

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Kobe Steel, Ltd. Moka Works

CERTIFICATE NUMBER

364

ASI STANDARD

PERFORMANCE
STANDARD
(V3.1 2023)

CERTIFICATION LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITING FIRM

ERM CERTIFICATION
AND VERIFICATION
SERVICES

DATE OF ISSUE

29 MAY 2024

DATE OF EXPIRY

28 MAY 2027

CERTIFIED SINCE

29 MAY 2024

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', 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

CERTIFICATION SCOPE

Manufacture of Aluminium
products at Moka Works located in
Tochigi, and the relevant corporate
functions at the Head Offices
located in Kobe and Tokyo, Japan.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Kobe Steel, Ltd.
ENTITY NAME	Kobe Steel, Ltd. Moka Works
CERTIFICATION SCOPE	Manufacture of Aluminium products at Moka Works located in Tochigi, and the relevant corporate functions at the Head Offices located in Kobe and Tokyo, Japan.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesSemi-FabricationMaterial Conversion
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit (8 – 22 December 2023)Surveillance Audit and Scope Change (4 – 12 March 2026)
AUDIT FIRM	ERM Certification and Verification Services
AUDIT DATE	<ul style="list-style-type: none">18 – 22 December 2023 (Initial Certification Audit)4 – 12 March 2026 (Surveillance Audit and Scope Change)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">14 February 2024 (Initial Certification Audit)7 April 2026 (Surveillance Audit and Scope Change)
AUDIT SCOPE	<p><u>Initial Certification Audit (8 – 22 December 2023)</u></p> <p>The Audit Scope includes the manufacture of Aluminium products at Moka Works, Tochigi, Japan.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesSemi-FabricationMaterial Conversion <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Surveillance Audit and Scope Change (4 – 12 March 2026)</u></p> <p>The Audit Scope includes the manufacture of Aluminium products at Moka Works, Tochigi, and the relevant corporate functions (General Affairs & CSR, Equipment & Materials Procurement, Environment & Safety Department, Human Resources) at the Kobe and Tokyo Head Offices, Japan. The Audit of the Head Office locations was conducted remotely.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Aluminium Re-melting/Refining

-
- Casthouses
 - Semi-Fabrication
 - Material Conversion

All relevant Criteria in the ASI Performance Standard 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 29 May 2024 – 28 May 2027

NEXT AUDIT TYPE Re-Certification Audit

NEXT AUDIT DATE 28 May 2027

CERTIFICATE NUMBER 364



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

The Kobe Steel Group has annual sales of approximately 1.7 trillion yen. As the primary plant of the Steel and Aluminium Business Division, the Moka Works (the 'Entity') commenced operation in 1969 and is solely responsible for the manufacture of Aluminium sheeting used in airplanes, Shinkansen trains, beverage cans, hard disk drives, automobiles and other applications. The Entity's rolling plant is considered one of the most efficient in the industry, with one of the highest production volumes of any such facility in Japan. The advanced rolling technology used by the Entity since operation commenced has resulted in high-quality products which are lightweight, non-toxic, durable, and recyclable. The base material contains Primary Aluminium and various Scrap material (recycled metal).

The Entity is located in the Moka-5 industrial park in Moka city, Tochigi Prefecture, Japan and currently has approximately 1,020 employees.

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	High	Medium	MEDIUM
RISKS	High	Medium	Medium	MEDIUM
PERFORMANCE	Medium	Medium	Medium	MEDIUM
OVERALL	MEDIUM			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>Each Department at the Entity's Head Office is responsible for Compliance activities regarding major laws and regulations that relate to the entire Group. Each Department has jurisdiction over the laws and regulations related to the issues most related to their activities. Information on the Entity's Compliance is available in the ESG Data Book 2023, page 92:</p> <p>https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2023.pdf</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has developed and implemented anti-Corruption Policies and initiatives, available at:</p> <p>https://www.kobelco.co.jp/english/sustainability/ethics-compliance.html</p> <p>https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2023.pdf</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity utilises a 'Sustainability Management Framework' to promote sustainability management throughout the business, which is based on the Group's corporate philosophy ('Six Pledges of KOBELCO'), which acts as the Code of Conduct for all the Entity's employees. Employees are trained on the Code of Conduct. It also publicly discloses progress against this framework. Further information is disclosed in the Integrated Report 2025, page 85:</p> <p>https://www.kobelco.co.jp/english/ir/integrated-reports/pdf/integrated-reports2025_e.pdf</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity utilises its 'Sustainability Management Framework' to promote sustainability management based on the Group's corporate philosophy and disclose its progress. For further details, refer to ESG Data Book 2025, pages 4-9:</p> <p>https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2025.pdf</p> <p>'Kobe Steel's Basic Philosophy and Initiatives Regarding Corporate Governance' is a compilation of various Policies regarding the Group's governance and is available at:</p> <p>https://www.kobelco.co.jp/english/about_kobelco/kobesteel/governance/files/Basic_Policy_and_Initiatives.pdf</p>
2.2a-c Leadership	Conformance	<p>The Entity has assigned two senior managers, including the Vice President (Sustainability Promotion Committee Chair) and the Head of Moka Works as persons responsible for ASI certification. Both representatives oversee all aspects of governance, environment, and social performance at the Entity.</p>
2.3a Environmental and Social Management Systems – Environmental	Conformance	<p>The Entity has obtained external certification to ISO 14001:2015 for its Environmental Management System (issued January 2022, expiry December 2024).</p>

CRITERION	RATING	COMMENT
2.3b Environmental and Social Management Systems – Social	Conformance	The Sustainability Promotion Committee identifies issues, formulates plans, and monitors sustainability activities, including social aspects and risks, based on the Sustainability Promotion Committee Regulations. The Sustainability Promotion Committee Regulations define the composition of the Sustainability Promotion Committee, which is the core of the Social Management System.
2.4a-e Responsible Sourcing	Conformance	The Group established and implemented its 'Basic CSR Procurement Policy' in June 2022. This Policy covers environmental, social and governance issues and requests improvements from its business partners, requests for audits and a review of business relationships if improvements are not implemented. Further details on this process are provided in the ESG Data Book 2025: https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2025.pdf
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as there have been no New Projects or Major 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 New Projects or Major Changes to existing Facilities.
2.7a-f Emergency Response Plan	Minor Non-Conformance	The Entity has implemented its Disaster Prevention Management Regulations, and Disaster Prevention Committee meetings are held monthly as part of safety, health, environment, and disaster prevention meetings. The process is outlined in the ESG Data Book 2025, page 57: https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2025.pdf The Entity has not however collaborated with surrounding neighbours on the development of the Emergency Response Plan
2.8a-d Suspended Operations	Conformance	The Entity has developed a Business Continuity Plan (BCP) for situations where they are forced to suspend or significantly change operations due to factors beyond their control. When planning, implementing, and reviewing the BCP, the Entity uses its framework of sustainability management to consider ESG issues.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has implemented a Due Diligence process for mergers and acquisitions, and uses an 'Investment Project Risk Checklist' to conduct a wide-ranging review of risk items, including ESG practices related to the Business.
2.10a-b Closure, Decommissioning and Divestment	Conformance	Under the 'Human Rights Due Diligence' section of the KOBELCO Group Human Rights Policy, the Entity conducts investigations and evaluations with the aim of preventing or reducing the negative impact on Human Rights that business activities may have on society, including cases of closure, decommissioning or divestment. The Policy is to establish a Human Rights Due Diligence system for corrective action through appropriate means, to continuously implement this system, and to disclose the progress and results to external parties. https://www.kobelco.co.jp/english/about_kobelco/csr/files/policy_en.pdf

CRITERION	RATING	COMMENT
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity has disclosed its ESG initiatives and performance in its Integrated Report and ESG Data Book, available at: https://www.kobelco.co.jp/english/ir/integrated-reports/pdf/integrated-reports2025_e.pdf (Integrated Report), and; https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2025.pdf (ESG Data Book 2025)</p> <p>Additionally, the Entity discloses a summary of its ESG initiatives at: https://www.kobelco.co.jp/english/sustainability/.</p>
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity publicly discloses its performance relating to the management of Bribery and competition law violations, which are considered by the Entity to be significant risks. For further information, refer to: https://www.kobelco.co.jp/english/sustainability/ethics-compliance.html</p>
3.3a-c Payments to Governments	Conformance	<p>The Entity has developed and implemented a Bribery Prevention Policy and has implemented various initiatives based on this Policy: https://www.kobelco.co.jp/english/sustainability/pdf/anti-bribery_e.pdf (English)</p> <p>Donations to political parties are made public by each party.</p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has established a contact point on the following website to receive reports and inquiries from various Stakeholders: https://form.kobelco.co.jp/inquiry/oth-001/input?_gl=1lh32nkg_gaMTcxMjlxNTc5Ny4xNzY5NTYxMjgx_ga_XYIN6C4953*czE3NzEzMjA3OTlkczMzJGcxJHoxNzcxMzIOMjclJGoiMIRsMCRoMA</p>
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity has submitted Life Cycle Assessment (LCA) analysis data for Aluminium cans to the Japan Aluminum Association and published the 'LCI Investigation Report on Rolled Plates for Aluminum Beverage Cans'. Refer to: https://www.aluminum.or.jp/global_warming/inventory/</p> <p>For other Products, the Entity reports its data to the Japan Aluminium Association, which publishes industry averages: https://www.aluminum.or.jp/environment/pdf/1-2-2.pdf</p>
4.1b-c Environmental Life Cycle Assessment – Disclosure	Conformance	<p>Life Cycle Assessment (LCA) information on the Entity's Aluminium Products is provided upon customer request by the Entity. The Entity provides the LCA reports of the Japan Aluminum Association, including for Aluminium beverage cans: https://www.aluminum.or.jp/global_warming/inventory/</p>
4.2 Product Design	Conformance	<p>In order to improve the utilisation rate of recycled material, the Entity has established goals and promotes the use of internal Scrap within the plant and also the expansion and use of Scrap from outside the plant.</p>
4.3a-b Aluminium Process Scrap	Conformance	<p>In order to improve the utilisation rate of recycled material, the Entity has established goals and promotes the use of internal Scrap within the plant and also the expansion and use of Scrap from outside the plant. The Entity has implemented a recycling strategy, which is</p>

CRITERION	RATING	COMMENT
		published in the ESG Data Book 2023, page 36: https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2023.pdf
4.4a-c Collection and Recycling of Products at End of Life – Material Conversion and other Manufacturing	Conformance	The Entity's promotion of its Resource Recycling (Waste Reduction) and Raw Materials Usage Reduction is detailed in the ESG Data Book 2023, page 35: https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2023.pdf The Entity's 2023 Business Strategy (Aluminium Plate Department) includes a recycling strategy, which specifies an increase in the recycling rate of Aluminium can. Recycling activities are reviewed annually and information on recycling is disclosed in the Integrated Report, page 61.
4.4d Collection and Recycling of Products at End of Life	Conformance	As a member of the Aluminium Can Recycling Association, the Entity supports surveys of Aluminium can recycling rates and efforts to improve recycling rates. Refer to: http://www.alumican.or.jp/publics/index/103/
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	Energy consumption and greenhouse gas (GHG) emissions data are recorded and published annually in the ESG data book 2025, pages 20-22: https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2025.pdf The emission data information provided however is a total from various Kobe Steel subsidiaries and is not disaggregated. Additionally, only limited independent third-party verification of these data has been undertaken.
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 a GHG reduction roadmap for the Aluminium plate division to achieve carbon neutrality by 2050 in line with the 1.5° scenario. The document is available at: https://www.kobelco.co.jp/ir/presentation/pdf/240925_esg.pdf#page=46 The GHG reduction roadmap is applicable for the Group's Aluminium division (including domestic Japan and overseas subsidiaries). The Entity is the only site within this division currently. The Entity has established its GHG emissions reduction goals for 2030 (from a 2013 baseline) and includes specific actions, including energy saving, improving yields, increasing recycling rates, expanding the use of 'green' Aluminium and renewable energy in the production of ingots.

CRITERION	RATING	COMMENT
5.3b-e GHG Emissions Reduction Plans - Targets, review and disclosure	Minor Non-Conformance	<p>GHG emissions are compiled on an annual basis and progress toward the target is evaluated annually. The CO₂ reduction strategy is reviewed and revised as necessary based on this evaluation. These data are publicly disclosed in the Integrated Report, pages 37-38: https://www.kobelco.co.jp/english/ir/integrated-reports/pdf/integrated-reports2025_e.pdf</p> <p>and the ESG Data Book, page 24: https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2025.pdf</p> <p>For the Aluminium plate division, progress toward reduction targets is reviewed annually during the budgeting period. Information is made available if requested by a customer. The Aluminium Plate Task Force (in which Plant Directors also participate) meet every two months to confirm progress and make decisions around the reduction targets.</p> <p>The GHG Emissions Reduction Pathway does not however include Intermediate Targets for periods beyond five years and absolute emissions (tCO₂e) corresponding to the Intermediate Targets.</p>
5.4 GHG Emissions Management	Conformance	<p>GHG emissions are compiled on an annual basis and progress toward the target is evaluated annually. The CO₂ reduction strategy is reviewed and revised as necessary based on this evaluation. These data are publicly disclosed in the Integrated Report 2025, pages 37-38: https://www.kobelco.co.jp/english/ir/integrated-reports/pdf/integrated-reports2025_e.pdf</p> <p>and the ESG Data Book 2025, page 24: https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2025.pdf</p>
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Minor Non-Conformance	<p>The type and volume of substances released into the atmosphere by the Entity's activities have been quantified and are available at: https://www.kobelco.co.jp/sustainability/pdf/moka202512_h.pdf</p> <p>Plans developed at site level to minimise exposure to and the impact of emissions to air however are not publicly disclosed.</p>
6.2a-g Discharges to Water	Minor Non-Conformance	<p>The type and volume of substances released into water by the Entity's activities have been quantified and are publicly available at: https://www.kobelco.co.jp/sustainability/pdf/2025_environmentaldata.pdf</p> <p>The plan for minimising exposure to, and the impact of, Discharges to Water, however, is not publicly disclosed.</p>
6.3a-g Assessment and Management of Spills and Leakages	Minor Non-Conformance	<p>The Entity has conducted Environmental Impact Assessments for each process in each Department and identified significant environmental aspects. To prepare for, and respond to emergencies, each Department has created Procedures for responding to Spills and Leakages.</p> <p>The management plan for Spills and Leakages however is not publicly disclosed.</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>Both the Entity's Work's Environmental Management Basic Regulations and Emergency Contact System Chart address the requirement for</p>

CRITERION	RATING	COMMENT
		disclosing any Spills and Leakages. Further information is available in the ESG Databook 2025, page 58: https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2025.pdf
6.5a-c Waste Management and Reporting	Conformance	Businesses that generate large amounts of waste (1,000 tonnes or more), like the Entity are required to submit an industrial waste treatment plan report to the local regulator, Tochigi Prefecture, and is available at: https://www.pref.tochigi.lg.jp/d52/eco/haikibutsu/haikibutsu/taryoukeinto.html https://www.pref.tochigi.lg.jp/d52/eco/haikibutsu/haikibutsu/documents/koubeseikousho_h.pdf https://www.pref.tochigi.lg.jp/d52/eco/haikibutsu/haikibutsu/documents/koubeseikousho_k.pdf
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Conformance	Dross is processed in an arc furnace to maximise Aluminium recovery from Dross. Treated ash is reused as an auxiliary raw material for refractories, cement, and steel. Since arc furnace dust ash and cooling slag dust are disposed of in landfills, the Entity is currently investigating the possibility of recycling of these materials.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	The Entity has undertaken a water risk assessment using the WRI Aqueduct tool and published data on the quantity of water taken by each water source and the wastewater discharged by destination in the ESG Data Book 2025, pages 33-34: https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2025.pdf No Material risks have been identified.
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity as no significant water-related risks were identified in the Entity's risk assessment.
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	Using the Integrated Biodiversity Assessment Tool (IBAT), the Entity has investigated whether any areas around the Entity had the potential to impact sites important for Biodiversity conservation. The investigation determined that there were no Protected Areas (Ramsar Site-registered wetlands, World Natural Heritage Sites, Protected Areas 1 to 3 as classified by the IUCN) within a three-kilometre radius. The Entity is located within an industrial park, and as such, the Entity determined that the risk to Biodiversity and Ecosystem Services is low. Refer to the ESG Data Book 2025, page 38: https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2025.pdf

CRITERION	RATING	COMMENT
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable, as the Entity determined that the risk to Biodiversity and Ecosystem Services is low.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable, as the Entity determined that the risk to Biodiversity and Ecosystem Services is low.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable, as the Entity determined that the risk to Biodiversity and Ecosystem Services is low and no Priority Ecosystem Services were identified.
8.4 Alien Species	Conformance	The Entity has undertaken a risk assessment on the impact of Alien Species and has implemented management procedures for all wooden pallet materials used for export and import. Additionally, the site is located within an industrial estate under the City Planning Act, and the risks to surrounding biodiversity and ecosystems are assessed to be low.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity is located in an industrial park and does not have any impact on World Heritage Sites.
8.6a-d Protected Areas	Not Applicable	This Criterion is not applicable to the Entity, as there are no Protected Areas located within a three kilometre radius and the Entity is located within an industrial park.
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 has implemented the KOBELCO Group Basic Policy on Human Rights, which is available at: https://www.kobelco.co.jp/english/sustainability/human-rights.html</p> <p>The Entity's progress on its Human Rights Due Diligence process is described and published in the Integrated Report 2025, page 74: https://www.kobelco.co.jp/english/ir/integrated-reports/pdf/integrated-reports2025_e.pdf ¶</p> <p>Whilst Health and Safety, Harassment and working hours were identified as Human Rights issues within the domestic market (in Japan), these have however been identified as low risk for the Entity.</p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>Gender equality is included in the KOBELCO Group Basic Policy on Human Rights, available at: https://www.kobelco.co.jp/english/sustainability/human-rights.html ¶</p> <p>The Integrated Report 2025 lists initiatives related to Diversity & Inclusion, as well as key performance indicators (KPIs) for promoting women's participation, including the ratio of female hires and the ratio of women in managerial positions.</p>

CRITERION	RATING	COMMENT
		Refer to the Integrated Report 2025, pages 22 and 70: https://www.kobelco.co.jp/english/ir/integrated-reports/pdf/integrated-reports2025_e.pdf
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity, as production sites within the Certification Scope are not located on or near lands, territories, or resources of Indigenous Peoples. The Entity has implemented the Group Basic Policy on Human Rights, which clearly states consideration for the rights of Indigenous Peoples: https://www.kobelco.co.jp/english/sustainability/human-rights.html The Policy was created in 2019 and was last reviewed in 2022.
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 operates within a designated industrial area where there are no Indigenous Peoples present.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity, as it operates within a designated industrial area where there are no Indigenous Peoples present.
9.5a Cultural and Sacred Heritage - Identification	Conformance	The Entity has implemented the Kobelco Group Basic Policy on Human Rights, which clearly states consideration for the rights of Indigenous Peoples, including their unique culture and history. Refer to: https://www.kobelco.co.jp/english/sustainability/human-rights.html The Entity is located within an industrial park with no cultural and sacred heritage sites or values within its Area of Influence.
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable to the Entity, it is located within a designated industrial area, and there are no cultural and sacred heritage sites or values, or Indigenous Peoples identified as present.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as no Resettlements have been considered or taken place as the result of their operations or activities. The Entity has implemented the Group Basic Policy on Human Rights, which clearly states consideration for the rights of Indigenous Peoples: https://www.kobelco.co.jp/english/sustainability/human-rights.html There is no specific provision for consideration for vulnerable and at-risk populations in the Group's Basic Human Rights Policy; however, there have been no New Projects and Major Changes initiated by the Entity in the last five years.
9.7a-h Affected Populations and Organisations	Minor Non-Conformance	The Entity has implemented the Group Basic Policy on Human Rights, which clearly states consideration for the rights of Indigenous Peoples and contribution to Local Communities: https://www.kobelco.co.jp/english/sustainability/human-rights.html Although the Entity's facility is located within a designated industrial area and is surrounded by industrial neighbours in all directions and

CRITERION	RATING	COMMENT
		farmlands within a two-kilometre radius, the Human Rights Due Diligence developed by the Entity only considers risks associated with Workers and the supply chain and not the neighbouring Affected Populations.
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	<p>The use of conflict minerals is prohibited under the Entity's Basic CSR Procurement Policy, available at: https://www.kobelco.co.jp/english/sustainability/files/csr-procurement-basic-policy_e.pdf</p> <p>The Entity has implemented a process on managing Upstream Supply Chains for Conflict Minerals which is summarised in the ESG Databook 2025, page 71: https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2025.pdf</p>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Minor Non-Conformance	The Entity has implemented a process for identifying and assessing risks via the completion of supplier surveys. It was identified this process however does not fully meet the requirement under the OECD Guidelines for a comprehensive, risk-based Due Diligence process. In addition, although Primary Aluminium is sourced from multiple suppliers, the survey report was only available for one supplier.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Minor Non-Conformance	<p>The Entity's process for identifying and assessing risks is via completion of supplier surveys as summarised in the ESG Databook 2025, page 72: https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2025.pdf</p> <p>It was identified that this process however does not fully meet the requirement under the OECD Guidelines for a comprehensive, risk-based due diligence process and the potential exists that not all risks relevant to the Primary Aluminium suppliers have been identified and are assessed appropriately.</p>
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity's Due Diligence practices 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's Annual Report, currently only provides declarations and Due Diligence results for tin, tantalum, tungsten, gold, cobalt and mica and does not include Primary Aluminium. There is no declaration that the Entity is not sourcing Primary Aluminium from areas deemed as conflict areas or high-risk areas by the OECD.
9.9 Security practice	Conformance	<p>The Entity has implemented the 'Correction and Remedies Measures' procedure as part of the KOBELCO Group Basic Policy on Human Rights, which stipulates that 'If it is clear that there is a negative impact on human rights at our group's business partners, including suppliers, we will encourage them to take appropriate measures'. Refer to: https://www.kobelco.co.jp/english/sustainability/pdf/policy.pdf</p> <p>Security services are outsourced, with contractors performing their duties appropriately in accordance with this Policy, and in the unlikely event that a problem arises, the Human Resources will investigate and take corrective actions.</p>

CRITERION	RATING	COMMENT
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity has implemented the Kobelco Group Basic Policy on Human Rights, which includes respect for Freedom of Association and the right to Collective Bargaining: https://www.kobelco.co.jp/english/sustainability/human-rights.html</p> <p>There is a collective agreement which includes an article confirming the Freedom of Association. There is only one Labour Union active at the Entity with two full-time officers and three non-full-time executive committee members representing Workers. The Entity has a 'check-off agreement' for the Labour Union membership, and all full-time employees are members of this Union.</p>
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 the Freedom of Association and right to Collective Bargaining is not restricted in the country in which the Entity operates (Japan).
10.2a Child Labour	Conformance	<p>The Entity has implemented the KOBELCO Group Basic Policy on Human Rights, which addresses Child Labour: https://www.kobelco.co.jp/english/sustainability/human-rights.html</p> <p>The youngest employee at the Entity is 18 years old, as confirmed directly with the employee and the company directory at Audit.</p>
10.3a-c Forced Labour	Minor Non-Conformance	<p>The KOBELCO Group Basic Policy on Human Rights includes the prohibition of Forced Labour, available at: https://www.kobelco.co.jp/english/sustainability/human-rights.html</p> <p>Evidence reviewed during the Audit demonstrated the actions have been implemented. Completed Human Rights Risk assessment shows the risk of Forced Labour is identified as low.</p> <p>The Kobe Steel Group does not have a group-wide Modern Slavery Statement however, that fully meets ASI requirements (e.g. Entity-wide applicability, annual updates, value-chain risk assessment, and forward-looking action plans).</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity has implemented the KOBELCO Group Basic Policy on Human Rights, which prohibits all forms of Discrimination: https://www.kobelco.co.jp/english/sustainability/human-rights.html</p> <p>Risk assessments are conducted regarding the identification and evaluation of Human Rights issues. Diversity and respect for Human Rights is addressed in the Entity's training on Harassment and diversity communication training. The Human Resources Department has conducted objective job assessments to establish fair pay rates.</p>
10.5 Communication and engagement	Conformance	<p>The Entity has implemented the KOBELCO Group Basic Policy on Human Rights, which includes respect for Freedom of Association and the right to Collective Bargaining: https://www.kobelco.co.jp/english/sustainability/human-rights.html and https://www.kobelco.co.jp/sustainability/human_rights.html</p> <p>The Collective Bargaining Agreement stipulates that a committee is established between the Entity and the Union, which ensures open</p>

CRITERION	RATING	COMMENT
		communication and direct engagement with Workers and their representatives regarding working conditions and resolution of workplace and compensation issues.
10.6a-g Violence and Harassment	Conformance	To create workplace environments in which Harassment does not occur, it is clearly stated in the KOBELCO Group Basic Policy on Human Rights (refer to: https://www.kobelco.co.jp/english/sustainability/human-rights.html) and in Employment Regulations that Harassment will not be tolerated. In addition, regular education in the form of e-learning and group training for employees is undertaken so that all employees in the workplace have a proper understanding of Harassment. Further information is available in the ESG Data Book 2025, page 50: https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2025.pdf
10.7a-c Remuneration	Conformance	Employee Wage Regulations stipulate how wages are calculated and paid, and the regulations are posted on the intranet. The minimum wage is stated and is described in the Employee Wage Regulations. The Entity pays wages on the 25 th of every month, with payslips issued to Workers via email. Interviews with Workers undertaken during the Audit confirmed they understand their terms and conditions of employment and have no issues with wages/Overtime pay.
10.8a-c Working Time	Conformance	Working hours are stipulated under the site's Employee Work Regulations and Overtime in existing labour agreements. Japan's Labour Standards Law stipulates a maximum Overtime limit of 720 hours per year; however, the site's 'Article 36 Agreement', which has been agreed between Workers and management teams, has Overtime work capped at 45 hours per month. Under special circumstances, such as when dealing with budget and financial statements, a major breakdown of manufacturing equipment, or a customer complaint, the total of Overtime and holiday work is limited to less than 100 hours per month, and annual Overtime work is limited to 600 hours. No Overtime work occurred more than the hours stipulated in the 'Article 36 Agreement'. The daily attendance records, including Overtime, are recorded by employee identity cards and managed by a linked system. The payment of premium wages for Overtime is properly performed.
10.9a-b Informing Workers of Rights	Conformance	The Entity has delivered training to Workers on their rights, as described in the Integrated Report 2025, page 69: https://www.kobelco.co.jp/english/ir/integrated-reports/pdf/integrated-reports2025_e.pdf The Entity has provided all Workers with the Employee Work Regulations to inform Workers of their rights. Each year, directors and executive officers send a message to Group executives and employees, informing them of the Human Rights Policy.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Minor Non-Conformance	The Entity's Safety and Health Management Policy are disseminated and communicated by senior management, and their activities are implemented based on the Policy. A training plan is delivered as part of the Management System. The performance of the Policy is reviewed annually in the ESG Databook 2025:

CRITERION	RATING	COMMENT
		<p>https://www.kobelco.co.jp/english/sustainability/pdf/esg-databook2025.pdf</p> <p>Although risk assessments are undertaken for each work task, including those of subcontractors, not all identified risk reduction measures have been implemented however, and a Minor Non-Conformance from the previous ASI Audit remains open.</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Minor Non-Conformance	<p>The Entity publicly discloses the effectiveness of its OH&S Management System on an annual basis, including leading and lagging indicators and comparative analyses of performance with leading practice and other companies and factories. Refer to the Integrated Report 2025, pages 56 and 78-79: https://www.kobelco.co.jp/english/ir/integrated-reports/pdf/integrated-reports2025_e.pdf</p> <p>These data are compiled for all Kobe Steel Entities however, including the Steel & Aluminium business, Advanced Materials, Machinery, Electric Power, Engineering, Welding, Construction Business and Other Industries and are not specific to the Aluminium industry.</p>
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity's Safety and Health Committee meeting is held every month to meet with the Labor Union representing the Entity's Workers. This Committee also discusses various issues including safety performances and includes some employee engagement activity.</p> <p>Additional employee engagement activities include the Zero Accident Group activities including monthly activity reporting and activity awards, twice-yearly safety declaration, daily safety chant/meeting, and the pray for safety undertaken several times per year.</p>

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	29 May 2024	Initial Certification Audit – Full Certification
1	26 May 2026	Surveillance Audit and Scope Change Scope Change to include the Headquarter Head Offices located in Kobe and Tokyo.