

# ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

# Companhia Brasileira de Alumínio

CERTIFICATE NUMBER

47

ASI STANDARD

CHAIN OF CUSTODY  
(V2 2022)

CERTIFICATION LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED AUDITING  
FIRM

DNV BUSINESS  
ASSURANCE  
SERVICES UK LTD.

DATE OF ISSUE

28 NOVEMBER 2023

DATE OF EXPIRY

1 MARCH 2027

CERTIFIED SINCE

11 OCTOBER 2019

## 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

Companhia Brasileira de Alumínio in Brazil, including bauxite mine (Poços de Caldas/MG), bauxite mine (Mirai/MG), bauxite mine (Itamarati/MG), alumina refinery (Alumínio/SP), smelter and associated potlines, casthouses, anode production, SPL treatment plant and downstream productions (Alumínio/SP), aluminium re-melting/refining, casthouses, and downstream production (Itapissuma/PE) and headquarters (São Paulo/SP).

# AUDIT REPORT

## CHAIN OF CUSTODY

### STANDARD

#### OVERVIEW

MEMBER NAME	Companhia Brasileira de Alumínio
ENTITY NAME	Companhia Brasileira de Alumínio
CERTIFICATION SCOPE	Companhia Brasileira de Alumínio in Brazil, including bauxite mine (Poços de Caldas/MG), bauxite mine (Mirai/MG), bauxite mine (Itamarati/MG), alumina refinery (Alumínio/SP), smelter and associated potlines, casthouses, anode production, SPL treatment plant and downstream productions (Alumínio/SP), aluminium re-melting/refining, casthouses and downstream production (Itapissuma/PE) and headquarters (São Paulo/SP).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>• Bauxite Mining</li><li>• Alumina Refining</li><li>• Aluminium Smelting</li><li>• Aluminium Re-melting/Refining</li><li>• Casthouses</li><li>• Post-Casthouse</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>• Chain of Custody Standard V2</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>• Initial Certification Audit (24 June – 15 July 2019)</li><li>• Surveillance Audit (16 – 21 October 2020)</li><li>• Scope Change Audit (4 – 7 October 2021)</li><li>• Surveillance Audit (4 – 27 July 2022)</li><li>• Re-Certification Audit and Scope Change (18 – 29 September 2023)</li></ul>
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>• 24 June – 15 July 2019 (Initial Certification Audit)</li><li>• 16 – 21 October 2020 (Surveillance Audit)</li><li>• 4 – 7 October 2021 (Scope Change Audit)</li><li>• 4 – 27 July 2022 (Surveillance Audit)</li><li>• 18 – 29 September 2023 (Re-Certification Audit and Scope Change)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>• 16 August 2019 (Initial Certification Audit)</li><li>• 12 December 2020 (Surveillance Audit)</li><li>• 28 October 2021 (Scope Change Audit)</li><li>• 26 August 2022 (Surveillance Audit)</li><li>• 14 October 2023 (Re-Certification Audit and Scope Change)</li></ul>
AUDIT SCOPE	<p><u>Initial Certification Audit (24 June – 15 July 2019):</u></p> <p>The audit scope covered the following Companhia Brasileira de Alumínio sites:</p> <ul style="list-style-type: none"><li>• Headquarters (São Paulo/SP)</li><li>• Bauxite mining (Poços de Caldas/MG)</li><li>• Bauxite mining (Mirai/MG)</li></ul>

- Bauxite mining (Itamarati/MG)
- Alumina Refinery (Alumínio/SP)
- Smelter (Potlines I to VII) (Alumínio/SP)
- Smelter – Anode production (Alumínio/SP)
- Smelter – SPL treatment plant (Alumínio/SP)
- Casthouse – Ingots production (Alumínio/SP)
- Casthouse – Billets production (Alumínio/SP)
- Casthouse – Caster rolls production (Alumínio/SP)
- Casthouse – Plate sheets production (Alumínio/SP)
- Casthouse – Scrap consumption (Alumínio/SP)
- Downstream – Sheets production (Alumínio/SP)
- Downstream – Foils production (Alumínio/SP)
- Downstream – Extruded and anodizing profiles production (Alumínio/SP)
- Downstream – Center of Solution and Services (Alumínio/SP)
- Downstream – Aseptic packaging Foil Production (Alumínio/SP)
- Downstream – Flexible Packaging Foil Production (Alumínio/SP)
- Downstream – Automotive Fin Stock Production (Alumínio/SP)
- Downstream – Industrial HVAC Fin Stock Production (Alumínio/SP)
- Downstream – Laminated packaging Foil production (Alumínio/SP)
- Downstream – Extruded Profiles Production (Alumínio/SP)
- Downstream – Painted Extruded Profiles Production (Alumínio/SP)

Supply chain activities included in the audit scope:

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

All relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

Surveillance Audit (16 – 21 October 2020):

The audit scope covered the following Companhia Brasileira de Alumínio sites:

- Headquarters (São Paulo/SP)
- Bauxite mining (Poços de Caldas/MG)
- Bauxite mining (Mirai/MG)
- Bauxite mining (Itamarati/MG)
- Alumina Refinery (Alumínio/SP)
- Smelter (Potlines I to VII) (Alumínio/SP)
- Smelter – Anode production (Alumínio/SP)
- Smelter – SPL treatment plant (Alumínio/SP)
- Casthouse – Ingots production (Alumínio/SP)
- Casthouse – Billets production (Alumínio/SP)
- Casthouse – Caster rolls production (Alumínio/SP)
- Casthouse – Plate sheets production (Alumínio/SP)
- Casthouse – Scrap consumption (Alumínio/SP)
- Downstream – Sheets production (Alumínio/SP)
- Downstream – Foils production (Alumínio/SP)
- Downstream – Extruded and anodizing profiles production (Alumínio/SP)
- Downstream – Center of Solution and Services (Alumínio/SP)
- Downstream – Aseptic packaging Foil Production (Alumínio/SP)
- Downstream – Flexible Packaging Foil Production (Alumínio/SP)
- Downstream – Automotive Fin Stock Production (Alumínio/SP)
- Downstream – Industrial HVAC Fin Stock Production (Alumínio/SP)
- Downstream – Laminated packaging Foil production (Alumínio/SP)
- Downstream – Extruded Profiles Production (Alumínio/SP)
- Downstream – Painted Extruded Profiles Production (Alumínio/SP)

Supply chain activities included in the audit scope:

- Bauxite Mining
- Alumina Refining

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

All relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

At the time of the audit (October 2020), access to facilities was not possible, due to COVID-19 related travel restrictions. Those facilities were audited as a 'desktop' exercise, in accordance with the ASI Interim Policy regarding Audits, Audit-Related Travel and Coronavirus (v4), and included a remote review of relevant documentation.

#### Scope Change Audit (4 – 7 October 2021):

The audit scope covered the Companhia Brasileira de Alumínio site Itapissuma/PE:

- Casthouse – Caster rolls production (Itapissuma/PE)
- Casthouse – Plate sheets production (Itapissuma/PE)
- Casthouse – Scrap consumption (Itapissuma/PE)
- Downstream – Sheets production (Itapissuma/PE)
- Downstream – Foils production (Itapissuma/PE)
- Downstream – Aseptic packaging Foil Production (Itapissuma/PE)
- Downstream – Flexible Packaging Foil Production (Itapissuma/PE)
- Downstream – Automotive Fin Stock Production (Itapissuma/PE)

Supply chain activities included in the audit scope:

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

All relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

#### Surveillance Audit (4 – 27 July 2022):

The audit scope covers the activities at the bauxite mine (Poços de Caldas/MG), bauxite mine (Mirai/MG), bauxite mine (Itamarati/MG), alumina refinery (Alumínio/SP), smelter and associated potlines, casthouses, anode production, SPL treatment plant and downstream productions (Alumínio/SP), aluminium re-melting/refining, casthouses and downstream production (Itapissuma/PE) and headquarters (São Paulo/SP).

Supply chain activities included in the audit scope:

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

All relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

#### Re-Certification Audit and Scope Change (18 – 29 September 2023)

The audit scope included the CBA Poços de Caldas/MG bauxite mine, Alumínio/SP alumina refinery.

Supply chain activities included in the Audit Scope:

- Bauxite Mining
  - Alumina Refining
  - Aluminium Smelting
  - Aluminium Re-melting/Refining
  - Casthouses
  - Post-Casthouse
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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              28 November 2023 – 1 March 2027

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NEXT AUDIT TYPE                      Re-Certification Audit

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NEXT AUDIT DUE DATE                1 March 2027

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CERTIFICATE NUMBER                  47

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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

Companhia Brasileira de Alumínio (CBA) was founded in 1955 and is the first national aluminium manufacturing industry in Brazil. CBA, which is part of Votorantim SA's business portfolio, is the only company in Latin America to operate with a fully integrated operation, from bauxite processing to the production of primary aluminium (ingots, billets, rebar and boards) and processed products (plates, coils, sheets and profiles).

The Entity's headquarters is located in the city of Alumínio (State of São Paulo (SP)), where it occupies 700,000 m<sup>2</sup> of constructed area. The Entity has three bauxite mining plants, established in the municipalities of Miráí, Itamarati de Minas and Poços de Caldas, in Minas Gerais,

The Entity has developed and implemented the ReAl Project, which utilises innovative technology to allow the recycling of multilayer carton and flexible packaging at the Entity.

## MATURITY RATINGS

A rating of maturity (low, medium or high) determined by the Auditor that provides a general assessment in terms of systems, Residual Risk and performance assigned to a Sustainability Component.

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

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

## FINDINGS

CRITERION	RATING	COMMENT
1. MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI Membership	Conformance	The Entity is an ASI Member under the Production and Transformation membership class: <a href="https://aluminium-stewardship.org/about-asi/asi-members/companhia-brasileira-de-aluminio">https://aluminium-stewardship.org/about-asi/asi-members/companhia-brasileira-de-aluminio</a>
1.2 CoC Management System	Conformance	The Entity has implemented a Management System that addresses all applicable requirements of the ASI Chain of Custody (CoC) Standard. The procedure describes the objectives, governance model, scope, responsibilities and handling of ASI CoC Materials and Non-CoC Materials, including calculation methods for the Material Accounting System. The Entity has an integrated supply chain and has direct control of facilities from Bauxite Mine and Alumina production to Casting and Downstream processes.
1.3 CoC Management System Monitoring	Conformance	The Entity conducts periodic reviews of its ASI CoC Management System, including monthly checks of the quantities of CoC Materials and Non-CoC Materials, as well as senior management reviews on an annual basis. Periodic reviews and updates are defined by the operational procedure.
1.4 Management Representative	Conformance	The Entity has nominated a Senior Management Representative as having the overall responsibility for the ASI CoC Standard. The Entity has also identified a cross-functional operational team who is responsible for the operational implementation of the ASI Chain of Custody Standard.
1.5 Communications and Training	Conformance	The Entity has developed and implemented communication and training measures that make relevant personnel aware of and competent in their responsibilities under the ASI CoC Standard. Adequate training was provided to the CoC operational team.
1.6 Records Management	Conformance	The Entity maintains up-to-date records covering all applicable requirements of the ASI Chain of Custody Standard. The Entity's standard operating procedure defines the record retention time of five years.
1.7a Reporting to ASI (Inputs and Outputs of CoC Material)	Minor Non-Conformance	The Entity sent information to the ASI Secretariat on June 30, 2023 relating to the calendar year 2022. Data on Quantities of Inputs and Products were highlighted. However, during the review of the submitted data, discrepancies in the information referring to the calendar year 2022 were identified.
1.7b Reporting to ASI (Inputs and Outputs of Eligible Scrap)	Conformance	The Entity sent information to the ASI Secretariat on 30 June 2023 for the 2022 calendar year. Data on Eligible Scrap was reviewed.
1.7c Reporting to ASI (Inflows and Outflows of Non-CoC Material)	Conformance	The Entity sent information to the ASI Secretariat on 30 June 2023 for the 2022 calendar year. Data on Inflows and Outflows of Non-CoC Material was reviewed.

CRITERION	RATING	COMMENT
1.7d Reporting to ASI (Positive Balance carried over)	Conformance	The Entity sent information to the ASI Secretariat on 30 June 2023 for the 2022 calendar year. Data on the Positive Balance was reviewed.
1.7e Reporting to ASI (Positive Balance used)	Conformance	The Entity sent information to the ASI Secretariat on 30 June 2023 for the 2022 calendar year. Data on the Positive Balance used was reviewed.
1.7f Reporting to ASI (Internal Overdraw drawn down)	Conformance	The Entity sent information to the ASI Secretariat on 30 June 2023 for the 2022 calendar year. Data on the Internal Overdraw was reviewed.
1.7g Reporting to ASI (Intra-Entity Flows)	Conformance	The Entity sent information to the ASI Secretariat on 30 June 2023 for the 2022 calendar year. Data on Quantities of CoC Material/s transferred between supply chain activities within the CoC Certified Entity (Intra-Entity Flows) over the calendar year, was reviewed.

## 2. OUTSOURCING CONTRACTORS

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

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

3.1a ASI Bauxite (CoC Certification Scope)	Not Applicable	The Entity's Bauxite Mining Units (Poços de Caldas, Itamarati de Minas and Mirai) are within the Entity's ASI Chain of Custody Standard Certification Scope. The Entity maintains robust controls in its Material Accounting System to handle ASI Bauxite and Non-ASI Bauxite Materials.
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CRITERION	RATING	COMMENT
3.1b ASI Bauxite (Performance Standard)	Not Applicable	The Entity's Bauxite Mining Units (Poços de Caldas, Itamarati de Minas and Mirai) are within the Entity's ASI Performance Standard Certification Scope.
3.1c ASI Bauxite (Bauxite sourcing)	Not Applicable	The Entity has systems in place to ensure that ASI Bauxite is only sourced from Certified Bauxite Mines (Poços de Caldas-MG, Mirai-MG and Itamarati de Minas - MG).
3.2a ASI Alumina (CoC Certification Scope)	Not Applicable	Alumina is produced at the Entity's Alumínio Unit, which is included in the Entity's ASI Chain of Custody Certification Scope.
3.2b ASI Alumina (Performance Standard)	Not Applicable	Alumina is produced at the Entity's Alumínio Unit, which is included in the Entity's ASI Performance Standard Certification Scope.
3.2c ASI Alumina (Bauxite sourcing)	Not Applicable	The Entity has systems in place to ensure that refined Alumina is only processed at the manufacturing unit in Alumínio-SP, certified against the ASI Performance Standard.
3.3a ASI Aluminium (CoC Certification Scope)	Not Applicable	Aluminium and Liquid Metal are produced at the Entity's Units that are within the Certification Scope and certified to the ASI Performance Standard and Chain of Custody Standard.
3.3b ASI Aluminium (Performance Standard)	Not Applicable	Aluminium and Liquid Metal are produced at the Entity's Units that are within the Certification Scope and certified to the ASI Performance Standard and Chain of Custody Standard.
3.3c ASI Aluminium (Alumina sourcing)	Not Applicable	The Entity has systems in place to ensure that ASI Aluminium is processed only in manufacturing units in Alumínio-SP and Itapissuma-PE, which are certified against the ASI Performance Standard.

#### 4. RECYCLED ALUMINIUM: CRITERIA FOR ELIGIBLE SCRAP

4.1a Recycled Aluminium (CoC Certification Scope)	Conformance	The Entity has Aluminium re-melting processes to produce Recycled Aluminium, which is produced only in the Units that are within the Certification Scope and certified to the ASI Performance Standard and Chain of Custody Standard.
4.1b Recycled Aluminium (Performance Standard)	Conformance	The Entity has an Aluminium re-melting process to produce Recycled Aluminium, which is produced only in the Units that are within the Certification Scope and certified to the ASI Performance Standard and Chain of Custody Standard.
4.2a Eligible Scrap (Pre-Consumer)	Not Applicable	This Criterion is not applicable as the Entity does not utilise Pre-Consumer Scrap and Dross as designated CoC Materials. Dross is treated externally. Pre-Consumer Scrap is included under external scrap as Non-CoC Material. This was evidenced in the Material Accounting System.
4.2b Eligible Scrap (Post-Consumer)	Not Applicable	This Criterion is Not Applicable as the Post-Consumer Scrap is not accounted for as Eligible Scrap by the Entity's Material Accounting System.

CRITERION	RATING	COMMENT
4.2c Eligible Scrap (Dross)	Not Applicable	This Criterion is not applicable as the Entity does not utilise Pre-Consumer Scrap and Dross as designated CoC Materials. Dross is treated externally. Pre-Consumer Scrap is included under external scrap as Non-CoC Material. This was evidenced in the Material Accounting System.
4.3a Records Management for Direct Suppliers of Recyclable Scrap Material (Suppliers)	Conformance	The Entity has an Aluminium re-melting process in place to produce Recycled Aluminium, which has a Due Diligence process to ensure the identity, principles and place of operation of all Recyclable Scrap Suppliers.
4.3b Records Management for Direct Suppliers of Recyclable Scrap Material (Financial transactions)	Conformance	The Entity has an Aluminium re-melting process in place to produce Recycled Aluminium and all financial transactions with direct suppliers of Recyclable Scrap are traceable and undergo an external contracted audit. There are no transactions paid in cash for any type of supplier contract.

#### 5. CASTHOUSES: CRITERIA FOR ASI ALUMINIUM

5.1a ASI Aluminium (CoC Certification Scope)	Conformance	The Entity has production processes for the casting of ASI Aluminium, which is produced only in the Units that are within the Certification Scope and certified to the ASI Performance Standard and Chain of Custody Standard.
5.1b ASI Aluminium (Performance Standard)	Conformance	The Entity has production processes for the casting of ASI Aluminium, which is produced only in the Units that are within the Certification Scope and certified to the ASI Performance Standard and Chain of Custody Standard.
5.1c ASI Aluminium (Aluminium sourcing)	Conformance	The Entity demonstrates that it has systems in place to ensure that ASI Aluminium is only processed at manufacturing units in Aluminio-SP and Itapissuma-PE, which are certified against the ASI Performance Standard.
5.2 Unique Identification	Conformance	The Entity has established processes to enable traceability of Casthouse Products physically printed on the CoC Materials, supported by its SAP system which can be directly linked to the Entity's Material Accounting System.

#### 6. POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM

6.1a Post-Casthouse ASI Aluminium (CoC Certification Scope)	Conformance	The Entity produces ASI Aluminium internally at the Aluminio Unit and Itapissuma Unit, which are included in the Entity's Certification Scope. The Entity operates a Mass Balance System that includes Aluminium produced from the smelting processes to post-smelting activities.
6.1b Post-Casthouse ASI Aluminium (Performance Standard)	Conformance	The Entity produces ASI Aluminium internally at the Aluminio Unit and Itapissuma Unit, which are included in the Entity's Certification Scope. The Entity operates a Mass Balance System that includes Aluminium produced from the smelting processes to post-smelting activities.
6.1c Post-Casthouse ASI Aluminium (Aluminium sourcing)	Conformance	The Entity produces ASI Aluminium internally at the Aluminio Unit (SP) and Itapissuma Unit (PE) which are included in the Entity's Certification Scope. The Entity operates a Mass Balance System that includes the

CRITERION	RATING	COMMENT
		aluminium produced from the smelting processes to post-smelting activities.
<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 established a Responsible Sourcing Policy, an Anti-Corruption Policy and a Privacy Policy covering anti-Corruption and Bribery. The Policies are implemented and made available to suppliers on the Entity's website and/or in the supplier approval process: <a href="https://www.cba.com.br/wp-content/uploads/2021/12/PO-VM-AL-SUP-002-Politica-de-Supri-Sust_PORT-vexterno.pdf">https://www.cba.com.br/wp-content/uploads/2021/12/PO-VM-AL-SUP-002-Politica-de-Supri-Sust_PORT-vexterno.pdf</a>
7.1b Responsible Sourcing Policy (Responsible sourcing)	Conformance	The Entity has established a Responsible Sourcing Policy, an Anti-Corruption Policy and a Privacy Policy covering anti-Corruption and Bribery. The Policies are implemented and made available to suppliers on the Entity's website and/or in the supplier approval process: <a href="https://www.cba.com.br/wp-content/uploads/2021/12/PO-VM-AL-SUP-002-Politica-de-Supri-Sust_PORT-vexterno.pdf">https://www.cba.com.br/wp-content/uploads/2021/12/PO-VM-AL-SUP-002-Politica-de-Supri-Sust_PORT-vexterno.pdf</a>
7.1c Responsible Sourcing Policy (Human rights due diligence)	Conformance	The Entity has established a Code of Conduct that addresses the preservation of Human Rights, which is implemented and made available to all suppliers on the Entity's website and/or in the supplier approval process: <a href="https://www.cba.com.br/quem-somos/#codigo-de-conduta">https://www.cba.com.br/quem-somos/#codigo-de-conduta</a>
7.1d Responsible Sourcing Policy (Conflict-affected and high-risk areas)	Conformance	The Entity has established and implemented a Responsible Sourcing Policy and a Code of Conduct that addresses Conflict-Affected and High-Risk Areas, which are available to all suppliers on the Entity's website and/or in the process of supplier approval: <a href="https://www.cba.com.br/quem-somos/#codigo-de-conduta">https://www.cba.com.br/quem-somos/#codigo-de-conduta</a>
7.2 Risk Assessment and Mitigation	Conformance	The Entity has established a Responsible Sourcing Policy, which requires suppliers to submit documents and complete questionnaires related to Compliance, Due Diligence, Discrimination and Human Rights, Community Relations, Social and Environmental Management, Measures against Climate Change, Code of Conduct, Operating Permit, Inspection Report of the Fire Department, and ISO 14001 Certification.  The Entity has undertaken Due Diligence on suppliers of Non-CoC Material and Recyclable Scrap, documented the findings and implemented actions to mitigate the risk of non-compliance with the Entity's Responsible Sourcing Policy. <a href="https://www.cba.com.br/wp-content/uploads/2021/12/PO-VM-AL-SUP-002-Politica-de-Supri-Sust_PORT-vexterno.pdf">https://www.cba.com.br/wp-content/uploads/2021/12/PO-VM-AL-SUP-002-Politica-de-Supri-Sust_PORT-vexterno.pdf</a>
7.3 Complaints Resolution Mechanism	Conformance	The Entity has established a Complaints Resolution Mechanism and an Anti-Corruption Policy that allows interested parties to express concerns about non-compliance with its Responsible Sourcing Policy through the website or the Ethics Line. The Ethics Line (0800 892 0791) allows confidential and anonymous reporting and is accessed at: <a href="https://secure.ethicspoint.com/domain/media/en/gui/53296/index.html">https://secure.ethicspoint.com/domain/media/en/gui/53296/index.html</a>
<b>8. MASS BALANCE SYSTEM: COC MATERIAL AND ASI ALUMINIUM</b>		

CRITERION	RATING	COMMENT
8.1 Material Accounting System	Conformance	The Entity has developed and implemented a Mass Balance process that provides Input Quantity and Output Quantity of CoC Material and Non-CoC Material, by mass for each of the Aluminium value chain elements included in the Entity's CoC Certification Scope.
8.2 Material Accounting Period	Conformance	The Entity has implemented a Material Accounting System for a period of 12 months. The Entity submitted the Mass Balance to the ASI Secretariat for the year 2022 and presented partial data for the period from January to June 2023.
8.3 Input and Inflow Quantities	Minor Non-Conformance	The Entity has a Mass Balance process that provides Input and Inflow Quantities of CoC Material and Non-CoC Material, by mass for each of the Aluminium value chain elements included in the Entity's CoC Certification Scope. However, it was evident during a review of data relating to the Mass Balance that discrepancies in information relating to the calendar year 2022 were identified.
8.4 Output Quantities of CoC Material	Conformance	The Entity has a Mass Balance process that provides Input Quantity and Output Quantity of CoC Material and Non-CoC Material, by mass for each of the Aluminium value chain elements included in the Entity's CoC Certification Scope.
8.5 Indivisibility of CoC Material	Conformance	The Entity has implemented a Material Accounting System that calculates the Output Quantity of CoC Material for the given CoC Material Accounting Period.
8.6 Output Quantity of Eligible Scrap	Not Applicable	This Criterion is not applicable as the Entity does not produce Pre-Consumer Scrap in its operations - all Eligible Scrap is consumed internally.
8.7 Consistency Between Input Percentage and Total Output	Conformance	The Entity has implemented a Material Accounting System that ensures that the total production of CoC Material and/or Eligible Scrap does not proportionately exceed the Input Percentage as applied to the total input of CoC Material and/or Eligible Scrap during the Material Accounting Period.
8.8a Internal Overdraw (Not exceed 20%)	Conformance	The requirement for Internal Overdraws is documented in the ASI Chain of Custody Manual and relevant personnel have been trained on the application of this rule. Monthly reviews of the Input and Output Quantities of CoC Materials ensure that the rules are applied and controlled.
8.8b Internal Overdraw (Not exceed force majeure situation)	Conformance	The Entity has implemented a Material Accounting System and documented in the ASI Chain of Custody Manual that, if applicable, Internal Overdraws shall not exceed the amount of CoC Material affected.
8.8c Internal Overdraw (Made up within subsequent Material Accounting Period)	Conformance	The Entity has implemented a Material Accounting System and documented in the ASI Chain of Custody Manual that, if applicable, Internal Overdraws shall be made up within the subsequent accounting period.
8.9a Positive Balance (Carry over)	Conformance	The Entity has implemented a Material Accounting System and documented in the ASI Chain of Custody Manual that, if applicable, the Positive Balance of CoC Material may be transferred to the next

CRITERION	RATING	COMMENT
		accounting period. The requirements for transferring the Positive Balance are documented in the ASI Chain of Custody Manual and relevant personnel have been trained in the application of this rule. Monthly reviews of Input and Output Quantities of CoC materials ensure the rules are applied and controlled.
8.9b Positive Balance (Expiry)	Conformance	The Entity has implemented a Material Accounting System and documented in the ASI Chain of Custody Manual that, if applicable, the Positive Balance generated in a Material Accounting Period and transferred to the subsequent period will expire at the end of that period if not used.
<b>9. ISSUING COC DOCUMENTS</b>		
9.1 CoC Document	Conformance	A CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (no Outsourcing Contractors are used). The Entity includes CoC information in the accompanying invoice to CoC Certified Entities.
9.2a CoC Document Content (Date of issue)	Conformance	A CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (no Outsourcing Contractors are used) and includes the Date of Issue. The Entity includes CoC information in the accompanying invoice to CoC Certified Entities.
9.2b CoC Document Content (Reference number)	Conformance	A CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (no Outsourcing Contractors are used) and includes the Reference Number for the CoC Document.
9.2c CoC Document Content (Issuing Entity)	Conformance	A CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (no Outsourcing Contractors are used) and includes the identity, address and CoC Certification number of the Entity issuing the CoC Document.
9.2d CoC Document Content (Receiving customer)	Conformance	A CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (no Outsourcing Contractors are used) and includes the identity and address of the customer receiving the CoC Material and, if another CoC Certified Entity, their CoC Certification number.
9.2e CoC Document Content (Responsible employee)	Conformance	A CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (no Outsourcing Contractors are used) and includes the name of the responsible employee of the Entity who can verify the CoC Document information.
9.2f CoC Document Content (Conformance statement)	Conformance	A CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (no Outsourcing Contractors are used) and includes a statement that the information provided in the CoC Document complies with the ASI CoC Standard.
9.2g CoC Document Content (Type of CoC Material)	Conformance	A CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (no Outsourcing Contractors are used).

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		Contractors are used) and includes the type of CoC Material in the shipment.
9.2h CoC Document Content (Mass of CoC Material)	Conformance	A CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (no Outsourcing Contractors are used) and includes the Mass of CoC Material in the shipment.
9.2i CoC Document Content (Mass of total material)	Conformance	A CoC Document accompanies each shipment or transfer of CoC Material dispatched to other CoC Certified Entities (no Outsourcing Contractors are used) and includes the total Material mass in the shipment.
9.3a Sustainability Data (optional) - Carbon footprint	Not Applicable	This Criterion is not applicable as the Entity does not intend to publish Sustainability Data in the CoC Documents.
9.3b Sustainability Data (optional) - Origin information	Not Applicable	This Criterion is not applicable as the Entity does not intend to publish Sustainability Data in the CoC Documents.
9.3c Sustainability Data (optional) - Recycled content	Not Applicable	This Criterion is not applicable as the Entity does not intend to publish Sustainability Data in the CoC Documents.
9.3d Sustainability Data (optional) - Post-Casthouse ASI Certification status	Not Applicable	This Criterion is not applicable as the Entity does not intend to publish Sustainability Data in the CoC Documents.
9.4 Supplementary Information (optional) - Objective evidence	Not Applicable	This Criterion is not applicable as the Entity does not intend to publish Sustainability Data in the CoC Documents.
9.5 Verification of Information	Conformance	The Entity's Customer Service team is responsible for managing CoC Document requests from customers, aligned to the Entity's Quality Management System. Relevant personnel have been trained on their duties under the ASI Chain of Custody Standard. The system is robust to document errors, corrective actions and any potential preventive measures.
9.6 Error (Shipping)	Conformance	The Entity has integrated an error management process into its Quality Management System. Non-conformities, root causes and corrective actions are identified and regularly monitored by the Entity's management team.
<b>10. RECEIVING COC DOCUMENTS</b>		
10.1 Verification of CoC Documents	Conformance	The Entity does not receive CoC Documents from other Entities. The CoC Certification Scope includes an integrated Chain of Custody from Bauxite mine to downstream processes.

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10.2 Verification of Consistency Between CoC Documents and CoC Material	Conformance	The Entity does not receive CoC Documents from other Entities. The CoC Certification Scope includes an integrated Chain of Custody from Bauxite mine to downstream processes.
10.3 Verification of Supplier's ASI CoC Certification	Conformance	The Entity does not receive CoC Documents from other Entities. The CoC Certification Scope includes an integrated Chain of Custody from Bauxite mine to downstream processes.
10.4 Error (Reception)	Conformance	The Entity does not receive CoC Documents from other Entities. The CoC Certification Scope includes an integrated Chain of Custody from Bauxite mine to downstream processes.

## 11. CLAIMS AND COMMUNICATIONS

11.1a Claims and Communications (ASI Claims Guide)	Conformance	The Entity has defined in its ASI CoC (Mass Balance) Management System that all claims and communications must follow the ASI Claims Guide, including communication with the ASI Secretariat. The Entity's Management Representative is responsible for this matter.
11.1b Claims and Communications (Verifiable evidence)	Conformance	The Entity has defined in its Integrated Management Manual the roles and responsibilities assigned to ensure that customer claims are made in a manner consistent with the ASI Claims Guide, and the claims and/or representations made must be supported by verifiable evidence.
11.1c Claims and Communications (Employee training)	Conformance	The Entity intends to make claims and communications about the CoC Material outside of the CoC Documents. The Entity is preparing all necessary documentation, procedures and training programs in accordance with the established 'Chain of Custody Management System Manual in accordance with the ASI CoC Claims Guidelines.

### 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	11 October 2019	Certification Audit – Provisional Certification
1	15 January 2021	Surveillance Audit - Update to the Initial Certification Audit scope to the sites included for clarity. A six month extension was granted to the Initial Certification Period as a result of significant disruptions arising from COVID-19 related travel restrictions. Provisional certification now upgraded to full certification.
2	8 December 2021	Scope Change Audit to include the casthouses and downstream productions at Itapissuma/PE.

3	19 October 2022	Surveillance Audit
4	28 November 2023	Re-Certification and Scope Change Audit - Full Certification Scope Change to apply V2
5	4 March 2024	Corrections made to Entity Overview, Audit Scope and Document and Version History Table
6	5 March 2025	Extension to the Certification expiry date (from 27 November 2026) and the Next Audit Type and Due Date, consistent with ASI's voluntary option for CoC Standard Certification extensions.

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