entity has implemented a Material Accounting System to manage the expiry of any carry over of a Positive Balance, if not drawn down.
<b>9. ISSUING COC DOCUMENTS</b>		
9.1 CoC Document	Conformance	The Entity has established a checklist for its Procurement and Order Department, ensuring that CoC Documents are controlled, issued and stored as per ASI Chain of Custody Standard requirements.
9.2a CoC Document Content (Date of issue)	Conformance	The Entity provides such information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2b CoC Document Content (Reference number)	Conformance	The Entity provides such information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2c CoC Document Content (issuing Entity)	Conformance	The Entity provides such information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2d CoC Document Content (Receiving customer)	Conformance	The Entity provides such information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2e CoC Document Content (Responsible employee)	Conformance	The Entity provides such information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2f CoC Document Content (Conformance statement)	Conformance	The Entity provides such information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2g CoC Document Content (Type of CoC Material)	Conformance	The Entity provides such information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2h CoC Document Content (Mass of CoC Material)	Conformance	The Entity provides such information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.2i CoC Document Content (Mass of total material)	Conformance	The Entity provides such information on invoices and CoC Documents as required by the ASI Chain of Custody Standard.
9.3a Sustainability Data (optional) - Carbon footprint	Not Applicable	This Criterion is not applicable as the Entity does not intend to include any Sustainability Data or any additional Supplementary Data in the CoC Documentation at present.
9.3b Sustainability Data (optional) - Origin information	Not Applicable	This Criterion is not applicable as the Entity does not intend to include any Sustainability Data or any additional Supplementary Data in the CoC Documentation at present.

CRITERION	RATING	COMMENT
9.3c Sustainability Data (optional) – Recycled content	Not Applicable	This Criterion is not applicable as the Entity does not intend to include any Sustainability Data or any additional Supplementary Data in the CoC Documentation at present.
9.3d Sustainability Data (optional) – Post-Casthouse ASI Certification status	Not Applicable	This Criterion is not applicable as the Entity does not intend to include any Sustainability Data or any additional Supplementary Data in the CoC Documentation at present.
9.4 Supplementary Information (optional) – Objective evidence	Not Applicable	This Criterion is not applicable as the Entity does not intend to include any Sustainability Data or any additional Supplementary Data in the CoC Documentation at present.
9.5 Verification of Information	Conformance	The Entity has implemented a documented complaints procedure and processes to address complaints and concerns related to ASI and includes the capacity to respond to reasonable requests for verification of information in the Entity's CoC Documents. The Entity has established the contact email at: <a href="mailto:asi@sig.biz">asi@sig.biz</a>
9.6 Error (Shipping)	Conformance	The Entity has implemented a procedure for managing its CoC Documents as required by the ASI Chain of Custody Standard, including the management of potential errors. The Entity's standard operation procedure specifies the process for handling ASI Material and the use of the ASI logo. If required, the Entity's central office will inform different Stakeholders of the situation regarding the error and agree on necessary corrective actions.
<b>10. RECEIVING COC DOCUMENTS</b>		
10.1 Verification of CoC Documents	Conformance	The Entity has established processes to ensure that CoC Documents are controlled, issued and stored according to the ASI Chain of Custody Standard requirements.
10.2 Verification of Consistency Between CoC Documents and CoC Material	Conformance	The Entity has established processes to ensure that CoC documents are controlled, issued and stored according to the ASI Chain of Custody Standard requirements.
10.3 Verification of Supplier's ASI CoC Certification	Conformance	The Entity has implemented a procedure with verification measures to review their supplier's ASI Chain of Custody Certification status as required by the ASI Chain of Custody Standard.
10.4 Error (Reception)	Conformance	The Entity has implemented a procedure to review received CoC Documents as required by the ASI Chain of Custody Standard, including the management of potential errors.
<b>11. CLAIMS AND COMMUNICATIONS</b>		
11.1a Claims and Communications (ASI Claims Guide)	Conformance	The process for the ASI on product label and claims use is described in the SIG ASI COC SOP and Manual. The Entity has created an ASI labelling guideline (approved by ASI) that describes the correct claim and logo use for the preprint department and customer design agencies. Ready to adapt logos are created by the Entity's Preprint Europe Team to ensure correct label use. Decors and text with ASI

CRITERION	RATING	COMMENT
		claims and logos are sent to a centralised SIG Central Office email address ( <a href="mailto:cbwe-asi@sig.biz">cbwe-asi@sig.biz</a> ) to trigger ASI Secretariat approval.
11.1b Claims and Communications (Verifiable evidence)	Conformance	The Entity has defined in the ASI Chain of Custody manual the processes to support claims. Additionally, a SIG ASI labelling guideline has been implemented. The ASI claim and label use approval is managed by the Central Office via a centralised email address: <a href="mailto:cbwe-asi@sig.biz">cbwe-asi@sig.biz</a>
11.1c Claims and Communications (Employee training)	Conformance	The Entity has systems in place for making claims and/or representations about CoC Material outside of CoC Documents. Systems are implemented to ensure that appropriate training is provided for relevant employees to properly understand and communicate the claims and/or representations. Training is documented with documentation stored in the SIG ASI SharePoint folder.

#### ASI LIMITATION OF LIABILITY DISCLAIMER

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

#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	12 October 2018	Issued
1	28 March 2019	Updated for Certification Scope change (addition of Wittenberg and Linnich (Germany)).
2	27 February 2020	Updated for Certification Scope change (addition of Rayong (Thailand) and Suzhou (China)).
3	29 May 2020	Updated for Certification Scope change (addition of Curtiba (Brazil)).
4	25 June 2020	Surveillance Audit for Head Office and the Saalfelden (Austria) site; Updated Audit Type, Audit Dates and Audit Report Submission sections for each previous scope change audit for clarity; Updated Audit Scope details for each previous audit.
5	21 December 2021	Re-Certification Audit. Audit commenced prior to expiry of initial certification; Rollover of initial certification dates following ASI oversight and preparation of updated Certificate and Report.
6	9 March 2022	Scope Change Audit – Certification Scope updated to include Suzhou AP3, China.
7	22 April 2022	Scope Change Audit to include the Riyadh site, Saudi Arabia.
8	23 December 2022	Scope Change Audit to include the Querétaro site, Mexico. The current Next Audit Type and Next Audit Date are correct and replace the incorrect details in Revision 7.
9	20 April 2023	Scope Change Audit to include the BSC Cluj site, Romania. Surveillance Audit for Head office, SIG Combibloc GmbH & Co. KG, SIG Combibloc GmbH Wittenberg sites.
10	30 January 2025	Re-Certification Audit and Scope Change to Chain of Custody Standard V2.