

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Assan Alüminyum

CERTIFICATE NUMBER
118

ASI STANDARD
PERFORMANCE
STANDARD
(V3.1 2023)

CERTIFICATION LEVEL
FULL
CERTIFICATION

ASI ACCREDITED
AUDITING FIRM
CETIZION VERIFICA

DATE OF ISSUE
2 FEBRUARY 2025

DATE OF EXPIRY
1 FEBRUARY 2028

CERTIFIED SINCE
3 MARCH 2021

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'Jha' followed by a long horizontal line.

Aluminium Stewardship Initiative Ltd
ACN 606 661 125, Australia
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*Validity of this Certificate is subject to
continued conformance with the
applicable ASI Standard and can be
verified at
www.aluminium-stewardship.org*

CERTIFICATION SCOPE

Manufacture of flat rolled
Aluminium and production of coil
and sheet, foil and pre-painted
Aluminium products at Tuzla and
Dilovasi production facilities,
Türkiye.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Assan Alüminyum
ENTITY NAME	Assan Alüminyum
CERTIFICATION SCOPE	Manufacture of flat rolled Aluminium and production of coil and sheet, foil and pre-painted Aluminium products at Tuzla and Dilovasi production facilities, Türkiye.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesSemi-FabricationMaterial Conversion
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit (14 – 23 December 2020)Surveillance Audit (1 – 3 December 2021)Surveillance Audit (13 - 15 March 2023)Re-Certification Audit and Scope Change (13 - 17 January 2025)
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	<ul style="list-style-type: none">14 – 23 December 2020 (Initial Certification Audit)1 – 3 December 2021 (Surveillance Audit)13 - 15 March 2023 (Surveillance Audit)13 - 17 January 2025 (Re-Certification Audit and Scope Change)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">25 January 2021 (Initial Certification Audit)7 January 2022 (Surveillance Audit)5 April 2023 (Surveillance Audit)19 February 2025 (Re-Certification Audit and Scope Change)
AUDIT SCOPE	<p><u>Initial Certification Audit (14 – 23 December 2020)</u></p> <p>The Audit Scope included the Tuzla and Dilovasi production facilities located in Türkiye.</p> <p>The supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Aluminium Re-melting/ RefiningCasthousesSemi-FabricationMaterial Conversion (Production and Transformation) <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p>At the time of the Audit (December 2020), access to the site was not possible, due to COVID-19 related travel restrictions. The Audit has been undertaken as a ‘desktop’</p>

exercise, in accordance with ASI Interim Policy regarding Audits, Audit-Related Travel and Coronavirus (v4), and included a remote review of relevant documentation.

Surveillance Audit (1 – 3 December 2021)

The Audit Scope included the Tuzla and Dilovasi production facilities located in Türkiye.

The supply chain activities included in the Audit Scope:

- Aluminium Re-melting/ Refining
- Casthouses
- Semi-Fabrication
- Material Conversion (Production and Transformation)

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

Surveillance Audit (13 – 15 March 2023)

The Audit Scope included the Tuzla and Dilovasi production facilities located in Türkiye.

The supply chain activities included in the Audit Scope:

- Aluminium Re-melting/ Refining
- Casthouses
- Semi-Fabrication
- Material Conversion (Production and Transformation)

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

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

The Audit Scope included the manufacture of flat rolled Aluminium and production of coil and sheet, foil and pre-painted Aluminium products at Tuzla and Dilovasi production facilities, Türkiye.

Supply chain activities included in the Audit Scope:

- Aluminium Re-melting/Refining
- Casthouses
- Semi-Fabrication
- Material Conversion

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

AUDIT OUTCOME

- Certification

AUDIT METHODOLOGY
DECLARATION

The Auditors confirm that:

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

CERTIFICATION PERIOD

2 February 2025 – 1 February 2028

NEXT AUDIT TYPE

Surveillance Audit

NEXT AUDIT DATE 1 August 2026

CERTIFICATE NUMBER 118



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

Assan Alüminyum (the 'Entity') is a leading manufacturer of flat-rolled Aluminium and has been producing rolled Aluminium since its establishment in 1988. It produces coil and sheet, foil and pre-painted Aluminium products for a variety of industries such as packaging, distribution, construction, consumer goods, automotive, and HVAC.

With production Facilities in Tuzla, Istanbul and Dilovasi, Kocaeli, the Entity is one of the leading producers in the global flat-rolled Aluminium sector with an annual installed capacity of 360,000 tonnes of Aluminium coil, sheet and foil, and 60,000 tonnes for its pre-painted products. The Entity ranks 39th in Türkiye's 'Top 500 Industrial Enterprises' list published by the Istanbul Chamber of Commerce (ISO) in 2022. The Entity is a subsidiary of parent company Kibar Holding, one of Türkiye's major industrial groups. The Entity carries out export operations across continents, including Western Europe and North America, to more than 70 countries.

It is well connected via road, sea route and airport, the nearest airport and seaport is Istanbul Airport.

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	High	Medium	Medium	MEDIUM
PERFORMANCE	Medium	Medium	High	MEDIUM
OVERALL	MEDIUM			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Kibar Holding Group, the Entity's parent company, has conducted annual risk-based process audits for legal Compliance at the Entity. The progress report is provided in the first quarter of each calendar year and reported to the Kibar Holding Board of Directors and the Entity's General Manager. The legal requirements for each function/activity are identified in detail and monitored for ongoing conformance with requirements.
1.2 Anti-Corruption	Conformance	The Entity has a Code of Conduct for employees and service providers. There is an oversight function via an Ethical Committee at the Group level (Kibar Holding). There is a central database to record incidents or notifications made via email, the hotline or in person. There have been no complaints of Corruption or other related unethical behaviour.
1.3a-e Code of Conduct	Conformance	The Entity has developed an employee Code of Conduct available in English and Turkish. Each employee received a copy of the Code of Conduct and periodic training on the Code and its related requirements is undertaken. The Code of Conduct is publicly available at: https://www.kibar.com/en/holding/codes-of-conduct
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has implemented and maintains Policies consistent with environmental, social and governance (ESG) practices. The Policies are subject to periodic employee training. The Entity's Environmental and Health and Safety Management System has adequate resources for the effective implementation of ESG Policies, and the Policies are regularly reviewed. Both Facilities hold valid ISO 14001:2015 and ISO 45001:2018 certifications. The Policies are communicated internally and externally as appropriate (company website and intranet), and are available at: https://www.assanaluminyum.com/en/about-us/our-company-policies
2.2a-c Leadership	Conformance	The Entity has demonstrated the commitment of the General Manager, as the nominated person responsible for both Facilities, to implement the ASI Performance Standard.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has implemented an ISO 14001:2015 certified Environment Management System: https://www.assanaluminyum.com/en/-/media/files/certificate/2022/12/02/iso-14001-cys-belgesi-ingilizce.pdf
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has documented and implemented Social Management System requirements with Policies, procedures, implementation records, monitoring records and management review provisions. Periodic management reviews are undertaken, and key items are tracked for their completion.

CRITERION	RATING	COMMENT
2.4a-e Responsible Sourcing	Conformance	<p>The Entity is part of the Kibar Holding supplier sustainability program, K STAR (Kibar Sustainable Tomorrow for Accelerated Results), refer to: https://www.assanaluminyum.com/en/sustainability/k-star https://www.kibarsatinalma.com/en/k-star</p> <p>The Supplier Code of Conduct, which addresses ESG criteria is available at: https://www.kibarsatinalma.com/-/media/files/kibarsatinalma/pdf/2024/11/kibar-holding-group-procurement-code-of-business-conduct.pdf?la=en&hash=03174FDF807B91B3BDA3B2A32667322972E6103</p> <p>The recent revision of the Code addressed Conflict-Affected and High-Risk Areas, modern slavery, and decarbonisation, and subsequently integrated into the General Terms & Conditions (GTC) and Tender Declaration.</p> <p>Supply chain audits are conducted to confirm suppliers' conformance with the Supplier Code of Conduct (e.g. Suppliers of Primary Aluminium, Secondary metal suppliers, and Facility management). The supplier scorecard is communicated, and corrective actions are managed through K-STAR.</p>
2.5a-g Environmental and Social Impact Assessments	Conformance	<p>The Entity conducts Impact Assessments for investment projects such as capacity expansion and efficiency improvements. Impact Assessments cover the potential impact on employee health and safety, communities, and the environment and include an economic analysis, SWOT analysis and risk analysis. The Entity demonstrates good practice by developing annual investment plans at both Facilities. The Entity has developed a green financing framework for access to finance to meet its expansion needs through comprehensive Impact Assessment, also verified as 'Second Party Opinion (SPO)'.</p> <p>The Impact Assessment is available at: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2023/03/yesil-finans-cercevesi-2023.pdf</p> <p>The Entity has completed the expansion project for the Dilovasi plant, and the related procedure has been developed and implemented.</p>
2.6a-h Human Rights Impact Assessment	Conformance	<p>The Entity conducts Impact Assessments for investment projects such as capacity expansion and efficiency improvements. Impact Assessments cover the potential impact on employee health and safety, communities, and the environment and include an economic analysis, SWOT analysis and risk analysis. The Entity demonstrates good practice by developing annual investment plans at both Facilities. The Entity has developed a green financing framework for access to finance to meet its expansion needs through comprehensive Impact Assessment, also verified as 'Second Party Opinion (SPO)'.</p> <p>The Impact Assessment is available at: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2023/03/yesil-finans-cercevesi-2023.pdf</p>
2.7a-f Emergency Response Plan	Conformance	<p>The Entity has developed an Emergency Response Plan for the Tuzla and Dilovasi plants, covering emergency situations including fire, gas leaks, uncontrolled emissions, and chemical Spills. It was verified that Workers' representatives were engaged during the development of</p>

CRITERION	RATING	COMMENT
		<p>the site-specific Emergency Response Plans. The Entity periodically conduct drills to validate the emergency response plan and update it as necessary. Information on the Entity's emergency preparedness is disclosed in the Sustainability Report 2023, page 60: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2025/2023-surdurulebilirlik-raporu-en.pdf</p>
2.8a-d Suspended Operations	Conformance	<p>The Entity has developed related Policies for business continuity and consideration of ESG-related criteria. The Entity is certified to ISO 22301 for Business Continuity Management Systems (BCMS): https://www.assanaluminyum.com/en/-/media/files/certificate/2023/03/28/tse-iso-22301-and-iqnet.pdf</p> <p>Information on business continuity and emergency preparedness is disclosed in the Sustainability Report 2023, page 60: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2025/2023-surdurulebilirlik-raporu-en.pdf</p>
2.9a-b Mergers and Acquisitions	Conformance	<p>The Entity has not undergone nor planned a merger or acquisition since joining ASI. However, a Due Diligence process is defined to manage mergers and acquisitions should they become relevant.</p>
2.10a-b Closure, Decommissioning and Divestment	Conformance	<p>The Entity has not undergone nor planned the closure, decommissioning or divestment activity since joining ASI. However, a planning process has been defined to manage a closure, decommissioning or divestment should they become relevant.</p>
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity has developed and disclosed its sustainability reporting according to Global Reporting Initiatives (GRI) standards with limited assurance of GHG emissions and other key sustainability performance indicators. The management approach includes corporate governance, risk management and internal audits and controls. The most significant ESG risks and opportunities (pages 54-57), and material topics (pages 12-13) are disclosed in the Sustainability Report 2023: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2024/11/26/2023-surdurulebilirlik-raporu-en.pdf</p>
3.2 Non-compliance and Liabilities	Conformance	<p>There are no significant fines, judgments, penalties or non-monetary sanctions for non-compliance with Applicable Laws and regulations, as disclosed in the Sustainability Report 2023, refer to GRI 417-2 on page 68: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2024/11/26/2023-surdurulebilirlik-raporu-en.pdf</p>
3.3a-c Payments to Governments	Conformance	<p>The Entity made payment to the Government for applicable taxes in local currency, as disclosed in the Sustainability Report 2023, page 49: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2024/11/26/2023-surdurulebilirlik-raporu-en.pdf</p> <p>Due to confidentiality, non-listed and non-binding nature of country laws, financial figures are not publicly disclosed.</p>

CRITERION	RATING	COMMENT
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has a Complaints Resolution Mechanism in place for handling Stakeholder complaints. Stakeholders can lodge complaints via the online communication or directly to the Ethics Committee: https://www.assanaluminyum.com/en/contact/contact-form</p> <p>https://www.kibar.com/en/info/ethics-committee-contact-information</p> <p>Additionally, complaints can be made directly to government authorities such as the Presidential Communication Centre (hotline 181 4), local authorities and ministries.</p>
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity has undertaken a Life Cycle Assessment (LCA) of its major product lines including sheet, foil, and coated sheet, in accordance with ISO 14040, ISO 14044 and ISO 14025 standards. In addition, LCAs were conducted for newly developed 'green' alloy products and other foil products.</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity has undertaken a 'cradle-to-gate' LCA of its major product lines. The inventory for the LCA is based on production figures from the Tuzla and Dilovası manufacturing plants. The LCA-related disclosures are included in the Sustainability Report 2023, page 53: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2024/11/26/2023-surdurulebilirlik-raporu-en.pdf</p> <p>The published Environment Product Disclosure (EPD) is available at: www.environdec.com/library/epd2230</p>
4.2 Product Design	Conformance	<p>Two new alloys products with improved sustainability attributes have been developed, in alignment with Entity's decarbonisation strategy. The sustainability criteria are part of new product development guidelines and digital feasibility software.</p>
4.3a-b Aluminium Process Scrap	Conformance	<p>During the plant visit, it was confirmed that different grades of Scrap are collected manually from the machine/production area and stored in designated areas. The Entity has a target and performance of using 100% of the Aluminium Process Scrap generated. The Scrap generation, weighment, and internal stock transfer records are maintained. The Entity has established targets (Key Performance Indicators) to minimise Aluminium Process Scrap generation through quality improvement.</p>
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	<p>The Entity has developed and implemented a recycling strategy to increase the use of recycled content as part of its decarbonisation strategy, outlined in the Decarbonisation Roadmap 2050, page 8: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2024/09/30/assan-aluminyum-decarbonization-roadmap-2050.pdf</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The Entity co-operates with collection and recycling systems to support accurate measurement and efforts to increase recycling rates for their products.</p> <p>The Entity is a member of national, regional and international organisations that promote recycling initiatives, details are available at: https://www.assanaluminyum.com/en/about-us/memberships</p>

CRITERION	RATING	COMMENT
		The Entity is represented on the Turkish Aluminium Industrialists Association's (TALSAD) recycling and casting committee: https://talsad.org.tr/talsad-geri-donusum-ve-dokum-komite-toplantisi-23-ocakta-dedeman-otelde-gerceklesti/
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity has publicly reported their energy use and Scopes 1 and 2 Greenhouse Gases (GHG) emissions in the Sustainability Report 2023, page 62: https://www.assanaluminyum.com/en/~media/files/surdurulebilirlik/2024/11/26/2023-surdurulebilirlik-raporu-en.pdf</p> <p>Scope 1 and 2 GHG emissions data are externally verified.</p> <p>The GHG emissions for Scope 3 (Category 1) are calculated based on primary supplier details (such as sustainability reporting, ecoinvent, and regional averages). Scope 3 (Category 4) data is also calculated. Scope 3 GHG emissions data was disclosed to the Carbon Disclosure Project (CDP) (https://www.cdp.net/en), the latest report submitted in August 2024. The Entity's Sustainability Report 2024 includes Scope 3 data, which will be published following the external verification process.</p>
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a GHG Emissions Reduction Plans	Conformance	<p>The Entity has publicly disclosed their GHG Emissions Reduction Plan and a GHG Emissions Reduction Pathway that is consistent with the ASI Method. The Pathway has been developed with a 2023 baseline year. The Entity's Decarbonization Roadmap 2050 is available at: https://www.assanaluminyum.com/en/~media/files/surdurulebilirlik/2024/09/30/assan-aluminyum-decarbonization-roadmap-2050.pdf</p> <p>Progress of the decarbonisation strategy will be reported in future sustainability reports. The strategy is also aligned with the Entity's CDP disclosure on the GHG Emissions Reduction Plan. The Entity's renewable energy initiatives are implemented and disclosed at: https://www.assanaluminyum.com/en/sustainability/renewable-energy-production-and-efficiency</p>
5.3b-e GHG Emissions Reduction Plans - Targets, review and disclosure	Conformance	<p>The Entity has disclosed its GHG Emissions Reduction Pathway, which includes a 2023 baseline year and year-on-year targets that consider both Direct and Indirect GHG Emissions. Intermediate Targets have been established, including a carbon intensity target of 7 tonnes CO₂e/ tonne of Aluminium by 2030. The Entity's Decarbonization Roadmap 2050 is available at: https://www.assanaluminyum.com/en/~media/files/surdurulebilirlik/2024/09/30/assan-aluminyum-decarbonization-roadmap-2050.pdf</p> <p>The Entity previously established emission intensity reduction targets for 2025 as part of its sustainability strategy. The decarbonisation</p>

CRITERION	RATING	COMMENT
		<p>strategy is management reviewed and approved after comprehensive consultation among major responsible functions including purchasing, technology, sales, and marketing, as confirmed during the interviews. The Entity's renewable energy initiatives are implemented and disclosed at:</p> <p>https://www.assanaluminyum.com/en/sustainability/renewable-energy-production-and-efficiency</p>
5.4 GHG Emissions Management	Conformance	<p>The Entity has developed and publicly disclosed an Energy Policy, https://www.assanaluminyum.com/en/-/media/files/politikalarimiz/2019/05/22/aa_enerji_politikasi_en.pdf</p> <p>The Entity has implemented an Energy Management System that is ISO 50001:2018 certified: https://www.assanaluminyum.com/en/-/media/files/certificate/2022/06/27/iso-50001-enerji-yonetim-sistemi-en.pdf</p> <p>The Entity's GHG management framework has been detailed in the Decarbonisation Roadmap, which includes an overview of the major activities to manage and reduce its GHG emissions: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2025/decarbonization-roadmap-2050.pdf</p> <p>The Entity has reported that 95% of its carbon footprint is attributed to the purchase of Primary Aluminium (Scope 3 Category 1 emissions), and as such, is actively working with their suppliers and customers to create low-carbon supply chains using low-carbon Primary Aluminium and increasing the collection of Aluminium Scrap from customers.</p>
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	<p>The Entity has an air emission monitoring plan developed by an external agency accredited by the Ministry of Environment, Urbanisation and Climate Change. The emission parameters such as carbon dioxide, nitrogen oxides (NO_x) and sulphur oxides (SO_x) were checked, and all parameters were within the permissible limits. The SO_x, NO_x and other significant emissions have been calculated at 606 tonnes, which shows a reduction from 636 tonnes in 2022. The Entity has developed an air emissions reduction plan and a presentation on air emissions standards according to Turkish regulations and IFC/IPCC emission standards. Related disclosures are in the Sustainability Report 2023, pages 45 and 62:</p> <p>https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2024/11/26/2023-surdurulebilirlik-raporu-en.pdf</p>
6.2a-g Discharges to Water	Conformance	<p>The Entity's wastewater is discharged in accordance with legal provisions (e.g. in Dilovasi, discharged to Dilovasi Organized Industrial Authority) and metering and quality parameters are monitored through accredited laboratories. In Tuzla, the local authority conducts the primary treatment. The water discharge-related disclosures are outlined in the Sustainability Report 2023, pages 62-63:</p> <p>https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2024/11/26/2023-surdurulebilirlik-raporu-en.pdf</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has conducted a risk assessment and developed an emergency response or management plan for potential Spills and Leakages. Spill kits are provided, and containment measures are implemented, including a waste storage area. Management activities</p>

CRITERION	RATING	COMMENT
		<p>have been undertaken such as compressed air leakage control assessments during 2023, monitoring water leakage rates and the development of efficiency projects. The related disclosures are outlined in the Sustainability Report 2023, pages 50 and 52-53: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2025/2023-surdurulebilirlik-raporu-en.pdf</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity has developed a procedure and a management response plan to deal with significant Spills immediately upon occurrence. The Entity periodically reports the status of significant Spills/Leakage in its Sustainability Report and other Government reporting requirements. There were zero cases of Spills/Leakage reported in the Sustainability Report 2023, page 53: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2025/2023-surdurulebilirlik-raporu-en.pdf</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has developed a waste management strategy in accordance with the Waste Mitigation Hierarchy at both Facilities. During the plant visit, waste segregation and container labelling were found to be satisfactory. The waste performance disclosures, including the waste management plan developed in accordance with European Aluminium's Circular Economy 2030 Action Plan, are disclosed in the Sustainability Report 2023, page 53: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2024/11/26/2023-surdurulebilirlik-raporu-en.pdf</p> <p>Independent verification of waste performance was completed, and Hazardous and Non-Hazardous Waste data are disclosed in the Sustainability Report 2023, page 63.</p> <p>The Entity has received a 'Zero Waste Certificate' for both plants from the Ministry of Environment, Urbanization and Climate Change within the framework of compliance with the applicable regulations.</p>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Conformance	<p>The Entity maximises the recovery of Aluminium by treatment of Dross and Dross residues. Dross from the melting furnaces is used as input material in the rotary furnace for recovery of Aluminium and the remaining Dross residue is sent to an externally approved agency, as confirmed through the government's Hazardous Waste portal. A letter from the external agency confirms that the depleted Dross does not go to landfill.</p> <p>The Dross generated at Tuzla is transported to the Dilovasi plant for Aluminium recovery. The quantity of Dross generated, and Aluminium recovered information are maintained daily for each batch and compiled monthly and annually.</p> <p>The Dross storage area is a covered roof with concrete floors.</p>
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	The Entity's water-related disclosures are available in the Sustainability Report 2023, pages 52, 62 and 63:

CRITERION	RATING	COMMENT
		<p>https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2024/11/26/2023-surdurulebilirlik-raporu-en.pdf</p> <p>Water intensity shows a decreasing trend and is calculated as 1.26 m³/tonne of product. A water risk assessment has been conducted from the perspective of business impact and water conservation and efficiency, and the investment, training and operational controls are implemented accordingly. The water risk assessment indicated a medium to high risk (2-3) for the Tuzla and Dilovasi Facilities using the WRI Aqueduct tool:</p> <p>https://www.wri.org/applications/aqueduct/water-risk-atlas/#/?advanced=false&basemap=hydro&geoStore=0615d637a440def99f653addf3d3313b&indicator=w_awr_def_tot_cat&lat=20.921679668609713&lng=-79.46273803710939&mapMode=analysis&month=1&opacity=0.5&ponderation=DEF&predefined=false&projection=absolute&scenario=optimistic&scope=baseline&threshold&timeScale=annual&year=baseline&zoom=2</p>
7.2a-e Water Management	Conformance	<p>The Entity has developed and implemented a water management plan to improve overall water management. The related disclosures are available in the Sustainability Report 2023, pages 52, 62 and 63:</p> <p>https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2024/11/26/2023-surdurulebilirlik-raporu-en.pdf</p>
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has undertaken a Biodiversity Risk Assessment, which was conducted by an external party. The main baseline findings and conclusions are set out in the Biodiversity Re-Assessment Report 2023. There have been no significant developments or changes since the last biodiversity assessment. The relevant disclosures are available in Sustainability Report 2023, pages 46-47:</p> <p>https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2025/2023-surdurulebilirlik-raporu-en.pdf</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	<p>This Criterion is not applicable to the Entity, as there are no Material Biodiversity and Ecosystem Services risks, as determined during the Biodiversity Risk Assessment.</p>
8.2a-g Biodiversity Management	Conformance	<p>The Entity has undertaken a Biodiversity Risk Assessment, which determined that there are no Material Biodiversity and Ecosystem Services risks. However, the Entity is working towards Biodiversity conservation amounting to 1.83 million Turkish lira (TL) under its Biodiversity Conservation Project, and relevant disclosures are available in the Sustainability Report 2023, pages 46-47:</p> <p>https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2025/2023-surdurulebilirlik-raporu-en.pdf</p>
8.3a-c Management of Priority Ecosystem Services	Not Applicable	<p>This Criterion is not applicable to the Entity, as no Priority Ecosystem Services impacts have been identified.</p>
8.4 Alien Species	Conformance	<p>Alien Species are addressed in the Entity's Biodiversity Re-Assessment Report 2023. Pallets are purchased with the necessary heat treatment to prevent the introduction of invasive species.</p>

CRITERION	RATING	COMMENT
8.5a-b Commitment to “No Go” in World Heritage Properties	Conformance	<p>The Entity’s business activities do not have a negative effect on nor are within close vicinity of World Heritage Properties in the country: https://whc.unesco.org/fr/etatsparties/tr</p> <p>During management consultation and a review of the business strategy, it was confirmed that the Entity has a commitment not to explore or develop New Projects or make Major Changes in World Heritage Properties.</p>
8.6a-d Protected Areas	Not Applicable	This Criterion is not applicable to the Entity, as there are no Protected Areas in the vicinity that are negatively affected by the Entity’s operations, as confirmed by the Biodiversity Re-Assessment Report.
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Conformance	<p>The Entity has developed a Human Resources Policy, disclosed at: https://www.assanaluminyum.com/en/-/media/files/politikalarimiz/2022/03/29/human-resources-policy.pdf</p> <p>Human Rights training is provided by external agencies, in person and on-site, and includes training of security personnel on Human Rights. Records of training are maintained. The related disclosures are available in the Sustainability Report 2023, page 33: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2024/11/26/2023-surdurulebilirlik-raporu-en.pdf</p>
9.2a-e Gender Equity and Women’s Empowerment	Conformance	<p>The Policies covering women’s rights are established in accordance with Turkish law and ILO Conventions. The Entity participates in the Kibar Holding new initiative ‘We are equal, in order to drive gender equality and women’s empowerment. The related disclosures are available in the Sustainability Report 2023, pages 32 and 64: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2024/11/26/2023-surdurulebilirlik-raporu-en.pdf</p>
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity, as there is no presence of Indigenous Peoples or their lands, territories and resources in the Entity’s business activities or plant area.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, as there is no presence of Indigenous Peoples or their lands, territories and resources in the Entity’s business activities or plant area.
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 there is no presence of Indigenous Peoples or their lands, territories and resources in the Entity’s business activities or plant area.

CRITERION	RATING	COMMENT
9.5a Cultural and Sacred Heritage – Identification	Conformance	The Entity has conducted an identification assessment to determine the presence of sacred or cultural heritage sites and values within its Area of Influence. There are no cultural or sacred heritage sites or values that are significant to Local Communities or other organisations within the Entity's Area of Influence.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity, as its activities do not significantly impact on cultural, historical or spiritual heritage that is essential to the identity of Indigenous Peoples.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as it is located in an industrial park and does not have any New Projects or Major Changes that require resettlement or cause physical and/or economic displacement.
9.7a-h Affected Populations and Organisations	Conformance	The Entity has identified and respects the legal rights of Local Communities. There is a practice of periodic engagement with Local Community representatives. Interviews with external Stakeholders during the Audit for both the Tuzla and Dilovasi areas confirmed that the Entity's growing business activities are contributing to the economic growth of the region and boosting local employment. The related disclosures are available in the Sustainability Report 2023, pages 43-44: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2025/2023-surdurulebilirlik-raporu-en.pdf Further information is available on the Entity's website: https://www.assanaluminyum.com/en/sustainability/corporate-social-responsibility/kibar-volunteers
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Conformance	The Entity has established a Management System through the Kibar Holding supplier sustainability program, K STAR (Kibar Sustainable Tomorrow for Accelerated Results) and related supply management procedure.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has identified and assessed the risks related to Conflict-Affected and High-Risk Areas (CAHRAs) as part of the supply chain risk process under the 'Corporate Risk Management Framework'. There are no CAHRAs identified, and the overall risk score is based on existing controls. A London Metal Exchange (LME) registration is a mandatory requirement for purchasing contracts and the purchasing team regularly checks the latest status of LME brand registration, which is linked to OECD Due Diligence and responsible sourcing. The Entity has informed its Primary Aluminium suppliers to provide a certificate of origin covering the upstream supply chain to Bauxite mining.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	The Entity has a documented procedure to respond to any red flag identified during the CAHRAs risk assessment.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity's Due Diligence processes were included in this ASI Performance Standard Certification Audit, which addresses this requirement.

CRITERION	RATING	COMMENT
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	<p>The Entity has disclosed its supplier sustainability program, K-STAR, in the Sustainability Report 2023, page 43: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2024/11/26/2023-surdurulebilirlik-raporu-en.pdf</p> <p>The Entity's annual survey for the K-STAR program was conducted mid-2024 with the CAHRA assessments and declarations finalised toward the end of the year. The 2024 documents were reviewed during the Audit and reporting on the supplier Due Diligence program to address CAHRAs will be included in the following Sustainability Report.</p>
9.9 Security practice	Conformance	<p>The Entity has undertaken a Human Rights Risk Assessment and Due Diligence process which addresses its security practices. There are written contracts with security agencies in accordance with local laws. Training for security personnel on Human Rights is provided. The records relating to security practices are up to date. Practices were confirmed through an interview with security guards and the on-site plant visit.</p>
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity respects the right of Collective Bargaining and has committed to its Human Resources Policy. Elections for Workers' representatives are conducted democratically. The Entity has implemented the Collective Bargaining Agreement agreed upon between the sectoral trade unions and the association of sectoral companies (MESS). Records relating to Freedom of Association and Collective Bargaining are up to date.</p> <p>The Entity has included the Freedom of Association and Right to Collective Bargaining in its Human Resources Policy: https://www.assanaluminyum.com/en/career/our-human-resources-policy</p>
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	<p>This Criterion is not applicable as Turkish Law does not restrict the right to Freedom of Association and Collective Bargaining.</p>
10.2a-c Child Labour	Conformance	<p>There has been no evidence of Child Labour during the on-site inspection nor in the review of recruitment documentation. The pre-employment medical examination is undertaken at no cost by an in-house medical centre to ascertain age and other health parameters. The Entity does not support nor involve any child or young Workers under 18 years of age in any hazardous process. Workers interviewed confirmed there are no child Workers. The Entity does not engage in or support Worst Forms of Child Labour.</p>
10.3a-c Forced Labour	Conformance	<p>The Entity does not engage in nor support the use of Forced Labour, as defined in ILO Convention C29 Forced Labour Convention, along with Protocol P29 (2014) to this convention, and C105 Abolition of Forced Labour Convention. The Human Resources Policy outlines this commitment, which is also applied to subcontractors: https://www.assanaluminyum.com/en/-/media/files/politikalarimiz/2020/12/08/human-resources-policy.pdf</p>

CRITERION	RATING	COMMENT
		<p>Workers have the freedom of movement within the plant areas and are free to terminate their employment at any time without penalty with advance notice in accordance with the mutually agreed employment contract conditions. The Entity has developed, implemented and disclosed its Modern Slavery and Human Trafficking Statement, available at:</p> <p>https://www.assanaluminyum.com/en/-/media/files/politikalarimiz/2025/01/modern-slavery-statement-assan-alu.pdf</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity's Policy on Non-Discrimination is part of the Human Resources Policy, providing equal opportunities to all employees by not engaging in Discrimination in hiring, salary, promotion, training and advancement opportunities or termination of any Worker on the basis of gender, race, national or social origin, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age, or any other condition that could give rise to Discrimination, in line with ILO Conventions C100 Equal Remuneration Convention and C111 Discrimination (Employment and Occupation) Convention. The Human Resources Policy is available at:</p> <p>https://www.assanaluminyum.com/en/-/media/files/politikalarimiz/2020/12/08/human-resources-policy.pdf</p> <p>The Entity participates in the Kibar Holding Group-wide initiative 'We Are Equal', which further strengthens the Entity's commitment towards non-Discrimination. It is reflected in employee training and internal sensitisations, and changes in employment practices (e.g. change in approach to interviews). Further details are available at:</p> <p>https://www.kibar.com/en/career/we-are-equal</p>
10.5 Communication and engagement	Conformance	<p>The Entity's procedure for internal communication is described in detail in the communication Policy. The Entity conducts employee surveys and engages directly with employees and their representatives at monthly meetings, Health and Safety meetings and Works Council meetings. There are regular e-mails (organisation announcements, workplace conditions etc.) demonstrating the implementation of the Policy. There is an annual employee HR agenda that details monthly key employee engagement activities.</p>
10.6a-g Violence and Harassment	Conformance	<p>The Entity has established a disciplinary procedure, and disciplinary practices are reflected under the employment Policy and in line with local laws. There is a 'disciplinary council' comprising management representatives as well as Workers' representatives. It is also addressed in the Code of Conduct, employee handbook (directives) and Human Resources Policy, available at:</p> <p>https://www.kibar.com/en/-/media/files/pdf/etik-kurallar/2020/11/code-of-conduct-en.pdf</p> <p>https://www.assanaluminyum.com/en/-/media/files/politikalarimiz/2020/12/08/human-resources-policy.pdf</p> <p>The Entity's Grievance Mechanism, including the ethics hotline is publicly disclosed, which is managed at the corporate level:</p> <p>https://www.kibar.com/en/info/ethics-committee-contact-information</p>
10.7a-c Remuneration	Conformance	<p>The Entity has established a Remuneration and Wages Policy, and wages paid are above the minimum wage and the living wage, as calculated by the Entity. This was confirmed during a review of payroll records, and through Workers' interviews. The employee survey has</p>

CRITERION	RATING	COMMENT
		been conducted for living wage calculation, which collected information on family size, cost of groceries, energy and clothing. The records relating to Remuneration are up to date and Remuneration is paid via bank transfer.
10.8a-c Working Time	Conformance	Working Time records are recorded by the Entity through magnetic card readers, with working hours in compliance with local laws. Overtime performance is tracked monthly and displayed on the KPI board. There was an analysis of working hours at the department level, which was verified for 2023 and 2024. The total working hours including Overtime are within national and ILO limits (i.e., 60 hrs/week).
10.9a-b Informing Workers of Rights	Conformance	The Entity informs Workers about their Human Rights through induction and refresher training, and regular communications. This was verified through interviews with Workers and found to be satisfactory.
II. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has established an ISO 45001:2018 certified Occupational Health and Safety (OH&S) Management System: https://www.assanaluminyum.com/en/-/media/files/certificate/2022/12/02/iso-45001-isgys-belgesi-ingilizce.pdf The OH&S-related documentation is available and accessible through an internal enterprise resource planning system. The Entity has developed a 'safety program' approved by management, and there are qualified safety personnel working at both Facilities. OH&S performance is evaluated monthly. The OH&S risk assessment has been conducted for various business activities and production processes.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	Disclosures related to the Entity's OH&S Management System are available in the Sustainability Report 2023, pages 38-41 and 65: https://www.assanaluminyum.com/en/-/media/files/surdurulebilirlik/2025/2023-surdurulebilirlik-raporu-en.pdf Safety incidents are investigated as per documented procedures involving personnel from management, safety, and employee representatives. OH&S's performance is evaluated on 11 safety principles comprised of leading and lagging indicators. The peer safety performance is evaluated with European Aluminium members, as there are no comparative, publicly available data available for the Turkish metal sector.
11.2 Employee engagement on Health and Safety	Conformance	The Entity engages its employees, including Contractors, through various means such as toolbox talks, posting of safety instructions, and monthly safety committee meetings, and meeting minutes are kept and communicated.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	3 March 2021	Initial Certification Audit – Provisional Certification
1	2 February 2022	Surveillance Audit – Certification
2	2 May 2023	Surveillance Audit; Change of Audit Firm to Cetizion Verifica
3	9 May 2025	Re-Certification Audit and Scope Change – Full Certification Scope Change to apply ASI PS V3.1, including change to the title of the supply chain activity Material Conversion
