ASI CERTIFICATION **PERFORMANCE STANDARD**

PRESENTED TO

Oman Aluminium Rolling Company SPC

CERTIFICATE NUMBER	ASI STANDARD	CERTIFICATION LEVEL	ASI ACCREDITED AUDITING FIRM
392	**PERFORMANCE STANDARD (V3.1 2023)**	**FULL CERTIFICATION**	**CETIZION VERIFICA**
	DATE OF ISSUE	DATE OF EXPIRY	CERTIFIED SINCE
	10 OCTOBER 2024	**9 OCTOBER 2027**	**10 OCTOBER 2024**

AUTHORISED BY



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

CERTIFICATION SCOPE

Manufacture and supply of Aluminium alloy hot bend coils and finished coils at Oman Aluminium Rolling Company SPC located in Sohar, Sultanate of Oman.

AUDIT REPORT **PERFORMANCE STANDARD**

OVERVIEW

MEMBER NAME	Oman Aluminium Rolling Company SPC (OARC)
ENTITY NAME	Oman Aluminium Rolling Company SPC
CERTIFICATION SCOPE	Manufacture and supply of Aluminium alloy hot bend coils and finished coils at Oman Aluminium Rolling Company SPC located in Sohar, Sultanate of Oman.
SUPPLY CHAIN ACTIVITIES	• Aluminium Re-melting/Refining • Casthouses • Semi-Fabrication • Material Conversion
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	• Initial Certification Audit (31 March - 4 April 2024) • Surveillance Audit (9 – 10 June 2026)
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	• 31 March - 4 April 2024 (Initial Certification Audit) • 9 – 10 June 2026 (Surveillance Audit)
AUDIT REPORT SUBMISSION	• 25 August 2024 (Initial Certification Audit) • 13 September 2026 (Surveillance Audit)
AUDIT SCOPE	Initial Certification Audit (31 March - 4 April 2024) The Audit Scope included the manufacture and supply of Aluminium alloy hot bend coils and finished coils at Oman Aluminium Rolling Company SPC located in Sohar, Sultanate of Oman. Supply chain activities included in the Audit Scope: • Aluminium Re-melting/Refining • Casthouses • Semi-Fabrication • Material Conversion All applicable Criteria in the ASI Performance Standard were included in the Audit Scope Surveillance Audit (9 – 10 June 2026) The Audit Scope included the manufacture and supply of Aluminium alloy hot bend coils and finished coils at Oman Aluminium Rolling Company SPC located in Sohar, Sultanate of Oman. Supply chain activities included in the Audit Scope: • 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	10 October 2024 – 9 October 2027
NEXT AUDIT TYPE	9 October 2027
NEXT AUDIT DATE	Re-Certification Audit
CERTIFICATE NUMBER	392
	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 Oman Aluminium Rolling Company (OARC) ('the Entity') is 100% owned by OQ Group. It operates as a wholly owned subsidiary and has over 350 employees. The Entity represents a significant investment of 385 million USD, delivers an annual capacity of 140,000 metric tonnes of multi-purpose Aluminium coils, which are sold in local markets and exported to North America, the Middle East, Asia, and Europe.

The Entity produces Aluminium coils that are 75 microns to 5.5 mm thick and up to 1933 mm wide. The alloys produced are of the 1xxx, 3xxx, 5xxx, 7xxx and 8xxx series and are used in a broad variety of industries such as building and construction, transportation, packaging, consumer durables, energy and HVAC.

The plant is adjacent to Sohar Aluminium and purchases molten Aluminium as raw material for further casting and rolling activities. The OARC is well-connected by road, only eight kilometres (km) from Sohar Airport, 19 km from Sohar Port, and 77 km from Hatta Border crossing into the UAE. Muscat International Airport is approximately a two-hour drive away.

MATURITY RATINGS

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

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

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
SYSTEMS	Medium	Medium	Medium	MEDIUM
RISKS	Medium	Medium	Medium	MEDIUM
PERFORMANCE	Medium	Medium	Medium	MEDIUM
OVERALL		MEDIUM		

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has implemented a management system with defined responsibilities for identifying, monitoring, evaluating and communicating applicable legal and regulatory requirements. The Entity discloses its statutory compliance and any Material fines, penalties or sanctions in its 2025 Sustainability Report, pages 11 and 28–29: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
1.2 Anti-Corruption	Conformance	The Entity has implemented its Anti-Corruption and Anti-Bribery Procedure which prohibits Bribery, Corruption, 'kick-backs', unethical inducements and facilitation payments and establishes arrangements for confidential reporting, investigation and 'whistleblower' protection. The Entity has established the Fraud Investigation & Anti-Corruption Committee and Ethics & Whistleblower Committee, confidential reporting channels, conflict of interest communications and declarations, Tendering Committee ethical requirements and multi-level procurement approval controls, which were reviewed during this Audit. The Entity's Anti-Corruption and Anti-Bribery Procedure is available at: https://oman-arc.com/wp-content/uploads/2024/03/Anti-Corruption-Anti-Bribery-Procedure.pdf The OARC Sustainability Report 2025 reports zero incidents of Corruption and describes the Entity's anti-Bribery controls, conflict-of-interest arrangements, Tendering Committee oversight and multi-level procurement approval processes on pages 11 and 29: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
1.3a-e Code of Conduct	Conformance	The Entity has implemented a comprehensive Code of Conduct covering Environmental, Social and Governance (ESG) principles, including legal Compliance, business integrity, anti-Corruption, environmental protection, workplace practices, Human Rights, data protection and whistleblowing. The Code applies to employees, executive staff and contracted personnel and is available through the OARC employee portal with an electronic acknowledgement mechanism. The OARC Sustainability Report 2025 reports that all employees have formally acknowledged the Code and describes the related ethical-governance arrangements (page 29), which was verified during this Audit: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf Related requirements are also covered in the Entity's Labour and Human Rights procedure, available at https://oman-arc.com/wp-content/uploads/2024/03/Labour-Human-Rights-Procedure.pdf
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has implemented an Environmental, Social and Governance Policy, approved by the Managing Director and supported by a documented ESG Strategy and cross-functional ESG Committee. The Policy covers environmental stewardship, social responsibility, governance and ethical business practices and is complemented by

CRITERION	RATING	COMMENT
		the Entity's Labour and Human Rights, Prevention of Modern Slavery and QHSEE policies. The Policy includes periodic and event-driven review requirements. The OARC Sustainability Report 2025 publicly describes the ESG Policy and Sustainability Framework on page 9, the Sustainability Strategy on page 10 and the ESG Committee on page 28: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf Relevant Quality, Health, Safety, Environment and Energy (QHSEE) commitments are also available at: https://oman-arc.com/ehs/qhse-policy/
2.2a-c Leadership	Conformance	The Entity has implemented a documented ASI governance structure chaired by the Managing Director and supported by an ASI Officer, cross-functional pillar leaders, principle owners and clause owners. Senior Management provides organisational resources, oversight and direction for the implementation of the ASI Performance Standard. Roles, responsibilities and authorities are defined and communicated through the governance structure, management meetings and employee communications. The importance of maintaining ASI Conformance has been communicated to employees in both English and Arabic, and ESG awareness has also been provided to the Steering Committee. Further information is disclosed in OARC Sustainability Report 2025, on pages 27–28: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has implemented and maintains an Environmental Management System certified against ISO 14001:2015 for the manufacture and supply of Aluminium rolled products. The Certificate is valid and available at: https://oman-arc.com/wp-content/uploads/2025/03/Oman-Aluminium-Rolling-Company-SPC-14K15.pdf The Management System provides a framework for managing environmental aspects and impacts, compliance obligations, objectives, operational controls, monitoring, internal audits, management review and continual improvement. The Entity has also conducted a detailed Environmental Impact Assessment. Supporting information is publicly disclosed in OARC Sustainability Report 2025, on pages 6 and 15: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
2.3b Environmental and Social Management Systems – Social	Minor Non-Conformance	The Entity has established elements of a Social Management System, including an ISO 45001:2018 certified Management System, a Social Risk and Impact Assessment, a Labour and Human Rights Procedure and a Business Continuity Procedure. Whilst no actual Forced Labour indications or violation of other Human Rights were identified in the Audit, the Entity's Social Management System was identified however as not being effective in its monitoring process regarding systematically assessing and demonstrating conformance with applicable Oman Labour Law requirements related to sub-contract workers on aspects such as passport deposits, employment contract, non-discriminatory behaviour/practices in accordance with its policies.

CRITERION	RATING	COMMENT
2.4a-e Responsible Sourcing	Conformance	The Entity has implemented a CEO-approved Responsible Sourcing Procedure addressing ESG considerations. The procedure is supported by an ESG Conformance Procedure for Procurement and an updated Procurement and Tendering Procedure. These arrangements include supplier ESG commitments, Human Rights declarations, Due Diligence and audit requirements, six-monthly performance monitoring, supplier evaluations and actions in response to non-compliance. Responsible sourcing requirements are incorporated into contractual documentation. Implementation was verified through sampled contracts, supplier sustainability assessment records and acceptance of the OARC Supplier Code of Conduct. The Responsible Sourcing Procedure is available at: https://oman-arc.com/wp-content/uploads/2024/03/RESPONSIBLE-SOURCING-PROCEDURE.pdf
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as there are currently no New Projects or Major Changes.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as there are currently no New Projects or Major Changes.
2.7a-f Emergency Response Plan	Conformance	The Entity has implemented and maintained a site-specific Emergency Response Procedure that defines relevant emergency scenarios, the emergency response structure, responsibilities, communication arrangements, training and testing requirements. The emergency management framework is supported by a Business Continuity Management (BCM) Policy and BCMS Manual issued in 2025. Emergency evacuation drills are conducted to test preparedness, and records for a sample of work areas were reviewed in the Audit. The latest emergency response information is communicated to relevant personnel and is available to relevant Stakeholders upon request. A summary disclosure is provided in the OARC Sustainability Report 2025, pages 19 and 20: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
2.8a-d Suspended Operations	Conformance	The Entity has implemented, maintained and strengthened its business resilience framework through an approved Business Continuity Management Policy and Business Continuity Management System Manual issued in 2025. The framework addresses events that may suspend or significantly alter operations and integrates risk assessment, Business Impact Analysis, emergency and crisis management, IT disaster recovery and departmental continuity plans. The arrangements are reviewed annually and following significant changes, incidents, emerging risks or identified control gaps. Further information on the Entity's risk-management and business-continuity arrangements is disclosed in the OARC Sustainability Report 2025, page 28: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf

CRITERION	RATING	COMMENT
2.9a-b Mergers and Acquisitions	Conformance	The Entity has maintained a Business Continuity Procedure that is reviewed by the CFO and approved by the CEO, which addresses requirements related to mergers and acquisitions. No merger, acquisition or post-merger integration activity occurred since the last ASI Audit.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has implemented and maintains the CEO-approved Site Decommissioning, Divestment and Closure Procedure (2024). No decommissioning, divestment or site closure activities occurred since the previous ASI Audit.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity publishes annual Sustainability Reports covering its governance approach and Material environmental, social and economic impacts. The OARC Sustainability Report 2025, the Entity's third Sustainability Report, covers the period from 1 January to 31 December 2025 and was prepared in accordance with the Global Reporting Initiative (GRI) Sustainability Reporting Standards. The Report is also aligned with the Aluminium Stewardship Initiative (ASI) Performance Standard, the United Nations Sustainable Development Goals and Oman Vision 2040. The latest Sustainability Report is available at: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
3.2 Non-compliance and Liabilities	Conformance	The Entity's legal-compliance risk controls and 2026 internal audit programme were reviewed in this Audit, and no evidence of Material fines, judgments, penalties or non-monetary sanctions for failure to comply with Applicable Law was identified. The OARC Sustainability Report 2025, (page 29), reports that the Entity achieved 100% statutory compliance during the reporting period, with no Material fines, penalties or sanctions recorded: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
3.3a-c Payments to Governments	Conformance	The Entity manages payments to Government authorities through established Finance controls and limits such payments to applicable statutory and contractual obligations, including Value Added Tax (VAT) and applicable government fees. No direct or indirect financial or in-kind political contributions were identified during the reporting period. Consequently, there were no beneficiaries or contribution values requiring disclosure. The Entity's Payment to Government Statement is disclosed in the consolidated financial statements made at a Group level, pages 4, 8 and 9: https://assets.oq.com/-/media/oq/files/financials-and-filings/oq-saoc-financial-statements-second-half-2025.pdf?rev=14de6ce57bd4486387efc9c49013d8b6
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity maintains a documented Complaints and Grievance Mechanism with defined escalation steps and response timelines. The mechanism is supported by the Human Rights and Inclusion Committee and trained committee members.

CRITERION	RATING	COMMENT
		A bilingual Human & Labour Rights & Inclusivity communication provides a dedicated reporting channel, together with commitments concerning confidentiality and prompt action available at: Human_Rights_Team@oman-arc.com The OARC Sustainability Report 2025, page 29, reports that seven employee complaints and grievances were received during 2025 and that all were successfully addressed: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf External Stakeholders may raise complaints, concerns or requests for information through the Entity's publicly available contact channels: https://oman-arc.com/contact-us/ Mail address: info@oman-arc.com
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has evaluated the life cycle impacts of its major Aluminium rolled Product groups through a Life Cycle Assessment (LCA) using a declared unit of one kilogram (kg) of Aluminium rolled product. The assessment covers the 'cradle-to-gate' stages A1-A3 and separately evaluates the additional 'end-of-life' modules C4 and D. The LCA Report documents the system boundaries, inventory data, impact-assessment methodology and environmental hotspots, identifying raw material supply as the principal contributor to the assessed impacts.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity provides adequate 'cradle-to-gate' LCA information for its Aluminium rolled products to customers upon request. The supporting LCA Report defines a declared unit of one kg of Aluminium rolled product and covers the 'cradle-to-gate' stages A1-A3, with the additional modules C4 and D reported separately. The report documents the system boundaries, underlying assumptions, data sources, cut-off criteria, allocation principles, assessment methodology and environmental results, enabling customers to understand the scope and basis of the assessment.
4.2 Product Design	Conformance	The specifications of the Entity's Aluminium rolled Products, including alloy composition, dimensions and mechanical properties, are defined by customers. The Entity integrates sustainability and environmental life-cycle objectives into material selection, process development, research and development, energy-efficiency initiatives and investment decisions. The Entity's ESG and Decarbonisation Strategies establish objectives concerning circularity, secondary-metal use, operational emissions and lower-emission product development. The OARC Sustainability Report 2025 (page 12) establishes a target of achieving more than 15% secondary-to-primary metal use by 2030. The Report transparently discloses that the share of secondary Aluminium decreased to 2% in 2025 due to production requirements and broader market conditions, while circularity and increased secondary-material use remain strategic objectives. Refer to: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf

CRITERION	RATING	COMMENT
4.3a-b Aluminium Process Scrap	Conformance	The Entity recycles Aluminium Process Scrap internally through its remelt operation and maintains documented controls for its collection, identification, alloy segregation, storage and transfer. Scrap generated throughout the production process is identified and transferred to designated areas for recycling. Alloy grades are verified where necessary to support appropriate reuse and prevent uncontrolled mixing. The Entity has also established a recovery improvement initiative covering product and alloy specific loss analysis, performance monitoring, corrective actions and progressive recovery targets. The OARC Sustainability Report 2025, page 18, provides supporting public information on Waste segregation, material recovery, recycling and resource-efficiency practices: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	The Entity has integrated recycling and circularity into its ESG and Decarbonisation Strategies, including a target of achieving more than 15% 'secondary-to-primary' metal use by 2030. Operational arrangements are maintained for the segregation, collection, reuse and recycling of Aluminium and other recyclable materials. The Entity engages with relevant industry Stakeholders, downstream companies and recycling organisations through initiatives such as the Aluminium Recycling Forum to support the collection and recycling of Aluminium Products at End of Life. The OARC Sustainability Report 2025 reports that Secondary Aluminium represented 2% of purchased Aluminium in 2025, compared with 12% in 2024, reflecting changes in production requirements and market conditions. Increasing circularity and secondary-metal use nevertheless remains an established strategic objective. OARC Sustainability Report 2025 (page 18): https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf Decarbonisation Strategy: https://oman-arc.com/ehs/decarbonization/ Aluminium Recycling Forum: https://oman-arc.com/oarc-participates-in-the-aluminium-recycling-forum/
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity engages with local and regional Aluminium collection and recycling Stakeholders through initiatives including the Aluminium Recycling Forum and through established arrangements with approved waste-management and recycling contractors. Information on the Aluminium Recycling Forum is available at: https://oman-arc.com/oarc-participates-in-the-aluminium-recycling-forum/
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	The Entity publicly discloses its Scope 1, Scope 2 and applicable Material Scope 3 Greenhouse Gas (GHG) emissions, together with energy consumption and energy intensity data, through the OARC Sustainability Report 2025, page 13: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf

CRITERION	RATING	COMMENT
		The Entity's 2025 GHG inventory was verified by an independent Third Party in accordance with ISO 14064-3:2019 requirements. Scope 3 Category 1 – GHG Emissions from Purchased Goods and Services is included in the inventory and represents the principal source of the Entity's value-chain emissions.
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 maintains a signed Decarbonisation Strategy and a 2025-2030 ESG roadmap using 2021 as the baseline year. The strategies include a target to reduce operational Scope 1 and Scope 2 emissions by 35% by 2030, an intermediate 2026 reduction target and a long-term target to achieve net-zero operational Scope 1 and Scope 2 emissions by 2050. The ESG Strategy also establishes an intermediate 2026 reduction target of approximately 5%, thereby providing an interim milestone within five years. The roadmap is required to be reviewed and updated annually against the established targets covering all Scopes 1, 2 and 3 GHG emissions. The revised strategy recognises Scope 3 Category 1 – Purchased Goods and Services as the Entity's most significant source of value-chain emissions. Material Scope 3 Category 1 emissions associated with Aluminium procurement are addressed through supplier engagement, climate-related procurement considerations and increased use of Secondary Aluminium. The Entity's Decarbonisation Strategy, targets and GHG performance are published in the OARC Sustainability Report 2025, pages 12-13: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf The Entity's Decarbonisation Strategy is available at: https://oman-arc.com/ehs/decarbonization/
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Minor Non-Conformance	The Entity maintains a signed Decarbonisation Strategy and a 2025-2030 ESG roadmap using 2021 as the baseline year. The strategies include a target to reduce operational Scope 1 and Scope 2 emissions by 35% by 2030, an intermediate 2026 reduction target and a long-term target to achieve 'net-zero' operational Scope 1 and Scope 2 emissions by 2050. Material Scope 3 Category 1 emissions associated with Aluminium procurement are addressed through supplier engagement, climate-related procurement considerations and increased use of Secondary Aluminium. The Entity's Decarbonisation Strategy, targets and GHG performance are published in the OARC Sustainability Report 2025, pages 12-13: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf

CRITERION	RATING	COMMENT
		The Entity's Decarbonisation Strategy is available at: https://oman-arc.com/ehs/decarbonization/ The Entity has set Scope 3 GHG emissions reduction targets which are states as 'Our 2030 target is to achieve more than 15% secondary-to-primary metal use'. The other area for GHG emission reduction is identified as shipping initiatives. The Entity has not clearly publicly disclosed all its GHG emission intensity reduction targets including procurement emissions.
5.4 GHG Emissions Management	Conformance	The Entity has established and implemented a documented GHG Management System covering 'activity-data' collection and monitoring, internal data verification, GHG inventory development, reporting, external verification and emissions-reduction planning. Defined responsibilities, a centralised GHG database, controlled calculation tools and retained supporting records contribute to the accuracy and reliability of the reported GHG information. The Entity prepared its 2025 GHG inventory in alignment with ISO 14064-1:2018 and subjected the inventory to independent third-party verification.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	The Entity conducts periodic independent monitoring of stationary-source emissions and ambient air quality. The 2025 monitoring results confirmed that emissions from the active stationary sources were tested, and the monitored ambient-air parameters were within the applicable regulatory limits. Air-emission risks, impacts and controls are documented in the Environmental Aspects and Impacts Register and are subject to periodic review and review following significant operational changes. The Entity has reported its emissions to air in the OARC Sustainability Report 2025, page 14, including quantified ambient-air results for PM_{10}, $PM_{2.5}$, NO_2 and SO_2, with a nil exceedance rate recorded for all four parameters during 2025: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
6.2a-g Discharges to Water	Conformance	The Entity manages sewage wastewater through documented collection and off-site treatment arrangements. 2025 collection and transportation records sampled during the Audit demonstrated the continued implementation of these arrangements. The Entity publicly discloses its annual water performance, including water withdrawal, discharge and consumption, through its Sustainability Report, page 17: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf Discharge-related risks, controls and review arrangements are documented in the updated Environmental Aspects and Impacts Register. No Material discharge event exceeding applicable limits was identified during the Audit period.
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity maintains documented processes for identifying, assessing, preventing and responding to Spills and Leakages through its updated Hazard Identification and Risk Assessment, Chemical Spills Standard Operating Procedure (SOP) and workplace inspection arrangements.

CRITERION	RATING	COMMENT
		Relevant controls include secure chemical storage, compatible segregation, secondary containment, spill kits, periodic inspections, emergency response, internal reporting and external notification where required. Bilingual chemical-waste and spill-response guidance was communicated to employees. The OARC Sustainability Report 2025 reports zero environmental incidents and zero chemical-spill incidents during the reporting period, pages 15 and 19: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity maintains documented arrangements for identifying, responding to, recording and investigating chemical Spills and Leakages. Spill and Leakage scenarios are addressed through the Entity's Hazard Identification and Risk Assessment (HIRA) and emergency spill drills. No Material Spill or Leakage requiring incident-specific disclosure was identified during the reporting period. The requirement for incident-specific public disclosure was therefore not triggered. The OARC Sustainability Report 2025 reports zero environmental incidents and zero chemical-spill incidents during the reporting period, pages 15 and 19: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
6.5a-c Waste Management and Reporting	Conformance	The Entity continues to implement a Waste Management Plan aligned with the Waste Mitigation Hierarchy and systematically records Hazardous and non-Hazardous Waste, its source and its final management route. Waste streams are segregated at source and managed through recycling, recovery, treatment and disposal arrangements with certified service providers. Further information including Waste quantities is available in OARC Sustainability Report 2025, page 18: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.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	The Entity has implemented a Waste management plan that addresses Dross. The Waste management license covers Dross, which is sent to an external agency for processing and returned as recovered Aluminium ingots with a known recovery rate. The Entity manages Dross through documented storage, handling, transfer and recovery controls. Dross quantities and recovered Aluminium are monitored through processing summaries, invoices and return records. Sampled records demonstrated 'lot-by-lot' monitoring of recovery performance and the continued use of external treatment and Aluminium recovery routes.
7. WATER STEWARDSHIP		

CRITERION	RATING	COMMENT
7.1a-b Water Assessment and Disclosure	Conformance	The Entity documents its water sources, types, uses and discharge routes through its Water Assessment, facility water-flow information and associated monitoring systems. Water supplied through the Madayn network is used for process cooling, domestic purposes and other facility activities. The Water Assessment evaluates water-related risks using the World Resources Institute (WRI) Aqueduct methodology and identifies water stress and physical water-quantity risks as material considerations. The OARC Sustainability Report 2025 publicly reports total water withdrawal and consumption volumes, page 17: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf The Sewage Treatment Plant commissioned in March 2025 supports the recovery and reuse of treated water.
7.2a-e Water Management	Conformance	The Entity implements water-management arrangements covering water metering, consumption monitoring, treatment, reuse and discharge controls. Water consumption at the main use points, including process cooling, reverse osmosis and domestic uses, is monitored through flow meters, operational records and invoices. Operation of the Sewage Treatment Plant is supported by maintenance arrangements and water-quality testing. The Entity publicly reports its annual water withdrawal, discharge and consumption, together with its water-reduction and reuse measures, through OARC Sustainability Report 2025, page 17: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity completed an updated Biodiversity Assessment and Biodiversity Management Plan in May 2024, supported by field surveys, Integrated Biodiversity Assessment Tool (IBAT) screening and a review of relevant conservation information. The Entity's Facility is located within the Sohar Industrial Estate on previously developed industrial land of limited ecological significance. No threatened species were recorded within the core area, and no Protected Areas or Key Biodiversity Areas were identified within a ten kilometre radius. The identified Biodiversity and Ecosystem Services impacts were assessed as Low or Very Low. The OARC Sustainability Report 2025, page 14, describes the Entity's biodiversity assessment and confirms that no significant risk to local flora or fauna was identified: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as there are no Material Biodiversity and Ecosystem Services risks, and the impact has been identified in the Biodiversity Risk Assessment as low.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity, as the updated Biodiversity Assessment and Biodiversity Management Plan dated May 2024 assessed the identified Biodiversity and Ecosystem Services impacts as Low or Very Low, and did not identify any Material risks or impacts.

CRITERION	RATING	COMMENT
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as the updated Biodiversity Assessment and Biodiversity Management Plan dated May 2024 assessed the identified Biodiversity and Ecosystem Services impacts as Low or Very Low, and did not identify any Material risks or impacts.
8.4 Alien Species	Conformance	The Entity sources heat-treated wooden pallets from a qualified supplier and verifies their treatment through a valid Packing Wood Processing Unit licence, certificates of origin, heat-treatment cycle records and visible IPPC/HT markings. The treatment process is controlled, monitored and recorded. These controls are implemented to prevent the accidental introduction or spread of alien and invasive species through wooden packaging material.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity maintains a public commitment not to explore or develop New Projects or make Major Changes in World Heritage Properties and to protect the Outstanding Universal Value and integrity of any such properties potentially affected by its operations. OARC's updated Biodiversity Assessment (May 2024) identified no Protected Areas or Key Biodiversity Areas within a ten kilometre radius of the current facility, and no existing operation or impact involving a World Heritage Property was identified.
8.6a-d Protected Areas	Conformance	The Entity completed an updated Biodiversity Assessment and Biodiversity Management Plan (May 2024), including IBAT-based screening and field surveys covering the OARC facility and its surrounding area. No Protected Areas or Key Biodiversity Areas were identified within a 10-kilometre radius of the facility, and the potential impact on ecologically sensitive areas was assessed as Very Low. The OARC Sustainability Report 2025, page 14, states that the Entity is not located near Protected Areas or ecologically sensitive areas: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
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	Minor Non-Conformance	The Entity has established a Labour and Human Rights Procedure, a Prevention of Modern Slavery Procedure and a Human Rights and Modern Slavery Risk Assessment covering employees, contractors, suppliers and business partners. The OARC Sustainability Report 2025, page 29, publicly describes the Entity's Human Rights commitments, workplace practices and supply-chain oversight and reports that no Human Rights violations were recorded during 2025: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf The Entity's Human Rights Due Diligence process has not been effective however in sufficiently identifying, assessing and documenting actual and potential Human Rights and Modern Slavery

CRITERION	RATING	COMMENT
		risks and the related preventive and mitigation controls within its Business relationships.
9.2a-e Gender Equity and Women's Empowerment	Conformance	The Entity has implemented its Diversity and Inclusion Procedure, which promotes gender equity and women's empowerment through recruitment, professional development, training, inclusive leadership, equal-opportunity and employee-engagement measures. The Procedure requires annual diversity-awareness training and annual monitoring and reporting of gender-diversity indicators, including women in senior management, women recruited during the year and total full-time female employees. OARC Sustainability Report 2025 reports the Entity's performance against its gender equity and women's empowerment goals, pages 23-24: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity, as its updated Human Rights risk assessment and Area of Influence review did not identify any Indigenous Peoples who could be affected by OARC's activities. No New Project, Major Change, land acquisition or other activity was identified during the surveillance Audit that would alter this conclusion.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, as its updated Human Rights risk assessment and Area of Influence review did not identify any Indigenous Peoples who could be affected by OARC's activities. The Entity nevertheless maintains documented procedures for identifying and assessing potential impacts on Indigenous Peoples and other relevant Stakeholders in relation to any future New Projects or Major Changes.
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 its updated Human Rights risk assessment and Area of Influence review did not identify any Indigenous Peoples who could be affected by OARC's activities. The Entity nevertheless maintains documented procedures for identifying and assessing potential impacts on Indigenous Peoples and other relevant Stakeholders in relation to any future New Projects or Major Changes.
9.5a Cultural and Sacred Heritage – Identification	Conformance	The Entity has assessed its Area of Influence and Stakeholder context to identify sacred and cultural heritage sites and values through its Due Diligence process, risk assessments, stakeholder engagement arrangements and a review of secondary information, including the UNESCO World Heritage Centre database: https://whc.unesco.org/en No sacred or cultural heritage sites or values, related impacts, or restrictions on rights of access were identified within the Entity's Area of Influence. Stakeholder communication and grievance channels are maintained to enable relevant concerns to be raised.

CRITERION	RATING	COMMENT
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity, as no Indigenous Peoples or cultural, historical or spiritual heritage essential to their identity were identified within the Entity's Area of Influence. Furthermore, no Entity activity, New Project or Major Change with the potential to cause significant impacts on such heritage was identified.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as it operates within the established Sohar Industrial Estate and no New Project, Major Change, land acquisition or other activity resulting in physical or economic displacement had occurred. The Entity maintains a documented procedure for reviewing alternatives to avoid and minimise resettlement and displacement, including in relation to divestment, decommissioning, mergers and acquisitions.
9.7a-h Affected Populations and Organisations	Conformance	The Entity has assessed potential and current impacts on Affected Populations and Organisations, including neighbouring businesses, and maintains arrangements for impact management, Stakeholder communication, grievance handling and community engagement. No significant adverse impacts on land, livelihoods or the use of natural resources were identified during the Audit. Community engagement and development initiatives have included support for families and summer centres, beach and cyclone clean-up activities, school initiatives, sports and planting activities. During 2025, eight corporate social-investment programmes were implemented, engaging over 2,400 beneficiaries. These activities and the related governance arrangements are publicly disclosed in the OARC Sustainability Report 2023, pages 41-44: https://oman-arc.com/wp-content/uploads/2024/08/OARC-Sustainability-Report-2023.pdf and the OARC Sustainability Report 2025, page 25: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Conformance	The Entity conducts risk-based Due Diligence over its Aluminium supply chain in accordance with Step One of the OECD Due Diligence Guidance. Its documented management arrangements include responsible-sourcing commitments, assigned responsibilities and resources, supplier information gathering, supplier engagement, record-keeping and periodic assessment of Conflict-Affected and High-Risk Area (CAHRAs) risks. Liquid Aluminium is sourced from the adjacent Sohar Aluminium Smelter, which holds ASI Performance Standard Certification. The supplier information and CAHRA assessment reviewed during the 2026 Surveillance Audit did not identify any Aluminium supply-chain links to Conflict-Affected and High-Risk Areas (CAHRA).
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity conducts risk-based Due Diligence over its Aluminium supply chain in accordance with the OECD Due Diligence Guidance. Liquid Aluminium is sourced from the neighbouring Sohar Aluminium Smelter, which is certified to the ASI Performance Standard. The Entity's process for identifying and assessing supply-chain risks follows Step Two of the OECD Due Diligence Guidance and considers location- and supplier-related red flags, including conflict, governance and Human Rights risks. The supplier information and CAHRA screening reviewed during the 2026 Surveillance Audit did not identify any relevant red flags or links to CAHRAs.

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9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	The Entity has established a documented strategy for responding to potential Aluminium supply-chain risks in accordance with Step Three of the OECD Due Diligence Guidance. The strategy includes engagement with its Primary Aluminium supplier, further Due Diligence, supplier monitoring and appropriate risk-mitigation actions where CAHRA-related 'red flags' or adverse impacts are identified. Liquid Aluminium is sourced from adjacent Sohar Aluminium, which is certified to the ASI Performance Standard. The supplier information and CAHRA assessment reviewed during the 2026 Surveillance Audit did not identify any relevant 'red flags' or links to CAHRAs. Consequently, no specific risk-mitigation plan was required to be activated; however, ongoing supplier engagement and periodic monitoring are maintained.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity's Aluminium supply-chain Due Diligence processes were included in the ASI Performance Standard Certification Audit and were independently reassessed during the 2026 ASI Performance Standard Surveillance Audit, addressing the independent third-party audit requirement. The assessment covered the documented responsible-sourcing management system, supplier and CAHRA risk identification and assessment processes, and the strategy for responding to identified risks. The supporting procedures, supplier information and interviews demonstrated the implementation of the Entity's Due Diligence arrangements, and no gaps were identified.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The Entity publicly reports on Human Rights, CAHRAs, responsible sourcing and Aluminium supply-chain Due Diligence through its annual sustainability and ESG reporting in the OARC Sustainability Report 2025, pages 32-33: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
9.9 Security practice	Conformance	The Entity maintains formal contractual arrangements with an external security service provider in accordance with national laws. Security practices are incorporated into the Entity's Human Rights Due Diligence arrangements and Labour and Human Rights Procedure. Security personnel receive relevant Human Rights and safety induction training. During the Audit, the security service contracts, Security Guard Training record and the related Due Diligence arrangements were reviewed together with site observations and interviews. The evidence demonstrated that training had been provided to security personnel, and no gaps were identified.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity has made a commitment to Freedom of Association and the Right to Collective Bargaining, developed a Workers' Union Charter, communicated the relevant Policies and procedures, and maintained records of engagement and negotiations between Management and the Workers' Union. An official certificate issued by the Sultanate of Oman Ministry of Labour was reviewed during the Audit which confirmed the registration of the Oman Aluminium Rolling Company Workers' Union and the election of its current administrative board. The evidence reviewed demonstrated that Workers can form or join

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		the Union, elect their representatives, organise their activities and participate in Collective Bargaining without interference.
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 Omani law do not restrict Freedom of Association and Collective Bargaining.
10.2a-c Child Labour	Conformance	The Entity maintains records of Applicable Law relating to the minimum working age and has implemented controls to prevent Child Labour. The Labour and Human Rights Procedure prohibits all forms of Child Labour, and applies to direct and contract employees, and requires accurate employment records. Workers' ages are verified during recruitment using official identity documents such as national identity cards, passports and driving licences. The employee records sampled during the Audit did not identify any Worker below the age of 15, exploitative or Hazardous work involving Workers aged 15 through 18, work interfering with schooling or apprenticeship programmes, or any Worst Forms of Child Labour. The Entity's Labour and Human Rights Procedure is available at: https://oman-arc.com/wp-content/uploads/2024/03/Labour-Human-Rights-Procedure.pdf
10.3a-c Forced Labour	Conformance	The Entity neither engages in, nor supports Forced Labour or Human Trafficking. The Code of Conduct the signed Prevention of Modern Slavery Procedure and remediation arrangements establish a zero-tolerance approach and apply to direct and contracted Workers, suppliers and business partners. The controls include risk assessment, supplier and contractor Due Diligence, training, confidential reporting, protection against retaliation and corrective action. Recruitment and employment practices do not require deposits or Recruitment Fees, retain original identity documents, restrict Workers' freedom of movement or prevent Workers from terminating their employment with reasonable notice. The Entity's commitments and performance are also publicly reported in OARC Sustainability Report 2025, page 29: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf No instances of Forced Labour, Human Trafficking or related Human Rights violations were identified during the Audit. The Entity has issued its annual Modern Slavery and Human Trafficking Statement 2025, available at: https://oman-arc.com/wp-content/uploads/2026/06/OARC-Modern-Slavery-Human-Trafficking-Statement-2025.pdf
10.4a-c Non-Discrimination	Conformance	The Entity's Code of Conduct, Labour and Human Rights Procedure and signed Non-Discrimination Procedure establish its commitment to preventing direct and indirect Discrimination. These requirements apply to employees, contractors and other workplace participants and addresses all stages of employment, including recruitment, job assignment, promotion, transfer, compensation, benefits, training and termination. The Entity maintains Human Resources records and database controls for recruitment, promotion, compensation, contracted employees and

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		training. Job descriptions and job classifications support objective appraisal and equitable remuneration. Annual training, gender equality measures and a confidential Complaints Resolution Mechanism further promote a culture of non-discrimination and protect individuals against retaliation. No evidence of discriminatory practices was identified during the Audit. The Labour and Human Rights Procedure is available at: https://oman-arc.com/wp-content/uploads/2024/03/Labour-Human-Rights-Procedure.pdf
10.5 Communication and engagement	Conformance	The Entity has established Policies, procedures and direct communication channels through which Workers receive information and can raise workplace and compensation-related matters without fear of retaliation, intimidation or Harassment. The Entity maintains communication and engagement records, including reports, HR database records and management meeting minutes, and provides a Complaints Resolution Mechanism for raising and resolving concerns. A variety of publications, including the OARC News Q1 2026, the Monthly Magazine, the Engage employee platform, workplace campaigns, recognition programmes and employee benefit communications demonstrate ongoing communication and Worker engagement. Discussions conducted during the Audit confirmed that Workers can use these channels freely, and no evidence of restriction or retaliation was identified.
10.6a-g Violence and Harassment	Conformance	The Entity has implemented a signed Anti-Harassment and Prevention of Sexual Harassment Procedure that applies to employees, trainees, contract Workers, suppliers, customers and visitors and covers the Entity's premises, external work locations and company-related activities. The Procedure prohibits Harassment, Sexual Harassment, Discrimination and retaliation and establishes confidential reporting, investigation, interim protection, resolution and corrective-action arrangements. A representative five-member Anti-Harassment and Prevention of Sexual Harassment (PoSH) Committee, with at least 50% female representation, supports Worker participation in awareness, reporting, investigation, Policy review and preventive actions. Anti-Harassment awareness and training have been provided in English and Arabic. The Labour and Human Rights Procedure is available at: https://oman-arc.com/wp-content/uploads/2024/03/Labour-Human-Rights-Procedure.pdf The OARC Sustainability Report 2025, page 23, describes workplace-Harassment awareness and inclusion initiatives, and on page 29 it reports that no cases of Harassment were recorded during 2025. Refer to: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
10.7a-c Remuneration	Conformance	The Entity maintains documented remuneration arrangements covering employment terms, fair and competitive wages, statutory benefits, overtime, gratuity, deductions and wage recordkeeping in accordance with Omani Labour Law. Applicable legal requirements, HR and payroll records, and a living wage assessment confirming the payment of a living wage are maintained. The Workers' Union also provides a mechanism for Workers to raise matters relating to pay and working conditions.

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		The Entity's People Policy defines overtime premiums of 125% for daytime work, 150% for night work and 200% for work performed on rest days and public holidays. Overtime and days in lieu must be approved and recorded. The evidence reviewed during the Surveillance Audit confirmed the continued implementation of these arrangements.
10.8a-c Working Time	Conformance	The Entity maintains documented Policies, procedures and records covering working hours, Overtime, paid and unpaid leave, attendance, public holidays, rest days and payslips. The People Policy uses a 40-hour weekly basis for Overtime calculations, requires Overtime and days in lieu to be approved and recorded, and provides compensatory time for work performed on rest days and public holidays. The 2026 Ramadan Working Hours communication and shift roster demonstrated the implementation of the applicable working-time arrangements. Discussions with Workers and responsible personnel confirmed during the Audit compliance with Omani working hours requirements and the Entity's established controls.
10.9a-b Informing Workers of Rights	Conformance	The Entity informs Workers of their Human and Labour Rights through email communications, the employee portal, the Workers' Union Charter, Entity-wide communications and awareness sessions. The Human and Labour Rights and Inclusivity communication and People Manual awareness session covered privacy, dignity, equity, freedom of speech and expression, safety, security, protection of life, access to information, employee entitlements and obligations, and confidential mechanisms for raising concerns.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has implemented an ISO 45001:2018 certified Occupational Health and Safety Management System. Its CEO-approved OH&S Policy is available in both English and Arabic and includes a commitment to 'ZERO Harm' for employees, contractors, visitors and the community. The Policy is communicated internally and publicly available at: https://oman-arc.com/ehs/qhse-policy/ The Entity's ISO 45001:2018 certificate is available at: https://oman-arc.com/wp-content/uploads/2025/03/Oman-Aluminium-Rolling-Company-SPC-45K.pdf The OH&S Management System covers hazard identification and risk assessment, operational controls, emergency response, safety induction for employees, contractors and visitors, incident investigation, corrective actions, performance monitoring and management review. The records reviewed during the Surveillance Audit demonstrated that incidents are investigated, corrective actions are assigned and completed, and OH&S performance is monitored through EHSS dashboards and management reviews.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	The Entity maintains and periodically reviews its OH&S Management System aligned with ISO 45001:2018. The review arrangements include internal audits, management reviews, Key Performance Indicator (KPI) monitoring, incident investigation, corrective-action follow-up and the monitoring of leading and lagging performance indicators.

CRITERION	RATING	COMMENT
		Current OH&S performance indicators are disclosed in the OARC Sustainability Report 2025, pages 19-20: https://oman-arc.com/wp-content/uploads/2026/06/Sustainability-Report-EN-compressed-1.pdf
11.2 Employee engagement on Health and Safety	Conformance	The Entity maintains a representative Safety Committee comprising management, operational departments and frontline employees. The Committee meets periodically and provides a mechanism through which Workers can raise, discuss and participate in resolving Occupational Health and Safety issues. Committee records demonstrate employee participation, follow-up actions, workplace inspections, management safety walks and other EHSS activities.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	10 October 2024	Initial Certification Audit – Full Certification
1	6 November 2026	Surveillance Audit