ASI CERTIFICATION **PERFORMANCE STANDARD**

PRESENTED TO

Sohar Aluminium Company LLC

CERTIFICATE NUMBER	ASI STANDARD	CERTIFICATION LEVEL	ASI ACCREDITED AUDITING FIRM
289	PERFORMANCE STANDARD (V3.1 2023)	FULL CERTIFICATION	CETIZION VERIFICA
	DATE OF ISSUE	DATE OF EXPIRY	CERTIFIED SINCE
	14 NOVEMBER 2026	13 NOVEMBER 2029	14 JUNE 2023

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

The Sohar Aluminium facility, located near Sohar in the Sultanate of Oman including Aluminium smelting, casthouse and administrative associated facilities.

AUDIT REPORT **PERFORMANCE STANDARD**

OVERVIEW

MEMBER NAME	Sohar Aluminium Company LLC
ENTITY NAME	Sohar Aluminium Company LLC
CERTIFICATION SCOPE	The Sohar Aluminium facility, located near Sohar in the Sultanate of Oman including Aluminium smelting, casthouse and administrative associated facilities.
SUPPLY CHAIN ACTIVITIES	• Aluminium Smelting • Casthouses
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	• Initial Certification Audit (20 – 24 November 2022) • Surveillance Audit (20 – 26 February 2024) • Re-Certification Audit (5 – 7 July 2026)
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	• 20 – 24 November 2022 (Initial Certification Audit) • 20 – 26 February 2024 (Surveillance Audit) • 5 – 7 July 2026 (Re-Certification Audit)
AUDIT REPORT SUBMISSION	• 16 May 2023 (Initial Certification Audit) • 8 May 2024 (Surveillance Audit) • 12 October 2026 (Re-Certification Audit)
AUDIT SCOPE	Initial Certification Audit (20 – 24 November 2022) The Audit Scope includes all facilities at the Sohar Aluminium facility, including Aluminium smelting, casthouse and administrative associated facilities. Supply chain activities included in the Audit Scope: • Aluminium Smelting • Casthouses All relevant Criteria in the ASI Performance Standard were included in the Audit Scope. Surveillance Audit (20 – 26 February 2024) The Audit Scope includes all facilities at the Sohar Aluminium facility, including Aluminium smelting, casthouse and administrative associated facilities. Supply chain activities included in the Audit Scope: • Aluminium Smelting • Casthouses All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

	Re-Certification Audit and Scope Change (5 – 7 July 2026) The Audit Scope includes all facilities at the Sohar Aluminium facility, including Aluminium smelting, casthouse and administrative associated facilities. Supply chain activities included in the Audit Scope: • Aluminium Smelting • Casthouses 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	14 November 2026 – 13 November 2029
NEXT AUDIT TYPE	Surveillance Audit
NEXT AUDIT DATE	13 May 2028
CERTIFICATE NUMBER	289
	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

Sohar Aluminium, (the Entity) is Oman's first 'greenfield' Aluminium Smelter. It was established in 2004 with annual design capacity of 395,000 tonnes of high-quality Aluminium that has over time increased to greater than 400,000 tonnes through the addition of Scrap recycling. The Entity has an on-site Carbon Plant producing anodes for the potline, and a Casthouse with two ingot casting lines (capacity 27 tonnes/hour) and one SOW caster with a casting capacity of 25 tonnes/hour. It operates above 400kA, single 1.2 km potline using Rio Tinto Alcan AP36 Smelting Technology™.

The Entity has a captive 1,000 Megawatt (MW) combined-cycle Gas power plant, desalination units, and a dedicated port facility that can handle vessels with a capacity of up to 75,000metric tonnes for handling raw materials and finished products. In the current regional conflict, the Entity is extending possible logistics support from port operations to its peers in the region.

The Entity employs approximately 1,900 people, of whom 55 are women, and has a diverse workforce from various nationalities with a sound record of employee retention and safety performance.

The nearest captive port is Sohar, and the airport is Muscat, approximately 200 KMs 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 maintains processes to identify, monitor and periodically review the legal and regulatory obligations. The Entity monitors for changes in applicable legal requirements and conducts external audits to check legal compliance. The legal compliance register, compliance standard and operational licences sampled during the Audit demonstrated that regulatory requirements and permit validity are monitored through assigned responsibilities and documented controls.
1.2 Anti-Corruption	Conformance	The Entity has implemented an Anti-Corruption framework applicable to its employees and relevant third parties. The Amanah Code of Conduct prohibits Bribery, Corruption, fraud, and improper benefits, and establishes controls addressing conflicts of interest, gifts and entertainment, dealings with public officials, accurate records, and confidential reporting. The Entity provides its employees, as part of the toolkit, a safe decision path/guidelines following the steps of 'Stop, Ask, Document & Escalate', together with six specific case studies. The Entity also provides a Toll-Free Number, 80026262, and confidential means to report any potential violation via the Ethics Point. https://www.sohar-Aluminium.com/Corporate-Governance The Sohar Aluminium Sustainability Report 2025 describes the Amanah Code of Conduct and Compliance Programme and annual employee training, pages 67-68: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
1.3a-e Code of Conduct	Conformance	The Entity has implemented the Amanah Code of Conduct, which applies to employees and relevant third parties and addresses environmental, social and governance principles, including fair treatment, Occupational Health and Safety (OH&S), environmental responsibility, business integrity, Bribery and Corruption, conflicts of interest, accurate records and confidential reporting. Training is provided through the annual employee acknowledgement, induction for new employees, and the Amanah reporting mechanism. The Sohar Aluminium Amanah Code of Conduct is available at: https://www.sohar-Aluminium.com/Compliance-and-Code-of-Conduct
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity implemented an integrated Environmental, Social and Governance Policy framework across its organisation. The framework includes the Environment, Health & Safety Policy, Human Rights Policy, and Amanah Code of Conduct, and addresses environmental protection, safe and healthy working conditions, internationally recognised Human Rights, ethical conduct, legal compliance, and responsible business practices. The management team endorses the ESG-related policies and provides the required resources for effective implementation. The ESG-related policies are disclosed at: https://www.sohar-Aluminium.com/Sustainability

CRITERION	RATING	COMMENT
2.2a-c Leadership	Conformance	The Entity has assigned the Chief Operating Officer as the Senior Management Representative responsible for leading the implementation and communication of its ESG Policies and allocation of resources to support the Management Systems. This leadership is supported by a cross-functional ESG Committee which meets monthly to review performance and progress.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has implemented an Environmental Management System certified to ISO 14001:2015. The certificate covers Primary Aluminium Smelting, power generation, and the treatment and supply of water. The system is supported by a documented Environmental and Social Management Programme that addresses environmental objectives, operational controls, and improvement actions.
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has implemented a Social Management System through coordinated policies, procedures and programmes addressing Human Rights, Labour practices, Occupational Health and Safety (OH&S), contractor management, responsible sourcing, grievance management and community investment.
2.4a-e Responsible Sourcing	Minor Non-Conformance	The Entity has established a Responsible Sourcing Policy and supporting supplier risk assessment and due diligence processes that address environmental, social, governance, Human Rights, and ethical risks. The Entity has also conducted a Supplier Risk Assessment model and detailed third-party supplier training, pre-qualification and red-flag assessment activities. The Entity's Responsible Sourcing Policy is available at: https://www.sohar-Aluminium.com/sites/default/files/2025-09/ResponsibleSourcingPolicy-2025.pdf The Entity's existing practices primarily address initial risk assessment and Due Diligence and do not however demonstrate consistent ongoing supplier performance monitoring.
2.5a-g Environmental and Social Impact Assessments	Conformance	The Entity has conducted Environmental and Social Impact Assessments (ESIA) for its existing operations and proposed Major Changes. The Final Environmental Impact Assessment for the smelter's increase to 410 kiloamps (kA), a 2024 ESIA Addendum for the planned plant expansion, and a 2025 assessment of the shared marine discharge environment. These assessments address baseline conditions, environmental and social impacts, cumulative impacts, mitigation measures, management plans and monitoring requirements. The Entity's Sustainability Report 2025 describes stakeholder engagement in impact assessment and the use of ESIA reviews in the operational planning, pages 28 and 44: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
2.6a-h Human Rights Impact Assessment	Conformance	Social receptors considered during Environmental and Social Impact Assessments (ESIA), including the local economy, communities, Health and Safety, traffic, land use, archaeology and cultural resources, and potential affected Human Rights impacts, were analysed, and mitigation plans were developed, tracked, and reported. Human Rights impacts were assessed, and a Human Rights action plan has been developed. The community-related activities affecting the local population and other stakeholders are detailed in the Corporate

CRITERION	RATING	COMMENT
		Social Responsibility Report: https://www.sohar-Aluminium.com/sites/default/files/2025-08/CSR-Report-Approved-Sa.pdf
2.7a-f Emergency Response Plan	Conformance	The Entity has implemented site-specific emergency response arrangements for the Smelter, casthouse, power plant, port, and associated facilities. The arrangements define responsibilities, emergency communication and escalation, evacuation requirements and coordination with Workers, contractors and relevant external agencies. It applies to employees, contractors, vendors, and visitors. Emergency Response Team (ERT) members are available for each shift and include a fireman, a certified fire/plant protection officer, and an incident commander. In the port area, a mock drill was recently conducted for a potential drone attack in coordination with Sohar Industrial Port Company (SIPC), directly considering the ongoing regional conflict. The Emergency Response Plan is available at: https://www.sohar-Aluminium.com/sites/default/files/2026-08/Emergency-Preparedness-and-Response-Standard.pdf
2.8a-d Suspended Operations	Conformance	The Entity has a structured Business Continuity Plan and is third-party audited to ISO 22301:2019. The Business Impact Analysis (BIA) has been conducted for major business activities, e.g., carbon plant, port, and supply chain, with recovery target objectives (RTO). It is reviewed monthly at the executive level and briefed quarterly to shareholders on the top ten risks. In special situations such as regional war, the Entity holds daily meetings and maintains a BCM dashboard with information such as responsibility, status, and stability targets. The Enterprise Risk and Business Continuity Management Policy are available at: https://www.sohar-Aluminium.com/sites/default/files/2024-07/ERMBCMPolicy2024-English.pdf
2.9a-b Mergers and Acquisitions	Conformance	The Entity has established governance and risk management arrangements to incorporate environmental, social and governance considerations into any future merger or acquisition Due Diligence process, including potential impacts associated with Historic Aluminium Operations. No mergers or acquisitions occurred or were underway during the currently Certification period.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity maintains Business Continuity Management and Enterprise Risk Management arrangements to support the identification, assessment, treatment, and monitoring of environmental, social, governance, and stakeholder-related risks in case of Closure, Decommissioning, or Divestment. These arrangements would apply to any future closure, decommissioning, or divestment planning process, including consultation with Affected Populations and organisations and consideration of Material and Legacy Impacts.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity publicly discloses its governance approach and Material environmental, social and economic impacts in the Sohar Aluminium Sustainability Report 2025. The Report covers the Entity's activities in Oman for 2025 and was prepared in accordance with the GRI Standards. It describes the Entity's ESG governance arrangements, stakeholder engagement and double materiality assessment, and

CRITERION	RATING	COMMENT
		reports performance across Material environmental, social and governance topics. The Sohar Aluminium Sustainability Report 2025 is available at: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
3.2 Non-compliance and Liabilities	Conformance	The Entity publicly discloses information on Material fines, judgments, penalties and non-monetary sanctions through its annual Sustainability Report. The Entity's Sustainability Report 2025 states that the Entity recorded no Material fines, judgments, penalties or non-monetary sanctions for failure to comply with Applicable Law during the 2025 reporting period, page 69: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
3.3a-c Payments to Governments	Conformance	The Entity has financial controls in place to ensure that payments made to governments, or made on its behalf, are supported by a legal and/or contractual basis and are subject to applicable internal controls and external or statutory audit processes. The Entity's Sustainability Report 2025 publicly describes the types of payments made to governments and the controls applied to such payments. The Report also states that no financial or political contributions were made during 2025, page 71: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has implemented a Complaint Resolution Mechanism, including the Amanah Hotline, Whistleblowing Policy, and Grievance Policy. These mechanisms provide confidential and accessible reporting channels for employees and external stakeholders, along with defined responsibilities, investigation arrangements, response and escalation processes, protection against retaliation, and provision for remedial action. The Amanah Hotline and Whistleblowing channel are publicly accessible through the Entity's website, and the mechanisms are also described in the Entity's Sustainability Report 2025: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf Hotline: **+968-80026262** Email: amanah@sohar-Aluminium.com Website: https://secure.ethicspoint.eu/domain/media/en/gui/103342/index.html
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has conducted a Life Cycle Assessment for its principal Aluminium Product lines (e.g. sows, molten primary Aluminium and ingots). The study uses a functional unit of one tonne of Aluminium Product, primary operational data and recognised secondary Life Cycle inventory sources to assess Global Warming Potential (GWP) and other environmental impact categories. The Entity provides information about the LCA methodology and its underlying assumptions publicly available and provides the LCA study to customers and interested stakeholders upon request. Further

CRITERION	RATING	COMMENT
		information is available at: https://www.sohar-Aluminium.com/life-cycle-assessment
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity provides product Life Cycle Assessment information for sows, molten primary Aluminium and ingots to customers and interested stakeholders upon request. Publicly available information describes the stated system boundary, functional unit, primary and secondary data sources and principal environmental impact category used in the assessment. The full LCA study can be requested through the contact details provided at: https://www.sohar-Aluminium.com/life-cycle-assessment
4.2 Product Design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a-b Aluminium Process Scrap	Conformance	The Entity has established operational controls to minimise Aluminium Process Scrap generation and to collect and return generated Scrap to the production process for recycling or re-use. Casthouse procedures define requirements for Scrap identification, designated storage, drying, preheating, charging and recording. The Entity manages Scrap by source and composition and returns it to compatible production streams. The Entity's Sustainability Report 2025 also reports that the Entity recycled 4,393tonnes of external Aluminium Scrap during the 2025 reporting year, page 38: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity engages with government authorities, Aluminium Scrap collectors, processors, recyclers and other industry stakeholders to support Aluminium collection and recycling in Oman. During 2025, Sohar Aluminium organised an Aluminium Recycling Workshop and the second Aluminium Recycling Forum to address regulatory, traceability, infrastructure and market challenges. The Entity recycled 4,393tonnes of external Aluminium Scrap in 2025, compared with 3,543 tonnes in 2024. The related disclosure is available at: https://www.sohar-Aluminium.com/Partnership-and-associations and via the Entity's Sustainability Report 2025, pages 35-38: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	The Entity annually accounts for and publicly discloses its Material Energy Use and GHG Emissions. The Entity had not however completed independent verification of t publicly disclosed 2025 Energy Use and GHG Emissions data before publication. Energy Use and GHG Emissions data are available in its Sustainability Report 2025, pages 36-38 and 88: https://www.sohar-

CRITERION	RATING	COMMENT
		Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity as the Aluminium Smelter commenced production in 2008.
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Conformance	The Entity has demonstrated a Mine to Metal GHG Emissions intensity of 11.96 t CO2e per metric tonne of cast Aluminium for the 2025 reporting period. This is below the applicable interim threshold of 13.0 t CO2e/t Al. The Entity has established GHG abatement initiatives with a base year of 2025 to further reduce its emissions intensity to below 11.0 t CO2e/t Al by the end of 2030. More information is available in the Entity's Sustainability Report 2025, pages 37, 38 & 88: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
5.3a GHG Emissions Reduction Plans	Conformance	The Entity has established a GHG Emissions Reduction Plan covering Scope 1, 2, and 3, using 2025 as the baseline year. The pathway addresses the principal sources of emissions through initiatives relating to renewable electricity, energy efficiency, process emissions, electrification and Aluminium recycling. The Entity uses the ASI GHG Pathways Calculation Tool to establish a GHG Reduction Pathway and targets consistent with a 1.5°C warming scenario. The Entity's Decarbonisation Strategy is available at: https://www.sohar-Aluminium.com/sites/default/files/2026-08/Executive-Decarbonisation-Strategy-2026-Rev-001_2026.pdf
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	The Entity maintains time-bound GHG emissions reduction targets and a project-based action plan covering renewable electricity, energy efficiency, increased Aluminium Scrap recycling, process electrification and other decarbonisation initiatives. The action plan includes indicative emissions reduction potential, assigned responsibilities and implementation periods extending to 2050. The Entity reviews and publicly discloses progress through its Sustainability Reporting. In 2025, total combined Scope 1 and Scope 2 emissions and the associated emissions intensity decreased compared with 2024. External Aluminium Scrap recycling also increased from 3,543 tonnes in 2024 to 4,393tonnes in 2025. The Entity's decarbonisation strategy indicates intermediate GHG reduction targets in a total of three phases (2025-30, 2030-40, 2040-50) and is publicly available at https://www.sohar-Aluminium.com/sites/default/files/2026-08/Executive-Decarbonisation-Strategy-2026-Rev-001_2026.pdf
5.4 GHG Emissions Management	Conformance	The Entity has implemented a Greenhouse Gas Management System covering its smelter, power plant, port terminal facilities and transportation activities. The Greenhouse Gas Management Standard defines responsibilities, monthly emissions inventories, calculation methods, performance indicators, reduction programmes, regulatory reporting and record-keeping requirements. Implementation is supported through the monitoring of Scope 1, 2, and 3 emissions, operational performance indicators, and identified reduction initiatives related to energy efficiency, process improvement, transportation, and the overall energy mix.

CRITERION	RATING	COMMENT
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	The Entity maintains valid environmental permits, conducts regular ambient air quality, stack emission, noise, and fugitive emission monitoring, and operates continuous emission monitoring systems for key pollutants. An Emission Review Committee periodically evaluates environmental performance and identifies opportunities to further reduce emissions. The Entity has quantified and publicly disclosed Material Emissions to Air in its Sustainability Report 2025, page 89: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
6.2a-g Discharges to Water	Conformance	The Entity sources process and potable water from the power plant's desalination unit. The Entity has constructed and operates a Sewage Treatment Plant. The Entity fully reuses the treated wastewater for horticultural purposes, supporting efficient water resource management. The Entity ensures that no treated wastewater is discharged outside the facility. The Entity has provided sufficient wastewater buffer storage capacity to support sustained no-discharge of treated water. Annual water consumption, intensity, withdrawal and wastewater discharge volumes are available in the Entity's Sustainability Report 2025, pages 40 and 90: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity has established procedures to manage its Spills and Leakages appropriately. It understands its major risk areas and has ensured that all external communications plans, Stakeholder guidelines, compliance controls, and monitoring programmes work in tandem to assess and mitigate Spills and/or Leakages.
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity has implemented an electronic incident reporting system through its intranet platform to facilitate the timely reporting, investigation, and closure of environmental, health, and safety incidents. The system supports effective incident management, corrective actions, and organisational learning. One single spill incident was reported during 2025, which was promptly contained with no off-site environmental impact. For more information, refer to the Entity's Sustainability Report 2025, page 40: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
6.5a-c Waste Management and Reporting	Conformance	The Entity has implemented a waste management strategy that integrates principles from the Waste Management Hierarchy, including a Waste Management Procedure. The Entity has increased its waste utilisation from 936 Mt in 2023 to 24,344 metric tonnes (MT) in 2025. This increase reflects utilisation of waste previously accumulated, in addition to waste generated during the year. The Entity has publicly disclosed its waste management related information in its Sustainability Report 2025, pages 40 and 89: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf Waste Management Standard: https://www.sohar-Aluminium.com/sites/default/files/2026-08/Waste-Management-Standard.pdf

CRITERION	RATING	COMMENT
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)	Conformance	The Entity has established a systematic approach to managing Spent Pot Lining (SPL). The Entity segregates SPL into refractory and carbon fractions, storing them separately to support appropriate processing and maximise resource recovery. The Entity has installed a dedicated SPL crushing and sizing plant with a dust collection system to support processing SPL for end-of-life utilisation and energy recovery. The Entity recovers Aluminium from the SPL before further processing, contributing to resource efficiency and waste minimisation. The Entity has set a target to achieve 100% utilisation of SPL without landfilling. The related disclosure is in the Entity's Sustainability Report 2025, page 89: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
6.8a-d Dross	Conformance	The Entity has established an effective system to achieve 100% recycling of Dross generated during the Aluminium smelting process. This 'closed-loop' recycling practice significantly reduces waste generation, conserves raw materials, and eliminates the need for landfill disposal. The related disclosure is provided in the Entity's Sustainability Report 2025, page 89: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	The Entity has assessed its water-related risks across its Area of Influence and maintains documented controls for water withdrawal, use, treatment, reuse and discharge. The Entity has established a Water Management Standard defining site water risk assessment, monthly smelter and power plant water balance and quality monitoring records, a valid treated sewage water discharge/reuse permit, and retention pond design and laboratory record keeping. The Entity's 2025 water withdrawal is 407,309,.000 m^3, water discharge is 406,453,000 m^3, and water consumption is 616,000 m^3. The related disclosures are available in the Entity's Sustainability Report 2025, pages 41-42 and 90: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
7.2a-e Water Management	Conformance	The Entity has implemented water management arrangements addressing the Material water risks identified within its Area of Influence. The arrangements define responsibilities and controls for water conservation, monitoring, treatment, reuse, maintenance and discharge management. The Entity's Water Management Standard includes provisions for periodic review and review following changes to operations, legislation or environmental requirements. The Entity's water management approach and performance are available in the Entity's Sustainability Report 2025, pages 41-42: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf Sohar Aluminium Water Management Standard: https://www.sohar-Aluminium.com/sites/default/files/2026-08/Water-Management-Standard.pdf

CRITERION	RATING	COMMENT
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Minor Non-Conformance	The Entity has conducted a Biodiversity Risk and Impact Assessment through its Environmental Impact Assessment, Environmental and Social Management Program and the 2025 ESIA Addendum for the proposed Smelter expansion. The assessment includes a terrestrial ecological survey, flora and fauna observations, sensitive receptors, stakeholder engagement and Biodiversity mitigation measures. The assessment also includes a separate marine environmental assessment incorporating the Majis discharge system. The Entity's assessment, however, does not comprehensively address Biodiversity and Ecosystem Services associated with all relevant Facilities and activities within the Entity's Area of Influence, particularly the Port and Power Plant. Ecosystem Services have also not been systematically identified and evaluated across the full Certification Scope. The Entity describes its biodiversity activities in the Entity's Sustainability Report 2025, page 44: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as its Biodiversity and Ecosystem Services Risk and Impact Assessment did not identify any Priority Ecosystem Services.
8.2a-g Biodiversity Management	Conformance	The Entity has developed and commenced implementing a Biodiversity Action Plan addressing plant operations and Ecosystem Services for 2025-2030, which is available at: https://www.sohar-Aluminium.com/sites/default/files/2026-08/Sohar-Aluminium-Biodiversity-Action-Plan-2026-v00_.pdf.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as its Biodiversity and Ecosystem Services Risk and Impact Assessment did not identify any Priority Ecosystem Services.
8.4 Alien Species	Conformance	The Entity maintains controls designed to prevent the accidental or deliberate introduction of Alien Species. These include coordination with the Sohar Port and Freezone authorities regarding vessel water discharge and ballast-water management, together with inspection and escalation procedures for living organisms identified in incoming materials. The 2025 ESIA Addendum also provides an updated ecological baseline and species survey.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity's existing Facilities and proposed expansion area are located within Sohar Industrial City on land officially designated for industrial use. Based on the official land-use confirmation and the 2025 ESIA Addendum, no existing operations, New Projects or Major Changes were identified within or adjacent to a World Heritage Property.
8.6a-d Protected Areas	Conformance	The Entity's existing Facilities are not adjacent to Protected Areas as indicated in the Biodiversity Risk and Impact Assessment.
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Conformance	The Entity has implemented a Human Rights Policy aligned with the United Nations Guiding Principles on Business and Human Rights and conducts a Human Rights Due Diligence process supported by a documented risk assessment and Human Rights Action Plan. The Entity has formalised its Statement on Modern Slavery and Human Trafficking, delivered Human Rights and Responsible Sourcing training, strengthened contractor oversight and conducted a supplier 'red-flag' assessment. Workers and external stakeholders can raise concerns through the Amanah Helpline and defined grievance processes. Sohar Aluminium Human Rights Policy: https://www.sohar-Aluminium.com/sites/default/files/2022-07/Human-Rights-Policy-2022-English.pdf
9.2a-e Gender Equity and Women's Empowerment	Conformance	The Entity has implemented measures to promote gender equity and women's empowerment through its Human Rights framework, employment practices, grievance arrangements and employee engagement programmes. The Mulhimah initiative and State of the Plant platform give women opportunities to engage with management. In 2025, the Entity launched a Ladies Welfare Facility and enhanced its flexible working arrangements. Women represented 4.5% of the workforce in 2025. The Entity discloses these measures in its Sustainability Report 2025, pages 54 and 58: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
9.3a-i Indigenous Peoples	Conformance	The Entity's Facilities are located within Sohar Industrial City on land designated by the Government of Oman for industrial use. No Indigenous Peoples, traditional settlements, or customary attachment to lands, territories, or resources are within the Entity's Area of Influence.
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 proposed expansion is located within Sohar Industrial City on land designated for industrial use. No Indigenous Peoples or their lands, territories or resources are within the Entity's Area of Influence.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity as it is located in an industrial area. No Indigenous Peoples, traditional settlements, or customary attachment to lands, territories, or resources are within the Entity's Area of Influence.
9.5a Cultural and Sacred Heritage – Identification	Not Applicable	This Criterion is not applicable to the Entity as no Cultural and Sacred Heritage sites or values requiring impact mitigation or continued access arrangements were identified.

CRITERION	RATING	COMMENT
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity as no Cultural and Sacred Heritage sites or values requiring impact mitigation or continued access arrangements were identified.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity as its proposed expansion is located within Sohar Industrial City on land designated for industrial use; therefore, no displacement will occur.
9.7a-h Affected Populations and Organisations	Conformance	The Entity has implemented a Corporate Social Responsibility framework to identify and manage impacts on Affected Populations and Organisations and to support local community development. The framework defines responsibilities, stakeholder engagement arrangements, project assessment and approval processes, resource allocation, and monitoring of community investment activities. The Entity also includes updated socio-economic baseline and stakeholder information for the proposed expansion. More information is available in the Entity's Sustainability Report 2025, pages 59-64: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf Sohar Aluminium Corporate Social Responsibility Report: https://www.sohar-Aluminium.com/sites/default/files/2025-08/CSR-Report-Approved-Sa.pdf
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Conformance	The Entity has established management systems for risk-based Due Diligence over its Alumina supply chain. These include a publicly disclosed Responsible Sourcing Policy, defined management responsibilities, an OECD-aligned CAHRA Mineral Sourcing Due Diligence Procedure, supplier contractual requirements, a Supplier Code of Conduct, mineral-origin declarations, risk assessment tools, record-retention controls and the Amanah grievance mechanism. Sohar Aluminium Responsible Sourcing Policy: https://www.sohar-Aluminium.com/sites/default/files/2025-09/ResponsibleSourcingPolicy-2025.pdf
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has implemented a risk-based process to identify and assess risks in its Alumina supply chain. The Entity assesses supplier and mineral-origin information using country, Human Rights, environmental, ethical, sanctions, and other relevant risk indicators, which is assessed against recognised CAHRA sources. Shipment certificates of origin and supplier assessment records support traceability and risk evaluation. The Entity's most recent LME Red Flag Assessment reviewed did not identify CAHRA red flags.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	The Entity has established a documented strategy for responding to risks identified in its Alumina supply chain. Depending on the nature and severity of an identified risk, the Entity may continue to trade under enhanced monitoring and contractual safeguards, temporarily suspend the supplier while mitigation is undertaken, or disengage where serious abuses are confirmed or mitigation is not feasible. The procedure defines management escalation, approval, corrective action and follow-up requirements. The most recent assessment reviewed did not identify 'red flags' requiring an active mitigation plan.

CRITERION	RATING	COMMENT
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity's Due Diligence processes were included in this ASI Audit, which satisfies the requirements of this Criterion.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The Entity reports annually on responsible sourcing and supplier Due Diligence. It describes supplier training on Human Rights and Responsible Sourcing, supplier social Due Diligence and an OECD-aligned 'red-flag' assessment. The report states that it identified no red flags during the reporting period. More information is available in the Entity's Sustainability Report 2025, pages 77–78 https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
9.9 Security practice	Conformance	The Entity maintains security practices that respect internationally recognised Human Rights through its EHS Policy, Human Rights Policy and Code of Conduct. These requirements apply to employees, contractors and security service providers. Periodic Human Rights training is provided to security personnel, and quarterly contractor meetings also addressed Human Rights topics. The Human Rights Due Diligence process also addresses security practices.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity respects Workers' rights to freedom of association and collective bargaining in accordance with applicable Omani Labour legislation and its Human Rights Policy. Sohar Aluminium maintains an active Trade Union and engages with employee representatives through structured dialogue. Employees can participate in legitimate union activities without interference, discrimination or retaliation. The Entity supports Trade Union members with exposure visits and training.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity as the Applicable Law in the Sultanate of Oman does not restrict freedom of association or collective bargaining.
10.2a-c Child Labour	Conformance	The Entity prohibits Child Labour through its Human Rights Policy, recruitment controls and age-verification process. Applicable Omani legislation establishes a minimum working age and specific protections for juvenile Workers, including restrictions on hazardous work and working hours.
10.3a-c Forced Labour	Conformance	The Entity prohibits Forced or compulsory Labour, Modern Slavery and human trafficking through its Human Rights Policy, Code of Conduct and recruitment controls. These requirements apply to employees, contract Workers, recruitment agencies and other third parties. The Entity has published a Statement on Modern Slavery and Human Trafficking describing its governance, due diligence activities and independent reporting mechanism, available at: https://www.sohar-Aluminium.com/sites/default/files/Statement-on-Modern-Slavery-and-Human-Trafficking.pdf
10.4a-c Non-Discrimination	Conformance	The Entity prohibits discrimination, harassment, victimisation, favouritism and nepotism through its Human Rights Policy, Anti-Nepotism Policy and Workplace Harassment and Unfair Discrimination

CRITERION	RATING	COMMENT
		Policy. Employment decisions concerning recruitment, remuneration, promotion, training, performance management and termination follow defined criteria based on qualifications, experience, ability and performance. Employees and other stakeholders can raise concerns through management, Human Resources, legal, internal audit and compliance or the anonymous and non-retaliatory Amanah reporting mechanism.
10.5 Communication and engagement	Conformance	The Entity maintains open communication and direct engagement with employees and their representatives through the SA Trade Union, employee surveys and structured engagement platforms. The 2025 employee Pulse Survey achieved an 88% participation rate, and the results support management action plans. The Entity's grievance mechanism establishes clear stages, timelines and escalation routes. Employees may also report concerns confidentially through the Amanah channel without fear of retaliation.
10.6a-g Violence and Harassment	Conformance	The Entity prohibits corporal punishment, physical or mental coercion, workplace Violence, Harassment, bullying, sexual Harassment, gender-based violence, intimidation and retaliation through its Human Rights Policy, Code of Conduct, Workplace Harassment and Unfair Discrimination Policy and disciplinary procedures. The Policy framework applies to employees, contractors, service providers and other persons connected with the Entity. Concerns may be reported to management, Human Resources, legal, internal audit and compliance or through the anonymous Amanah reporting channels. Complaints are managed confidentially and without retaliation, with disciplinary and corrective action applied where allegations are substantiated.
10.7a-c Remuneration	Minor Non-Conformance	The Entity maintains a Remuneration and Benefits Policy and demonstrated that remuneration for direct employees is documented and paid in a timely manner. The Entity, however, had not extended its living wage assessment to contractor Workers within the Certification Scope.
10.8a-c Working Time	Conformance	The Entity has established policies and recording systems to manage working hours, overtime, weekly rest, public holidays and leave entitlements. Attendance and additional working hours are monitored through the Time Management System, access-control records and SAP, with applicable approval and time-in-lieu arrangements.
10.9a-b Informing Workers of Rights	Conformance	The Entity informs Workers of their rights through various mechanisms such as induction training, periodic refresher training and other employee engagement activities. It was confirmed through review of related records and Workers & Trade Union members' consultations.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has established a certified Occupational Health and Safety (OH&S) Management System in accordance with ISO 45001. The Entity has established an Environmental, Health and Safety (EHS) Policy signed by the Chief Executive Officer (CEO), reflecting senior management's commitment to providing a safe and healthy workplace and continually improving Occupational Health and Safety (OH&S) performance. Refer to: https://www.sohar-

CRITERION	RATING	COMMENT
		Aluminium.com/sites/default/files/2024- 02/EHS-Policy-September-2023-English.pdf
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	The Entity regularly reviews the effectiveness of its Occupational Health and Safety (OHS) Management System through both internal performance reviews and independent third-party audits. The Entity has established a system for reviewing leading and lagging indicators at various management forums involving relevant executives and workmen representatives. To ensure effective monitoring and closure of safety-related actions, the Entity utilises a SAP-based intranet incident management system. The system records incidents, assigns corrective and preventive actions, monitors action status, and monitors timely closure, strengthening accountability and continual improvement in Occupational Health and Safety (OH&S) performance. The Entity periodically conducts peer benchmarking for Middle East smelters through the Gulf Aluminium Council (GAC), an established working group that discusses OHS performance. The Entity has disclosed its leading and lagging indicators in the Sustainability Report, page 91: https://www.sohar-Aluminium.com/sites/default/files/2026-05/Sustainability---Report-2025.pdf
11.2 Employee engagement on Health and Safety	Conformance	The Entity engages its Workers to obtain information and insights, discuss, analyse, and collaborate/participate in OH&S issues and solutions. In addition to regular unit, committee, and Labour Union meetings, all OH&S-related training sessions for Workers are reviewed to ensure compliance with the OH&S Management System.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	14 June 2023	Initial Certification Audit – Provisional Certification
1	22 May 2024	Surveillance Audit – Full Certification
2	17 November 2026	Re-Certification Audit and Scope Change – Full certification - Scope Change to apply the ASI Performance Standard V3.1.