

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

TBC Ball Beverage Can Vietnam Limited

CERTIFICATE NUMBER
192

ASI STANDARD
PERFORMANCE
STANDARD
(V3.1 2023)

DATE OF ISSUE
20 AUGUST 2025

CERTIFICATION LEVEL
FULL
CERTIFICATION

DATE OF EXPIRY
19 AUGUST 2028

ASI ACCREDITED
AUDITING FIRM
CETIZION VERIFICA

CERTIFIED SINCE
15 MARCH 2022

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', followed by a horizontal line.

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*Validity of this Certificate is subject to
continued conformance with the
applicable ASI Standard and can be
verified at
www.aluminium-stewardship.org*

CERTIFICATION SCOPE

Manufacture and supply of
Aluminium Beverage Can Bodies
and Can Ends at the TBC Ball
Beverage Can Vietnam Limited
plant in Binh Duong Province,
Vietnam.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Ball Corporation
ENTITY NAME	TBC Ball Beverage Can Vietnam Limited
CERTIFICATION SCOPE	Manufacture and supply of Aluminium Beverage Can Bodies and Can Ends at the TBC Ball Beverage Can Vietnam Limited plant in Binh Duong Province, Vietnam.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Material Conversion
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit (15 – 20 December 2021)Surveillance Audit (25 – 28 April 2022)Surveillance Audit (11 – 12 October 2023)Re-Certification Audit and Scope Change (20 – 23 May 2025)
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	<ul style="list-style-type: none">15 – 20 December 2021 (Initial Certification Audit)25 – 28 April 2022 (Surveillance Audit)11 – 12 October 2023 (Surveillance Audit)20 – 23 May 2025 (Re-Certification Audit and Scope Change)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">16 February 2022 (Initial Certification Audit)30 May 2022 (Surveillance Audit)18 January 2024 (Surveillance Audit)7 July 2025 (Re-Certification Audit and Scope Change)
AUDIT SCOPE	<p><u>Initial Certification Audit (15 – 20 December 2021)</u></p> <p>The Audit Scope includes the manufacturing and Supply of Aluminium Beverage Can Bodies and Can Ends at the TBC Ball Beverage Can Vietnam Limited plant in Vietnam.</p> <p>The Supply Chain Activities included in the Audit Scope:</p> <ul style="list-style-type: none">Material Conversion (Production and Transformation) <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p>At the time of the Audit (December 2021), access to the site 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.</p>

Surveillance Audit (25 – 28 April 2022)

The Audit Scope includes the manufacturing and Supply of Aluminium Beverage Can Bodies and Can Ends at the TBC Ball Beverage Can Vietnam Limited plant in Vietnam.

The Supply Chain Activities included in the Audit Scope:

- Material Conversion (Production and Transformation)

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope with a focus on those requiring on-site assessment following the previous 'desktop' Audit.

Surveillance Audit (11 – 12 October 2023)

The Audit Scope includes the manufacturing and Supply of Aluminium Beverage Can Bodies and Can Ends at the TBC Ball Beverage Can Vietnam Limited plant in Vietnam.

The Supply Chain Activities included in the Audit Scope:

- Material Conversion (Production and Transformation)

Criteria in the ASI Performance Standard that were identified as non-conformities from the previous surveillance Audit as well as a risk-based selection of criteria were included in the Audit Scope.

Re-Certification Audit and Scope Change (20 – 23 May 2025)

The Audit Scope includes the manufacturing and Supply of Aluminium Beverage Can Bodies and Can Ends at the TBC Ball Beverage Can Vietnam Limited plant in Vietnam.

The Supply Chain Activities included in the Audit Scope:

- Material Conversion

Criteria in the ASI Performance Standard that were identified as non-conformities from the previous surveillance Audit as well as a risk-based selection of criteria were included in the Audit Scope.

AUDIT OUTCOME

- Certification

AUDIT METHODOLOGY DECLARATION

The Auditors confirm that:

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

CERTIFICATION PERIOD

20 August 2025 – 19 August 2028

NEXT AUDIT TYPE

Surveillance Audit

NEXT AUDIT DATE

20 February 2027

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192



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

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

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

ENTITY OVERVIEW

TBC Ball Beverage Can Vietnam Limited (the 'Entity') is a leading manufacturer and exporter of Aluminium cans and can ends in Vietnam for use in food and beverage applications. It was established in June 2012 and currently employs 400 people. It is located in the Vietnam Singapore Industrial Park (VSIP) in Ho Chi Minh City, Vietnam.

The Entity has an annual manufacturing capacity of 1.6 billion Aluminium cans in Standard and Sleek types in various storage capacities. The Entity is equipped with manufacturing and processing equipment, including cupping, body making, washing, neck flanging, decorating, and palletising machines.

The nearest airport is Ho Chi Minh City, approximately thirty kilometres from the Entity. The major utility services are provided by the VSIP, including electricity, water, and secondary wastewater treatment.

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
SYSTEMS	Medium	Medium	Medium	MEDIUM
RISKS	Medium	Medium	Medium	MEDIUM
PERFORMANCE	Medium	Medium	Medium	MEDIUM
OVERALL	MEDIUM			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity has identified applicable legal requirements and reviews these monthly for their Compliance status. Legal compliance training is provided to employees using an internal online training system.</p> <p>The internal monitoring of various applicable legal compliance has been undertaken by the responsible department and an independent team as part of the ISO management internal audit program. According to records reviewed during the Audit, Compliance with the Applicable Law was found to be satisfactory.</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has revised its Business Ethics Code of Conduct which addresses Bribery and Corruption (effective January 2025) and is available in both English and Vietnamese.</p> <p>The Entity has provided refresher training to its employees on the recently updated business ethics Code of Conduct, as well as provided information posters throughout the Entity's premises.</p> <p>The Entity level Code of Conduct has been developed according to the Ball Corporation Business Ethics Code of Conduct, which addresses anti-Corruption and is available at:</p> <p>https://www.ball.com/getmedia/6e5782f6-f7fb-407a-adcd-d2df94e65f76/BallCorporation_2022_Vietnamese.pdf https://www.ball.com/getattachment/de6c47ab-dae0-4125-af8a-6d779e92f370/ballcorporation_2020_update_1.pdf</p> <p>Ball's Global Code Of Conduct includes information on a 24-hour compliance Hotline, a free number +84 24-44583357 managed by a third party. There have been no reported incidents of Corruption.</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has revised its Business Ethics Code of Conduct, and it is available in English and Vietnamese. The Entity has provided refresher training to its employees on the recently updated business ethics Code of Conduct and is also displayed on-site.</p> <p>The Vietnamese version of the Code of Conduct is available and available at: https://www.ball.com/getmedia/6e5782f6-f7fb-407a-adcd-d2df94e65f76/BallCorporation_2022_Vietnamese.pdf</p> <p>The Group Code of Conduct has been established and is available at: https://www.ball.com/getattachment/de6c47ab-dae0-4125-af8a-6d779e92f370/ballcorporation_2020_update_1.pdf</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has a developed and implemented a Quality, Health, Safety and Environment Policy. Ball Corporation has globally updated related ESG Policies which are available at:</p> <p>https://www.ball.com/getattachment/06ef799c-8a92-45b8-8fd-078f8fc03b20/GP-Comp-012-004_Human-Rights.pdf https://www.ball.com/getattachment/487a51a5-058e-430d-b8e5-a9fd7dc0cb3e/GP-Comp-013-005_Environmental-Health-and-Safety.pdf</p>

CRITERION	RATING	COMMENT
2.2a-c Leadership	Conformance	<p>The Entity has designated the Plant Manager as having overall responsibility and authority for the implementation of the ASI Performance Standard.</p> <p>Audit interviews with the leadership team revealed a clear commitment and appropriate provision of resources to implement the ASI performance standard requirements. The Entity has established working groups for specific tasks.</p>
2.3a Environmental and Social Management Systems – Environmental	Conformance	<p>A Global Environment, Health and Safety (EHS) Policy available at https://www.ball.com/getattachment/487a51a5-058e-430d-b8e5-a9fd7dc0cb3e/GP-Comp-013-005_Environmental-Health-and-Safety.pdf</p> <p>At the Entity level, a third-party certified Management System has been implemented in accordance with ISO 14001:2015. The previous surveillance audit report identified one minor non-conformity relating to the annual maintenance of the automatic fire alarm system, which has since been closed.</p>
2.3b Environmental and Social Management Systems – Social	Conformance	<p>Global Policies covering various aspects of a Social Management System are available at: https://www.ball.com/sustainability/sustainability-reporting/downloads</p> <p>The Entity has implemented a third-party ISO 45001:2018 certified Management System. Key Performance Indicators (KPIs) relating to social performance are reviewed during the annual management review meetings, as well as during internal audits that assess social management processes.</p>
2.4a-e Responsible Sourcing	Minor Non-Conformance	<p>As part of the Ball Corporation, the Entity has implemented the Global Supplier Code of Conduct, which has replaced the Ball Supplier Guiding Principles document, available at: https://www.ball.com/getattachment/c71c8ea6-cd20-407d-b4c2-9a788ee19aeb/Supplier-Code-of-Conduct_Final_Nov2022.pdf</p> <p>The Entity has customised and adapted the Supplier Guiding Principles to include Vietnamese legislation and other applicable laws such as the United Kingdom <i>Modern Slavery Act</i> of 2015, the <i>Uyghur Forced Labor Prevention Act</i> of 2021. It has been communicated to and acknowledged by all suppliers.</p> <p>An annual key suppliers audit program has been implemented that adheres to the typical stages of supplier self-assessment, which is followed by a review by the Entity. The supplier audit program however does not address the requirements prescribed in the Entity's Supplier Guiding Principles document, and in particular requirements relating to employment practices and Human Rights.</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as there have been no significant changes to existing Facilities.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as there have been no significant changes to existing Facilities.
2.7a-f Emergency Response Plan	Conformance	The Entity has developed an Entity-specific Emergency Response Plan (ERP), which identifies emergency scenarios and emergency contact persons, both internal and external. During the Audit, emergency

CRITERION	RATING	COMMENT
		<p>preparedness was found to be satisfactory with proper upkeep of emergency response equipment, communications, and signage. Interviews with Workers undertaken during the Audit confirmed they understand their roles during emergency situations.</p> <p>The Emergency Response Plan has been submitted to relevant Government agencies, including UBND Phuong Vinh Tan and Phong Kinh Te Thanh Pho Tan Uyen.</p> <p>Emergency drills have been conducted, and records are maintained, including information for the industrial park authority for fire brigade support. Different emergency response teams are involved for designated roles. The Entity's Emergency Response Plan is available to external Stakeholders upon request.</p> <p>Group -level disclosure on emergency response training to Workers is available in the Global Reporting Initiative Report, GRI 403-5: https://www.ball.com/getattachment/c694baf1-30d3-4f86-9a20-12c4a9ba0420/Global-Reporting-Index-Report-2025.pdf</p>
2.8a-d Suspended Operations	Conformance	The Entity has developed a Business Continuity Plan, that addresses various business disruption situations, including suspending operations due to factors such as natural disasters, with consideration of environmental, social, and governance aspects.
2.9a-b Mergers and Acquisitions	Conformance	The Ball Corporation has developed an internal process for Due Diligence which includes mergers and acquisitions. There have been no mergers or acquisitions during the past three years at the Entity.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Ball Corporation has developed an internal process to review environmental, social, and governance issues in the planning process for closure, decommissioning and divestment. There has been no closure, decommissioning and divestment during the past three years at the Entity.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity discloses its sustainability performance through the Group Sustainability Reporting function, undertaken in accordance with the GRI protocol. Material environment, social and governance topics are disclosed in the 2024 Combined Annual & Sustainability Report, page 38: https://www.ball.com/getattachment/802cde78-9dcc-4292-9a83-6e9a284b52db/Combined-Report-2024-1-1.pdf</p> <p>The Entity has undertaken a double Materiality analysis, combining both financial and impact Materiality perspectives. Issues identified as Material from both perspectives include the Circular Economy, climate change, Policy advocacy, and supply chain Due Diligence. These Material topics have been further worked upon at the Entity level.</p>
3.2 Non-compliance and Liabilities	Conformance	The Entity discloses information about significant fines, judgments, penalties, and non-monetary sanctions for failure to comply with Applicable Law in its corporate Sustainability Reporting. There are no fines. It has been publicly disclosed in the Global Reporting Initiative Report, page 26: https://www.ball.com/getattachment/c694baf1-30d3-4f86-9a20-12c4a9ba0420/Global-Reporting-Index-Report-2025.pdf

CRITERION	RATING	COMMENT
3.3a-c Payments to Governments	Conformance	The Entity makes payments to governments in local currency (VND) for applicable taxes, confirmed through review of the 2024 financial audit report, section on taxes and amounts payable to the state budget, corporate income tax, personal income tax and withholding tax. The global financial report includes all global subsidiaries, including Vietnam plus the annual financial report submitted to Government authorities.
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Minor Non-Conformance	<p>The Entity has implemented practices for engagement and communication with external Stakeholders (including suppliers, communities, customers and regulators). No complaints, grievances, or requests for information from any stakeholder or interested parties have been received.</p> <p>The suppliers' and business partners' complaint resolution mechanism is disclosed at: (https://www.ball.com/our-company/supplier-resources/ethics-compliance), compliance@ball.com or toll-free number (1-800-270-2879)</p> <p>At the Entity level, there is a toll-free number +84-24-44-583357, referenced on the corporate and Entity LinkedIn page as part of the Business Ethics Code of Conduct, as well as the Business Ethics Code in the local language, available at: https://www.ball.com/getmedia/6e5782f6-f7fb-407a-adcd-d2df94e65f76/BallCorporation_2022_Vietnamese.pdf https://www.linkedin.com/feed/update/urn:li:activity:7328963089234612224</p> <p>There is no formally documented procedure that includes processes for investigating and responding to complaints and grievances however, especially for external Stakeholders. Whilst there are established practices and operating procedures for grievances related to suppliers, customers, and employees, this does not include other remaining Stakeholders including the community, NGOs and neighbour organisations.</p>
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity has developed a detailed operating procedure, titled 'Carbon Footprint of Products (CFP)' that adheres to applicable standards such as ISO 14067, Greenhouse Gases (GHG) protocol and Lifecycle approach ('Cradle to Gate').</p> <p>The Life Cycle Assessment (LCA) includes all product types and sizes and was externally verified by a third party according to ISO 14067:2018.</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity has publicly disclosed the Lifecycle assessment of major product categories across regions, publicly available at: https://www.ball.com/getattachment/8d4da2ce-5aba-4545-9ca5-1affe03be412/Ball-Comparative-2020-LCA-full-report-FINAL.pdf</p> <p>The Entity products' LCA results (CFP reports) are externally verified and shared with customers.</p>
4.2 Product Design	Conformance	The Entity is working on improving product design, considering sustainability attributes such as STARCAn, using lightweighting and a higher percentage of recycled contents.

CRITERION	RATING	COMMENT
4.3a-b Aluminium Process Scrap	Conformance	The Entity has implemented area and process spoilage targets with the aim of reducing Process Scrap. The printed and unprinted Scrap is separated, and 100% of Scrap generated is returned to the metal supplier and/or remelters (one in Vietnam, and two in Thailand). Two 'in-house' bailers to compress process Scrap into cubes.
4.4a-c Collection and Recycling of Products at End of Life – Material Conversion and other Manufacturing	Conformance	The Entity, as part of the corporate recycling strategy, was developed and publicly disclosed, including targets and achievements on pages 10 and 42: https://www.ball.com/getattachment/802cde78-9dcc-4292-9a83-6e9a284b52db/Combined-Report-2024-1-1.pdf
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity is working with stakeholders, e.g., Government authorities, NGO, schools, and communities, to increase the collection and recycling of used beverage cans (UBC). Activities with social media influencers are also conducted to increase awareness among users of the collection of UBCs at End of Life.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity disclosed its Material energy use and Greenhouse Gases (GHG) emissions (Scopes 1, 2 and 3) and externally assured (Limited) and publicly disclosed in the 2024 Combined Annual & Sustainability Report, page 41: https://www.ball.com/getattachment/802cde78-9dcc-4292-9a83-6e9a284b52db/Combined-Report-2024-1-1.pdf</p> <p>External Assurance of GHG emissions data: https://www.ball.com/getattachment/8ccd389c-d900-4890-adc4-5fbfcf2c7fe9/FY24-PwC-ESG-Assurance-Report-Management-Assertion-signed.pdf</p> <p>The Entity level GHG emissions data for 2024 have been checked, covering Scopes 1, 2 and 3 (Categories 1, 2, 3, 4, 5, 6, and 7). The scopes 1 and 2 GHG emissions data were also submitted to the Department of Industry and Trade of Binh Duong Province (So Cong Thuong Tinh Binh Duong).</p> <p>The Entity at the group level has published the 2023 CDP report, and the 2024 report will be submitted in line with the CDP timetable.</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.
5.3a GHG Emissions Reduction Plans	Conformance	The Entity has developed and launched its GHG Emissions reduction target aligned to a 1.5°C global warming scenario and has been approved by the Science Based Target initiative (SBTi). Ball has committed to achieving a 55% absolute reduction in GHG emissions (Scopes 1, 2 and 3), based on the year 2017, by 2030. In addition, Ball is committed to reducing the absolute GHG emissions in its value chain by 16% from mining, refining, smelting, and rolling, to ball

CRITERION	RATING	COMMENT
		<p>manufacturing, logistics and recycling. For more information, refer to the 2024 Combined Annual & Sustainability Report, page 27: https://www.ball.com/na/vision/sustainability/reporting-hub/sustainability-reports</p> <p>GHG data have been independently verified. Refer to: https://www.ball.com/getattachment/8ccd389c-d900-4890-adc4-5fbfcf2c7fe9/FY24-PwC-ESG-Assurance-Report-Management-Assertion-signed.pdf</p> <p>Also refer to the Entity's 2025 GRI Content Index, pages 19-21: https://www.ball.com/getattachment/c694baf1-30d3-4f86-9a20-12c4a9ba0420/Global-Reporting-Index-Report-2025.pdf</p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	<p>The Entity has developed and launched its GHG Emissions reduction target aligned to a 1.5°C global warming scenario and has been approved by the Science Based Target initiative (SBTi). Ball has committed to achieving a 55% absolute reduction in GHG emissions (Scopes 1, 2 and 3), based on the year 2017, by 2030. In addition, Ball is committed to reducing the absolute GHG emissions in its value chain by 16% from mining, refining, smelting, and rolling, to ball manufacturing, logistics and recycling. Refer to: https://www.ball.com/sustainability/climate-leadership and</p> <p>2024 Combined Annual & Sustainability Report, page 27: https://www.ball.com/getattachment/802cde78-9dcc-4292-9a83-6e9a284b52db/Combined-Report-2024-1-1.pdf</p> <p>Ball Corporation Climate-Related Risk and Opportunity Disclosure: https://www.ball.com/getattachment/880cde6f-1603-43ea-a0c7-defcdab25e94/2025-Climate-Related-Risk-and-Opportunity-Disclosure.pdf</p> <p>The Entity has developed an GHG Emissions Reduction Pathway commensurate to the ASI requirements (i.e. a 1.5°C scenario), has developed a baseline year, Intermediate Targets and a five year review cycle. The Entity has also confirmed that the reduction pathway is compatible with ASI requirements.</p>
5.4 GHG Emissions Management	Conformance	<p>The Entity is working on energy and GHG reduction programs using a structural approach entitled 'Climate Transition Plan' which is available at: https://www.ball.com/getattachment/829dca76-083c-43cd-ad8a-9787f6aae4ca/Climate-Transition-Plan-Update-2025.pdf</p> <p>In early 2025, the Entity commissioned a 1 MW solar rooftop plant and plans to install an additional 3 MW solar rooftop plant by December 2025. The Entity has established plans to reduce GHG emissions within the supply chain, primarily Primary Aluminium, working with the supply chain and other Stakeholders to increase recycled content and other related initiatives as outlined in the Climate Transition Plan.</p>
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	<p>The Entity has identified sources of emissions and point of discharge (chimneys), which are monitored every six months for prescribed emissions (parameters) in accordance with the latest environmental permits. Emissions monitoring is conducted by an external agency, and the results are submitted to the relevant government authorities. Air emissions have been found to be within the permissible limits.</p> <p>The Entity at the Group level calculates and discloses the amount of pollutant and the reduction plan under the Global Reporting Initiative</p>

CRITERION	RATING	COMMENT
		<p>Report, GRI 305-6, GRI 305-7: https://www.ball.com/getattachment/c694baf1-30d3-4f86-9a20-12c4a9ba0420/Global-Reporting-Index-Report-2025.pdf</p> <p>The Entity's major contribution to air emissions are Volatile Organic Compounds (VOC), and improvement plans have been implemented on site which include optimising chemical consumption.</p>
6.2a-g Discharges to Waters	Conformance	<p>The Entity conducts primary treatment of wastewater and conducts quality checks and discharges to the industrial park authority as per the environmental permit. The parameters of the treated water are checked every six months by an external agency. The parameters checked are pH, Biological Oxygen Demand (BOD), Chemical Oxygen Demand (COD), Total Suspended Solids (TSS), and hydrocarbons (e.g. lubricant) and all are found to be within permissible limits.</p> <p>The Entity at the Group level discloses water discharge quantities, together with associated improvement plans under the Global Reporting Initiative Report, GRI 303-4: https://www.ball.com/getattachment/c694baf1-30d3-4f86-9a20-12c4a9ba0420/Global-Reporting-Index-Report-2025.pdf</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has developed a procedure for the management of chemicals and minor and major spills. An assessment is undertaken to prevent Spills and Leakage as part of the Environmental aspect and Impact Assessment. The responsibility has been defined with the HSE team. During the Audit no spillages or Leakages were identified, spill kits were provided, and training materials were displayed.</p> <p>The HSE team conducts monthly monitoring to cover spillages and leaks.</p>
6.4a-b Public Disclosure of Spills and Leakages	Minor Non-Conformance	<p>The Entity discloses information on spills and leakages Spills/leakage on an annual basis to Government authorities, BDIZA, as part of the 'Environment Protection Yearly Report'. The most recent report was submitted in January 2025.</p> <p>There is, however, no public disclosure of annual Spills and Leakages that occurred at the Entity and/or Group level.</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has developed a waste management procedure addressing requirements related to Hazardous and Non-Hazardous Waste, metal waste, plastic waste, canteen waste, waste wooden pallets, etc, storage location, collection and disposal frequency, and disposal methods. During the Audit, satisfactory practices of waste segregation and storage conditions were observed.</p> <p>Disclosure relating to waste management is provided in the Global Reporting Initiative Report, GRI 306-1, 2 and 4: https://www.ball.com/getattachment/c694baf1-30d3-4f86-9a20-12c4a9ba0420/Global-Reporting-Index-Report-2025.pdf</p> <p>The Entity is monitoring and tracking waste-related KPIs as part of corporate Big6 data monthly.</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.

CRITERION	RATING	COMMENT
6.8a-d Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Minor Non-Conformance	<p>The Entity receives 100% of its water intake from the industrial park authority. The Entity has developed a water flow and water balancing diagram, with detailed water flow and consumption data, for both production and utilities. Water-related KPIs are monitored including water consumption per 1,000 cans.</p> <p>Disclosure of water use is provided in the Global Reporting Initiative Report , GRI 303-1, 2, 3 and 5: https://www.ball.com/getattachment/c694baf1-30d3-4f86-9a20-12c4a9ba0420/Global-Reporting-Index-Report-2025.pdf</p> <p>The Entity however has not completed a formal water risk assessment and, where Material, has not publicly disclosed water-related risks in Watersheds in the Entity's Area of Influence.</p>
7.2a-e Water Management	Conformance	<p>The Entity has developed and is implemented water management/improvement plans as part of the existing Group-wide practice of the 'Big 6 Sustainability Performance data', which is collected, reviewed and reported monthly. Daily water consumption is recorded, and any significant variation from the target value is analysed and acted upon.</p>
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity engaged an external agency (Institute of Advanced Technology) to conduct an on-site Biodiversity assessment to consider national regulations and the IUCN Red List of Threatened Species. The assessment covers the core area of operations, a buffer area within ten kilometres of the Entity and Ecosystem Services. Stakeholder consultations were also conducted as part of the assessment.</p> <p>No high conservation value (HCV) areas were identified within ten kilometres of the Entity, with the nearest HCV area being the Tri An Lake (Dong Nai Province), which is 32 kilometres from the Entity.</p> <p>The assessment recorded plant species, some of which are exotic plants introduced to Vietnam for Ornamental or food purposes, and the remaining 16 species were identified as native.</p> <p>Biodiversity-related initiatives by the industrial park authority and the Entity are detailed, such as planting trees in the Can Gio Mangrove Biosphere Reserve in 2022 and 2024.</p> <p>Overall, the Biodiversity risk and impacts have been identified as low.</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	<p>This Criterion is not applicable to the Entity, as no Priority Ecosystem Services have been identified. An external agency has conducted a Biodiversity assessment and concluded that the risk and impacts are identified as low.</p>
8.2a-g Biodiversity Management	Not Applicable	<p>This Criterion is not applicable to the Entity, as an external agency has conducted a Biodiversity assessment and concluded that the risk and impacts are identified as low.</p>

CRITERION	RATING	COMMENT
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as an external agency has conducted a Biodiversity assessment and concluded that the risk and impacts are identified as low. There is no presence of Priority Ecosystem Services.
8.4 Alien Species	Conformance	An external agency conducted a Biodiversity assessment which included a documented species inventory and conservation status. The risk assessment and mitigation measures have been defined, implemented and monitored for Alien Species.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity's Biodiversity report, as well as the Entity's Business Ethics Code of Conduct, include a commitment to "No Go" in World Heritage Properties.
8.6a-d Protected Areas	Conformance	The Entity Biodiversity assessment report identified that there are no Protected Areas within the Entity's 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.
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Conformance	<p>The Entity is included under the corporate Human Rights Policy, which is available at: https://www.ball.com/getattachment/06ef799c-8a92-45b8-8f7d-078f8fc03b20/GP-Comp-012-004_Human-Rights.pdf</p> <p>The Entity has periodically reviewed and updated its Human Rights risk assessment, which considers the areas of security and safety, the supply chain, employee rights and the environment. The Entity provides training to its employees, including security and other contracted service providers, using structured training materials.</p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity promotes gender equity and women's empowerment with some of the programs include celebrating Pride Month. The Entity is working to increase women's participation and involvement in governance and the decision-making process.</p> <p>The Group-level disclosure is available under the Global Reporting Initiative Report, GRI 405-1: https://www.ball.com/getattachment/c694baf1-30d3-4f86-9a20-12c4a9ba0420/Global-Reporting-Index-Report-2025.pdf</p>
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity as it is located within an industrial park and there are no Indigenous Peoples identified.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity as it is located within an industrial park and there are no Indigenous Peoples identified.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity, as the land for the plant is allotted by the industrial park authority with government approval, and there is no indication of the presence of Indigenous Peoples in the area surrounding the plant.
9.5a Cultural and Sacred Heritage - Identification	Not Applicable	This Criterion is not applicable to the Entity, as there are no sacred or cultural heritage sites and values within the Entity's Area of Influence.
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable to the Entity, as there are no sacred or cultural heritage sites and values within the Entity's Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as no Resettlements have been considered or taken place since the Entity was established or since joining ASI.
9.7a-h Affected Populations and Organisations	Conformance	The Entity respects the rights and interests of Local Communities and has assessed the impact on Local Communities in the Human Rights Impact Assessment. The Entity is operating in an industrial park where there are no adjacent communities. The Entity respects the rights of Local Communities and delivers initiatives in the areas of education, can recycling and tree planting in the Can Gio Mangrove Forest. In 2024, 5,500 people participated in community awareness activities on the collection and recycling of used cans.
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Minor Non-Conformance	<p>The Entity has not conducted risk-based Due Diligence over its Aluminium supply chain in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.</p> <p>Additionally, the Entity has not established a strong Management System, including a supply chain Policy, responsibilities, resources, information gathering and supplier engagement.</p>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Minor Non-Conformance	The Entity has not identified and assessed risks in the supply chain (Step 2) in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (CAHRAs).
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Minor Non-Conformance	The Entity has not developed and implemented a formal strategy to respond to identified risks (Step 3) in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (CAHRAs).
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity's Due Diligence processes were included in this ASI Performance Standard Certification Audit, which addresses this requirement.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Minor Non-Conformance	The Entity does not report annually on supply chain Due Diligence (Step 5) in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (CAHRAs).
9.9 Security practice	Conformance	The Entity has established procedures titled 'Procedure on Plant Access Management' and 'Management Security'. Security guards

CRITERION	RATING	COMMENT
		<p>have been working for the Entity since its operations began in 2012 and are externally sourced</p> <p>Detailed job responsibilities are defined as part of the security agency agreement (e.g. patrol the production area, responsibilities include fire safety, security, any company rules violations by employees, Workers, etc) and security practices are included in the Human Rights Due Diligence assessment process. Training on the Employees' Code of Conduct is provided, covering Human Rights topics. During the Audit interview with security guards, it was found that the implementation and monitoring of security practices are satisfactory. There are monthly security reviews and minutes are recorded.</p>
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	A Collective Labour Agreement has been signed by the chairperson of the Workers' Council (Trade Union) and the management team. In accordance with national regulations, there is a provision for joint meetings held every six months. Trade Union representatives and management hold joint meetings every six months, and meeting minutes are taken.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity, as Vietnamese law does not restrict the right to Freedom of Association and Collective Bargaining.
10.2a Child Labour	Conformance	<p>The Entity has developed a procedure for regulating Human Rights and labour issues, covering Child Labour. Vietnam labour law mandates that the minimum hiring age is 15 years, and the Entity's minimum hiring age is 18 years. There is no evidence of Child Labour at the Entity.</p> <p>The Entity has a zero-tolerance Policy on Child Labour. The Entity's Child Labour Policy outlines they neither uses nor supports the use of Child Labour in hazardous work areas or the Worst Form of Child Labour. The Entity continues to be vigilant through global Policies and programs complemented with regular audits within the supply chain.</p>
10.3a-c Forced Labour	Conformance	<p>During worker interviews and a review of personnel/employment records undertaken during the Audit, it was confirmed that there is no evidence of Policy or practice that the Entity is engaging in or supports the use of Forced Labour, neither directly, nor through any direct or contracted employment or recruitment agencies</p> <p>An annual Modern Slavery Statement detailing the Entity's actions to address Modern Slavery, is available at: https://www.ball.com/getattachment/d88355f4-d9fc-4dc2-b44a-204c5e37145c/Slavery-and-Human-Trafficking-Statement-2025-V3.pdf</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity has developed a procedure to regulate Human Rights and labour matters. The Entity also implements the Ball Global Discrimination, Harassment and Retaliation Policy, available at: https://www.ball.com/getattachment/f0c0d139-1f06-451a-91f0-f23f49a3c367/Human-Rights-GP-03-012-003-1.pdf</p>

CRITERION	RATING	COMMENT
10.5 Communication and engagement	Conformance	<p>The Entity has developed various communication channels, including display on notice boards and various committees. The Entity engages with employees through various channels, including employee engagement surveys, High Performance Organisation Surveys (HPOs), an electronic suggestion box using a QR code, and 'town hall' meetings.</p> <p>The Entity has developed an annual training plan and employee engagement plan as a guide to drive employees' communication and engagement.</p>
10.6a-g Violence and Harassment	Conformance	<p>The Entity provides an employee handbook to each employee, which contains relevant information, including disciplinary rules. The Entity has a Social Network Using Policy, and employee training has been provided. The global Workplace Threats and Violence Policy provides for a procedure on how to manage employees who make substantial threats, exhibit threatening behaviour, or engage in violent acts, including unacceptable disciplinary practices by personnel. Refer to: https://www.ball.com/getattachment/b4360b04-1c25-4543-bfad-82fdfce77b7e/GP-Comp-006-002_Workplace-Threats-and-Violence.pdf https://www.ball.com/getattachment/f0c0d139-1f06-451a-91f0-f23f49a3c367/Human-Rights-GP-03-012-003-1.pdf</p>
10.7a-c Remuneration	Conformance	<p>The Entity has undertaken a living wage survey to determine the basic needs of Workers, which was last reviewed and updated in March 2025. The Entity provides Remuneration equal to and/or above the legal minimum wage, which covers basic needs and some discretionary income.</p> <p>The Entity pays wages on the last day of each month via bank transfer. The social security contribution is paid monthly to cover the unemployment benefits, medical benefits and occupational accidents.</p>
10.8a-c Working Time	Conformance	<p>Working hours are recorded electronically (via face detection), including for contract employees. There is no change in Policies and practices with regard to working hours (e.g. number of shifts, timings, and Overtime). Working hours for security guards for the past three months were checked during the Audit and confirmed Overtime hours are equal to or below the legal permissible limits. The Entity operates 24 hours a day, seven days a week. The weekly rest day and other national/festival holidays are provided. The working hours Policy and practices meet the national legal requirements.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>The Entity regularly communicates with its Workers on Worker rights via emails, letters of employment, and 'town hall' meetings. This was verified through Workers' interviews and review of relevant records undertaken during the Audit.</p>
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity maintains an Occupational Health and Safety (OH&S) Management System, in accordance with ISO 45001:2018. The most recent audit identified one minor non-conformity, which has since been closed out.</p>

CRITERION	RATING	COMMENT
		During the Audit, Workers interviewed and reviewed OH&S documents including hazard identifications, chemical storage, electrical safety, permit to work, use of Personal Protective Equipment (PPE), and the OH&S Management System was found to be satisfactory.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Minor Non-Conformance	<p>A periodic review of OH&S KPIs covering leading and lagging indicators, which comprises the management team and safety personnel. Meeting minutes are prepared and maintained.</p> <p>A safety scorecard comprising of near misses, safety observations, the highest risk task of the day has been developed. A regional safety review meeting where safety performance with peers (other Ball group companies) is compared is also facilitated.</p> <p>OH&S related public disclosures are provided under the Global Reporting Initiative Report , GRI 403-1-10: https://www.ball.com/getattachment/c694baf1-30d3-4f86-9a20-12c4a9ba0420/Global-Reporting-Index-Report-2025.pdf</p> <p>However, the Entity has not publicly disclosed comparative analyses of OH&S performance with peer Businesses and leading practice.</p>
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity engages with employees on Health and Safety topics through training, visual safety displays, and encourages a safety reporting culture, such as near misses. This was also verified during the Workers' interview.</p> <p>Related disclosures are included in the Group-wide Global Reporting Initiative Report, GRI 403-4-6: https://www.ball.com/getattachment/c694baf1-30d3-4f86-9a20-12c4a9ba0420/Global-Reporting-Index-Report-2025.pdf</p>

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	16 March 2022	Initial Certification Audit – Full Certification
1	26 June 2022	Initial Certification Audit – Provisional Certification
2	7 February 2024	Surveillance Audit – Certification Change in Audit Firm to CETIZION Verifica; Rev 1 report incorrectly reported Criterion 11.4 as Conformance instead of Minor Non-Conformance (which was closed during this Surveillance Audit)
3	20 August 2025	Re-Certification Audit and Scope Change – Full Certification; Scope Change to apply Performance Standard V3.1. Extension of expiration date of previous Certification approved by ASI.

