
ASI CERTIFICATION
PERFORMANCE
STANDARD



PRESENTED TO

**EMIRATES
GLOBAL
ALUMINIUM PJSC**

CERTIFICATE
NUMBER

27

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

DNV BUSINESS
ASSURANCE
SERVICES UK
LTD.

DATE OF ISSUE

9 MAY 2022

DATE OF EXPIRY

8 MAY 2025

CERTIFIED SINCE

9 MAY 2019

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'John' or similar, written over a light green background.

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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

All Emirates Global Aluminium PJSC operational sites in the UAE including smelting and casting of aluminium, carbon plants, power generation and associated facilities at Jebel Ali (UAE) and Al Taweelah (UAE) as well as an alumina refinery and EGA headquarters in Al Taweelah (UAE).

SUMMARY AUDIT REPORT

PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Emirates Global Aluminium PJSC
ENTITY NAME	Emirates Global Aluminium PJSC
CERTIFICATION SCOPE	All Emirates Global Aluminium PJSC operational sites in the UAE including smelting and casting of aluminium, carbon plants, power generation and associated facilities at Jebel Ali (UAE) and Al Taweelah (UAE) as well as an alumina refinery and EGA headquarters in Al Taweelah (UAE).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Alumina Refining• Aluminium Smelting• Casthouses
ASI STANDARD	<ul style="list-style-type: none">• Performance Standard V2
AUDIT TYPE	<ul style="list-style-type: none">• Initial Certification Audit (17 February – 8 April 2019)• Surveillance Audit (11 October – 14 October 2020)• Re-Certification Audit (30 March – 6 April 2022)• Surveillance Audit and Scope Change (3 – 19 April 2023)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">• 17 February – 8 April 2019 (Certification Audit)• 11 October – 14 October 2020 (Surveillance Audit)• 30 March – 6 April 2022 (Re-Certification Audit)• 3 – 19 April 2023 (Surveillance Audit and Scope Change)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 22 April 2019 (Certification Audit)• 6 November 2020 (Surveillance Audit)• 21 April 2022 (Re-Certification Audit)• 27 May 2023 (Surveillance Audit and Scope Change)
AUDIT SCOPE	<p><u>Initial Certification Audit (17 February – 8 April 2019)</u></p> <p>The audit scope covered Emirates Global Aluminium PJSC, Al Taweelah site (UAE) including smelting and casting of aluminium, carbon plants, power generation, utilities, associated facilities and EGA head office.</p> <p>Supply chain activities included in the audit scope:</p>

-
- Aluminium Smelting
 - Casthouse

All relevant criteria in the ASI Performance Standard were included in the audit scope.

Surveillance Audit (11 October – 14 October 2020)

Emirates Global Aluminium PJSC, Al Taweelah site (UAE) surveillance audit after certification audit in 2019. This surveillance audit was undertaken after 18 months of Certification. Audit scope includes smelting and casting of aluminium, carbon plants, power generation, utilities, associated facilities and EGA head office. Emirates Global Aluminium's Al Taweelah site is located in Khalifa Industrial Zone Abu Dhabi (KIZAD).

At the time of the Audit (October 2020), access to the site was not possible, due to COVID-19 related travel restrictions. The Audit has been undertaken as a 'desktop' exercise, in accordance with the ASI Interim Policy regarding Audits, Audit-Related Travel and Coronavirus (v4), and included a remote review of relevant documentation.

Supply chain activities included in the audit scope:

- Aluminium Smelting
- Casthouse

All relevant criteria in the ASI Performance Standard were included in the audit scope.

Re-Certification Audit (30 March – 6 April 2022)

The audit scope covered Emirates Global Aluminium PJSC, Al Taweelah site (UAE) including smelting and casting of aluminium, carbon plants, power generation, utilities, associated facilities and EGA head office.

Supply chain activities included in the audit scope:

- Aluminium Smelting
- Casthouse

All relevant criteria in the ASI Performance Standard were included in the audit scope.

Surveillance Audit and Scope Change (3 – 19 April 2023)

The audit scope covered Emirates Global Aluminium PJSC operational facilities including smelting and casting of aluminium, carbon plants, power generation, utilities and associated facilities at Al Taweelah and Jebel Ali, alumina refinery at Al Taweelah, Bauxite Residue Storage Area in Abu Dhabi and EGA head office.

Supply chain activities included in the audit scope:

- Alumina Refining
- Aluminium Smelting
- Casthouse

All relevant criteria in the ASI Performance Standard were included in the audit scope.

- 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

9 May 2022 – 8 May 2025

NEXT AUDIT
TYPE

Re-Certification Audit

NEXT AUDIT
DUE DATE

8 May 2025

CERTIFICATE
NUMBER

27

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has implemented a system to ensure legal compliance with Applicable Law through a competent legal team and compliance champions across organisational functions. The required level of awareness is ensured through a training catalogue. The Entity ensures compliance through a periodic compliance evaluation process and compliance audits.
1.2 Anti-Corruption	Conformance	The Entity has implemented systems and controls adequate to work against Corruption in all its forms, including Extortion and Bribery, through an Anti-Bribery and Anti-Corruption Compliance Programme. The Entity's system is designed to be consistent with Applicable Law and relevant international standards. The Entity's commitment and approach are identified as part of its Code of Ethics, publicly available at: https://www.ega.ae/media/3236/ega-code-of-ethics_en-2023.pdf
1.3 Code of Conduct	Conformance	The Entity has implemented a documented organisational Code of Ethics that includes relevant principles for environmental, social and governance performance. Compliance with the Code of Ethics is mandatory for all staff. The Code of Ethics is a public document, available at: https://www.ega.ae/media/3236/ega-code-of-ethics_en-2023.pdf
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	The Entity has established a Policy consistent with the environmental, social, and governance requirements of the ASI Performance Standard, available at: https://www.ega.ae/media/3194/emirates-global-aluminium-core-policies.pdf The Policy is implemented and upheld through comprehensive processes and procedures established as part of various Management Systems.
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The Entity's CEO has endorsed the Policy and relevant resources are planned and assigned as part of business planning and budgeting. The current Policy is dated April 2022.

CRITERION	RATING	COMMENT
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The Entity has communicated its core Policy internally using various channels including e-mail, displays and publishing on the intranet. Additionally, the Entity has made the Policy available on its website for external communication purposes, available at: https://www.ega.ae/media/3194/emirates-global-aluminium-core-policies.pdf
2.2 Leadership	Conformance	The Entity has appointed the Sustainability Manager as having overall responsibility and authority for ensuring conformance with the requirements of the ASI Performance Standard.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity maintains certification of its Environment Management System according to ISO 14001:2015: https://www.ega.ae/media/2848/consolidated-ega-iso-14001-certificate.pdf
2.3b Environmental and Social Management Systems (social)	Conformance	The Entity has documented and implemented a stand-alone Social Management System covering the Entity's values, risk identification, risk controls and requirements for monitoring and reviewing each social element.
2.4 Responsible Sourcing	Conformance	The Entity has implemented a well-designed and effectively communicated programme for responsible sourcing covering environmental, social and governance issues. The programme includes a risk-based approach to supplier Due Diligence incorporating guidance from the OECD and other relevant international guidelines. The Entity has Established a Responsible Sourcing Policy and associated standards both of which are available on the Entity's website: https://www.ega.ae/media/3311/ega-responsible-sourcing-policy-egascrsop01.pdf https://www.ega.ae/media/3356/ega000183-responsible-sourcing-standards-may-2023.pdf
2.5 Impact Assessments	Conformance	The Entity has established a system for conducting environmental, social, cultural, and Human Rights Impact Assessments, which includes gender analysis. This system is applied to New Projects or significant modifications to existing Facilities. An Impact Assessment was conducted for the recent H-Block project which involved the installation of new, energy-efficient turbines at the Jebel Ali Smelter. An Impact Assessment was conducted for the Entity's Al Taweelah Refinery and Bauxite Residue storage facility.

CRITERION	RATING	COMMENT
2.6 Emergency Response Plan	Conformance	The Entity has implemented site-specific Emergency Response Plans for all its operations through the identification of potential emergency scenarios. The Entity ensures participation and collaboration with Stakeholders including relevant external agencies and partners. The Entity is certified to ISO 14001:2015 and ISO 45001:2018, and has well established emergency response plans which are periodically tested through drills. Competent and dedicated fire and emergency crew are available on site 24 hours a day. The ISO certifications are available on the Entity's website: https://www.ega.ae/en/about-us/our-policies-and-certifications
2.7 Mergers and Acquisitions	Conformance	The Entity has adequate policies, procedures and resources for performing Due Diligence on mergers and acquisitions that address environmental, social and governance issues. There have been no mergers or acquisitions in the recent past or planned in the near future.
2.8 Closure, Decommissioning and Divestment	Conformance	The Entity maintains adequate procedures and policy commitments for managing closure, decommissioning and divestment needs as it arises. The procedure includes a review of environmental, social and governance issues in the planning process.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	The Entity prepares and publishes an annual Sustainability Report in accordance with the Global Reporting Initiative (GRI) standards, disclosing its governance approach and its Material environmental, social and economic impacts, with independent assurance for selected material topics. The 2021 Sustainability Report is available on the Entity's website at: https://www.ega.ae/media/3183/ega-2021-sustainability-report-en.pdf A disclosure index specifically for ASI related disclosures as required by the ASI Performance Standards is included on page 141. All previous annual Sustainability Reports from 2017 onwards are also available on the Entity's website: https://www.ega.ae/en/sustainability/governance
3.2 Non-compliance and liabilities	Conformance	The Entity publicly discloses information on significant fines, judgments, penalties and non-monetary sanctions for failure to comply with

CRITERION	RATING	COMMENT
		Applicable Law. There are no significant fines or penalties imposed on the Entity, as reported in the 2021 Sustainability Report, page 118: https://www.ega.ae/media/3183/ega-2021-sustainability-report-en.pdf
3.3a Payments to governments (legal and contractual)	Conformance	The Entity has adequate policies and systems to evaluate, approve and make, or have made on its behalf, payments to governments only on a legal and/or contractual basis. The Entity's Code of Ethics prohibits any form of Bribery, including facilitation payments.
3.3b Payments to governments (disclosure – bauxite mining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.4 Stakeholder complaints, grievances and requests for information	Conformance	The Entity maintains an adequate system that is publicly available to address Stakeholders' complaints, grievances and requests for information relating to its operations. The Entity has a system to address employee grievances as part of its Social Management System. The Entity has also conducted community needs assessments and is developing options for a Community Involvement Plan (CIP) in collaboration with the residential and non-residential Communities surrounding its operations in the United Arab Emirates (UAE). The Entity operates a certified Management System in accordance with ISO 14001:2015. The complaint handling system and request for information can be accessed via: https://www.ega.ae/en/contact-us
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity has evaluated the life cycle impacts of its major Product lines producing Primary Aluminium. Additionally, it has implemented a process to ensure that life cycle impact information is appropriately updated following significant changes in the production process. The Entity has launched the 'CelestiAL' Solar Aluminium Product, produced using solar power: https://www.ega.ae/en/products/celestial The Entity has produced a stand-alone life cycle impact assessment for this Product.
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Entity provides adequate cradle-to-gate Life Cycle Assessment (LCA) information on its Aluminium Product(s) to customers upon request.

CRITERION	RATING	COMMENT
4.1c Environmental Life Cycle Assessment (public communication)	Not Applicable	The Entity has neither made public communication nor has it received any request for public communication about LCA information on its Products.
4.2 Product design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a Aluminium Process Scrap (targets)	Conformance	The Entity considers recovery targets on an annual basis for different grades of Products to minimise the generation of scrap. The Entity re-uses/recycles 100% of the generated scrap in a controlled manner.
4.3b Aluminium Process Scrap (alloy separation)	Conformance	The Entity separates its alloys and grades with location and on-product identification for recycling, supported by a furnace scrap charging procedure for ensuring appropriate handling of alloys and grades in recycling.
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	The Entity has an aluminium recycling strategy including specific activities such as recovery and recycling of scrap from downstream users in the UAE.
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	The Entity has formed a coalition with different downstream entities in the Aluminium value chain as well as waste management organisations in the UAE towards establishing a more formal mechanism and system to support accurate measurement and efforts to increase recycling rates for products containing Aluminium. Further information regarding the coalition is available at: https://media.ega.ae/ega-and-leading-beverage-producers-can-makers-and-waste-management-companies-to-drive-step-change-in-aluminium-recycling-in-uae
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity publishes its annual Sustainability Report prepared in accordance with the GRI standards, which includes data related to Greenhouse Gas (GHG) emissions and energy use by source. Refer to the 2021 Sustainability Report, pages 52 -56: https://www.ega.ae/media/3183/ega-2021-sustainability-report-en.pdf
5.2 GHG emissions reductions	Conformance	The Entity's strategic target is to achieve net zero GHG emissions by 2050. The Entity has developed a net zero roadmap covering its Material sources of Direct and Indirect GHG Emissions.

CRITERION	RATING	COMMENT
		The Entity's 2050 target, along with key aspects of its roadmap are made publicly available as part of the Sustainability Report: https://www.ega.ae/media/3183/ega-2021-sustainability-report-en.pdf
5.3a Aluminium Smelting (management system)	Conformance	The Entity operates an Environmental Management System in accordance with ISO 14001:2015 that has adequate evaluation procedures and operating controls to limit Direct GHG emissions, as well as other emission types: https://www.ega.ae/media/2848/consolidated-ega-iso-14001-certificate.pdf
5.3b Aluminium Smelting (up to and including 2020)	Conformance	The Entity's Al Taweelah smelter demonstrated Scope 1 and Scope 2 GHG emissions from the production of Aluminium is 7.22 tonnes CO ₂ -eq per metric tonne of Aluminium in 2022. The Entity's Jebel Ali smelter demonstrated Scope 1 and Scope 2 GHG emissions from the production of Aluminium is 8.00 tonnes CO ₂ -eq per metric tonne of Aluminium in 2022. With the ongoing carbon abatement plan and net zero roadmap, GHG emissions intensity is projected to further at each smelter. The Entity publishes its overall GHG intensity annually, refer to the 2021 Sustainability Report, page 55: https://www.ega.ae/media/3183/ega-2021-sustainability-report-en.pdf
5.3c Aluminium Smelting (after 2020)	Conformance	The Entity has an appropriate Impact Assessment process to confirm the Scope 1 and Scope 2 GHG emissions from any potential future expansions would be below 8 tonnes CO ₂ -eq per metric tonne of Aluminium.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		
6.1 Emissions to Air	Conformance	The Entity has implemented an air emissions monitoring and control programme as part of its Environmental Management System (certified to ISO 14001). This programme quantifies and reports Emissions to Air that could have adverse effects on humans or the environment. The Entity has established programs for the reduction of emissions with associated action plans. The Entity reports Emissions to Air annually, refer to the 2021 Sustainability Report, pages 44-49: https://www.ega.ae/media/3183/ega-2021-sustainability-report-en.pdf

CRITERION	RATING	COMMENT
6.2 Discharges to Water	Conformance	<p>The Entity quantifies and reports Discharges to Water internally and externally. Seawater is used for cooling purposes and a part of it is desalinated to produce potable water for its consumption. The Entity's Environmental Management System addresses controls needed to minimise adverse effects and compliance with applicable regulatory requirements. The Entity publicly reports water withdrawal and discharges annually, refer to the 2021 Sustainability Report, pages 58-59: https://www.ega.ae/media/3183/ega-2021-sustainability-report-en.pdf</p>
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	<p>The Entity has assessed the potential and major risk areas of operations where Spills or Leakage may occur and contaminate air, water and/or soil through Environmental Impact Assessment and Environment Management System processes.</p>
6.3b Assessment and Management of Spills and Leakage (management)	Minor Non-Conformance	<p>The Entity maintains an Environmental Management System that includes procedures for risk management, controls and monitoring to prevent detect and respond to Spills and Leakage. Groundwater monitoring wells are situated in high risk areas and tested periodically, showing no significant changes in groundwater parameters. However, during the audit, spillage of tapped bath material (a dry, friable material) due to wind, loading and movement was observed on soils in the vicinity of the Bath Processing Facility. Controls to prevent these spills are not effective. Additionally, traces of dry friable "basement material" from beneath the potlines was seen on adjacent soils (beyond the asphalted areas). The risk of spillage of this material has not been fully evaluated and controlled as part of basement cleaning operations.</p>
6.4a Reporting of Spills (immediate disclosure)	Conformance	<p>The Entity's Environmental Management System has adequate procedures for reporting Spills internally and externally to Stakeholders (affected parties) and regulators. No significant spills occurred in 2021 or 2022 that warranted reporting.</p>
6.4b Reporting of Spills (regular reporting)	Conformance	<p>The Entity has implemented a system to handle environmental incidents and Spills and publicly disclose information, including associated remediation efforts, in the annual Sustainability Report. The Entity did not have a significant Spill in 2021. For disclosure of environmental incidents/spills, refer to the 2021 Sustainability Report, page 73:</p>

CRITERION	RATING	COMMENT
		https://www.ega.ae/media/3183/ega-2021-sustainability-report-en.pdf
6.5a Waste management and reporting (strategy)	Minor Non-Conformance	The Entity has documented a Waste Management Control Plan which is designed based on the Waste Mitigation Hierarchy. The Entity explores numerous options for recycling/reuse of waste to reduce the need for landfilling. However, the Entity needs to improve controls related to the storage of waste within its Facilities to better mitigate the risk of any potential future impact on the environment and/or human health.
6.5b Waste management and reporting (disclosure)	Minor Non-Conformance	The Entity publishes the quantity of Hazardous and Non-Hazardous Waste generated and the associated waste disposal methods annually, refer to the 2021 Sustainability Report, page 62: https://www.ega.ae/media/3183/ega-2021-sustainability-report-en.pdf However, it was noted during the audit that there are some waste streams sent for recycling that have not been included in the Entity's central waste inventory, and so therefore have been excluded from the Sustainability Report.
6.6a Bauxite Residue (storage construction)	Conformance	The Entity has constructed a purpose built Bauxite Residue storage facility in the Abu Dhabi desert, at a dedicated and approved location approximately 35 kilometres inland from the refinery. The facility is designed and operated to effectively prevent the release of Bauxite Residue or associated leachate into the environment.
6.6b Bauxite Residue (integrity checks and controls)	Conformance	The Entity has operational procedures and environmental programs to perform regular checks and controls, including those conducted by third parties, to give confidence in the integrity and operational parameters of the Bauxite Residue storage facility.
6.6c Bauxite Residue (water discharge)	Conformance	The Entity has constructed and operates various water catchment ponds including stormwater, leachate water and neutralised waste slurry. There is no discharge to the environment from the Bauxite Residue storage area.
6.6d Bauxite Residue (marine and aquatic environments)	Conformance	The Entity's Bauxite Residue storage facility is located 35 kilometres inland from the coast in the Abu Dhabi desert. The facility is designed and operated with zero discharge to the environment with

CRITERION	RATING	COMMENT
		provisions to collect water from runoff or leachate in controlled ponds.
6.6e Bauxite Residue (state of the art technologies)	Conformance	<p>The Entity does not store Bauxite Residue in lagoons. Generated Bauxite Residue is washed and pressed into a dry filter cake of approximately 75% solids. The filter cake is transported to the Bauxite Residue storage facility in sealed trucks.</p> <p>The Entity publicly discloses its waste management initiatives regarding Bauxite Residue within its annual Sustainability Report. For Bauxite Residue, the Entity is actively exploring methods for converting Bauxite Residue into useful products such as manufactured soils, materials for construction products or raw materials for the steel industry. For further information, refer to the 2021 Sustainability Report, pages 66 – 67: https://www.ega.ae/media/3183/ega-2021-sustainability-report-en.pdf</p>
6.6f Bauxite Residue (remediation)	Conformance	<p>The Entity does not have a bespoke closure plan for the Bauxite Residue storage facility; however, the Bauxite Residue Storage Area Operation Environmental Management Plan identifies the process for the progressive closure of cells.</p> <p>Also, the Entity's procedures related to closure, decommissioning and divestment would fulfil the closure obligations when needed, to ensure the Bauxite Residue storage facility remains in a state that can adequately mitigate the risk of future environmental contamination.</p>
6.7a Spent Pot Lining (SPL) (storage and management)	Conformance	<p>The Entity is storing and managing Spent Pot Lining (SPL) in accordance with the necessary controls identified through the Environmental Impact Assessment. Operational controls and infrastructure ensure the prevention of the release of SPL or leachate into the environment.</p>
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Conformance	<p>The Entity sends SPL to approved pre-treatment facilities where SPL is treated for use in the cement industry as feedstock. The Entity maintains records to confirm the end-use of SPL within the cement industry. A technical study conducted with cement plants in the UAE has demonstrated a reduction in net CO₂ emissions due to the use of SPL as feedstock without any violation of regulatory limits for other emissions.</p>

CRITERION	RATING	COMMENT
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Conformance	The Entity does not landfill SPL as per its commitments and restrictions from the regulator. The SPL is recycled in the UAE cement industry.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Not Applicable	This Criterion is not applicable since the Entity does not landfill or stockpile SPL.
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Conformance	The Entity's policy, procedure and infrastructure ensure no possibility of discharge of SPL to marine or aquatic environment.
6.8a Dross (recovery)	Conformance	The Entity maximises the recovery of Aluminium by sending all generated Dross to specialised third party facilities that process and recover metal from Dross. The Entity maintains a dashboard for data regarding metal recovery from Dross.
6.8b Dross (recycling)	Conformance	The Entity uses a specialised third party facility that processes Dross residue for use in a variety of applications, including cement, steel and other industries.
6.8c Dross (review of alternatives)	Conformance	The Entity does not landfill Dross residue.
PRINCIPLE 7 WATER STEWARDSHIP		
7.1a Water assessment (mapping)	Conformance	The Entity has a water balance chart that identifies and maps its water withdrawal and use by source and type. The Entity withdraws only seawater.
7.1b Water assessment (risk assessment)	Conformance	Water-related risks are addressed in the Environmental Impact Assessments and Management Systems for each of the Entity's Facilities. Risks are evaluated as 'low' and there are monitoring measures and controls in place to minimise potential impacts from the discharge of water.
7.2a Water management (management plans)	Not Applicable	This Criterion is not applicable, as the environmental risk assessment identified that water-related risks were not Material as the Entity is located within an arid, desert environment with no sources of freshwater. Nonetheless, the Entity implements water related controls and monitoring programs within its Environmental Management System.
7.2b Water management (monitoring)	Not Applicable	This Criterion is not applicable, as the environmental risk assessment identified the water-related risks as 'low'. Nonetheless, the Entity undertakes regular monitoring and compliance management as part of the Entity's Environmental Management System.

CRITERION	RATING	COMMENT
7.3 Disclosure of water usage and risks	Conformance	The Entity publicly discloses its water withdrawal, use and risks annually, refer to the 2021 Sustainability Report, page 58: https://www.ega.ae/media/3183/ega-2021-sustainability-report-en.pdf The Entity also reports to the environmental regulator regarding water withdrawal and use.
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	The Entity has assessed the risk and Materiality of the impacts on Biodiversity from land use and activities in the Entity's Area of Influence through the Environmental Impact Assessment and other specialised studies supported by third party subject matter experts.
8.2a Biodiversity management (biodiversity action plans)	Conformance	The Entity has implemented a Biodiversity Action Plan (BAP) with a program of actions which are monitored and tracked, to protect and conserve the Biodiversity of the area.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	The Entity's Biodiversity Action Plan has been designed in accordance with the Biodiversity Mitigation Hierarchy (Avoid, Reduce, Remedy and Offset), and has included consultation with local specialists and interest groups.
8.2c Biodiversity management (reporting)	Conformance	The Entity discloses the actions taken and progress related to its Biodiversity Action Plan in the 2021 Sustainability Report, page 72: https://www.ega.ae/media/3183/ega-2021-sustainability-report-en.pdf
8.3 Alien Species	Conformance	The Entity has conducted a Biodiversity assessment which included consideration of the deliberate or accidental introduction of invasive Alien Species, and potential adverse impacts on Biodiversity. The existing controls were considered sufficient to mitigate the risk of the introduction of Alien Species.
8.4a Commitment to "No Go" in World Heritage properties (exploration and new mines)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.4b Commitment to "No Go" in World Heritage properties (existing operations)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.5a Mine rehabilitation (best available techniques)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
8.5b Mine rehabilitation (financial provisions)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	The Entity's Core Policy includes a commitment to respect Human Rights which is implemented through its Social Management System.
9.1b Human Rights Due Diligence (process)	Conformance	The Entity's Due Diligence process incorporates a risk-based approach that seeks to identify, prevent, mitigate and account for how it addresses its actual and potential impacts on Human Rights, focusing efforts where the risk of adverse Human Rights impact is most significant.
9.1c Human Rights Due Diligence (remediation)	Conformance	The Entity has not been identified to have caused or contributed to adverse Human Rights impacts but has the process to cover this in line with its Core Policy and Code of Ethics.
9.2 Women's Rights	Conformance	The Entity has implemented Policies and processes to ensure women's rights are respected based on risk assessments and controls in its Social Management System consistent with international standards, including the UN Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW).
9.3 Indigenous Peoples	Not Applicable	This Criterion is not applicable, as the Entity is in a specially created industrial zone where there was no habitation in the past, hence no known Indigenous Peoples are living near the Entity.
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	This Criterion is not applicable, as there are no Indigenous Peoples in the region and hence FPIC is not applicable.
9.5 Cultural and sacred heritage	Not Applicable	This Criterion is not applicable, as there are no sacred or cultural heritage sites and values within the Entity's Area of Influence, and no Communities in the vicinity of the Entity.
9.6a Resettlements (avoid or minimise)	Not Applicable	This Criterion is not applicable, as the Entity is in a specially created industrial zone where there was no habitation in the past.
9.6b Resettlements (where unavoidable)	Not Applicable	This Criterion is not applicable, as the Entity is in a specially created industrial zone where there was no habitation in the past.

CRITERION	RATING	COMMENT
9.7a Local Communities (rights and interests)	Conformance	The Impact Assessment concluded that there are no Local Communities dependent upon resources that may be affected by the Entity's operations, since the Entity is located in a dedicated industrial zone.
9.7b Local Communities (impacts)	Conformance	There are no known or potential adverse impacts on Local Communities and no reported community complaints in 2021 and 2022.
9.7c Local Communities (livelihoods)	Conformance	The Entity has conducted a community needs assessment and is developing options for a community involvement plan in collaboration with the residential and non-residential Communities surrounding its operations. The Entity has established a community consultation and engagement programme and has contributed towards the establishment of parks, a football field and other local initiatives.
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity has an adequate Policy and controls for not contributing to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRA) either directly or through the supply chain. An enhanced Due Diligence on the supply chain includes a CAHRA assessment based on defined criteria.
9.9 Security practice	Conformance	The Entity has implemented security practices that respect Human Rights. The Entity has engaged a private security service provider and ensures that security practices including the Voluntary Principles on Security and Human Rights are adhered to.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Not Applicable	This Criterion is not applicable as UAE law restricts the rights of Workers to associate freely with Labour Unions, seek representation and join Workers' councils. However, the law includes a mechanism of grievance reporting relating to employee relations with an employer.
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Not Applicable	This Criterion is not applicable as UAE law restricts the rights of Workers to Collective Bargaining and hence such agreements do not exist. However, the law includes a mechanism of grievance reporting relating to employee relations with an employer.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Conformance	The Entity implements mechanisms to encourage feedback such as the Employee Care Centre, town hall meetings, suggestion schemes/ Tamayaz program and 'Mashura' survey as alternate means

CRITERION	RATING	COMMENT
		where employees can interact with various levels of management about their employment, work and living conditions. Results of the 'Mashura' survey are reviewed and addressed by senior management to influence positive change within the organisation.
10.2a Child Labour (minimum age)	Conformance	The Entity's Policies and employment rules are in place to prevent the hire of Child Labour. The Entity ensures that this Policy is applied through the supply chain through supplier declarations and risk based supply chain Due Diligence.
10.2b Child Labour (hazardous)	Conformance	The Entity, through its Policies and employment rules, neither engages nor supports Hazardous Child Labour.
10.2c Child Labour (worst forms)	Conformance	The Entity, through its Policies and employment rules, neither engages nor supports the Worst Forms of Child Labour.
10.3a Forced Labour (human trafficking)	Conformance	The Entity has adequate Policy and controls for preventing Forced Labour, including Human Trafficking either directly or through recruitment agencies.
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity has implemented processes to ensure that it does not require any form of deposit, recruitment fee or equipment advance from Workers either directly or through employment or recruitment agencies.
10.3c Forced Labour (migrant workers)	Conformance	The Entity has implemented processes to ensure that it does not require Migrant Workers to lodge deposits or security payments at any time. This was confirmed during Worker interviews.
10.3d Forced Labour (debt bondage)	Conformance	The Entity has Policies and controls to ensure Workers are not in Debt Bondage or forced to work in order to pay off a debt. This applies to the Entity's suppliers as well.
10.3e Forced Labour (freedom of movement)	Conformance	The Entity has processes and resources to ensure the free movement of Workers in both the workplace and on-site housing. Worker interviews confirmed that the Entity does not restrict the Workers' freedom of movement.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity has Policy and procedures that do not allow the retention of Workers' original documents. Worker interviews confirmed that no original documents are retained by the Entity.

CRITERION	RATING	COMMENT
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity's employment conditions for termination of employment are in line with national labour laws, giving provisions for both parties to terminate with a defined notice period.
10.4 Non-Discrimination	Conformance	The Entity has implemented Policies and controls to ensure equal opportunities and to not engage in or support Discrimination in any aspect as defined in the Core Policy and Code of Conduct.
10.5 Communication and engagement	Conformance	The Entity has implemented an open communication and engagement process with Workers regarding working conditions and resolution of workplace and compensation issues, without threat of reprisal, intimidation or harassment. The communication and engagement channels include, but are not limited to employee surveys, town hall meetings, toolbox discussions, Environment Health and Safety (EHS) meetings, an employee suggestion scheme, a grievance handling process and an employee care helpline.
10.6 Disciplinary practices	Conformance	The Entity has transparent and published disciplinary processes in line with national labour laws. Disciplinary actions are implemented impartially through the employee relation process.
10.7a Remuneration (living wage)	Conformance	The Entity conducts a periodic compensation survey and ensures competitiveness in pay and compensation and intends to be an industry benchmark. The Entity provides discretionary income through special allowances which are more than sufficient to meet the basic needs of Workers.
10.7b Remuneration (method of payment)	Conformance	The Entity makes salary payments (including due Overtime payments) before the end of each month through the Entity's payroll system. There are no instances of delay in salary payments from the establishment date of the Entity.
10.8 Working Time	Conformance	The Entity has published an employee handbook describing working hours, Overtime, weeks off, public holidays, and annual leave in compliance with local law.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity has implemented an ISO 45001:2018 certified Management System. The Entity has a Core Policy that includes Occupational Health and Safety (OH&S) that is endorsed by the Chief Executive Officer:

CRITERION	RATING	COMMENT
		https://www.ega.ae/en/about-us/our-policies-and-certifications
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The Entity has a Core Policy that includes Occupational Health and Safety and it is applied to all Workers and Visitors: https://www.ega.ae/en/about-us/our-policies-and-certifications
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity has a Core Policy that includes Occupational Health and Safety and a commitment to comply with all Applicable Laws on health and safety and international standards: https://www.ega.ae/en/about-us/our-policies-and-certifications
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	The Entity has a Core Policy that includes Occupational Health and Safety, and a statement that everyone at EGA understands the hazards and safe practices for their work and has the authority to refuse or stop any unsafe activities: https://www.ega.ae/en/about-us/our-policies-and-certifications
11.2 OH&S Management System	Conformance	The Entity maintains an Occupational Health and Safety (OH&S) Management System and is ISO 45001:2018 certified: https://www.ega.ae/en/about-us/our-policies-and-certifications
11.3 Employee engagement on health and safety	Conformance	The Entity maintains certification to ISO 45001:2018. Employee engagement is achieved through risk assessments, 'Mashura' surveys, safety committees, departmental meetings, and the 'EHS App' for reporting unsafe acts, unsafe conditions, and violations to Entity's workplace safety rules.
11.4 OH&S performance	Conformance	The Entity evaluates its Occupational Health and Safety performance using leading and lagging indicators, compares this with peers and best practices where available, and strives to continuously improve. The Entity participates in knowledge sharing meetings among industry peers at a regional and global level.

Document Control and Version History

Revision	Date	Notes
0	9 May 2019	Initial Certification Audit
1	18 December 2019	Links to Sustainability Reports updated
2	20 November 2020	Surveillance Audit
3	9 May 2022	Re-Certification Audit
4	16 June 2023	Surveillance Audit and Scope Change; Scope Change to include the Al Taweelah refinery and the associated supply chain activity of Alumina Refining; and the Jebel Ali smelter, casthouse and facilities as a transfer from Certificate 149 (certification period validity of 4 August 2021 – 3 August 2024). Certificate reflects the resulting change in Entity Name.



REPORT

Introduction and Scope

DNV AS - DUBAI BRANCH ('DNV') was engaged by Emirates Global Aluminium ('EGA' or 'the Company') to undertake an audit against V2 of the 'Aluminium Stewardship Initiative' Performance Standard (ASI PS V2) to cover all operational facilities in the UAE. This engagement was carried out in April 2023.

As part of this engagement, DNV was also requested to perform an audit against V3 of the 'Aluminium Stewardship Initiative' Performance Standard (ASI PS V3) specifically for criteria 2.4 and 9.8 covering all of EGA's smelting and casting activities in the UAE (namely EGA's facilities in Jebel Ali and Al Taweelah). EGA required this additional audit element to be included in the scope of the audit (in addition to ASI PS V2) in order to meet the LME's recent responsible sourcing requirements.

This report presents the findings of the audit element covering criteria 2.4 and 9.8 from ASI PS V3, identifying the evidence reviewed and the outcome of the audit.

Approach

The audit was conducted following the methodology prescribed in Section 8 of the ASI Assurance Manual V2 – May 2022 and was conducted by ASI-accredited auditors. The audit included the gathering and assessment of information presented as part of the self-assessment process, site visit and additional requests for evidence. Evidence used for the audit included data, documentation, system reviews, observations and testimonials.

Opinion and Conclusion

Following a review of the available evidence, the audit team were able to conclude that:

EGA’s smelting and casting facilities in Jebel Ali and Al Taweelah are in conformance with the ASI Performance Standards Version 3 with respect to Criteria 2.4 and 9.8.

Details regarding the sources of evidence reviewed for each criterion are identified in Table 1 below.

Table 1: Evidence reviewed for criteria 2.4 and 9.8 of V3 of the ASI Performance Standards

Sr. No.	ASI PS 3 Criteria and requirement	Reviewed Evidence
1	<p>2.4: Responsible Procurement</p> <p>(A) Implement a responsible sourcing policy, covering environmental, social and governance issues, consistent with the Principles in the ASI standard.</p> <p>(B) Publicly disclose the latest version of the responsible sourcing Policy.</p> <p>(C) Review the responsible sourcing. Policy at least every 5 years.</p> <p>(D) Review the responsible sourcing. Policy on any changes to the Business</p> <p>(E) Review the responsible sourcing. Policy on any indication of a control gap.</p>	<ul style="list-style-type: none"> • EGA Responsible Sourcing Policy (available on EGA’s website). • EGA Core Policy. • EGA Responsible Sourcing Standard. • Map of EGA Supply Chain. • Sampled evidence of EGA’s supplier ESG risks assessments. • Sampled evidence from EGA’s onboarding platform that includes in-built functionality for supply chain risk screening. • Sampled evidence of EGS’s ESG questionnaire for vendor procurement. • EGA’s sustainability report 2021 (made publicly available).
2	<p>9.8 Conflict-Affected and High-Risk Areas</p> <p>(A) Establish strong Management Systems, including a supply chain Policy, responsibilities and resources, information gathering and supplier engagement.</p> <p>(B) Identify and assess risks in the supply chain.</p> <p>(C) Design and implement a strategy to respond to identified risks.</p> <p>(D) Undergo audit of Due Diligence practices.</p> <p>(E) Report annually on supply chain Due Diligence.</p>	<ul style="list-style-type: none"> • Democratic Republic of Congo Conflict Minerals procurement declaration. • EGA Responsible Sourcing Policy (available on EGA website). • EGA Core Policy. • EGA Responsible Sourcing Standard. • Map of EGA Supply Chain. • Sampled evidence of EGA’s supplier ESG risks assessments. • Sampled evidence from EGA’s onboarding platform that includes in-built functionality for supply chain risk screening. • Sampled evidence of EGA’s ESG questionnaire for vendor procurement. • EGA’s sustainability report 2021 (made publicly available).

The following table provides a summary of the audit teams findings following review of the above evidence against each criteria.

Table 2: Summary of findings


Sr. No.	ASI PS 3 Criteria and requirement	Observations and Opportunities
1	2.4: Responsible Procurement	EGA has established and implemented a responsible sourcing policy and considers risks to people or the environment within their supply chain, such as potential

	<p>(A) Implement a responsible sourcing policy covering environmental, social and governance issues, consistent with the Principles in the ASI standard.</p>	<p>risks associated with violation of human and labour Rights, or negative environmental impacts resulting from suppliers activities. EGA has established systems to enable the implementation of its responsible sourcing policy through an associated management framework.</p> <p>The framework consists of a minerals and metals due diligence process aligned with OECD Guidance for Responsible Business Conduct, UN Guiding Principles on Business and Human Rights and ASI PS V3.</p> <p>EGA’s responsible sourcing framework includes numerous stages to screen and assesses EGA’s suppliers. Including a mandatory commitment to EGA’s responsible sourcing standards, assessment of supplier ESG risk (including consideration of activity and geography), requests for further information through ESG questionnaires (where warranted according to the degree of risk), as well as supplier audits and associated management of corrective actions (where warranted according to the degree of risk). EGA is in the process of applying this framework to its full supply chain.</p>
2	<p>2.4: Responsible Procurement (B) Publicly disclose the latest version of the responsible sourcing Policy</p>	<p>EGA’s responsible sourcing policy is made publicly available on the organisations website.</p> <p>https://www.ega.ae/en/about-us/our-policies-and-certifications</p>
3	<p>2.4: Responsible Procurement (C) Review the responsible sourcing Policy at least every 5 years</p>	<p>EGA’s publicly available responsible sourcing policy is dated March 2023.</p>
4	<p>2.4: Responsible Procurement (D) Review the responsible sourcing Policy on any changes to the Business</p>	<p>EGA’s responsible sourcing policy has been recently developed and adopts a risk-based approach. It is applicable to all of EGA’s vendors (raw materials, service providers etc.) and identifies relevant ESG management controls to inform risk prioritisation and response. Future updates to the policy are anticipated to be both proactive and reactive as new information and/or commitments become apparent.</p>
5	<p>2.4: Responsible Procurement (E) Review the responsible sourcing Policy on any indication of a control gap</p>	<p>EGA’s responsible sourcing policy has been recently developed and adopts a risk-based approach. It is applicable to all of EGA’s vendors (raw materials, service providers etc.) and identifies relevant ESG management controls to inform risk prioritisation and response. Future updates to the policy are anticipated to be both proactive and reactive as new information and/or commitments become apparent.</p>
6	<p>9.8 Conflict-Affected and High-Risk Areas (A) Establish strong Management Systems, including a supply chain Policy</p>	<p>EGA has developed a comprehensive, fit-for-purpose, management framework for responsible sourcing that is aligned with international good practices and will enable the delivery of risk-based due diligence across EGA’s supply chain.</p> <p>With support of an external consultant that specialises in building responsible supply chains, EGA has completed initial data gathering from the initial supply chain mapping,</p>

		<p>materiality and risk assessment and identified the key risks in it's supply chain.</p> <p>The assessment is based on key risks as identified by EGA using relevant industry initiatives and standards. It provides an initial view on the severity and likelihood of these risks occurring and whether EGA is likely to be linked to, causing or contributing to them.</p> <p>Throughout the audit, there was no evidence to suggest that EGA contributes to armed conflict or human rights abuses.</p>
7	<p>9.8 Conflict-Affected and High-Risk Areas (B) Identify and assess risks in the supply chain</p>	<p>With support of an external consultant that specialises in building responsible supply chains, EGA has completed initial data gathering from supply chain mapping, materiality and risk assessment and identified key risk areas in it's supply chain.</p> <p>The assessment is based on key risks as identified by EGA, OECD guidelines, ASI PS V3 and other relevant industry initiatives and standards. It provides an initial view on the severity and likelihood of these risks occurring and whether EGA is likely to be linked to, causing or contributing to them.</p> <p>The results of the analysis is used to develop an initial risk-based prioritisation that includes the identification of 'high risk' suppliers.</p> <p>EGA's responsible sourcing framework is operated by EGA's responsible sourcing team, overseen by EGA's Director for Responsible Sourcing and Supply Chain Excellence.</p>
8	<p>9.8 Conflict-Affected and High-Risk Areas (C) Design and implement a strategy to respond to identified risks</p>	<p>Effective Management procedures cover the following:</p> <ol style="list-style-type: none"> 1. Supply chain risk screening 2. A phased supplier due diligence approach (both desk-based and, where necessary, site-based) 3. Risk identification measures and controls in a form of initial assessment based on supplier activity and geographical location 4. Requests for further information for potential high risks suppliers through the use of a bespoke ESG questionnaire tailored according to vendor type. 5. Both EGA and third party led due diligence investigations of potential or existing supply chain partners to enable EGA to further understand potential degree of risk (dependent on risk profile, EGA may initiate). 6. Internal management accountabilities with clear role assigned to the Responsible Sourcing Team. 7. Requirement for suppliers to conduct their business in a manner commensurate with EGA's responsible sourcing standards (and for EGA's suppliers to require the same of their suppliers).

		<p>8. A reporting processes in a form of comprehensive excel sheet that is undergoing digitalization into a bespoke software tool</p> <p>9. Provision of a grievance reporting mechanism available to all of EGA’s business partners.</p>
9	<p>9.8 Conflict-Affected and High-Risk Areas (D) Undergo audit of Due Diligence practices</p>	<p>EGA has appointed DNV as a third party auditor to confirm alignment to the ASI performance standards V3 for both criteria 2.4 and 9.8</p> <p>Third party audit is a requirement of ASI certification, both criteria 2.4 and 9.8 will be evaluated again during future ASI surveillance and recertification audits.</p>
10	<p>9.8 Conflict-Affected and High-Risk Areas (E) Report annually on supply chain Due Diligence</p>	<p>EGA has historically reported actions taken and outcomes associated with its responsible sourcing activities and associated due diligence efforts as part of its annual sustainability report (in accordance with GRI reporting principals). Evidence is available on EGA’s website, covering the past 5 years.</p> <p>EGA’s latest responsible sourcing policy, responsible sourcing standards and responsible sourcing framework have all been finalised post publication of EGA’s latest sustainability report. At the next audit, it is recommended that the audit team confirm outcomes from application of the latest responsible sourcing framework are reflected in the latest sustainability report.</p>

For and on behalf of DNV AS, Dubai Branch

	<p>Sambasivam, Balamurugan</p> <p>Digitally signed by Sambasivam, Balamurugan Date: 2023.05.29 09:28:11 +04'00'</p>
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