

Responsible Steel™ Certified Site



ACE/2021/94388.1

Presented to

Aperam Stainless Europe

SITE NAME AND ADDRESS

Aperam Stainless Belgium, Swinnenwijerweg 5 -
B3600 Genk, Belgium

Aperam Stainless Belgium, Rue des Ateliers 14 -
B6200 Châtelet, Belgium

Aperam Stainless France, Poste Principal, Rue
Roger Salengro, F62330 Isbergues, France

Aperam Stainless France, Place des Forges,
F71130 Gueugnon, France

RECYCO, Rue Roger Salengro BP 15, F62330
Isbergues, France

CLIENT NAME AND ADDRESS

Aperam Stainless Europe 6, rue Campra, 93 200 Saint-Denis,
France

Version of the ResponsibleSteel Standard and Assurance Manual that the site was audited against

ResponsibleSteel Standard version 1.1

ResponsibleSteel Assurance Manual version 1.0

ISSUE DATE

20 September 2021

EXPIRY DATE

19 September 2024

NEXT SCHEDULED AUDIT

March 2023 (TBC)

CERTIFIED SINCE

20 September 2021

CERTIFICATION SCOPE

Design, development, production, marketing and sale of hot- or
cold-rolled, flat, stainless steel products. Hot rolling of steel
slabs (custom work).

CERTIFICATION BODY

AFNOR Certification
11, Rue Francis de Pressensé
93200 Saint Denis
France



Any facilities and associated activities that are directly related to
steel making or processing, that are on-site or near the site and that
have not been included in the certification scope or audit scope

None

AUTHORISED CERTIFICATION BODY SIGNATURE

Julien Nizri, General Manager

ResponsibleSteel™, 755 Hunter Street,
Newcastle West NSW 2303, Australia

Validity of this certificate is subject to continued conformity with the
applicable ResponsibleSteel Standard and can be verified at
www.responsiblesteel.org

This certificate does not constitute evidence that a particular product
supplied by the certificate holder is ResponsibleSteel certified. Products
offered, shipped or sold by the certificate holder can only be considered
covered by the scope of this certificate when the required
ResponsibleSteel claim is clearly stated on sales and delivery documents.



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Annex

Aperam Stainless Europe

SITES AND FACILITIES COVERED BY THE CERTIFICATE

Châtelet: 1 melt shop (1 electric arc furnace, 1 argon oxygen decarburization, 1 caster) and 1 hot-strip mill

Genk: 1 melt shop (2 electric arc furnace, 1 argon oxygen decarburization, 1 caster), 1 cold-rolling mill (batch annealing furnaces, 2 annealing and pickling lines/1 bright annealing line and 3 cold rolling mills)

Gueugnon: 1 cold-rolling mill (batch annealing furnaces, 2 annealing and pickling lines, 3 bright annealing lines and 4 cold rolling mills)

Isbergues: 1 cold-rolling mill fully integrated,

Recyco: metal recovery from dust, sludge and scale from melt shops, hot-strip mill and cold-rolling mill, electric arc furnace.

SUPPORT FUNCTIONS THAT CONTRIBUTED TO THE AUDIT

Aperam SA Headquarters, 12C, rue Guillaume Kroll, L-1882 Luxembourg, Lux

ResponsibleSteel™, 755 Hunter Street,
Newcastle West NSW 2303, Australia

Validity of this certificate is subject to continued conformity with the applicable ResponsibleSteel Standard and can be verified at www.responsiblesteel.org

This certificate does not constitute evidence that a particular product supplied by the certificate holder is ResponsibleSteel certified. Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when the required ResponsibleSteel claim is clearly stated on sales and delivery documents.



PUBLIC SUMMARY AUDIT REPORT

This is a concise public summary of the Aperam Stainless Europe audit report. The full version of the audit report is in the possession of the member company and the audited site(s).

Audit overview

Member Name	Aperam Group
Audited entity name	Aperam Stainless Europe
Number of site(s) Names & location	<ol style="list-style-type: none">1. Aperam Stainless Belgium, Swinnenwijerweg 5 - B3600 Genk, Belgium2. Aperam Stainless Belgium, Rue des Ateliers 14 - B6200 Châtelet, Belgium3. Aperam Stainless France, Poste Principal, Rue Roger Salengro, F62330 Isbergues, France4. Aperam Stainless France, Place des Forges, F71130 Gueugnon, France5. RECYCO, Rue Roger Salengro BP 15, F62330 Isbergues, France
Certification scope	APERAM Stainless Europe (ASE) Division operates as a cluster that designs, develops, manufactures, markets and sells hot- or cold-rolled, flat, stainless steel products as well as hot rolling of steel slabs (custom work).
Standard version audited against	ResponsibleSteel Standard V1-1
Audit type and outcome	Initial certification audit Initial certification
Certification body	AFNOR Certification
Audit Dates	Stage 1: 10-11 May on-site Stage 2: 14-18 June 2021 on-site
Number of auditors and audit days	2 auditors 19.5 days (stage 1, stage 2 and reporting)
Lead auditor declaration	The findings in this report are based on an objective evaluation of evidence, derived from documents, first-hand observations at the sites and interviews with site staff, workers and stakeholders, as conducted during stage 1 and stage 2 audit activities. The audit team members were

	<p>deemed to have no conflicts of interest with the sites. The audit team members were professional, ethical, objective and truthful in their conduct of audit activities. The information in this report is accurate according to the best knowledge of the auditors who contributed to the report.</p> <p>It should be noted that audits are snapshots that rely on sampling. Sampling of interview partners, of documentation and records, of observed operations and activities. The auditors can therefore not exclude the possibility that there are non-conformities in addition to the ones identified during the audit activities.</p>
Next audit type and date	Surveillance audit, March 2023

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Introduction

About ResponsibleSteel

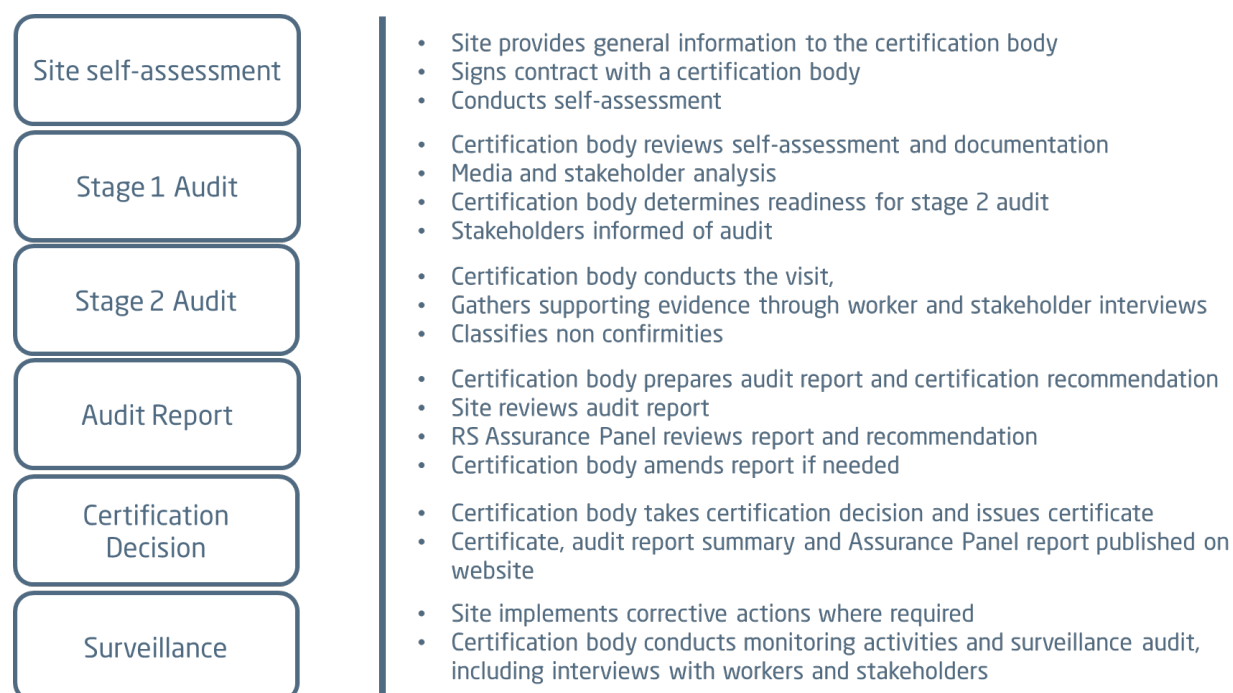
Our mission is to achieve net zero carbon emissions for the steel sector, and to enhance the responsible sourcing, production, use and recycling of steel.

We are a not-for-profit multi-stakeholder organisation founded to bring together business, civil society and downstream users of steel, to provide a global standard and certification initiative for steel. We have built a consensus on what sustainability looks like for steel - including the impacts of mining, steel production, the scrap metal supply chain, greenhouse gas emissions, water use, workers' rights, communities and biodiversity. We are the first global scheme for responsibly sourced and produced steel.

Our Members include steel makers, mining companies, automotive and construction companies as well as civil society organisations focused on labour rights, biodiversity, climate change and many other important issues.

Overview of the certification process

Certification against the ResponsibleSteel Standard is voluntary and follows the process below:



Sites can apply to be assessed against the ResponsibleSteel Standard on a voluntary basis. Conformity with the Standard is verified by independent certification bodies and auditors. They study documentation provided by the site, review relevant media and scientific publications on the site, visit the site to see operations first-hand, and interview site management, process owners, shopfloor workers and external stakeholders such as authorities, community and civil society representatives. The assessment is summarised in an audit report that is reviewed by an independent Assurance Panel. Only if that Panel is satisfied with the quality of the audit and the resulting report, can a site with a positive certification recommendation be certified. A ResponsibleSteel certificate is valid for three years and certified sites have to pass a surveillance audit after 18 months and subsequent re-certification audits to remain certified. The rules and processes for ensuring compliance with the Standard are laid out in the [Assurance Manual](#) and have been developed in line with the Assurance Code of Good Practice set by the ISEAL Alliance.

ResponsibleSteel provides an Issues Resolution System that any stakeholder may use to log a complaint about any aspect of the ResponsibleSteel programme. The [Issues Resolution System](#) can be accessed via the ResponsibleSteel website.

More information on ResponsibleSteel can be found on <https://www.responsiblesteel.org/>.

Site information

Country and town	Belgium, Genk Belgium, Châtelet France, Isbergues France, Gueugnon
Activities and products	<p>The individual sites comprise the following facilities and products:</p> <p>Châtelet (Belgium): 1 Melt shop (1 Electric Arc Furnace (EAF) + 1 Argon oxygen decarburization (AOD) + 1 caster) and 1 Hot-Strip Mill (HSM) Black Coils</p> <p>Genk (Belgium): 1 Melt shop (2 Electric Arc Furnace + 1 Argon oxygen decarburization (AOD) + 1 caster)) + 1 Cold-rolling mill (Batch annealing furnaces, 2 Annealing and Pickling lines/1 Bright Annealing line and 3 cold rolling mills) Cold Rolled Coils</p> <p>Gueugnon (France): 1 Cold-rolling mill (Batch annealing furnaces, 2 Annealing and Pickling lines/3 Bright Annealing lines and 4 Cold rolling mills) Cold Rolled Coils</p> <p>Isbergues (France): 1 Cold-rolling mill fully integrated, Cold Rolled Coils</p> <p>Recyco: Metal recovery from dust, sludge and scale from melt shops, HRM and CRM. 2 EAF. Ferro-Nickel</p>
Year site opened	We initiated operations as Aperam in 2011. Our sites were inaugurated at their locations in Belgium (Châtelet and Genk) more than 50 years ago, and in France (Gueugnon and Isbergues/Recyco) in the 18th and 19th century.
Major extensions and / or refurbishments and year(s) when these occurred	NA
Annual production	1 215 000 tons
Number of employees and contractors	About 3000 individuals (including full and part-time employees and contractors) work at the various sites, most of them in Genk
Carbon reduction target	35% reduction compared to 2007 was achieved in 2020 Aim is to be carbon neutral for Scope 1+2 in Europe by 2050

Stakeholder engagement

Stakeholder engagement is an integral part of a ResponsibleSteel audit and ensures a rich and balanced collection of information and evidence. The auditors followed the methodology indicated in the [Guidance on Stakeholder Engagement](#) developed by ResponsibleSteel as well as the [Introduction to ResponsibleSteel for stakeholders](#).

Stakeholders are a key source of information for the auditors and can help provide an objective view of the site. The identification of relevant stakeholders depends on the specific context and situation of a site. For the purpose of the ResponsibleSteel audit, the Aperam sites provided a list of external stakeholders to the auditors, based on their areas of influence, their ongoing stakeholder engagement efforts, as well as relevant media articles and other publications. The auditors reviewed the list and requested that the sites identify additional significant stakeholders such as the on-site doctor, the insurance company, unions, Internal Person of Trust, C2SCT (La Commission Santé Sécurité et Conditions de Travail - Health, Safety and Working Conditions Commission), key customers, and suppliers. The Annex describes the areas of influence and provides the full list of external stakeholders that were identified for the sites.

All external stakeholders on the list were informed of the ResponsibleSteel audit 4 weeks in advance of the site visit. They were informed by email, in the regionally used languages. The auditors worked closely with the sites in organizing virtual or in-person meetings with those stakeholders that responded to the invite and volunteered to be interviewed. See below for a list of external stakeholders that were interviewed. Two stakeholders provided written input to the auditors by email. There was a lack of input from financial auditors and work inspectors and limited input from NGOs. The stakeholder interviews were conducted by Google Meet or phone or physically.

External stakeholders that were interviewed:

- Environmental administration
- City of Genk
- Suppliers (such as logistics, handling, maintenance, training)
- Customer
- NGO - (Non-Governmental Organisations, water and biodiversity)
- Fire Brigade
- Residents' committee

- A resident
- Water Agency (state body)
- Doctor

Workers are an important internal stakeholder group since they are directly affected by the activities of the sites. About 3000 individuals (including full and part-time employees and contractors) work at the various Aperam sites, most of them in Genk. All sites have 3 rotating shifts:

- Morning: 06:00 - 14:00
- Afternoon: 14:00 - 22:00
- Night: 22:00 - 06:00

The auditors interviewed workers of all shifts during the site visit. The auditors preselected function slots for interviews and, together with the sites, confirmed which workers to interview. Selecting workers for interviews needs the help of the sites to make sure that production lines can continue to operate during the interviews and to avoid safety risks for the remaining workers. Additionally, during the shop floor visit, some employees were interviewed directly at their workstations.

The auditors also held a meeting with the labour union representatives.

Apart from interviews with process owners as relevant for the 12 Principles of the ResponsibleSteel Standard, a number of workers were interviewed, as summarized here:

Additionally to the process owners, 30 workers across the 4 sites, including workers from the electric furnace, rolling mill, maintenance, supporting functions (general services, human resources), foremen, line managers, members of senior leadership team, union representatives and purchasing managers (based in Luxembourg), human resources, health & safety (based in Genk), industrial risk, environment and sustainability team (based in Luxembourg).

Overall, the input provided by internal and external stakeholders was mainly positive in nature. Needs for improvement were raised and these were cross-checked with the gaps identified during the audit. With regard to stakeholder management, the neighborhood has higher expectations from Aperam, especially with regard to noise issues, measures taken to reduce white slag, light pollution and Nickel and Chromium air emissions. Relevant input from external stakeholders also came from governmental bodies (environment inspectors), NGO, suppliers, municipalities and from stakeholders that have a strong relationship with the site (for example, the suppliers and technical training school). Their provided input may be impacted by the business relationships they have with the sites. The internal stakeholders like workers, unions and the on-site doctor provided important input as well. Relevant input from internal and external stakeholders has been consolidated and helped substantiate the auditors' findings.

Summary of Audit Findings

Conform	Conformity, the requirement is fulfilled.
Opportunity for Improvement (OFI)	The respective requirement or criterion has been implemented, but effectiveness or robustness might be increased, or it is a situation that could lead to a future non-conformity if not addressed.
Minor non-conformity (NC)	Isolated, unusual or non-systemic lapse. Or a lapse with limited temporal and organisational impacts. A non-conformity that does not result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. Sites can become certified with minor non-conformities, but they must have addressed them by the time of their next audit.
Major non-conformity (NC)	A non-conformity that, either alone or in combination with further non-conformities, results in or is likely to result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. For example, non-conformities that continue over a long period of time, are systemic, or affect a wide range of the site's production or of the site's facilities. Sites with major non-conformities cannot be certified.
Exclusion	The requirement is either not applicable : excluded from the audit since it is not applicable to the sites; or not rated : the requirement is very closely linked to another requirement where a non-conformity (NC) or opportunity for improvement (OFI) has already been raised. Sometimes, when requirements are linked to one and the same subject-matter, it is appropriate to count NCs or OFIs only once to avoid repetition.

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusions
Principle 1. Corporate Leadership					
Criterion 1.1: Corporate Values and Commitments (6)	5	1	1		
Criterion 1.2: Leadership and Accountability (5)	4		1		
Principle 2. Social, Environmental and Governance Management Systems					
Criterion 2.1: Management System (6)	4	2	1		

Criterion 2.2: Responsible Sourcing (6)	5				
Criterion 2.3: Legal compliance and signatory obligations (6)	5		1		
Criterion 2.4: Anti-Corruption and Transparency (8)	6		1		1
Criterion 2.5: Competence and awareness (5)	5				
Principle 3. Occupational Health and Safety					
Criterion 3.1: OH&S policy (6)	6	3			
Criterion 3.2: Health and Safety (OH&S) management system (10)	10	2			
Criterion 3.3: Leadership and worker engagement on OH&S (10)	9	2			
Criterion 3.4: Support and compensation for work-related injuries or illness (8)	6				2
Criterion 3.5: Safe and healthy workplaces (5)	4				1
Criterion 3.6: OH&S performance (2)	1		1		
Criterion 3.7: Emergency preparedness (6)	6	1			
Principle 4. Labour Rights					
Criterion 4.1: Child and juvenile labour (9)	8				1
Criterion 4.2: Forced or compulsory labour (7)	7				
Criterion 4.3: Non-discrimination (9)	8		1		
Criterion 4.4: Association & collective bargaining (12)	11				1
Criterion 4.5: Disciplinary practices (5)	5				
Criterion 4.6: Hearing and addressing worker concerns (5)	5	1			
Criterion 4.7: Communication of terms of employment (5)	5				
Criterion 4.8: Remuneration (11)	8				3
Criterion 4.9: Working time (7)	7				

Criterion 4.10: Worker well-being (2)	2	1			
Principle 5. Human Rights					
Criterion 5.1: Human rights due diligence (5)	5	1			
Criterion 5.2: Security practice (9)	8				1
Criterion 5.3: Conflict-affected and high-risk areas (5)	0				5
Principle 6. Stakeholder Engagement and Communication					
Criterion 6.1: Stakeholder engagement (10)	9		1		
Criterion 6.2: Grievances and remediation of adverse impacts (12)	12				
Criterion 6.3: Communicating to the public (7)	7				
Principle 7. Local Communities					
Criterion 7.1: Commitment to local communities (8)	7		1		
Criterion 7.2: Free, Prior & Informed Consent (3)	0				3
Criterion 7.3: Cultural heritage (7)	5				2
Criterion 7.4: Displacement and Resettlement (9)	0				9
Principle 8. Climate Change and Greenhouse Gas Emissions					
Criterion 8.1: Corporate commitment to achieve the goals of the Paris Agreement (8)	7				
Criterion 8.2: Corporate Climate-Related Financial Disclosure (2)	2				
Criterion 8.3: Site-level GHG emissions measurement and intensity calculation (3)	3				
Criterion 8.4: Site-level GHG reduction targets and planning (11)	11				
Criterion 8.5: Site-level GHG or CO2 emissions reporting and disclosure (8)	7		1		
Principle 9. Noise, Emissions, Effluents and Waste					
Criterion 9.1: Noise and vibration (7)	6		1		

Criterion 9.2: Emissions to air (8)	8				
Criterion 9.3: Spills and leakage (9)	9				
Criterion 9.4: Waste, by-product and production residue management (11)	11				
Principle 10. Water Stewardship					
Criterion 10.1 Water-related context (7)	7				
Criterion 10.2 Water balance and emissions (8)	7				1
Criterion 10.3 Water-related adverse impact (6)	4				2
Criterion 10.4 Managing water issues (8)	8	1			
Principle 11. Biodiversity					
Criterion 11.1: Biodiversity commitment and management (25)	19	1	1		5
Principle 12. Decommissioning and closure					
Criterion 12.1: Decommissioning and closure (13)	0				13
Total (370)*	304	16	12	0	50

* Note that the Total in the table does not correspond to the sum of Conform, OFI, Minor NC, Major NC and Exclusion due to the way that requirements and conformity classifications are counted.

Strengths

Good practices have been developed at the various Aperam sites that help implement the ResponsibleSteel Standard. The main strengths that the auditors identified are summarized here:

Leadership and stakeholder management

- Good processes to facilitate communication (Obeya room) have been introduced at the Gueugnon site (1.1.2)
- IT applications support the management of human resources key performance indicators at the Châtelet site (2.1)
- There is a strong safety policy (Safety First) that is supported by a comprehensive programme to continue improving on safety issues. The policy and programme are well understood by workers and stakeholders including the fire brigade (Principle 3)

- Good COVID-19 management to ensure a safe workplace, which is also valued by stakeholders (Principle 3)
- Very comprehensive sustainability report (6.3)
- Strong and shared view that a lot of attention is given to workers' needs and expectations (6.1.)
- Local communities confirm good communication, willingness to improve and transparency on the part of Aperam (7.1).

People and workers

- Exemplary training and skills development opportunities (2.5)
- Very good social climate that is monitored through a survey (2.5)
- People are engaged and involved in their work and feel safe (3.2)
- Learnings from health and safety incidents and sharing of experiences are monitored and challenged (3.2)
- Strong safety training (SAFE programme) which is supported by the "Right Culture", motivating workers through recognition and incentives for good behavior. In the event of misconduct, managerial actions are taken to remind workers of the rules and eliminate bad behavior (3.2)
- Organisational health and safety practices are in place such as central coordination points for external companies (3.3.2)
- There is a strong and well established safety culture, with a shared risk assessment with workers (Hazard Identification and Risk Assessment-HIRA) (3.5)
- Human and labour rights are aligned with regulations and international standards (4.5)
- Good social dialogue with workers' representative bodies (4.6)

Operations

- Emergency preparedness and response process that is well-established and strongly linked to the authorities (3.7)
- Impressive visual safety data sheet next to chemicals at the Gueugnon site (3.5)
- Outstanding GHG management: well organised, structured, clear roadmap with milestones and deployment plans per site (Principle 8)
- Exemplary water management at Gueugnon, as confirmed by the authorities (Principle 9)
- Strong investments to reduce impact (reduction of dust, regeneration of acids, implementation of closed circuits) (Principles 9 and 10)
- Good circular economy strategy to avoid waste production and to produce by-products in collaboration with RECYCO (9.4)

Continuous improvement

- Ownership of the safety culture is strengthened through a shared assessment (2.5)
- A high level of control/inspection was observed, including regular and detailed audits of Fatal Prevention Standards (3.5)

Areas for improvement

The audit did not uncover any major weaknesses, which is underlined by the fact that only a relatively low number of minor non-conformities were raised by the auditors. Many of the identified non-conformities are linked to knowledge and understanding of the requirements of the ResponsibleSteel Standard. The Standard brings a lot of new concepts and a new vision of corporate responsibility, so internal knowledge and understanding needs to be reinforced to fully embrace the new requirements. In addition, internal collaboration between the sites should be strengthened to better support implementation of the Standard.

The weaknesses are considered to be minor non-conformities because the auditors found that the risk associated with them is limited. The minor non-conformities are summarised below and will have to be fully addressed by Aperam by the time of the surveillance audit against the ResponsibleSteel Standard.

Policies, values and commitments:

Some policies, for example on anti-corruption and responsible purchasing, are only available in English, not in French or Dutch, which are the common languages of the areas where the Aperam sites operate.

There are various processes to ensure that values, policies and commitments are adhered to and the level of implementation is monitored on a regular basis. Information on the level of implementation is available, but not in a consolidated manner for the sites.

Management system:

Environmental social and governance risks have been comprehensively identified and are monitored through dashboards and key performance indicators. However, not all of the risks have been fully integrated into the management system.

Legal Obligations:

Legal obligations in the social field, specifically with regards to labour laws, are identified through a number of sources, but the process to identify these obligations is not fully defined in a procedure

Recipients of financial and in-kind contributions:

Aperam regularly reports to the public the names of business associations, charities and think tanks that receive significant financial or in-kind contributions directly or indirectly from the sites. However, the total monetary value Aperam has distributed in 2020 is not published.

Health and safety performance indicators:

The indicators that are used to drive health and safety performance are focused on safety. Relevant health data is available but health-related indicators are not included in the management dashboard.

Anti-discrimination and related risks:

The anti-discrimination program is mainly related to gender equality and disability and should be broadened to include additional discrimination issues.

There is a relatively new procedure to analyse the risk of workers being affected by discrimination. Human resources staff and workers representatives at the sites have not yet been engaged in implementation of the procedure and its effectiveness cannot be demonstrated yet.

Stakeholder engagement and local communities:

An initial stakeholder inventory was developed in 2016 and is regularly updated. However, the inventory does not include some relevant stakeholder groups, for example organisations working on biodiversity issues.

The process for engaging with stakeholders should be tailored to their main interests and concerns and engagement practices differ from site to site.

Interviews with stakeholders confirmed that there is good communication with the sites. However, a few concerns have been present for some time, even though Aperam implements detailed and sometimes long-term action plans (for example on noise and dust). Stakeholders express the need to get more information and feedback from Aperam about white dust, Chrome and Nickel emissions and noise.

While Aperam is committed to the social and economic well-being of local communities and implements a plan and activities to that end, progress on implementation is not documented and local communities are not involved in monitoring implementation.

GHG emissions of imported material:

The site's estimate of the aggregated GHG emissions for material imported to the site is not published, although the data exists.

Noise management:

Where needed, the sites implement action plans to reduce noise levels. However, there is no consolidated action plan that drives noise reduction at cluster level.

Protected and conserved areas:

The sites are committed to efficient use of natural resources and aim to protect biodiversity and natural ecosystems. This is reflected in the Environmental Policy and the Sustainability Report.

However, there is no public commitment to respect protected and conserved areas, only an approved draft version of this. The biodiversity plan is not yet fully implemented.

Assurance Panel Declaration

In line with the ResponsibleSteel Assurance Manual, three members of the Assurance Panel reviewed the full audit report for Aperam Stainless Europe, including the auditors' findings for each individual requirement of the ResponsibleSteel Standard. Subsequently, the Assurance Panel members met online to discuss individual findings and to align their views on the audit report. We sought clarification and asked for reconsideration of conformity classifications where the auditors' conclusions were not sufficiently substantiated. Following review of the changes that were made by the auditors, we support the certification recommendation for Aperam Stainless Europe.

The Assurance Panel's conclusions on the final audit report are as follows:

- The audit report contains sufficient detail to support an informed certification decision.
- The supporting evidence and rationales given in the audit report support the auditors' conformity classifications.
- The certification recommendation based on the audit report is conclusive.

This statement has been approved by the three members of the Assurance Panel who reviewed the audit report on 20 September 2021.