

# Responsible Steel™ Certified Site



CARES - 1869

Presented to

## Borçelik Çelik Sanayii Ticaret A.Ş.

### SITE NAME AND ADDRESS

#### SITE NAME

**Borçelik Çelik Sanayii Ticaret A.Ş.**

Ata Mh. 125 No'lu Sokak No:1, 16601 Gemlik, Bursa, Turkey

### CLIENT NAME AND ADDRESS

**Borçelik Çelik Sanayii Ticaret A.Ş.**

Ata Mh. 125 No'lu Sokak No:1, 16601 Gemlik, Bursa, Turkey

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

24.07.2023

### EXPIRY DATE

23.07.2026

### NEXT SCHEDULED AUDIT

July 2024 (TBC)

### CERTIFIED SINCE

24.07.2023

### CERTIFICATION SCOPE

Manufacturing of Hot Dip Galvanized flats products, Hot-Rolled (Pickled and Oiled) flat products, Cold Rolled flat products.

### CERTIFICATION BODY

CARES  
Pembroke House  
21 Pembroke Road  
Sevenoaks, Kent, TN13 1XR  
United Kingdom



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

Facilities and associated activities that are directly related but are not included in the certification scope - information to be added here

### AUTHORISED CERTIFICATION BODY SIGNATURE

A handwritten signature in blue ink that reads 'Lee Brankley'.

Lee Brankley, Chief Executive Officer

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](http://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.



# Responsible Steel™ Certified Site



CARES - 1869

Annex

## Borçelik Çelik Sanayii Ticaret A.Ş.

### SITES AND FACILITIES COVERED BY THE CERTIFICATE

#### **Borçelik Çelik Sanayii Ticaret A.Ş.**

Ata Mh. 125 No'lu Sokak No:1, 16601 Gemlik, Bursa,  
Turkey

### SUPPORT FUNCTIONS THAT CONTRIBUTED TO THE AUDIT

Headquarters and Gemlik Manufacturing Site:  
Borçelik Çelik Sanayii Ticaret A.Ş.  
Ata Mh. 125 No'lu Sokak No:1, 16601 Gemlik, Bursa,  
Turkey

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

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# PUBLIC SUMMARY AUDIT REPORT

This is a concise public summary of the audit report for Borçelik Çelik Sanayii Ticaret A.Ş. The full version of the audit report is in the possession of the member company and the audited sites.

## Audit overview

<b>Member Name</b>	Borçelik Çelik Sanayii Ticaret A.Ş.
<b>Audited entity name</b>	Borçelik Çelik Sanayii Ticaret A.Ş.
<b>Number of sites</b> <b>Names &amp; location</b>	Borçelik Çelik Sanayii Ticaret A.Ş. Ata Mh. 125 No'lu Sokak No:1, 16601 Gemlik, Bursa, Turkey Type: Rolling Mill - Galvanized and Cold Rolled Flat Steel Producer Products: Flats - Hop Dip Galvanized Flats - Hot-Rolled (Pickled and Oiled) Flats - Cold Rolled <a href="http://www.borcelik.com">www.borcelik.com</a>
<b>Certification scope</b>	Manufacturing of Hop Dip Galvanized flats products, Hot-Rolled (Pickled and Oiled) flat products, Cold Rolled flat products.
<b>Standard version audited against</b>	ResponsibleSteel Standard Version 1.1
<b>Audit type and outcome</b>	Initial certification
<b>Certification body</b>	UK CARES (UK Certification Authority for Reinforcing Steels)
<b>Audit Dates</b>	Pre-audit: 19-20.10.2022, 1.5 days Stage 1: 13-16.12.2022, 4 days Stage 2: 14-23.02.2023, 8 days
<b>Number of auditors and audit days</b>	1 Auditor, total 13.5 days (pre-audit, stage 1 and stage 2)
<b>Lead auditor declaration</b>	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 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>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>
<b>Next audit type and date</b>	Surveillance (1 year after the issue of the certificate)

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# Introduction

## About ResponsibleSteel

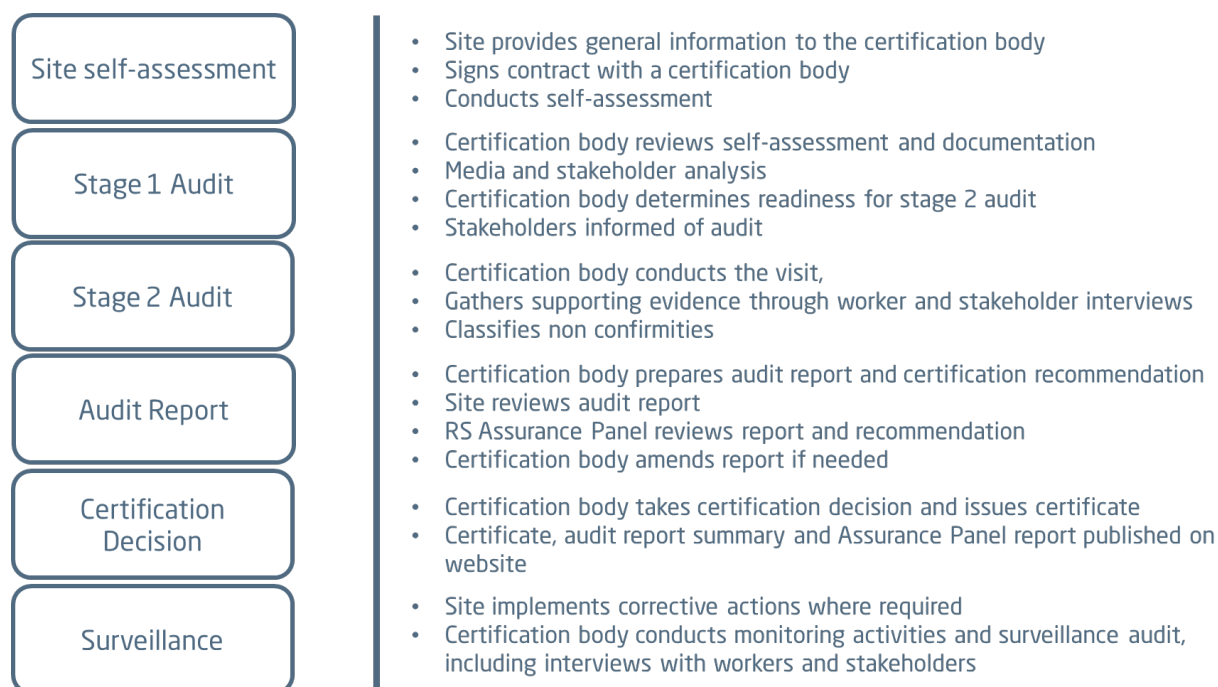
Our mission is to be a driving force in the socially and environmentally responsible production of net-zero steel, globally.

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

To become a ‘Certified Site’, the process below must be followed:



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.

It should be noted that engagement of external stakeholders is not required for the additional responsible sourcing and GHG requirements. A site visit is only necessary for the additional requirements if the site's GHG data has not been independently verified before the ResponsibleSteel audit or if the site and their certification body agree that a site visit would be useful.

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

<b>Country and town</b>	Gemlik, Bursa, Turkey
<b>Activities and products</b>	Manufacturing of Hot Dip Galvanized flats products, Hot-Rolled (Pickled and Oiled) flat products, Cold Rolled flat products.
<b>Year site opened</b>	1990
<b>Major extensions and / or refurbishments and year(s) when these occurred</b>	1994, Production of the first coil 2001, Investment decision to increase cold rolling capacity and establishing the new hot dip galvanizing line 2003, The new galvanizing line starts production 2004, Activation of the new cold rolling mill 2006, Activation of the new pure hydrogen bases furnaces 2006, The modernization investment of the second hot dip galvanizing line 2006, Investment to establish the third hot dip galvanizing line to increase the total annual rolling capacity from 1 million to 1,5 million tons 2008, Activation of the third cold rolling and third hot dip galvanizing lines
<b>Annual production</b>	1.5 million metric tons of hot dip galvanized coil (0.9mt) and cold rolled coil (0.6mt) per year
<b>Number of employees and contractors</b>	920 employees 139 contractors
<b>Carbon reduction target</b>	Net zero by 2050
<b>Further environmental and social information</b>	<a href="#">Integrated Annual Report</a> <a href="#">Corporate Social Responsibility Report</a> <a href="#">Borçelik TCFD Report</a>

## 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 outlined in the [Guidance on Stakeholder Engagement](#) provided by ResponsibleSteel as well as the [Introduction to ResponsibleSteel for stakeholders](#).

A stakeholder is "a person or organisation that can affect, be affected by, or perceive itself to be affected by a decision or activity of a site" (Adopted from ISO 14001:2015(en) Environmental management systems Requirements with guidance for use). In the context of the site, the following parties are considered key



stakeholders where they are present or operating in the site's area of influence. Identified stakeholders and their numbers have been given by the site as follows.

- National or local government authorities: 9
- Politicians: 2
- Labour Unions: 2
- Religious leaders: 4
- Civil society organisations: 9
- Academics: 7
- Marginalised groups: 1

Stakeholders also include suppliers, contractors, distributors and customers, as well as workers and contractors. However, the ResponsibleSteel Standard focuses on stakeholders that do not hold a business or contractual relationship with sites. Therefore, those were not taken in consideration during the audit. Borçelik has conducted surveys with stakeholders living in the Gemlik and Gemesaz regions before the ResponsibleSteel audit, in order to identify the stakeholders and individuals who may be adversely affected by the activities of the facility or those who have expectations from the activities of the company. The participants answered the questions with regard to company's service conditions, expectations and suggestions to be conveyed to Borçelik. The answers were observed to be positive or neutral, besides, there hasn't been identified any individuals or groups adversely affected by the facility's operations. Feedback forms have been created on company website to receive regular feedback from all stakeholders. Based on the feedback received from all stakeholders so far, there hasn't been identified any individuals or groups adversely affected by the facility's operations.

The auditor reviewed the list of identified stakeholders and then selected stakeholders from each group for interview, aiming to gather feedbacks providing an objective view from a wider range of stakeholders in the site's area of influence. Selected stakeholders have been informed by the site in advance about the ResponsibleSteel and its certification processes including the stakeholder engagement. Employees and sub-contractors to be interviewed were randomly selected by the auditor from the employee list submitted to the auditor by Borçelik.

The people selected for the interviews with the people of Gemlik were randomly selected from among 400 people who participated in the "Stakeholder Perception Survey" conducted by an independent 3rd party research company in 2022.

The list containing all other stakeholders was provided to the auditor by Borçelik, and the auditor determined the person or groups to be interviewed from this list. Borçelik organized the meetings by communicating with the selected people, either verbally or in writing.

Selected stakeholders or their proxies voluntarily accepted the invitation and those listed below were interviewed by the auditor:

- Bursa Member of Parliament (Telephone)
- The Deputy Mayor (face-to-face)
- Bursa Provincial Directorate of Environment - Environmental Assessment and Management Branch Manager (Telephone)
- Gemlik Provincial National Education Governor (Telephone)
- Turk Metal Union Gemlik Branch President (Telephone)
- MESS union – Bursa Branch President (Telephone)
- Mufti of Gemlik (Religious Leader) (face-to-face)
- BUIKAD (Bursa Businesswomen and Managers Association) – Chairman (Telephone)
- BTSO (Bursa Chamber of Commerce and Industry) – Chairman (Telephone)
- Bursa Technical University Engineering Department of Metallurgy & Materials Science – Internship Program Director (Telephone)
- Bursa Uludağ University Career Development Office – PR Manager (Telephone)
- Gemlik Vocational and Technical Anatolian High School – Principal (Telephone)

Auditor conducted private interviews with selected stakeholders in person or via mobile phone for approximately half an hour for each. “Gemlik Community Stakeholder Expectation and Perception Survey” has been conducted by contracted independent company PRAGMA Research & Consultancy (a member of ESOMAR). There had been engaged around 400 persons through using questionnaires and interviews over a 5-month period. The survey report dated Dec 2022 included a description of methodology that includes the identification of number of persons, selection of them from different locations of district etc. and gives statistics about participants including gender, age, income, socio-economic status place of interview (home/workplace), social media tools where face to face meeting was not possible. 82% of participants answer was Borcelik to the question which steel manufacturer’s name come first in mind. Awareness of Borcelik projects and level of acceptance by local stakeholders was very high. The report was reviewed by the auditor and deemed to satisfy the requirements of ResponsibleSteel standard related to interviewing with local community stakeholders. The insights gained from the stakeholder interview and media analysis outcomes includes very positive feedback from the society within the area of influence of the site. It was evident that the site has well established a two-way communication with internal stakeholders, local communities, neighbouring organizations, national or local government institutions, politicians, trade unions, religious leaders, non-governmental organizations, academics, customers, suppliers. Feedbacks obtained as a result of interviews can be summarised as in the following.

- The nature of the vast of the majority of stakeholder’s interest in the site is continuous, that are based on the benefit of the local communities, neighbouring organisations, academics, NGOs; also based on the compliance of the site with legal and obligatory requirements of national and local government institutions.

- At the very beginning and also along the course of interviews, answers without prompting were noted. They were generally around high level of satisfaction with the site in areas relevant to each individual stakeholder's interest, such as the reputation of site with its values and principles, ethical principles, respect to human rights, non-discrimination and equal opportunities, wellbeing standards provided for its employees, supports to local communities, to academia in education and career development, to women employment and entrepreneurship, supports provided to and cooperation with academic institutions and employment institutions, environmental stewardship activities and projects and more that are listed in "Strengths" section of this report under relevant Principles.
- Stakeholder's opinion on whether there were any issues or concerns around key areas of the ResponsibleSteel Standard was specifically requested; however, vast of the majority has declared none apart from one, which was related to a request from local municipality for the improvement the level of engagement beyond the legal channels. Under the light of the positive comments and engagement outcomes of all other stakeholders addressed in this report, this seems to be an area of improvement which the site has already got a well-established channels and methods for this.
- Although the information collected during these interviews and media analysis does not cover all individuals or organizations actively involved in the site, but these can still be considered sufficient to make a judgment about the maturity and level of development of the site.

Auditor also conducted internal stakeholder interviews with site workers in venues where confidentiality and comfort of employees have been secured to make feel them comfortable to share their views and experiences. Workers and their representatives were also interviewed in a confidential setting without any supervision or management personnel present. Labour union of site employees was also interviewed in addition to the external stakeholder interview conducted with Gemlik Branch President of the worker union. As workers are extensively covered in the Occupational Health and Safety and the Labour Rights Principles of the ResponsibleSteel Standard, the range of employees selected was aimed to be representative of all site processes. Accordingly, site was requested to provide full list of employees and permanent subcontractors with their working locations, positions and work shift information. Thus, interviews were planned in cooperation with to ensure the presence of selected site with workers in time allocated for interview, which were selected from almost all production lines, from 3 shifts and from different hierarchy positions including subcontractor workers from security, cleaning and food services. There were 4 employees selected from the 1<sup>st</sup> shift (00-08) and 3 selected from the 3<sup>rd</sup> shift (16-24), and the rest of the workers, shift supervisors and technicians were from the 2<sup>nd</sup> shift (08-16). Directors, managers, engineers, specialists and some office staff are working in daytime (08-17). Accordingly, 15 individuals, 1 group with 3-persons and 3 group with 4-person interviews were conducted, in more than 7 hours total duration, with reference to Table 3 of the ResponsibleSteel Assurance Manual v1.1, for 1059 employees. Selected workers were interviewed individually or in groups according to the requirements of the ResponsibleSteel standard. Accordingly, total of 30 employees were interviewed including 16 workers, 4 subcontractors, 10 white collar employees including a director, managers, process leaders, engineers. 7 of the selected employees were women (including 2 workers

and a contactor worker), one of them was the first women employee at Borcelik. Interviews with workers were arranged with ensuring safety and process continuity, covering issues under the following headings:

- The values, policies and commitments
- Objectives and targets
- Competence & training
- OH&S
- Worker engagement on OH&S
- Labour rights
- Human rights
- Noise, Emissions, Effluents and Waste

Insights gained during the interviews covers that employees were feeling satisfied in their workplace in general. Whether or not the site is being first workplace, they all declared to continue with Borcelik until their retirement. They believed that the site was one of the most reputable amongst the other industrial organisations in the region providing a good remuneration, wellbeing standards, valuing its employees, providing a continuous training on their profession and also on social, environmental, health and safety subjects. They all declared that have been able to use their legal rights on holidays, ill-health compensations, legal leaves such as maternity, bereavement, religious holidays etc. except with some limited occasional cases but their consent had been asked in all cases. There was no forced overworking or working on brevertime reported, nevertheless, overtime is voluntary and paid double. All were paid just in time allocated for monthly salary, which is also guaranteed in contractual terms and collective agreement of unions. They all seemed happy with social rights and activities organised by the site for increasing the awareness of employees and keeping up the moral high and for establishing good relations between employees. They were provided facilities with high hygiene standards, separate toilets and changing rooms for women all across the site, all terms in collective agreement have been fulfilled, as also verified during the auditor’s site tour. All employees have got their email accounts, which they all received payslips via their email accounts, which was verified by auditor during worker interviews. They also declared that they can freely raise their concerns in several ways, such as by using suggestion boxes, by sending emails, by using mobile apps provided by the site etc. and also in person. They also confirmed that the outcomes are communicated with them in person for confidential cases or in general via same routes or by arranging meetings or talks with employees. Subcontractors were also happy to receive almost same rights provided for employees. Further notes are also available in “Strengths” and “Areas of improvement”, as well as in audit.

## Summary of Audit Findings

<b>Conform</b>	Conformity, the requirement is fulfilled.
<b>Opportunity for Improvement (OFI)</b>	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.

<b>Minor non-conformity (NC)</b>	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.
<b>Major non-conformity (NC)</b>	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, affect a wide range of the site's production or of the site's facilities. Sites with major non-conformities cannot be certified.
<b>Exclusion</b>	The requirement is either <b>not applicable</b> : excluded from the audit since it is not applicable to the sites; or <b>not rated</b> : 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	Exclusion
<b>Principle 1. Corporate Leadership</b>					
Criterion 1.1: Corporate Values and Commitments (6)	6	0	0	0	0
Criterion 1.2: Leadership and Accountability (5)	5	0	0	0	0
<b>Principle 2. Social, Environmental and Governance Management Systems</b>					
Criterion 2.1: Management System (6)	6	0	0	0	0
Criterion 2.2: Responsible Sourcing (6)	4	1	1	0	0
Criterion 2.3: Legal compliance and signatory obligations (6)	6	0	0	0	0
Criterion 2.4: Anti-Corruption and Transparency (8)	7	0	0	0	1
Criterion 2.5: Competence and awareness (5)	5	0	0	0	0
<b>Principle 3. Occupational Health and Safety</b>					
Criterion 3.1: OH&S policy (6)	6	0	0	0	0

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 3.2: Health and Safety (OH&S) management system (10)	9	1	0	0	0
Criterion 3.3: Leadership and worker engagement on OH&S (10)	10	0	0	0	0
Criterion 3.4: Support and compensation for work-related injuries or illness (8)	7	0	0	0	1
Criterion 3.5: Safe and healthy workplaces (5)	4	0	0	0	1
Criterion 3.6: OH&S performance (2)	2	0	0	0	0
Criterion 3.7: Emergency preparedness and response (6)	6	0	0	0	0
<b>Principle 4. Labour Rights</b>					
Criterion 4.1: Child and juvenile labour (9)	9	0	0	0	0
Criterion 4.2: Forced or compulsory labour (7)	7	0	0	0	0
Criterion 4.3: Non-discrimination (9)	9	0	0	0	0
Criterion 4.4: Association & collective bargaining (12)	11	0	0	0	1
Criterion 4.5: Disciplinary practices (5)	5	0	0	0	0
Criterion 4.6: Hearing and addressing worker concerns (5)	5	0	0	0	0
Criterion 4.7: Communication of terms of employment (5)	5	0	0	0	0
Criterion 4.8: Remuneration (11)	10	0	0	0	1
Criterion 4.9: Working time (7)	7	0	0	0	0
Criterion 4.10: Worker well-being (2)	2	0	0	0	0
<b>Principle 5. Human Rights</b>					
Criterion 5.1: Human rights due diligence (5)	5	0	0	0	0
Criterion 5.2: Security practice (9)	8	0	0	0	1
Criterion 5.3: Conflict-affected and high-risk areas (5)	0	0	0	0	5
<b>Principle 6. Stakeholder Engagement and Communication</b>					
Criterion 6.1: Stakeholder engagement (10)	10	0	0	0	0
Criterion 6.2: Grievances and remediation of adverse impacts (12)	11	1	0	0	0
Criterion 6.3: Communicating to the public (7)	7	0	0	0	0
<b>Principle 7. Local Communities</b>					

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 7.1: Commitment to local communities (8)	7	0	1	0	0
Criterion 7.2: Free, Prior & Informed Consent (3)	0	0	0	0	3
Criterion 7.3: Cultural heritage (7)	0	0	0	0	7
Criterion 7.4: Displacement and Resettlement (9)	0	0	0	0	9
<b>Principle 8. Climate Change and Greenhouse Gas Emissions</b>					
Criterion 8.1: Corporate commitment to achieve the goals of the Paris Agreement (8)	8	0	0	0	0
Criterion 8.2: Corporate Climate-Related Financial Disclosure (2)	2	0	0	0	0
Criterion 8.3: Site-level GHG emissions measurement and intensity calculation (3)	2	0	0	0	1
Criterion 8.4: Site-level GHG reduction targets and planning (11)	11	0	0	0	0
Criterion 8.5: Site-level GHG or CO2 emissions reporting and disclosure (8)	4	0	0	0	4
<b>Principle 9. Noise, Emissions, Effluents and Waste</b>					
Criterion 9.1: Noise and vibration (7)	0	0	0	0	7
Criterion 9.2: Emissions to air (8)	8	0	0	0	0
Criterion 9.3: Spills and leakage (9)	7	2	0	0	0
Criterion 9.4: Waste, by-product and production residue management (11)	11	0	0	0	0
<b>Principle 10. Water Stewardship</b>					
Criterion 10.1 Water-related context (7)	7	0	0	0	0
Criterion 10.2 Water balance and emissions (8)	7	0	0	0	1
Criterion 10.3 Water-related adverse impact (6)	6	0	0	0	0
Criterion 10.4 Managing water issues (8)	8	0	0	0	0
<b>Principle 11. Biodiversity</b>					
Criterion 11.1: Biodiversity commitment and management (25)	17	0	0	0	8
<b>Principle 12. Decommissioning and closure</b>					

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 12.1: Decommissioning and closure (13)	1	0	0	0	12
	Conform	OFI	Minor NC	Major NC	Exclusion
<b>Total (370)</b>	<b>307</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>63</b>

\* 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

**Principle 1 Corporate Leadership:** Strong commitment of the company's corporate owner on responsible business conduct and high level of corporate governance and leadership has direct reflection to Borçelik Çelik Sanayii Ticaret A.Ş. (hereinafter referred to as Borçelik) together with other group companies. Code of Conduct and Ethics rules set by corporate owner Borusan Group have been satisfactorily implemented by Borçelik along with company values and policies which are shaped around corporate and site level commitments.

There have been robust control mechanisms established and operated for ensuring that corporate owner's commitments, values and principles including responsible business conducts have been implemented through independent internal and external audits and assessments.

**Principle 2 Social, Environmental and Governance Management Systems:** Management systems and governance practices that has been established and operated are mature, effective and integrated to company's business as full. There seems significant number of elements of company's management system is matching with the requirements of the ResponsibleSteel Standard.

Borcelik has established and implements sustainable procurement policy and guidelines which are sought to be fulfilled by all key suppliers of raw materials. There are effective mechanisms and metrics used for the assessment of the level of compliance of key raw material suppliers with Borcelik's policy and guidelines to facilitate sustainable and ethical supply chain mapping. These are generally implemented effectively, apart from an area of improvement that is addressed in a nonconformance report.

Legal compliance and commitment to internationally accepted codes such as UN Global Compact and ILO declaration on fundamentals rights at work, Universal Declaration of Human Rights, UN convention against corruption etc. are paramount of the company. It has appeared that Borçelik aims ensuring the compliance of its employees and third parties acting on behalf of the company with the highest standards of honesty within the framework of its Anti-Corruption Policy. There has been established and operated effective mechanisms for the prevention of anti-bribery and corruption at corporate and site level in order to get rid of these risks.

Company has also a strong commitment for not supporting any political party and for maintaining an equal distance to all.



Establishing and improving competence and skills of employees starts at first employment stage, and in some cases before. Borcelik has established strong cooperation and engagement methods with academia and vocational education schools to develop competence and knowledge of students to be become an employee candidate equipped with necessary qualifications.

Borusan Technical Academy has been established for transferring the knowledge and experience gained over year. Academy centre located within the campus equipped with classrooms and laboratories and R&D units including state of the art equipment and utilities. Health and safety training laboratory is used for training all workers. There are also welding, and crane operator training laboratories supported by VR technology for professionals which have been approved by legal authorities for the eligibility of Borcelik for issuing relevant occupational certifications.

**Principle 3 OH&S:** The site has established and operated a certified OH&S management system, which is evidently strongly supported by the top management as well as by corporate owner. Auditor conducted a half day site tour covering almost all operation areas including also security, sanitary, resting and dining facilities, traffic and despatch. There were seen good practices such as speed radars located within numerous locations in the campus roads, numerous security cameras located around and within the plant, identified standing points for securing remote overhead crane operators, well identified and controlled pedestrian roads and crossings, automatic vehicle doors, electric switch interlock systems for maintenance activities etc.

It was evident that site personnel are very well trained and committed to OH&S policy, principles and objectives. Employees are freely able to give suggestions and can participate improvement projects, which is also encouraged by the site management via campaigns, rewarding good suggestions and practices, toolbox talks etc.

Auditor also interviewed with 30 employees selected from different departments, production lines, contractors and facilities. Engagement outcomes of these interviews also confirms that OH&S policy and principles have been effectively communicated, knowledge and H&S culture of employees has been improved via continuous training and emergency drills, opportunity for improvements, suggestions, near misses are effectively and freely communicated with management, participation of workers on OH&S decisions are encouraged. Evaluation outcomes by the site management are also communicated effectively with employees, sometimes by direct communication from General Manager during remote or in person meetings. Site performance on OH&S has been effectively communicated by means of Sustainability Report issued on company website.

**Principle 4 Labour Rights:** There is a strong commitment in site's Human Rights policy for the prevention of child labour, forced or compulsory labour and discrimination of any kind. Corporate level 'Orange Guide' is a very comprehensive and effective tool setting out overarching values and principles including code of conducts and ethics, also covering human rights, labour rights, prevention of any kind of discrimination, fair payment practices.

Borçelik has fulfilled Turkish Labour Law and Trade Unions and Collective Bargaining Agreement Law that are well covering universal standards of labour rights, working conditions, compensation, freedom of association and collective agreement. Vast of the majority of site employees are members of Turk Metal Union, Collective Bargaining Agreements between Turk Metal and are concluded transparently in front of the press and evaluated by an arbitral tribunal.

Auditor engaged with internal and external stakeholders and union representatives by arranging confidential interviews. Outcomes of interview confirmed that they had participated aforementioned surveys and outcomes had been communicated with them. Outcomes of interviews also confirmed that all interviewed employees and their colleagues are timely paid, salaries are believed that are above the sector standard, using their holidays fairly and full, not forced to overworking.

Apart from the above, food, transportation, infirmary, health services, dietitian, psychologist services, hairdresser, mother's room etc. are provided to employees for free. Nursery assistance is provided for female employees with children aged 0-66 months, plus two weeks added to legal maternity leave rights.

**Principle 5 Human Rights:** Human rights policy includes strong commitment for the avoidance of human rights infringements. The site has conducted a human rights due diligence covering Human Resources and Employee Services processes within the scope of Social Risk Management. The effectiveness of the processes and procedures implemented by the company is regularly assessed through independent party audits.

Security personnel has necessary competence and training to ensure full compliance with Private Security Services law. Service provider company conducted regular risk assessments to identify risks of human rights abuses by security personnel, outcomes confirm compliance with legal obligations and human rights.

**Principle 6 Stakeholder Engagement & Communication** is one of the areas which the site is very strong at. The concerns and expectations of stakeholders that can be related to company's operations seen to be collected through communication tools such as:

- "Suggestion System",
- "Orange Ethics Hot Line" (out comes can only be accessed by Ethics Committee members),
- "Orange Microphone" Internal Sharing Meetings (e.g., Employee satisfaction survey results evaluated by General Manager and communicated via online talk with the outcomes),
- "OH&S Number 10" Behavior oriented H&S management applications (a mobile application for communication with employees),
- Borçelik "Bi'İşler" Internal Communication Mobile App ("Bi'İşler" is a mobile application used for communication with and amongst employees)
- Internal Event Assessment surveys,
- Contact section of Borçelik website,

- Borçelik social media accounts (e.g., twitter, LinkedIn, Facebook accounts and all received messages were documented, evaluated, action plans prepared where required and results were communicated with stakeholders),
- “Sustainable Engagement Score”
- “Gemlik Community Stakeholder Expectation and Perception Survey”

Borçelik has effectively communicated with its internal stakeholders and external stakeholders such as local communities, neighbouring organizations, national or local government institutions, politicians, unions, marginalized groups, religious leaders, non-governmental organizations, academics, customers, suppliers within the scope of its Stakeholder Engagement Plan.

Social Media Analysis conducted by 3<sup>rd</sup> party has provided comprehensive digital engagement reports including all media, digital issues, news, feedback from external stakeholders.

**Principle 7: Local Communities:** Human Rights policy and company vision, mission and values disclosed on company website addresses strong commitments to respect for the rights of indigenous people and support and contribute to the cultural development of society.

Borçelik has actively involved with numerous CSR projects including.

- Kadına Güç İş Yok Project (No job is hard for women in cooperation with Turkish Employment Organization),
- Haydi Kızlar Kodlamaya (‘Girls lets go coding’) IT project
- Vocational High School Coaching Program
- Supporting Women's Cooperatives
- Microcredit Project for Supporting Women Entrepreneurs
- Climate Champions (NGO)
- Coastal Cleaning (in cooperation with Gemlik Municipality)
- This Job is an Equality Job! Project (Women Employment project)
- Emegimiz Doğaya Hediyeğimiz Project (Our effort is for present to the nature)
- Supporting Asım Kocabıyık (who is the founder of Borusan group) Mosque
- Bursa Uludağ University Asım Kocabıyık Law Faculty
- Gemlik Olive Festival (in cooperation with Gemlik Municipality)
- Joy Factories (Nursery Assistance)
- Microcredit Project for Supporting Women Entrepreneurs
- Annemin İşi Benim Geleceğim (My mother’s job is for my future) Project

Auditor also interviewed with external stakeholders including some of the institutions, NGOs, academia, municipality, religious leaders, outcomes are confirming that Borçelik’s engagements are well accepted, contributed and benefitted by targeted communities.

**Principle 8: Climate Change & GHG Emissions:** Borçelik has published Task Force on Climate-related Financial Disclosures (TCFD) including a pathway with medium- and long-term carbon reduction targets to

achieve “net zero” in Scope 1 & 2 until 2050. Borçelik conducts lobbying activities in Turkey and the EU to support the low-carbon economy. (e.g. CBAM in EU Commission, lobbying activities for Turkish ETS in ministries in Turkey, support of green technologies in TUBITAK etc.). These targets are also disclosed on company website as well as within Integrated Annual report.

The site is not a steel manufacturer but has developed a 3<sup>rd</sup> party validated purchase order system in order to calculate embodied carbon in raw materials from cradle-to-gate, which is to be considered under Scope 3 emissions, with additional transport impact data based on supplier location. According to the method, the embedded emissions in the purchased raw material are used either according to the product carbon footprint emission certificate provided by the supplier or if this certificate cannot be obtained, reference values (CRU Steel Cost Model) are used, showing the industry averages according to the production method. With this information provided, the site has been able to add further medium- and long-term science-based targets also for Scope 3 emissions.

Scope 2 emission target is to reach net-zero until 2030 with the implementation pathway actions are defined & yearly monitored. The main actions planned to reach this target are:

1. Borçelik Wind Power Plant Investment: A part of the land needed has already been purchased, the site is aiming to have an installed capacity of 56 MW to meet all of site's electricity consumption.
2. Gemlik Solar Power Plant investment: A pilot Solar Panels have been installed on ~1,000 m<sup>2</sup> of total of 110,000 m<sup>2</sup> roof area, which would be extended to cover the entire roof top along with the monitoring of the efficiency and feasibility of the project.
3. Energy Efficiency Projects/Works: Projects and activities are implemented on an annual basis in accordance with energy and decarbonization programs including transformation to efficient engine technologies, projects aiming to improve line productivity, conversion to LED lighting, line revamping, heat recovery, prevention of losses and leakages, electrification of mobile vehicles.

This plan has been disclosed to public in the TCFD report.

**Principle 9 Noise, Emissions, Effluents and Waste:** Within the scope of the site’s environmental policy, the site has identified the sources of its emissions to air and conducted a compliance assessment by comparing as per Turkish and EU emissions from identified sources with the permissible limits of applicable Turkish and EU legislations, as per legal emission report figures measured by legally authorised 3<sup>rd</sup> party. The site holds also environmental permit demonstrating compliance with prevention of air pollution regulation.

Environmental Processes have been monthly assessed by a legally authorised environmental consultancy institution; outcomes are addressed within the “Monthly Activity Report”. Annual performance against targets is disclosed within Integrated Annual Report.

The site performs scheduled (periodic, autonomous, predictive, and preventive) and unscheduled (breakdown) maintenance supported with software applications, one of the aims was to prevent spillages and leakages.

It was noted during the site tour conducted by the auditor that the site found to be very clean and tidy, good in waste segregation and collection practices, no leakages or sign of leakage seen on areas where

potential leakage and spills may occur, no fugitive emissions to air seen. Wastes were stored within allocated areas as separate to their type which are labelled with EU waste codes. Legal and specific waste management plans, legal permits and licenses demonstrated that the site strictly complies with legislative requirements.

Waste declarations on government authority web portal are timely made as per regulation requirement, which also lists and allows selection and use of authorised waste transporter and disposal companies to ensure the compliance.

There were measurable and time framed objectives, targets and plans in place for the mitigation and prevention of emissions and releases, and also for the management of wastes with waste hierarchy consideration, which are all addressed within Integrated Annual Report disclosed on company website.

**Principle 10 Water Stewardship:** The site is using underground water obtained from licenced wells and discharging wastewater after treating and ensuring legal limits have not been exceeded. Borçelik has initiated its own water stewardship project in order to identify, monitor and manage the status and the capacity of the basin's groundwater, to develop future projections and to identify alternative solution methods to prevent water scarcity, which all those are beyond the legal requirements. Accordingly, a scientific study has been initiated in cooperation with local authorities and academia on basin modelling, to identify also yield of each well and future projection was claimed to be finalised after obtaining an outcome from a one-year water well monitoring program. Borçelik also contacts with neighbour facilities for the enrichment of water basin model data as per program. Borusan Group companies located in Gemlik campus have also set their own targets to reduce water consumption and reuse wastewater in the Borusan Group Circular Economy Committee in order to minimize environmental and social risks and have planned their efforts to achieve these targets. Besides, other neighbouring facilities have not yet conducted a similar study which could help them to cooperate with the site to take actions for the region as a whole.

Evidence of the hydrogeological studies in site's water production wells and their basin also includes a study on monitoring temporal or seasonal changes in the water quality or quantity. Site has set target to cut well water usage by 50% by increasing the rate of recycling at the same extend and identified an action plan and monitoring to achieve this goal under its water balance program.

The site cooperates with universities for their water recycling projects and has already developed methods for increasing the water use efficiency in the plant by implementing series of scientific studies carried out by intern students and environmental unit head by means of using scientific techniques. The results are promising and already achieved saving of water along the projected trend.

The site has made a physical and social negative impact assessment which considers the quantity of water use and quality of water discharges, extreme events such as flooding or drought, views of stakeholders, which can also be found within Integrated Annual Report disclosed on company website.

**Principle 11: Biodiversity:** Borçelik's committed to protecting biodiversity and applies the mitigation hierarchy to manage its biodiversity risks and adverse impacts. The site has conducted a biodiversity impact

assessment via an independent legal entity CEDFEM, which resulted that there was no biodiversity site in its area of influence, as the site has been operated in industrial area for a long time which is far from protected areas biodiversity sites, also far from indigenous and community-conserved areas (ICCAs) unless such activities are endorsed with the free, prior and informed consent of the affected peoples and communities. Nevertheless, the site has decided to make a cooperation with Bursa Uludağ University Biology Department and has started a new project “Borçelik - Uludağ University Biodiversity Project - Gemlik Bay” in order to enhance the biodiversity of its area of influence and to increase the awareness of the community on biodiversity.

**Principle 12 Decommissioning and Closure:** The site hasn't got a plan for closure or decommissioning.], despite has already prepared a procedure for this for a future case.

### Areas for improvement

- **2.2.1.a)** Site has provided evidence demonstrating that key raw material suppliers have been communicated on the corporate owner's commitment to responsible sourcing, besides, it should be ensured that all key raw material suppliers have been communicated.
- **2.2.3** Key performance indicators for the personnel responsible for the site's procurement of raw materials have been specified and are aligned with the corporate owner's commitment to responsible sourcing. Accordingly, department wise KPIs have been set, however, these could be not broken down to person wise.
- **3.3.2.c)** The audit showed that the company strictly followed the relevant legal requirements. However, it is possible to take decisions without a worker representative, according to the legislation, where an absolute majority is allowed for any OHS board meeting to be held. However, no such situation was detected during the audit, in which a large number of legal meeting minutes were sampled and examined. However, as long as relevant legislation persists, the company can still improve its procedures to ensure that no decisions are made in the absence and without consent of employee representatives.
- **6.2.2** A survey has been conducted on stakeholder awareness of the grievance mechanism. Improvement plans and actions for the increasing the level of awareness should be improved.
- **7.1.2** As one of the outcomes of the stakeholder engagement that the site has conducted, there has not been identified any marginalised groups. However, initially submitted stakeholder list could be reviewed as it includes one marginalised group name.
- **9.3.1** The site implements a preventive maintenance program; however, it could be ensured that plant machinery, cranes, forklifts etc. are all included in preventing spillage program.

### Exclusions

- **2.4.5** The site reports to the public the names of political parties, politicians, public officers and other politically exposed persons (PEP) that have received financial or in-kind contributions directly or indirectly from the site, and the total monetary value they have received.

**Reason:** The issue of impartiality is addressed in the Borusan Orange Guide (Code of Ethics) as follows: “Borusan Group does not support any political party and maintains an equal distance from all political parties.”

- **3.4.2** In countries in which compensation for work-related injury, illness or death is not provided through a government scheme, collective bargaining agreement or mandatory benefits by law, the site has a commitment to cover the costs and losses associated with work-related injury, illness or death.

**Reason:** Death benefits are paid in accordance with the Collective Bargaining Agreement concluded with MESS (Turkish Metal Industries Association).

Pursuant to Article 37 of the Social Insurance and General Health Insurance Law No. 5510: The amount determined by the Board of Directors of the Social Security Institution and approved by the Minister is paid to the beneficiaries of the civil servant who dies while receiving a pension.

- **3.5.3** If workers are provided with on-site housing, the site ensures that such housing is maintained to a reasonable standard of safety, security, repair and hygiene, and is provided with sufficient and proper sanitation facilities, drinking water, and access to an adequate power supply.

**Reason:** Employees are not provided with any accommodation facility (lodging, dormitory, dormitory etc.).

- **4.4.2** Where national law restricts workers' organisations, the site has evidence showing that it respects and does not obstruct legal alternative means for workers to associate freely.

**Reason:** A suitable environment has been provided for trade unions to carry out their activities freely in Turkey. Trade Unions and Collective Labour Agreements Law No. 6356 determines the operating rules of these activities.

- **4.8.6** Where accommodation is provided by the site or on behalf of the site, it is offered at no more than the appropriate market rate.

**Reason:** Employees are not provided with services such as market

- **5.2.2 (a)** In areas where there is a need for extensive measures to ensure security of people, property and assets, the site:

**Reason:** Facility has been reported as low-risk zone at the end of the security risk assessment carried out by SECURITAS, therefore armed security personnel has not been employed.

- **5.3 Conflict-affected and high-risk areas:** The site does not contribute directly or indirectly to armed conflict, human rights, abuses or risk for workers and communities in conflict-affected or high-risk areas

**Reason:** Facility has been reported as low-risk zone at the end of the security risk assessment carried out by SECURITAS, therefore armed security personnel has not been employed. Facility has been reported as low-risk zone at the end of the security risk assessment carried out by SECURITAS, therefore armed security personnel has not been employed.

Legal document Security Plan dated 02/12/2022 clauses 1 (no armed security needed), clause 6 (exempted from regulation dated 16.10.1988 for “Preventing sabotages”). Thus, it was stated in the

report by the Bursa Governor that there is no requirement for Borçelik to take extensive security measures.

- **7.2 Free, Prior and Informed Consent (FPIC):** Where the sites considers activities that might affect the rights of indigenous people, the site obtains the peoples' free and informed consent prior to undertaking such activities.

**Reason:** There are no process changes or investment plans that may affect the local community in the near future.

- **7.3.1 Cultural heritage:** The site respects and safeguard cultural heritage within its area of influence

**Reason:** There are no tangible forms of cultural heritage in the area where we operate such as tangible movable or immovable objects, properties, areas, structures or building groups associated with cultural heritage, archaeological, paleontological, historical, cultural, artistic and religious values. There are no unique natural features that embody cultural values such as sacred groves, rocks, lakes and waterfalls.

- **7.4 Displacement and Resettlement:** The site strives to avoid the need for displacement or resettlement but, where unavoidable, minimises its scope and the resulting adverse impacts.

**Reason:** There are no process changes or investment plans that may affect the local community in the near future.

- **8.3.3** For sites that produce crude steel, the GHG emissions intensity for the crude steel produced (metric tonnes of CO<sub>2</sub> e/ metric tonne crude steel) is calculated in accordance with the requirements of an applicable, recognised international and/or regional standard.

**Reason:** Borçelik is not a producer of crude steel.

- **8.5.1 (b)** The GHG emissions (CO<sub>2</sub> e) for heat and steam imported to the site(s) from outside the site boundary;

**Reason:** Borçelik does not outsource its steam or heat requirements.

- **8.5.1 (d)** Any arrangements to offset the GHG emissions of the site(s), including a description of the amount and nature of such offsets;

**Reason:** No Scope 1 carbon-offset is planned in Borçelik until 2030.

- **8.5.1 (e)** Any CO<sub>2</sub> or GHG (CO<sub>2</sub> e) emissions that are considered to be 'credit emissions' for the site(s);

**Reason:** Currently, there is no emission within the scope of "carbon credit" in Borçelik.

Turkey plans to establish the local Emissions Clearing System in 2023. New assessments will be performed in accordance with this development.

- **8.5.1 (g)** The total GHG emissions intensity of the crude steel produced at the site(s) (metric tonnes of CO<sub>2</sub> e/ metric tonne crude steel), as determined in Criterion 8.3.

**Reason:** Borçelik is not a producer of crude steel.

- **10.2.4** In the absence of applicable regulatory standards, the site adopts and makes publicly available specific water quality objectives for the site, that have been established using credible methodologies and that are in line with prevailing water quality standards.

**Reason:** Applicable regulatory standard is present as Water Pollution Control Regulation.



Table 15.2 and 20.7 limit values of the Water Pollution Control Regulation shall apply for Discharged Water.

- **11.1.2 (a, b, c, d, e)** The site does not initiate activities or plan associated facilities in or immediately adjacent to the following areas:

**Reason:** With reference to the Biodiversity Assessment Report prepared by ÇEDFEM, Borçelik is not located in a region or area that should be protected by the Turkish Legislation or any legislation to which Turkey is a party. With its defined biodiversity area, the facility is located far from the impact area.

- **11.1.3 (a, b, c)** In the case of natural habitat, the site does not significantly convert or degrade them, unless all of the following are demonstrated:

**Reason:** Borçelik's site has been positioned as an industrial zone for many years. Biodiversity Assessment Report and Borçelik EIA report sets forth the boundaries of the operations to the field of biodiversity. Borçelik's impact on biodiversity due to its location and operations will be low.

- **11.1.4 (a, b, c, d, e)** In the case of critical habitat, the site does not implement any activities or plan infrastructure, unless all of the following are demonstrated:

**Reason:** This article is excluded as the facility does not lie in the natural habitat impact area.

- **11.1.5** In the event of downgrading, downsizing or degazettement of World Heritage Sites, Ramsar sites or protected areas of the IUCN categories I-VI, the site continues its no-go policy

**Reason:** This article is excluded as the facility does not lie in the natural habitat impact area.

- **11.1.6** Where a World Heritage site, Ramsar site or officially protected area is established in, around or adjacent to the area of activity of an existing site, the site ensures that its activities do not lead to adverse impacts on those values for which the World Heritage site, Ramsar site or protected area was designated.

**Reason:** This article is excluded as the facility does not lie in the "World Heritage site, Ramsar site or officially protected area".

- **11.1.10** The site's biodiversity risks and impacts assessment and the management plan have been verified as being adequate and comprehensive by a competent party.

**Reason:** Biodiversity risks and impacts assessment of the site was performed by ÇEDFEM.

- **11.1.11** Where the site has been the subject of controversy, its activities have been verified by a competent independent party as having no adverse impact on World Heritage sites, protected and conserved areas, indigenous and community-conserved areas, Ramsar sites or Key Biodiversity Areas.

**Reason:** This item has been excluded as the facility does not interact with the specifically defined or protected areas as described above.

- **12.1.2 to 12.1.7 Decommissioning and closure**

**Reason:** There is no planned closure or decommissioning. If any closure planned in future this will be executed in accordance with Borçelik Closure and Decommissioning Procedure.

## Assurance Panel Declaration

In line with the ResponsibleSteel Assurance Manual, three members of the Assurance Panel reviewed the full audit report for Borçelik Çelik Sanayii Ticaret A.Ş., 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 Borçelik Çelik Sanayii Ticaret A.Ş..

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 14 July 2023.

More information on the audit process and the role of the Assurance Panel can be found in the [ResponsibleSteel Assurance Manual](#).