

ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

Novelis Korea Limited

CERTIFICATE NUMBER

184

ASI STANDARD

CHAIN OF CUSTODY
STANDARD
(V2 2022)

CERTIFICATION LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITING FIRM

DNV BUSINESS
ASSURANCE
SERVICES UK LTD.

DATE OF ISSUE

12 FEBRUARY 2025

DATE OF EXPIRY

31 MAY 2028

CERTIFIED SINCE

12 FEBRUARY 2022

AUTHORISED BY

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CERTIFICATION SCOPE

The manufacture of Aluminium and Aluminium coil and sheet which includes the processes of recycling and remelting at the Yeongju Plant, Korea and the Joint Venture site, Ulsan Aluminum, Korea.

Aluminium Stewardship Initiative Ltd
ACN 606 661 125, Australia
info@aluminium-stewardship.org

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

www.aluminium-stewardship.org

SUMMARY AUDIT REPORT

CHAIN OF CUSTODY

STANDARD

OVERVIEW

MEMBER NAME	Novelis Inc.
ENTITY NAME	Novelis Korea Limited
CERTIFICATION SCOPE	The manufacture of Aluminium and Aluminium coil and sheet which includes the processes of recycling and remelting at the Yeongju Plant, Korea and the Joint Venture site, Ulsan Aluminum, Korea.
SUPPLY CHAIN ACTIVITIES	- Aluminium Re-melting/Refining - Casthouses - Post-Casthouse
ASI STANDARD	Chain of Custody Standard V2
AUDIT TYPE	- Initial Certification Audit (10 – 14 January 2022) - Scope Change Audit (24 – 27 May 2022) - Surveillance Audit (10 – 12 October 2023) - Re-Certification Audit and Scope Change (13 – 17 January 2025)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	10 – 14 January 2022 (Initial Certification Audit) 24 – 27 May 2022 (Scope Change Audit) 10 – 12 October 2023 (Surveillance Audit) 13 – 17 January 2025 (Re-Certification Audit and Scope Change)
AUDIT REPORT SUBMISSION	27 January 2022 (Initial Certification Audit) 6 June 2022 (Scope Change Audit) 27 October 2023 (Surveillance Audit) 3 February 2025 (Re-Certification Audit and Scope Change)
AUDIT SCOPE	<u>Initial Certification Audit (10 – 14 January 2022)</u> The Audit scope covered the manufacture of Aluminium and Aluminium coil and sheet which includes the processes of recycling and remelting at the Yeongju Plant, Korea. Supply chain activities included in the Audit Scope: - Aluminium Re-melting/Refining - Casthouses - Post-Casthouse All applicable criteria in the ASI Chain of Custody Standard were included in the Audit Scope. <u>Scope Change Audit (24 – 27 May 2022)</u>

The Audit Scope included Novelis Korea Limited's Joint Venture site, Ulsan Aluminum Limited, Korea.

Supply chain activities included in the Audit Scope:

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

All applicable criteria in the ASI Chain of Custody Standard were included in the Audit Scope.

Surveillance Audit (10 – 12 October 2023)

The Audit Scope included the Yeongju Plant, Korea and the Joint Venture site, Ulsan Aluminum, Korea.

Supply chain activities included in the Audit Scope:

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

All applicable criteria in the ASI Chain of Custody Standard were included in the Audit Scope.

Re-Certification Audit and Scope Change (13 – 17 January 2025)

The Audit Scope included the Yeongju Plant, Korea and the Joint Venture site, Ulsan Aluminum, Korea.

Supply chain activities included in the Audit Scope:

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

All applicable criteria in the ASI Chain of Custody Standard were included in the Audit Scope.

AUDIT OUTCOME	Certification
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AUDIT METHODOLOGY
DECLARATION

The Auditors confirm that:

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

CERTIFICATION PERIOD	12 February 2025 – 31 May 2028
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NEXT AUDIT TYPE	Re-Certification Audit
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NEXT AUDIT DUE DATE	31 May 2028
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CERTIFICATE NUMBER	184
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If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: <https://aluminium-stewardship.ethicspoint.com/>

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

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

ENTITY OVERVIEW

Novelis Korea Limited (the 'Entity') includes the Novelis Korea Yeongju Plant and Ulsan Aluminum as a joint venture between Novelis and Kobe Steel and is considered as both modern facilities with Recycling, Casting, Hot Rolling, Cold Rolling and Finishing capabilities, with rolling equipment producing superior flat-rolled Aluminium Products.

Novelis Korea Yeongju Plant's area under management is approximately 220 hectares and has approximately 740 employees. In 2024, the Novelis Korea Yeongju Plant produced 518,000 tonnes and sold 516,400 tonnes of Aluminium Products and includes an administration office, vehicle parking, warehouse, workshop, power sub-station, laboratories, raw material storage, fuel and chemical storage, cafeteria or canteen, utilities (water treatment plant & compressor), wastewater treatment plant, and recreational facilities.

Ulsan Aluminum produces flat-rolled Aluminium Products used for primarily in automotive, building and construction, beverage can market, and multiple other industrial applications and produced 291,500 tonnes and sold 290,500 tonnes of Aluminium flat-rolled Products in 2024. Ulsan Aluminum covers approximately 37 hectares and has approximately 620 employees, 27 of whom are women and is located within an industrial area and includes an administration office, vehicle parking, warehouse, workshop, laboratories, raw material storage, fuel and chemical storage, cafeteria, utilities (water treatment plant and compressor), wastewater treatment plant, and recreational facilities.

MATURITY RATINGS

A rating of maturity (low, medium or high) determined by the Auditor that provides a general assessment in terms of Systems, Residual Risk and Performance.

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

OVERALL	
SYSTEMS	High
RISKS	Medium
PERFORMANCE	Medium
OVERALL	MEDIUM

FINDINGS

CRITERION	RATING	COMMENT
1. MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI Membership	Conformance	The Entity (Novelis Korea Limited and Ulsan Aluminum Limited as a joint venture of Novelis and Kobe Steel) is an active ASI Member in the Production and Transformation class, committed to comply with ASI's membership obligations and the ASI Complaints Mechanism. Membership details are accessible at: https://aluminium-stewardship.org/about-asi/members/Novelis-Inc-
1.2 CoC Management System	Conformance	The Entity has established and implemented the ASI CoC Management System which addresses all applicable requirements of the ASI Chain of Custody Standard in all Facilities under the Control of the Entity. The Entity's ASI CoC Management Systems are developed to handle and manage CoC Materials. Novelis Korea Yeongju plant has produced and sold CoC Products whilst Ulsan Aluminum has not yet sourced or transferred CoC Material.
1.3 CoC Management System Monitoring	Conformance	The Entity has implemented an annual management review process for the ASI CoC Management System to assess the effectiveness of the Management System and address potential areas of Non-Conformance and improvement.
1.4 Management Representative	Conformance	The Entity has nominated senior management members as ASI Management Representatives (Vice President of Metal Procurement, Plant Managers in Yeongju Plant and Ulsan Aluminum) with the overall responsibility for Conformance to all applicable requirements of the ASI Chain of Custody Standard.
1.5 Communications and Training	Conformance	The Entity provides relevant personnel with formal training courses to raise awareness and competencies of implementation of the requirements, and their related roles and responsibilities under the ASI CoC Management System.
1.6 Records Management	Conformance	The Entity has established the Recording, Reporting and Documentation Procedure which addresses the retention period of five years for documents and records related to ASI CoC practices and performance.
1.7a Reporting to ASI (Inputs and Outputs of CoC Material)	Conformance	The Entity's Recording, Reporting and Documentation procedure states and implements that reporting to the ASI Secretariat is undertaken annually within the required timeframe.
1.7b Reporting to ASI (Inputs and Outputs of Eligible Scrap)	Conformance	The Entity's Recording, Reporting and Documentation procedure states and implements that reporting to the ASI Secretariat is undertaken annually within the required timeframe.
1.7c Reporting to ASI (Inflows and Outflows of Non-CoC Material)	Conformance	The Entity's Recording, Reporting and Documentation procedure states and implements that reporting to the ASI Secretariat is undertaken annually within the required timeframe.

CRITERION	RATING	COMMENT
1.7d Reporting to ASI (Positive Balance carried over)	Conformance	The Entity's Recording, Reporting and Documentation procedure states and implements that reporting to the ASI Secretariat is undertaken annually within the required timeframe.
1.7e Reporting to ASI (Positive Balance used)	Conformance	The Entity's Recording, Reporting and Documentation procedure states and implements that reporting to the ASI Secretariat is undertaken annually within the required timeframe.
1.7f Reporting to ASI (Internal Overdraw drawn down)	Conformance	The Entity's Recording, Reporting and Documentation procedure states and implements that reporting to the ASI Secretariat is undertaken annually within the required timeframe.
1.7g Reporting to ASI (Intra-Entity Flows)	Conformance	The Entity's Recording, Reporting and Documentation procedure states and implements that reporting to the ASI Secretariat is undertaken annually within the required timeframe.

2. OUTSOURCING CONTRACTORS

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

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

3.1a ASI Bauxite (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
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CRITERION	RATING	COMMENT
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.

4. RECYCLED ALUMINIUM: CRITERIA FOR ELIGIBLE SCRAP

4.1a Recycled Aluminium (CoC Certification Scope)	Conformance	The Entity produces ASI Aluminium only from Facilities within its CoC Certification Scope and ASI Aluminium is not sourced from other CoC Certified Entities as per the Entity's ASI System Responsibility Procedure. The Entity's CoC certificate is accessible on the ASI website.
4.1b Recycled Aluminium (Performance Standard)	Conformance	As per the Entity's ASI System Responsibility Procedure, the Entity produces ASI Aluminium only from Facilities within its Performance Standard Certification Scope certified against the ASI Performance Standard. The ASI Performance Standard Certificate for Novelis Korea is accessible at: https://aluminium-stewardship.org/wp-content/uploads/2024/07/ASI-Audit-Report-Novelis-Korea-Limited-Certificate-140-PS-Rev-2.pdf and ASI Performance Standard Certification for Ulsan Aluminum is accessible at: https://aluminium-stewardship.org/wp-content/uploads/2024/12/ASI-Audit-Report-Ulsan-Aluminum-Limited-Certificate-159-PS-Rev-3.pdf
4.2a Eligible Scrap (Pre-Consumer)	Conformance	The Entity has established a Due Diligence and Risk Management Procedure and does not count Pre-Consumer Scrap as Eligible Scrap. The list of suppliers providing Pre-Consumer Scrap, Aluminium (Recycled Secondary Ingots) recovered from Dross and Post-Consumer Scrap is established and maintained. The Entity's Manufacturing Execution System, which is subject to supplier Due Diligence, manages the Input, Output and Balances of Pre-Consumer Scrap not counted as Eligible Scrap.
4.2b Eligible Scrap (Post-Consumer)	Conformance	The Entity has established a Due Diligence and Risk Management Procedure and Due Diligence of Post-Consumer Scrap suppliers is implemented and maintained. The Entity's Manufacturing Execution

CRITERION	RATING	COMMENT
		System, which is subject to supplier Due Diligence, manages Input, Output and Balances of Post-Consumer Scrap by suppliers.
4.2c Eligible Scrap (Dross)	Conformance	The Entity has established a Due Diligence and Risk Management Procedure and a list of suppliers providing Pre-Consumer Scrap, Aluminium (Recycled Secondary Ingots) recovered from Dross and Post-Consumer Scrap is established and maintained. The Entity's Manufacturing Execution System, which is subject to Due Diligence for Dross suppliers, manages the Input, Output and Balances of Aluminium recovered from Dross. The Entity does not count Aluminium from Dross suppliers as an Eligible Scrap.
4.3a Records Management for Direct Suppliers of Recyclable Scrap Material (Suppliers)	Conformance	As per the Entity's Due Diligence and Risk Management procedure, the Entity maintains an ASI Scrap Supplier Master List linked with the Entity's Digital Account System which is updated by the Entity to monitor direct suppliers of Scrap, and it includes identity, principles and places of operation of all direct suppliers for Scrap Materials.
4.3b Records Management for Direct Suppliers of Recyclable Scrap Material (Financial transactions)	Not Applicable	This Criterion is not applicable to the Entity, as it does not make cash payments, as defined in the Due Diligence and Risk Management Procedure.
5. CASTHOUSES: CRITERIA FOR ASI ALUMINIUM		
5.1a ASI Aluminium (CoC Certification Scope)	Conformance	The Entity has established the ASI System Responsibility Procedure to ensure production of ASI Aluminium is from the Casthouse that is within the ASI CoC Certification Scope. The CoC certificate including Casthouse scope is accessible on the ASI website.
5.1b ASI Aluminium (Performance Standard)	Conformance	The Entity produces ASI Aluminium only from Casthouses within its ASI CoC Certification Scope, which are certified against the ASI Performance Standard. The ASI Performance Standard Certificate for Novelis Korea Limited is accessible at: https://aluminium-stewardship.org/wp-content/uploads/2024/07/ASI-Audit-Report-Novelis-Korea-Limited-Certificate-140-PS-Rev-2.pdf and for Ulsan Aluminium Limited is accessible at: https://aluminium-stewardship.org/wp-content/uploads/2024/12/ASI-Audit-Report-Ulsan-Aluminum-Limited-Certificate-159-PS-Rev-3.pdf
5.1c ASI Aluminium (Aluminium sourcing)	Conformance	The Entity's ASI System Responsibility Procedure is established to ensure ASI Aluminium is produced and sourced from another ASI CoC Certified Entity, or via a Trader from ASI CoC Certified Entity accompanying CoC Documents.
5.2 Unique Identification	Conformance	The Entity allocates a unique identification number (via manual marking) to the Entity's Casthouse Product (slab) and the identification numbers are linked with the Entity's Material Accounting System to trace the Input Quantity of CoC Material.
6. POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM		
6.1a Post-Casthouse ASI Aluminium (CoC Certification Scope)	Conformance	The Entity has established the ASI System Responsibility Procedure to ensure production of ASI Aluminium is only from Facilities within the Entity's CoC Certification Scope or other Entities/Facilities within the

CRITERION	RATING	COMMENT
		CoC Certification Scope of another CoC Certified Entity. The Entity's CoC certificate including Post-Casthouse scope is accessible on the ASI website.
6.1b Post-Casthouse ASI Aluminium (Performance Standard)	Conformance	The Entity has maintained a documented ASI System Responsibility Procedure that ensures production of ASI Aluminium is only from Facilities certified against the ASI Performance Standard. ASI Performance Standard Certificates for Novelis Korea Limited are accessible at: https://aluminium-stewardship.org/wp-content/uploads/2024/07/ASI-Audit-Report-Novelis-Korea-Limited-Certificate-140-PS-Rev-2.pdf and for Ulsan Aluminum Limited accessible at: https://aluminium-stewardship.org/wp-content/uploads/2024/12/ASI-Audit-Report-Ulsan-Aluminum-Limited-Certificate-159-PS-Rev-3.pdf
6.1c Post-Casthouse ASI Aluminium (Aluminium sourcing)	Conformance	The Entity's ASI System Responsibility Procedure is established to ensure ASI Aluminium is produced and sourced from another ASI CoC Certified Entity, or via a Trader from ASI CoC Certified Entity accompanying CoC Documents. Sourcing of Post-Casthouse ASI Aluminium has not been made or planned to date.
7. DUE DILIGENCE FOR NON-COC MATERIAL, COC MATERIAL ACQUIRED THROUGH A TRADER AND RECYCLABLE SCRAP MATERIAL		
7.1a Responsible Sourcing Policy (Anti-corruption)	Conformance	The Entity has established and implemented the Supplier Code of Conduct that addresses Anti-Corruption. The Entity's next-tier suppliers of Non-CoC Material, Recyclable Scrap Material and CoC Material supplied through a Trader are communicated, and signed commitment letters to comply with the Code of Conduct accessible at: https://www.novelis.com/suppliers
7.1b Responsible Sourcing Policy (Responsible sourcing)	Conformance	The Entity has developed and implemented a Supplier Code of Conduct which addresses responsible sourcing covering environmental, social and governance issues. The Entity's next-tier Non-CoC Material suppliers are provided with the Policy and required to sign the commitment letter to comply with the Supplier Code of Conduct at: https://www.novelis.com/suppliers
7.1c Responsible Sourcing Policy (Human rights due diligence)	Conformance	The Entity has established and implemented the Supplier Code of Conduct that addresses Human Rights Due Diligence. The Entity's next-tier suppliers of Non-CoC Material, Recyclable Scrap Material and CoC Material supplied through a Trader are communicated and signed commitment letters to comply with the Code of Conduct accessible at: https://www.novelis.com/suppliers
7.1d Responsible Sourcing Policy (Conflict-affected and high-risk areas)	Conformance	The Entity has established and implemented the Supplier Code of Conduct that addresses Conflict-Affected and High-Risk Areas (CAHRAs). The Entity's next-tier suppliers of Non-CoC Material, Recyclable Scrap Material and CoC Material supplied through a Trader are communicated, and signed commitment letters to comply with the Code of Conduct accessible at: https://www.novelis.com/suppliers
7.2 Risk Assessment and Mitigation	Conformance	The Entity has assessed the risk of non-compliance and undertakes supplier audits to minimise the risk of non-compliance for the Entity's next-tier suppliers and traders of CoC Material, Non-CoC Material, and

CRITERION	RATING	COMMENT
		Scrap Suppliers. Risk mitigation efforts are undertaken where risks are identified.
7.3 Complaints Resolution Mechanism	Conformance	The Entity has a Complaints Management Procedure which enables external Stakeholders and interested parties to report concerns of non-compliance with the Entity's Supplier Code of Conduct. Methods of reporting are communicated and accessible via the Entity's website at: https://www.novelis.com/contact or https://ulsanaluminum.com/home/vision/vision06.jsp No complaints have been received to date.
8. MATERIAL ACCOUNTING SYSTEM: COC MATERIAL AND ASI ALUMINIUM		
8.1 Material Accounting System	Conformance	The Entity has established and implemented its own Material Accounting System (online) to control, manage, and record the Input and Output Quantities of CoC Materials and Non-CoC Materials (by kilogram), safeguarding the integrity of CoC Materials.
8.2 Material Accounting Period	Conformance	The Material Accounting Period is defined as 12 months (from January 1 to December 31) in the Entity's ASI Mass Balance Process and the Entity's Material Accounting System is developed to manage the Material Accounting Period.
8.3 Input and Inflow Quantities	Conformance	The Entity has established an online Material Accounting System to control, manage and record each CoC Material and Eligible Scrap Input and the Quantities of Non-CoC Material and Recyclable Scrap Material by mass (kilogram).
8.4 Output Quantities of CoC Material	Conformance	The Entity has established an online Material Accounting System to control, manage and record the Output Quantity of CoC Material and non-CoC Materials by mass (kilogram) based on the Input proportion of CoC Material Quantity.
8.5 Indivisibility of CoC Material	Conformance	The Entity has established the Material Accounting System in conformance with the requirements of the ASI Chain of Custody Standard, and the method to designate the Output Quantity of CoC Material is defined in the Entity's ASI Mass Balance Process. The Entity's ASI CoC Report confirms the Output Quantity of CoC Material is designated as 100% CoC Material.
8.6 Output Quantity of Eligible Scrap	Conformance	Based on the Entity's Material Accounting System, the total Output Quantity of CoC Material including Eligible Process Scrap generated in the production does not exceed the Input Quantity of CoC Material. The Entity does not plan to sell Process Scrap as Eligible Scrap and the Entity's ASI CoC Report and Mass Balance System (online) confirm the Entity does not count Process Scrap as Eligible Scrap.
8.7 Consistency Between Input Percentage and Total Output	Conformance	The Entity's Material Accounting System is developed to have updated information on the inventory balance on a frequent basis to ensure the total Output of CoC Material and/or Eligible Scrap does not proportionally exceed the Input Percentage and/or Eligible Scrap. As per the Entity's Material Accounting System and ASI CoC Report, the total Output of CoC Material and Eligible Scrap does not proportionally exceed the Input Percentage over the Material Accounting Period.

CRITERION	RATING	COMMENT
8.8a Internal Overdraw (Not exceed 20%)	Conformance	The Entity has established a Material Accounting System with the maximum amount of Internal Overdraw (Maximum 20%) in conformance with the requirements of the ASI Chain of Custody Standard. There has been no Internal Overdraw to date.
8.8b Internal Overdraw (Not exceed force majeure situation)	Conformance	The Entity has established a Material Accounting System to ensure that the Internal Overdraw affected by the Force Majeure situations is not exceeded, in accordance with the requirements of the ASI Chain of Custody Standard requirements. There has been no Internal Overdraw to date.
8.8c Internal Overdraw (Made up within subsequent Material Accounting Period)	Conformance	The Entity has established a Material Accounting System with the make-up for Internal Overdraw in compliance with the ASI Chain of Custody Standard requirements. There has been no Internal Overdraw to date.
8.9a Positive Balance (Carry over)	Conformance	The Entity has established a Material Accounting System with a Positive Balance carry over in conformance with the requirements of the ASI Chain of Custody Standard. There has been no carry over of Positive Balance to date.
8.9b Positive Balance (Expiry)	Conformance	The Entity has established and implemented the Material Accounting System with control in the expiry of a Positive Balance carried over in conformance with the requirements of the ASI Chain of Custody Standard. There has been no carry over of Positive Balance to date.
9. ISSUING CoC DOCUMENTS		
9.1 CoC Document	Conformance	As per the Entity's ASI Recording, Reporting and Documentation Process, the Entity has implemented a Management System to issue CoC Documents for each shipment of CoC Material ensuring that these are controlled, issued and accompanied as per the ASI Chain of Custody Standard requirements.
9.2a CoC Document Content (Date of issue)	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process which requires CoC Documents to include a date of issue for each shipment of CoC Material. The Entity's CoC Documents include the necessary information.
9.2b CoC Document Content (Reference number)	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process which requires CoC Documents to include a reference number linked to the Entity's invoice number for each shipment of CoC Material. The Entity's CoC Documents include the necessary information.
9.2c CoC Document Content (Issuing Entity)	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process which requires CoC Documents to include the issuing Entity's information for each shipment of CoC Material. The Entity's CoC Documents include the necessary information.
9.2d CoC Document Content (Receiving customer)	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process which requires CoC Documents to include the receiving Entity's information for each shipment of CoC Material. The Entity's CoC Documents include the necessary information.

CRITERION	RATING	COMMENT
9.2e CoC Document Content (Responsible employee)	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process which requires CoC Documents to include the Entity's responsible employee information for each shipment of CoC Material. The Entity's CoC Documents include the necessary information.
9.2f CoC Document Content (Conformance statement)	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process which requires CoC Documents to include the conformance statement for each shipment of CoC Material as defined in the ASI Chain of Custody Standard. The Entity's CoC Documents include the necessary information.
9.2g CoC Document Content (Type of CoC Material)	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process which requires CoC Documents to include the type of CoC Material (ASI Aluminium) for each shipment of CoC Material. The Entity's CoC Documents include the necessary information.
9.2h CoC Document Content (Mass of CoC Material)	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process which requires CoC Documents to include the mass of CoC Material for each shipment of CoC Material. The Entity's CoC Documents include the necessary information.
9.2i CoC Document Content (Mass of total material)	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process which requires CoC Documents to include the mass of total Material for each shipment of CoC Material. The Entity's CoC Documents include the necessary information.
9.3a Sustainability Data (optional) - Carbon footprint	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process which defines the inclusion of the Entity's Sustainability Data (if requested) in the CoC Document for each shipment of CoC Material. The Entity provides the average carbon footprint to the customer upon request. There has been no such request to date.
9.3b Sustainability Data (optional) - Origin information	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process which defines the inclusion of the Entity's Sustainability Data (if requested) in the CoC Document for each shipment of CoC Material. The Entity provides the origin information linked with Conflict-Affected and High-Risk Areas, upon customer request. There has been no such request to date.
9.3c Sustainability Data (optional) - Recycled content	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process which defines the inclusion of the Entity's Sustainability Data (if requested) in the CoC Document for each shipment of CoC Material. The Entity provides recycled content including methodology regarding Pre-Consumer Scrap and Post-Consumer Scrap of the CoC Material, upon customer request. There has been no such request to date.
9.3d Sustainability Data (optional) - Post-Casthouse ASI Certification status	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process which defines the inclusion of the Entity's Sustainability Data (if requested) in the CoC Document for each shipment of CoC Material. The Entity provides the ASI Certification

CRITERION	RATING	COMMENT
		Status for the ASI Performance Standard information, upon customer request. There has been no such request to date.
9.4 Supplementary Information (optional) - Objective evidence	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process which defines the inclusion of Supplementary Information about the Entity or CoC Material, upon customer request, for each shipment of CoC Material. There has been no such request to date.
9.5 Verification of Information	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process which defines the responsibility and process to respond to verification requests for information in the CoC Documents issued by the Entity. No requests for verification have been received to date.
9.6 Error (Shipping)	Conformance	A process to record errors, analyse the root cause, and implement corrective actions to prevent a reoccurrence is incorporated in the Entity's ASI Recording, Reporting and Documentation Process, and Corrective and Preventive Action Procedure. No complaints or errors after shipment have been identified to date.
10. RECEIVING CoC DOCUMENTS		
10.1 Verification of CoC Documents	Conformance	The Entity has implemented a Checking of CoC Documentation Process, which defines the process to verify the required and optional information in received CoC Documents. The Entity verifies all CoC Documents received.
10.2 Verification of Consistency Between CoC Documents and CoC Material	Conformance	The Entity has implemented a Checking of CoC Documentation Process, which defines the process to verify consistency between CoC Documents and the accompanying CoC Material or Eligible Scrap. The Entity verifies all received CoC Documents with the accompanying CoC Material or Eligible Scrap.
10.3 Verification of Supplier's ASI CoC Certification	Conformance	The Entity has implemented a Checking of CoC Documentation Process to annually verify the validity and scope of suppliers' ASI CoC Certification. A valid list of ASI CoC Certified suppliers is maintained.
10.4 Error (Reception)	Conformance	The Entity has implemented an ASI Recording, Reporting and Documentation Process, and a Corrective and Preventive Action Procedure, which define the processes to record the errors, analyse root causes, and take associated correction actions to prevent the reoccurrence with suppliers. No complaints or errors have been identified in CoC documents received.
11. CLAIMS AND COMMUNICATIONS		
11.1a Claims and Communications (ASI Claims Guide)	Conformance	The Entity's ASI Claim and Communication Procedure states all claims and communications must follow the ASI Claims Guide including communication with the ASI Secretariat, and relevant roles and responsibilities are defined. The Entity has not yet made any claims or communications on ASI Certification or ASI CoC Materials.

CRITERION	RATING	COMMENT
11.1b Claims and Communications (Verifiable evidence)	Conformance	The Entity's ASI Claim and Communication Procedure defines roles and responsibilities to ensure that claims are made in a manner of being consistent with the ASI Claims Guide. The Entity has not yet made any claims or communications on ASI Certification or CoC Materials.
11.1c Claims and Communications (Employee training)	Conformance	The Entity provides relevant employees with the training course on Claims and Communications as per the Entity's ASI Internal Training and Communication Procedure and relevant training records are maintained.

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	8 February 2022	Issued – Full Certification
1	17 June 2022	Scope Change Audit – Full Certification
2	20 November 2023	Surveillance Audit
3	12 February 2025	Re-Certification Audit and Scope Change to the ASI Chain of Custody Standard V2
4	19 December 2025	Extension to the Next Audit Due Date, consistent with ASI's voluntary option for CoC Standard Certification extension
5	26 August 2026	Extension to the Certification expiry date (from 11 February 2028) and the Next Audit Type and Due Date, consistent with ASI's voluntary option for CoC Standard Certification extension