

# ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

# Aludium Amorebieta and Alicante

CERTIFICATE NUMBER

248

ASI STANDARD

CHAIN OF CUSTODY  
(V2 2022)

CERTIFICATION LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITING FIRM

DNV BUSINESS  
ASSURANCE SERVICES  
UK LTD.

DATE OF ISSUE

31 JANUARY 2026

DATE OF EXPIRY

30 JANUARY 2029

CERTIFIED SINCE

31 JANUARY 2023

AUTHORISED BY

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

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

CERTIFICATION SCOPE

The Aludium Amorebieta plant (Spain), including Aluminium Re-Melting/Refining Casthouses, Semi-Fabrication (Hot Rolling, Cold Rolling & Finishing) and administrative Facilities.

The Aludium Alicante Plant (Spain), including Casthouse, Semi-Fabrication, Aludium's R&D Center (Cindal) and administrative Facilities.

# AUDIT REPORT

## CHAIN OF CUSTODY

## STANDARD

### OVERVIEW

MEMBER NAME	Aludium Premium Aluminium
ENTITY NAME	Aludium Amorebieta and Alicante
CERTIFICATION SCOPE	<p>The Aludium Amorebieta plant (Spain), including Aluminium re-melting/refining Casthouses, semi-fabrication (Hot Rolling, Cold Rolling &amp; Finishing) and administrative Facilities.</p> <p>The Aludium Alicante Plant (Spain), including Casthouse, Semi- Fabrication, Aludium's R&amp;D Center (Cindal) and administrative Facilities.</p>
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><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 (10 – 24 October 2022)</li><li>Surveillance Audit (16 – 17 April 2024)</li><li>Re-Certification Audit and Scope Change (15 &amp; 26 September 2025)</li></ul>
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>10 – 24 October 2022 (Initial Certification Audit)</li><li>16 – 17 April 2024 (Surveillance Audit)</li><li>15 &amp; 26 September 2025 (Re-Certification Audit and Scope Change)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>15 December 2022 (Initial Certification Audit)</li><li>15 May 2024 (Surveillance Audit)</li><li>6 December 2025 (Re-Certification Audit and Scope Change)</li></ul>
AUDIT SCOPE	<p><u>Initial Certification Audit (10 – 24 October 2022)</u></p> <p>The Audit Scope includes the Aludium Amorebieta plant (Spain), including Aluminium Re-Melting/Refining, Casthouses, Semi-Fabrication (Hot Rolling, Cold Rolling &amp; Finishing) and administrative Facilities and, the Aludium Alicante plant (Spain), Cold Rolling, Semi-Fabrication &amp; Finishing and administrative Facilities.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Post-Casthouse</li></ul> <p>All relevant Criteria from the ASI Chain of Custody Standard were included in the Audit Scope.</p> <p><u>Surveillance Audit (16 – 17 April 2024)</u></p> <p>The Audit Scope includes the Aludium Amorebieta plant (Spain), including Aluminium Re-melting/Refining Casthouses, Semi-Fabrication (Hot Rolling, Cold</p>

Rolling & Finishing) and administrative Facilities and, the Aludium Alicante plant (Spain), Cold Rolling, Semi-Fabrication & Finishing and administrative Facilities.

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.

Re-Certification Audit and Scope Change (15 & 26 September 2025)

The Audit Scope includes the Aludium Amorebieta plant (Spain), including Aluminium Re-melting/Refining, Casthouses, Semi-Fabrication (Hot Rolling, Cold Rolling & Finishing) and administrative Facilities and, the Aludium Alicante plant (Spain), Cold Rolling, Semi-Fabrication & Finishing and administrative Facilities.

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.

AUDIT OUTCOME	Certification
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><li>✓ The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this Report.</li><li>✓ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.</li><li>✓ The Audit Scope and Audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.</li><li>✓ The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.</li></ul>
CERTIFICATION PERIOD	31 January 2026 – 30 January 2029
NEXT AUDIT TYPE	Re-Certification Audit
NEXT AUDIT DUE DATE	30 January 2029
CERTIFICATE NUMBER	248



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

Aludium Premium Aluminium (the 'Entity') includes the Aludium Alicante and Aludium Amorebieta plants.

The Alicante Facility produces a range of special products through strip rolling, cutting and surface treatment processes. These products include construction materials, cosmetic products, lighting, automotive components, insulation, and sheet metal for the manufacture of closures (caps). In the Casthouse, the Facility produces coils for reprocessing or Aluminium plates for food cans, beverage closures, semi-rigid containers, decoration, cosmetics and construction, mainly for European industries. Its current annual production is approximately fifty million tonnes.

The Amorebieta Facility consists of producing secondary Aluminium casting, including the recycling of external Scrap (lacquered and unlacquered); hot rolling and cold rolling with heat treatment; and final cutting and packaging of Aluminium coils and sheets for food can, beverage closures, semirigid containers, decoration, cosmetic and construction mainly for European industries. Its annual production is 102 million tonnes. The Amorebieta Facility is located next to the Ibaizabal River, however there are no Protected Areas within its Area of Influence. The township of Amorebieta is located approximately 1.5 kilometres from the Facility, with some isolated houses and an industrial zone nearby. There are no culturally significant sites within the Entity's Area of Influence.

## 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	
SYSTEMS	High
RISKS	High
PERFORMANCE	High
OVERALL	HIGH

## FINDINGS

CRITERION	RATING	COMMENT
1. MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI Membership	Conformance	The Entity is an active member of ASI: <a href="https://aluminium-stewardship.org/about-asi/asi-members/aludium-premium-aluminium">https://aluminium-stewardship.org/about-asi/asi-members/aludium-premium-aluminium</a>
1.2 CoC Management System	Conformance	The Entity has defined and implemented Policies, systems, procedures and processes that meet the ASI Chain of Custody criteria for Management Systems. The verified Management System can handle ASI CoC Material. The existing procedure describes in detail the Management System, responsibilities, roles, processes and workflows, documentation and record keeping, and the handling of non-conforming product submissions. The Entity's Facilities have integrated Management Systems supported by IATF, ISO 14001, ISO 50001 and ISO 45001 Standards.
1.3 CoC Management System Monitoring	Conformance	The Entity has defined a process for the periodic review of the CoC Management System. This process is aligned with other certified Standards including IATF, ISO 14001, ISO 50001 and ISO 45001, which are periodically audited. The Entity's CoC management process defines the tasks and functions for possible areas of non-conformance with the CoC system, which is based on the procedure for handling customer complaints. Periodic reviews of the Management System are based on this process.
1.4 Management Representative	Conformance	The Entity has appointed a Management Representative responsible for implementing the ASI Chain of Custody Standard and who is the principal authority for the site to fulfil all applicable requirements of the ASI Chain of Custody Standard.
1.5 Communications and Training	Conformance	The Entity has defined an action plan for implementing the ASI Chain of Custody Standard, which is followed weekly and has integrated CoC training and communication. Throughout the Entity, communication of CoC requirements is undertaken through the deployment of internal processes and ongoing training.
1.6 Records Management	Conformance	The Entity has defined and implemented a procedure stating that records and information related to CoC must be kept for at least five years. The Entity supports and controls the traceability of transactions through online software. The Entity has risk management measures in place to ensure the protection and safeguarding of information.
1.7a Reporting to ASI (Inputs and Outputs of CoC Material)	Conformance	The Entity has defined internal procedures to fulfil the ASI Secretariat annual reporting requirements. The Entity undertakes timely submission of the annual report to the ASI Secretariat and includes Input and Output Quantities of CoC Material/s over the calendar year.
1.7b Reporting to ASI (Inputs and Outputs of Eligible Scrap)	Conformance	The Entity has defined internal procedures to fulfill with ASI Secretariat annual reporting requirements. The Entity undertakes timely submission of the annual report to the ASI Secretariat and includes information on the total Input Quantity of Eligible Scrap, with a breakdown by Post-Consumer Scrap and Pre-Consumer Scrap that is

CRITERION	RATING	COMMENT
		designated as CoC Material supplied directly from a CoC Certified Entity, in the calendar year.
1.7c Reporting to ASI (Inflows and Outflows of Non-CoC Material)	Conformance	The Entity has defined internal procedures to fulfill with the ASI Secretariat's annual reporting requirements. The Entity demonstrates conformance, which includes the timely submission of the annual report to the ASI Secretariat and includes information on total Inflows and Outflows of Non-CoC material in the calendar year.
1.7d Reporting to ASI (Positive Balance carried over)	Conformance	The Entity has defined internal procedures to fulfill the ASI Secretariat annual reporting requirements. The Entity undertakes timely submission of the annual report to the ASI Secretariat and includes information on maximum Positive Balance in the calendar year carried over to the subsequent Material Accounting Period.
1.7e Reporting to ASI (Positive Balance used)	Conformance	The Entity has defined internal procedures to fulfill with the ASI Secretariat's annual reporting requirements. The Entity undertakes the timely submission of the annual report to the ASI Secretariat, including information on the Positive Balance used in the calendar year.
1.7f Reporting to ASI (Internal Overdraw drawn down)	Conformance	The Entity has defined internal procedures to fulfill with ASI Secretariat annual reporting requirements. The Entity undertakes timely submission of the annual report to the ASI Secretariat and includes information on the maximum Internal Overdraw within the calendar year and the percentage of CoC Material Input Quantity this represents.
1.7g Reporting to ASI (Intra-Entity Flows)	Conformance	The Entity has defined internal procedures to fulfill with ASI Secretariat annual reporting requirements. The Entity undertakes timely submission of the annual report to the ASI Secretariat and includes Entity Intra-Entity Flows over the calendar year.
<b>2. OUTSOURCING CONTRACTORS</b>		
2.1 Certification Scope	Not Applicable	This Criterion is not applicable to the Entity, as it does not have Outsourcing Contractors included within the Certification Scope.
2.2a Control of CoC Material (Legal ownership or control)	Not Applicable	This Criterion is not applicable to the Entity, as it does not have Outsourcing Contractors included within the Certification Scope.
2.2b Control of CoC Material (No further outsourcing)	Not Applicable	This Criterion is not applicable to the Entity, as it does not have Outsourcing Contractors included within the Certification Scope.
2.2c Control of CoC Material (Risk assessment)	Not Applicable	This Criterion is not applicable to the Entity, as it does not have Outsourcing Contractors included within the Certification Scope.
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 have Outsourcing Contractors included within the Certification Scope.

CRITERION	RATING	COMMENT
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 have Outsourcing Contractors included within the Certification Scope.
2.5 Error (Outsourcing Contractor)	Not Applicable	This Criterion is not applicable to the Entity, as it does not have Outsourcing Contractors included within the Certification Scope.
<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)	Conformance	The Re-Melting and Refining Facilities included in the Certification Scope are under the operational control of the Entity: <a href="https://aludium.com/direcciones-y-mapas/">https://aludium.com/direcciones-y-mapas/</a> Currently, Aludium Alicante and Aludium Amorebieta are authorised to receive and remelt external Scrap.
4.1b Recycled Aluminium (Performance Standard)	Conformance	The Entity engaged in producing Recycled Aluminium is Certified with the ASI Performance Standard: <a href="https://aluminium-stewardship.org/aluminium-stewardship-initiative-certifies-two-aludium-plants-in-spain-against-asi-performance-standard">https://aluminium-stewardship.org/aluminium-stewardship-initiative-certifies-two-aludium-plants-in-spain-against-asi-performance-standard</a>

CRITERION	RATING	COMMENT
4.2a Eligible Scrap (Pre-Consumer)	Conformance	<p>The Entity has established procedures and processes to verify Pre-Consumer Scrap and Dross designated as CoC Material in its Management System Manual.</p> <p>The Entity manages Dross internally between the Alicante and Amorebieta plants, and the recovered Aluminium is an Input in the production process. These quantities are designated as CoC Material in the Entity's Mass Balance System, and shipments are traceable. The Entity sources Scrap and ingot from ASI Certified suppliers or suppliers assessed through a Due Diligence process.</p>
4.2b Eligible Scrap (Post-Consumer)	Conformance	<p>The Entity has established procedures and processes to verify Post-Consumer Scrap designated as CoC Material in its Management System Manual.</p> <p>The Entity manages the quantities designated as CoC Material in its Mass Balance System, and shipments are traceable. The Entity sources Scrap and ingot from ASI Certified suppliers or suppliers assessed through a Due Diligence process.</p>
4.2c Eligible Scrap (Dross)	Conformance	<p>The Entity has established procedures and processes to verify Pre-Consumer Scrap and Dross designated as CoC Material in its Management System Manual.</p> <p>The Entity manages Dross internally between the Alicante and Amorebieta plants, and the recovered Aluminium is an Input in the production process. These quantities are designated as CoC Material in the Entity's Mass Balance System, and shipments are traceable. The Entity sources Scrap and ingot from ASI Certified suppliers or suppliers assessed through a Due Diligence process.</p>
4.3a Records Management for Direct Suppliers of Recyclable Scrap Material (Suppliers)	Conformance	<p>The Entity has defined and implemented a process for managing suppliers of recyclable Scrap material designated as CoC Material that determines the criteria for evaluating and recording these suppliers' evaluation data. The process is recorded in a register that includes the supplier's identification data, including its corporate data and locations, the type of material it supplies, its reference in the Entity's systems, the Entity's plant to which it supplies, whether it is designated as a supplier of eligible Material.</p>
4.3b Records Management for Direct Suppliers of Recyclable Scrap Material (Financial transactions)	Conformance	<p>The Entity has implemented a procedure to ensure it does not facilitate cash payments to suppliers according to Entity's Standard Operating Procedures.</p>
5. CASTHOUSES: CRITERIA FOR ASI ALUMINIUM		
5.1a ASI Aluminium (CoC Certification Scope)	Conformance	<p>The Entity has defined and implemented a process for CoC management that determines the scope of operations and sites, including Casthouses. The Casthouses are within the scope of the Entity's CoC Certification Scope. The ownership and history of the Entity's sites is declared at: <a href="https://aludium.com/aludium">https://aludium.com/aludium</a></p>
5.1b ASI Aluminium (Performance Standard)	Conformance	<p>The Entity has defined and implemented a process for CoC management that determines the scope of operations and sites, including Casthouses. The Casthouses included in the CoC Certification Scope are covered via the ASI Performance Standard</p>



CRITERION	RATING	COMMENT
		Certificate: <a href="https://aluminium-stewardship.org/about-asi/members/Aludium-Premium-Aluminium">https://aluminium-stewardship.org/about-asi/members/Aludium-Premium-Aluminium</a>
5.1c ASI Aluminium (Aluminium sourcing)	Conformance	The Entity has defined and implemented a CoC management process that determines Material flows, including the traceability of incoming Aluminium. In the Entity's operations, Aluminium is identified in a way that allows it to be traced and ensures that it comes from a Certified supplier or a supplier that guarantees the CoC Certification of the incoming Aluminium.
5.2 Unique Identification	Conformance	The Entity has defined and implemented a process for CoC management that determines Material flows, including traceability, so that each material is registered in the IFS system and forms part of the balance of the quantity of material designated as eligible. All materials are physically identified with a batch number, Casting and weight, and these same data are recorded in the IFS and ALEA systems. The ALEA system manages the production operations whilst the IFS system is the general management programme.
<b>6. POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM</b>		
6.1a Post-Casthouse ASI Aluminium (CoC Certification Scope)	Conformance	The Entity has defined and implemented a process for CoC management that determines the scope of operations and sites, including Post-Casthouse activities. The Entity undertakes Post-Casthouse activities at sites included in the CoC Certification Scope. The ownership and history of the sites are declared at: <a href="https://aludium.com/aludium">https://aludium.com/aludium</a>
6.1b Post-Casthouse ASI Aluminium (Performance Standard)	Conformance	The Entity has defined and implemented a process for CoC management that determines the scope of operations and sites, including Post-Casthouse activities. The Post-Casthouse processes are undertaken at sites Certified according to the ASI Performance Standard: <a href="https://aluminium-stewardship.org/about-asi/members/Aludium-Premium-Aluminium">https://aluminium-stewardship.org/about-asi/members/Aludium-Premium-Aluminium</a>
6.1c Post-Casthouse ASI Aluminium (Aluminium sourcing)	Conformance	The Entity receives input predominantly from its own operations in Alicante and Amorebieta. The Entity also receives slabs from ASI Performance Standard and/or ASI CoC Certified suppliers.
<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	<p>The Entity has implemented a Code of Conduct with its Anti-Corruption Policy, which is communicated to suppliers. A copy of the Code has been sent to all metal suppliers. Refer to: <a href="https://aludium.com/wp-content/uploads/2025/02/Codigo-de-Conducta-Aludium-Dic.24.pdf">https://aludium.com/wp-content/uploads/2025/02/Codigo-de-Conducta-Aludium-Dic.24.pdf</a></p> <p>Suppliers must accept the Entity's Code of Conduct and/or have a similar Code of Conduct in place, as this is a requirement set out in the suppliers' purchasing conditions.</p>
7.1b Responsible Sourcing Policy (Responsible sourcing)	Conformance	The Entity has implemented a responsible sourcing process whereby it has implemented a Code of Conduct with its Responsible Sourcing Policy, which is communicated to its suppliers. This Code has been sent to all metal suppliers and is published at:

CRITERION	RATING	COMMENT
		<p><a href="https://aludium.com/wp-content/uploads/2025/02/Codigo-de-Conducta-Aludium-Dic.24.pdf">https://aludium.com/wp-content/uploads/2025/02/Codigo-de-Conducta-Aludium-Dic.24.pdf</a></p> <p>Suppliers must accept the Entity's Code of Conduct and/or have a similar Code of Conduct and simultaneously send evidence of their Responsible Sourcing Policy, this requirement is established in the suppliers' purchasing conditions.</p> <p>The information provided by each supplier ensures that the supplier accepts the Entity's Code of Conduct, including its Responsible Sourcing Policy, and assesses the risk, including the countries where it operates, the origin of its metal, and each supplier's Responsible Sourcing Policy.</p>
7.1c Responsible Sourcing Policy (Human Rights Due Diligence)	Conformance	<p>The Entity has implemented a responsible sourcing process whereby it has implemented a Code of Conduct with its Human Rights Policy, which is communicated to its suppliers.</p> <p>Suppliers must accept the Entity's Code of Conduct and/or have a similar Code of Conduct. This requirement is set out in the suppliers' purchasing conditions. In a questionnaire, the Entity ensures that the supplier accepts the Code of Conduct, including its Human Rights Policy, and assesses the risk, including the countries where it operates and the origin of its metal.</p>
7.1d Responsible Sourcing Policy (Conflict-Affected and High-Risk Areas)	Conformance	<p>The Entity has implemented a responsible sourcing process whereby it has implemented a Code of Conduct with an explicit commitment not to contribute to or participate in any type of armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRAs).</p> <p>Suppliers must accept the Entity's Code of Conduct and/or have a similar Code of Conduct in place while submitting information regarding whether they purchase material from crisis or conflict zones, as a requirement set out in the suppliers' purchasing conditions. The information provided refers to the level of risk, determining that the Entity's suppliers do not currently contribute to or operate in CAHRAs.</p>
7.2 Risk Assessment and Mitigation	Conformance	<p>The Entity has implemented a responsible sourcing process by which it assesses the risks of its supply chain. The Entity has defined and implemented a process for CoC management that determines the risk assessment system for non-conformance with its Responsible Sourcing Policy by its suppliers of CoC Materials, suppliers of Non-CoC Material and Recyclable Scrap. The Entity documents the results and has defined a risk level, which when exceeded by the supplier, the Material provided is not eligible.</p>
7.3 Complaints Resolution Mechanism	Conformance	<p>The Entity's Quality Systems are certified against both the ISO 9001 and IATF Standards, and the Entity has implemented processes for managing complaints. The metal qualified as ASI is fully identified in the IFS Management System. This process is linked to customer and/or supplier complaints. The Entity has a contact channel for interested parties via the 'contact us' link at: <a href="https://aludium.com/contacto/">https://aludium.com/contacto/</a> and; <a href="https://aludium.com/canal-de-informacion-aludium/">https://aludium.com/canal-de-informacion-aludium/</a></p>
8. MASS BALANCE SYSTEM: COC MATERIAL AND ASI ALUMINIUM		
8.1 Material Accounting System	Conformance	<p>The Entity has defined and implemented a process for CoC management that determines the Material Accounting System that records the Input Quantity and Output Quantity of CoC Material and</p>

CRITERION	RATING	COMMENT
		Non-CoC Material, by mass. This system collects data from the IFS Management System, identifying incoming material data (Scrap, ingot and slabs) eligible as CoC Material or Non-CoC Material. The IFS system collects all movements of coils and sheets, identifying which are eligible as CoC Material, reporting the available stock and tracing the purchase orders and sales orders for each Input and Output.
8.2 Material Accounting Period	Conformance	The Entity has defined and implemented a process for CoC management that determines the Material Accounting System and the data collection and reporting period. It is determined that the annual mass balance is reported after the end of the 12-month Accounting Period (31 January to 31 December).
8.3 Input and Inflow Quantities	Conformance	The Entity has defined and implemented a process for CoC management that determines the Material Accounting System that records the Input Quantity and Output Quantity of CoC Material and Non-CoC Material, by mass. This system collects data from the IFS Management System, identifying incoming Material data (scrap, ingot and slabs) eligible as CoC Material or Non-CoC Material. The IFS system collects all movements of coils and sheets, identifying which are eligible as CoC Material, reporting the available stock and tracing the purchase orders and sales orders for each Input and Output.
8.4 Output Quantities of CoC Material	Conformance	The Entity has defined and implemented a process for CoC management that determines the Material Accounting System that records the Input Quantity and Output Quantity of CoC Material and Non-CoC Material, by mass. This system collects data from the IFS Management System, identifying incoming material data (Scrap, ingot and slabs) eligible as CoC Material or Non-CoC Material. The IFS system collects all movements of coils and sheets, identifying which are eligible as CoC Material, reporting the available stock and tracing the purchase orders and sales orders for each Input and Output.
8.5 Indivisibility of CoC Material	Conformance	The Entity has defined and implemented a process for CoC management that determines the Material Accounting System. This system takes data from the IFS Management System and has defined that the ASI Certified metal will be for the complete module. The system ensures that CoC Material is not mixed with Non-CoC Material under the same consignment and batch number.
8.6 Output Quantity of Eligible Scrap	Conformance	The Entity has defined and implemented a process for CoC management that determines the Material Accounting System that records the quantity of CoC Material with respect to the total material (CoC + non-CoC). This system collects data from the IFS Management System and has defined the percentage of Scrap recovery for each type of Scrap alloy generated. IFS also manages and traces the amount of reprocessed Dross and Scrap. The Entity reprocesses internally produced Dross and Scrap.
8.7 Consistency Between Input Percentage and Total Output	Conformance	The Entity has defined and implemented a process for CoC management that determines the Material Accounting System, collecting data from the IFS Management System and has defined that in the mass balance the quantity of eligible CoC metal at entry can never be less than that shipped to customers at exit. The system controls the available stock of CoC Material, to ensure that no CoC Material can be shipped when there is no stock available.

CRITERION	RATING	COMMENT
8.8a Internal Overdraw (Not exceed 20%)	Conformance	The Entity has defined and implemented a process for CoC management that collects data from the IFS Management System and is constantly updated, reporting data for analysis monthly. The Entity has established internal controls and monthly reviews of mass balance data, ensuring that the Internal Excess Withdrawal does not exceed 20% of the total Input Quantity of CoC Material. Currently, the Entity's system does not foresee 'overdrafts' in the mass balance, so it is planned that no metal Certified as ASI CoC Material will be sold if the inventory is not positive.
8.8b Internal Overdraw (Not exceed force majeure situation)	Conformance	The Entity has defined and implemented a process for CoC management that collects data from the IFS management system. The Entity has established internal controls and monthly reviews of the Mass Balance data, ensuring that in the event of a Force Majeure situation, the Internal Overdraw will not exceed the amount of CoC Material affected by the Force Majeure situation.
8.8c Internal Overdraw (Made up within subsequent Material Accounting Period)	Conformance	The Entity has defined and implemented a process for CoC management that collects data from the IFS management system and is updated on an ongoing basis, reporting data for analysis monthly. The Entity has established internal controls and monthly reviews of the Mass Balance data, ensuring that the internal overdraw of one period is compensated within the next Material Accounting Period.
8.9a Positive Balance (Carry over)	Conformance	The Entity has defined and implemented a process for CoC management that collects data from the IFS Management System and determines the annual balance in 12 months, identifying Material available and whether the balance is positive on 31 December.
8.9b Positive Balance (Expiry)	Conformance	The Entity has defined and implemented a process for CoC management that collects data from the IFS Management System and determines that in the event that the final 12-month balance is positive, these tonnes of CoC Material can be transferred to a new 12-month period, and must be used in the new period and cannot be transferred again, following the FIFO (First In, First Out) rule.
9. ISSUING COC DOCUMENTS		
9.1 CoC Document	Conformance	The Entity has defined and implemented a process for CoC management that determines that each ASI CoC Certificate is associated with a sales order and a shipment. This allows full traceability from Output to Input. The IFS Management System traces the outgoing material and assigns a certificate to each CoC Material shipment.
9.2a CoC Document Content (Date of issue)	Conformance	The Entity has defined and implemented a process for CoC management that determines that for shipments, each shipment is associated with a CoC Certificate, which includes the date of issue of the CoC Document.
9.2b CoC Document Content (Reference number)	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC Documents are used for shipments, which include a reference number and is linked to the IFS Material Accounting System.

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9.2c CoC Document Content (Issuing Entity)	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC Documents are used for shipments, including the Entity's identity, address and CoC Certification number.
9.2d CoC Document Content (Receiving customer)	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC Documents are used for shipments, which include the identity and address of the client receiving the CoC Material and, in the case of another CoC Certified Entity, its CoC Certification number.
9.2e CoC Document Content (Responsible employee)	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC Documents are used for shipments that include the details of the responsible employee who can verify the information in the CoC Document.
9.2f CoC Document Content (Conformance statement)	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC Documents are used for submissions that include the sentence 'The information contained in this document is in accordance with ASI CoC Standard'.
9.2g CoC Document Content (Type of CoC Material)	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC Documents are used for shipments that include information on the type of CoC Material shipped.
9.2h CoC Document Content (Mass of CoC Material)	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC Documents are used for shipments that include information on the quantity of CoC Material in the shipment.
9.2i CoC Document Content (Mass of total material)	Conformance	The Entity has defined and implemented a process for CoC management that determines that CoC Documents are used for shipments that include information on the total amount of Material in the shipment.
9.3a Sustainability Data (optional) – Carbon footprint	Conformance	The Entity has defined and implemented a process for managing the CoC which determines that, in the case of shipments, each shipment is associated with a CoC Documents, which includes CO <sub>2</sub> emissions data per tonne of Aluminium.
9.3b Sustainability Data (optional) – Origin information	Conformance	The Entity has defined and implemented a process for managing the CoC which determines that, in the case of shipments, each shipment is associated with a CoC Documents. The origin data of the Aluminium is not included.
9.3c Sustainability Data (optional) – Recycled content	Conformance	The Entity has defined and implemented a process for managing the CoC that determines that, in the case of shipments, each shipment is associated with a CoC Documents. Recycled content data, including the methodology relating to Pre-Consumer and Post-Consumer Waste, is not included.
9.3d Sustainability Data (optional) – Post-	Conformance	The Entity has defined and implemented a process for CoC management that determines that shipments are made together with CoC Material shipment documents that include information

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Casthouse ASI Certification status		regarding the Entity's status of ASI Certification for the ASI Performance Standard.
9.4 Supplementary Information (optional) - Objective evidence	Not Applicable	This Criterion is not applicable to the Entity, as it does not intend to disclose Supplementary Information on CoC Documentation.
9.5 Verification of Information	Conformance	The Entity has defined and implemented a process for CoC management which determines that the documents currently available in its ISO 9001-IATF Quality systems, which are supported by the IFS Management System, are used for shipments. The IFS system is shown to be accurate, reliable and robust. The Entity undertakes inventory control and accounting audits that monitor the quantities of Material available.
9.6 Error (Shipping)	Conformance	The Entity has defined and implemented a process for CoC management that determines that the documents currently available in its ISO 9001-IATF Quality systems and supported by the IFS Management System are used for shipments. If an error is discovered after the CoC Material has been submitted, the Entity will document the error and any agreed measures to correct it, and implement measures to avoid recurrence, all under its ISO 9001-IATF quality system, analysing the causes and establishing remedial and corrective actions to avoid recurrence.
10. RECEIVING CoC DOCUMENTS		
10.1 Verification of CoC Documents	Conformance	The Entity has defined and implemented a process for CoC management that determines the control of the receipt of materials based on its ISO 9001-IATF quality system, which includes reception control procedures where the documents accompanying the Material supplies are checked, including all information required in the CoC Documents received.
10.2 Verification of Consistency Between CoC Documents and CoC Material	Conformance	The Entity has defined and implemented a process for CoC management that determines the control of Material receipts based on its ISO 9001-IATF quality system, where the documents accompanying material supplies are checked. All Material receipts are supported by documents checked before the Material is entered into the IFS Management System.
10.3 Verification of Supplier's ASI CoC Certification	Conformance	The Entity has defined and implemented a process for CoC management which determines that the Metal Purchasing service requests and maintains periodic evaluations or certifications from metal suppliers to keep records up to date, including information regarding their ASI CoC Certification.
10.4 Error (Reception)	Conformance	The Entity has defined and implemented a process for CoC management that determines that for incoming material, the documents currently available in its ISO 9001-IATF Quality systems and supported by the IFS Management System are used. If an error is discovered after the CoC Material has been received, the Entity documents the error and any agreed measures to correct it and implements measures to avoid recurrence, all under its ISO 9001-IATF

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		quality system, analysing together with the supplier the root causes and establishing remedial and corrective actions to avoid recurrence.
<b>11. CLAIMS AND COMMUNICATIONS</b>		
11.1a Claims and Communications (ASI Claims Guide)	Conformance	The Entity has created an internal procedure based on the ASI Complaints Guide. This procedure defines that the Entity is a Member of ASI and may therefore use the member logo, fulfilling and applying the general rules of ASI.
11.1b Claims and Communications (Verifiable evidence)	Conformance	The Entity has created an internal procedure, based on the ASI Claims Guide. This procedure establishes that Aludium is a member of ASI and, therefore, has the right to use the member logo, fulfilling with and applying ASI's general standards. All statements are verifiable by accessing ASI's CoC and PS certifications on the Entity's website: <a href="https://aludium.com/asi-y-otras-certificaciones/">https://aludium.com/asi-y-otras-certificaciones/</a>
11.1c Claims and Communications (Employee training)	Conformance	The Entity has created an internal procedure, based on the ASI Claims Guide. The Entity trains all its employees in the procedure to ensure conformance in all declarations and/or statements.

#### 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	31 January 2023	Initial Certification Audit – Full Certification
1	23 May 2024	Surveillance Audit
2	31 January 2026	Re-Certification Audit and Scope Change to apply the ASI CoC Standard V2