
ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

IBERFOIL ARAGÓN S.L.U.

CERTIFICATE
NUMBER

213

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

DNV BUSINESS
ASSURANCE
SERVICES UK
LTD.

DATE OF ISSUE

21 JULY 2022

DATE OF EXPIRY

20 JULY 2025

CERTIFIED SINCE

21 JULY 2022

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', written over a horizontal line.

CERTIFICATION SCOPE

The scope of the certification includes the entire Iberfoil plant that is dedicated to aluminum lamination, having two fundamental businesses: Foil and Coil.

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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

SUMMARY AUDIT REPORT

PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Iberfoil Aragón S.L.U.
ENTITY NAME	Iberfoil Aragón SLU
CERTIFICATION SCOPE	The entire Iberfoil plant that is dedicated to aluminum lamination, having two fundamental businesses: Foil and Coil.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Material Conversion (Production and Transformation)
ASI STANDARD	<ul style="list-style-type: none">• Performance Standard V2
AUDIT TYPE	<ul style="list-style-type: none">• Initial Certification Audit (28 – 30 March 2022)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">• 28 – 30 March 2022
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 07 June 2022
AUDIT SCOPE	<p><u>Initial Certification Audit (28 – 30 March 2022)</u></p> <p>The entire Iberfoil plant that is dedicated to aluminum lamination, having two fundamental businesses: Foil and Coil.</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none">• Material Conversion (Production and Transformation) <p>All applicable criteria in the ASI Performance Standard were included in the audit scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none">• 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

21 July 2022 – 20 July 2025

NEXT AUDIT
TYPE

Surveillance Audit

NEXT AUDIT
DUE DATE

14 July 2024

CERTIFICATE
NUMBER

213

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity has implemented a system to ensure legal compliance with a competent legal team and compliance across all functions of the organisation. The Entity has defined policies and procedures to ensure the identification of risks and compliance with applicable legislation that allows communication to all persons within the Entity. This process is led by the Legal Department and is audited and reviewed annually by external consultants. The commitments have been documented and communicated internally and externally in the Code of Conduct: https://www.iberfoil.com/docs/codigo-conducta.pdf.</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has defined a Code of Conduct and organisational measures, including employee training, to identify and manage risks against Corruption in all its forms, including Extortion and Bribery, in accordance with applicable legislation and international standards.</p> <p>The Entity has not been found to have received any notifications or sanctions related to violations of laws in the last five years specifically related to Anti-Bribery, Anti-Corruption or anti-competitive behaviour. There is no evidence that the Entity has had its business licence permanently or temporarily suspended due to Corruption or anti-competitive behaviour.</p>
1.3 Code of Conduct	Conformance	<p>The Entity has defined and implemented a Code of Conduct to establish its commitments and principles relevant to environmental, social and governance (ESG) performance: https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p> <p>The Code of Conduct is reviewed periodically.</p>
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	<p>The Entity has established a Policy consistent with the Environmental, Social and Governance (ESG) practices included in the ASI Performance Standard: https://www.iberfoil.com/calidad</p> <p>The Entity is certified in accordance with ISO 14001 and ISO 45001.</p>

CRITERION	RATING	COMMENT
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	<p>The Entity has implemented and certified an integrated Management System based on ISO 9001, ISO 14001 and ISO 45001. This System includes the definition, implementation and dissemination of an integrated QHSE policy, agreed and approved in March 2022 by the Manager and department heads. The Policy is reviewed at least every two years and forms part of the elements of the management review. The Policy is published on the website: https://www.iberfoil.com/calidad</p> <p>The Entity's management evidences the provision of resources to deploy and promote the QHSE Policy.</p>
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	<p>The Entity has implemented and certified an integrated Management System based on ISO 9001, ISO 14001 and ISO 45001. This System includes the definition, implementation and dissemination of an integrated QHSE policy. The Policy is published on the website: https://www.iberfoil.com/calidad</p> <p>The Entity has implemented processes for the internal and external dissemination of the QHSE Policy, including publication in different areas and in the training and information provided to new employees.</p>
2.2 Leadership	Conformance	<p>The Entity has appointed senior management representatives for the deployment and implementation of the ASI Performance Standard principles.</p>
2.3a Environmental and Social Management Systems (environmental)	Conformance	<p>The Entity has an Environmental Management System aligned with the needs and expectations of its stakeholders (external and internal). The Entity has a current ISO 14001:2015 certificate.</p>
2.3b Environmental and Social Management Systems (social)	Minor Non-Conformance	<p>The Entity has a Health and Safety Management System aligned with the needs and expectations of its stakeholders (external and internal). The Entity is ISO 45001:2018 certified.</p> <p>However, the Entity does not have a formal process for the management of the social area of community relations. The Entity has established a committee composed of Human Resources and Works Council staff which will undertake a four-monthly evaluation and the decisions will be posted on the external notice board giving the necessary information to external parties.</p>

CRITERION	RATING	COMMENT
2.4 Responsible Sourcing	Conformance	<p>The Entity has a responsible sourcing programme as part of its procurement processes. The Entity integrates Social, Environmental and Health and Safety assessment criteria in its supplier selection process. The Entity's policies are included in its Code of Conduct and general purchasing conditions, available at the following links:</p> <p>https://www.aliberico.com/docs/codigo-conducta.pdf</p> <p>https://www.iberfoil.com/wp-content/uploads/2020/12/Condiciones-Generales-Compra.pdf</p>
2.5 Impact Assessments	Conformance	<p>The Entity conducts Environmental, Social, Cultural and Human Rights Impact Assessments, including a gender analysis, for new projects or major changes to existing facilities. The Entity undertook a recent impact assessment on a Major Project for the demolition of the former smelter hall.</p> <p>The Entity's internal risk assessment process is applicable to major factory expansions involving demolition of existing buildings, construction of new buildings and implementation of new machinery.</p>
2.6 Emergency Response Plan	Conformance	<p>The Entity has implemented site-specific Emergency Response Plans, developed in collaboration with potentially affected stakeholders, including municipal and regional authorities, Workers and their representatives. The Emergency Response Plans are tested periodically through drills. Emergency drills are coordinated with external government agencies and subcontractor-suppliers. The Entity is ISO 14001:2015 and ISO 45001:2018 certified.</p>
2.7 Mergers and Acquisitions	Conformance	<p>The Entity has a purchasing and procurement procedure that includes a risk analysis prior to the purchase or Acquisition, which considers environmental aspects, social aspects such as equality, human rights and child employment, as well as general aspects relating to ethical behaviour, contingency plan, anti-bribery and anti-corruption and transparency. There have been no mergers or acquisitions by the Entity since its foundation.</p>
2.8 Closure, Decommissioning and Divestment	Conformance	<p>The Entity has a procedure applicable to the closure of a production line or the entire plant. This procedure includes a risk analysis, which includes environmental aspects, social aspects and health and safety aspects. The Entity has not carried out</p>

CRITERION	RATING	COMMENT
		any closures, decommissioning or divestments since its foundation.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Minor Non-Conformance	The Entity has prepared a Sustainability Report to externally disclose its governance approach and its significant environmental, social and economic impacts. The Sustainability Report includes an impact assessment on environmental aspects, governance, transparency and social aspects aligned with its Sustainable Development Goals (SDGs) strategy such as gender equality, job training and the fight against poverty. However, the Entity has not yet published its first sustainability report. The report will be published in during 2022.
3.2 Non-compliance and liabilities	Conformance	The Entity has implemented different channels to communicate information on fines, sentences, sanctions and non-monetary sanctions for non-compliance with Applicable Law. It has been evidenced that there are no fines, sentences, sanctions and non-monetary sanctions for non-compliance with Applicable Law.
3.3a Payments to governments (legal and contractual)	Conformance	The Entity has implemented a Code of Conduct which defines its commitments and principles relevant to governance, including all commitments and values related to key aspects of the business, the activity and conflicts of interest with stakeholders. The Entity only makes, or has made on its behalf, payments to public administrations on a legal and/or contractual basis. The Entity conducts independent external regulatory audits by accredited bodies.
3.3b Payments to governments (disclosure – bauxite mining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.4 Stakeholder complaints, grievances and requests for information	Conformance	The Entity has implemented a procedure to handle complaints and requests for information from stakeholders. The procedure defines the internal and external communication channels for handling internal and/or stakeholder complaints or enquiries, including contact via email accessible on the website: https://www.iberfoil.com/contacto/ There have been no complaints or requests for information received.

CRITERION	RATING	COMMENT
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity has implemented the ISO 14001:2015 Environmental Management System which includes the evaluation of environmental aspects with a life cycle perspective. The Entity has defined and implemented a procedure for carrying out a Life Cycle Analysis that considers the environmental aspects in the processes of purchasing raw materials and manufacturing processes. The Life Cycle analysis is carried out at least once a year. As a result of this analysis, objectives and action plans are established to reduce the environmental impacts identified.
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Entity has implemented a procedure and processes to respond to stakeholder requests and requests of a commercial or technical nature. The Entity has not received a customer request for information on cradle-to-gate Life Cycle Assessment (LCA).
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The Entity assesses the life cycle impacts of its main product lines for which Aluminium is considered or used. The cradle-to-gate Life Cycle Assessment (LCA) is included in the Entity's Sustainability Report.
4.2 Product design	Not Applicable	This Criterion is not applicable as the Entity does not design products.
4.3a Aluminium Process Scrap (targets)	Conformance	The Entity has implemented an ISO 14001:2015 Management System that includes the management of waste generated in its operations. Included in this system, the Entity has defined and implemented a procedure for the management of internal scrap, its storage and external management. The Entity has defined a global recovery strategy supported by objectives and action plans. 100% of scrap is recycled.
4.3b Aluminium Process Scrap (alloy separation)	Conformance	The Entity has defined and implemented a procedure for the management of internal scrap, its storage and external management. The Entity has defined a global recovery strategy supported by objectives and action plans. The Entity identifies, controls and declares for each scrap shipment its composition and alloys in accordance with the UNE-EN-573-3 Standard.
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	The Entity has implemented an ISO 14001:2015 Management System that includes a procedure for

CRITERION	RATING	COMMENT
		the management of internal scrap, its storage and external management. The Entity has established a strategy to recover 100% of the scrap, supporting this strategy through annual objectives and action plans.
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	The Entity has implemented an ISO 14001:2015 Management System that includes a procedure for the management of internal scrap, its storage and external management. The Entity has established agreements with sectorial agents in the supply chain and in the market for the deployment of its strategy.
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity has implemented an ISO 14001:2015 Management System that includes the assessment of environmental aspects with a life cycle perspective, including the control, inventory and monitoring of Greenhouse Gas (GHG) Emissions. A procedure is defined for the control and monitoring of GHG Emissions for material emissions and energy use by source. The Entity's GHG Emissions results and targets are communicated to customers and authorities upon request. The data are included in the Sustainability Report, due for publication in 2022.
5.2 GHG emissions reductions	Conformance	The Entity has implemented an ISO 14001:2015 Management System that includes the assessment of environmental aspects with a life cycle perspective, including the monitoring of Greenhouse Gas (GHG) Emissions reduction targets and action plans for Direct and Indirect emissions. The Entity's GHG Emissions targets are communicated to customers and authorities upon request. The data are included in the Sustainability Report, due for publication in 2022.
5.3a Aluminium Smelting (management system)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3b Aluminium Smelting (up to and including 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		
6.1 Emissions to Air	Conformance	The Entity has implemented an ISO 14001:2015 Management System that includes the evaluation of

CRITERION	RATING	COMMENT
		<p>atmospheric emissions. The procedure on Emissions to Air identifying their location, an analysis of impacts and the establishment of mitigation plans for the reduction of emissions, has been defined. The Entity's targets, mitigation and reduction plans and air emissions results are communicated to the authorities. The data are included in the Sustainability Report, due for publication in 2022.</p>
6.2 Discharges to Water	Conformance	<p>The Entity has implemented an ISO 14001:2015 Management System that includes the evaluation of Discharges to Water. The procedure on Discharges to Water identifying their location, an analysis of impacts and the establishment of mitigation plans for the reduction of discharges to water, has been defined. The Entity's objectives, mitigation and reduction plans and results on discharges to water are reported to the authorities. The data are included in the Sustainability Report, due for publication in 2022.</p>
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	<p>The Entity has implemented an ISO 14001:2015 Management System that includes the assessment of Spills and Leakages. The procedures for risk assessment and action in case of Spills and Leakages have been implemented.</p>
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	<p>The Entity has implemented an ISO 14001:2015 Management System that includes the management, control and communication of Spills and Leakages. The procedure for action in case of spills of hazardous liquid products, which includes the establishment of Incident Control and Communication Plans, has been implemented. A process for action in the event of leaks, based on an Internal Emergency Plan and atmospheric emissions, including the establishment of Incident Control and Communication Plans, has been implemented.</p> <p>There have been no Spills or Leakages since 2017.</p>
6.4a Reporting of Spills (immediate disclosure)	Conformance	<p>The Entity has implemented an ISO 14001:2015 Management System that includes Spill reporting. The procedure for action in the event of Spills, which includes the reporting of incidents, has been developed. The Entity reports Spill incident to the authorities according to the procedure. There have been no Spills since 2017.</p>
6.4b Reporting of Spills (regular reporting)	Conformance	<p>The Entity has communicated its environmental performance, including Spill incidents in the</p>

CRITERION	RATING	COMMENT
		Sustainability Report (due for publication in 2022). There have been no Spills since 2017.
6.5a Waste management and reporting (strategy)	Conformance	The Entity has defined and implemented an ISO 14001:2015 Management System that includes waste management. The procedure for a waste management strategy in accordance with the Waste Mitigation Hierarchy has been implemented. The Entity has developed a control and mitigation plan that includes annual waste reduction targets and action plans.
6.5b Waste management and reporting (disclosure)	Conformance	The Entity has reported the quantities of Hazardous and Non-Hazardous Waste generated to the authorities. The Entity has reported, together with the waste objectives and action plans, the quantities of Hazardous and Non-Hazardous Waste in the Sustainability Report (due for publication in 2022). The Entity provides waste data upon request.
6.6a Bauxite Residue (storage construction)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6b Bauxite Residue (integrity checks and controls)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6c Bauxite Residue (water discharge)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6d Bauxite Residue (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6e Bauxite Residue (state of the art technologies)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6f Bauxite Residue (remediation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a Spent Pot Lining (SPL) (storage and management)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
6.8a Dross (recovery)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8b Dross (recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8c Dross (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

PRINCIPLE 7 WATER STEWARDSHIP

7.1a Water assessment (mapping)	Conformance	The Entity has implemented an ISO 14001:2015 Management System that includes the water management. The procedure for the inventory of water sources, identifying their location, type and an analysis of impacts, has been implemented.
7.1b Water assessment (risk assessment)	Conformance	The Entity has defined and implemented a procedure for the inventory of water sources, identifying their location, type and an analysis of impacts. The Entity has conducted an annual risk assessment for the use of water, identifying the risks as low.
7.2a Water management (management plans)	Conformance	The Entity has defined a control plan and annual objectives to reduce water use, with actions such as controlling cooling tower purges and automating processes. The Entity achieved a reduction in water consumption.
7.2b Water management (monitoring)	Conformance	The Entity has defined a control plan and annual objectives to reduce water use. The Entity monitors the effectiveness of the objectives, its action plans and water use control plans.
7.3 Disclosure of water usage and risks	Conformance	The Entity has communicated the results, objectives and risks in water use to the authorities and the Ebro River Basin Authority. The Entity has disclosed water usage and risks in the Sustainability Report (due for publication in 2022). The Entity provides water management data upon request.

PRINCIPLE 8 BIODIVERSITY

8.1 Biodiversity assessment	Conformance	The Entity has prepared a Biodiversity assessment report to identify risks and their impacts in its Area of Influence. The assessment determined that there are no risk zones and therefore the risks and their impacts are rated as trivial.
8.2a Biodiversity management (biodiversity action plans)	Minor Non-Conformance	The Entity has prepared a Biodiversity assessment report to identify risks and their impacts in its Area

CRITERION	RATING	COMMENT
		of Influence. The assessment determined that there are no risk zones and therefore the risks and their impacts are rated as trivial. However, a Biodiversity Action Plan with objectives and actions defined to ensure risks remain low has not been developed. A master plan is being drafted.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Minor Non-Conformance	The Entity has prepared a Biodiversity assessment report to identify risks and their impacts in its Area of Influence. The assessment determined that there are no risk zones and therefore the risks and their impacts are rated as trivial. However, a Biodiversity Action Plan designed in accordance with the Biodiversity Mitigation Hierarchy has not been developed. A master plan is being drafted and an evaluation committee has been formed to monitor the master plan.
8.2c Biodiversity management (reporting)	Conformance	The Entity has communicated on the aspects assessed in the Biodiversity report, especially the risks in relation to land and water use, in the Sustainability Report (due for publication in 2022).
8.3 Alien Species	Conformance	The Entity has prepared a Biodiversity assessment report to identify risks and their impacts in its Area of Influence, including risks related to flora and fauna species. The Entity proactively prevents the accidental or deliberate introduction of Alien Species that could have significant adverse impacts on Biodiversity.
8.4a Commitment to “No Go” in World Heritage properties (exploration and new mines)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.4b Commitment to “No Go” in World Heritage properties (existing operations)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.5a Mine rehabilitation (best available techniques)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.5b Mine rehabilitation (financial provisions)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	The Entity has defined and implemented a Code of Conduct that establishes its commitments and principles on Human Rights and the safeguarding of human dignity. The Code of Conduct is reviewed periodically and is published on the website:

CRITERION	RATING	COMMENT
		https://www.iberfoil.com/docs/codigo-conducta-en.pdf The Entity has implemented a procedure that contains an explicit commitment to respect Human Rights.
9.1b Human Rights Due Diligence (process)	Conformance	The Entity has defined and implemented a process to assess the potential and actual risks and impacts on Human Rights, concluding that the risk is low and that it does not contribute to the harm of Human Rights.
9.1c Human Rights Due Diligence (remediation)	Conformance	The Entity has defined and implemented a process to assess the potential and actual risks and impacts on Human Rights, concluding that the risk is low and that it does not contribute to the harm of Human Rights.
9.2 Women's Rights	Conformance	The Entity has defined and implemented a Code of Conduct that sets out its commitments and principles on women's rights. The Code of Conduct is reviewed periodically and is published on the website: https://www.iberfoil.com/docs/codigo-conducta-en.pdf The Entity has defined and implemented a procedure that contains the explicit commitment to respect Human Rights, including women's rights, through an equality plan in accordance with the regulations of Organic Law 3/2007 and RD Law 6/2019. The equality plan is led and monitored by an Equality Committee. The Entity has defined and implemented a sectoral labour agreement which includes aspects related to women's rights: https://www.asprometal.es/convenios-metal/22/201-convenio-metal-huesca-2020-2022.pdf
9.3 Indigenous Peoples	Not Applicable	This Criterion is not applicable as there are no Indigenous population in the Entity's Area of Influence, nor in Spain.
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	This Criterion is not applicable as there are no Indigenous population in the Entity's Area of Influence, nor in Spain.
9.5 Cultural and sacred heritage	Not Applicable	This Criterion is not applicable as there are no sacred sites and values or cultural heritage within Entity's Area of Influence.

CRITERION	RATING	COMMENT
9.6a Resettlements (avoid or minimise)	Not Applicable	This Criterion is not applicable as there are no Resettlements foreseen in the Entity's expansion projects.
9.6b Resettlements (where unavoidable)	Not Applicable	This Criterion is not applicable as there are no Resettlements foreseen in the Entity's expansion projects.
9.7a Local Communities (rights and interests)	Conformance	<p>The Entity has defined and implemented a Code of Conduct that sets out its commitments and principles with the Community: https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p> <p>The Entity has defined and implemented a procedure that contains an explicit commitment to respect international standards and promote the development of Local Communities. The Entity's integrated Management System includes the identification of interested parties with an evaluation of compliance with their expectations and needs, determining that the needs and expectations are met, and concluding that there is no risk of affecting the Community and only opportunities are identified.</p>
9.7b Local Communities (impacts)	Conformance	<p>The Entity has defined and implemented an integrated Management system that includes the identification of interested parties with an assessment of compliance with their expectations and needs, determining that needs and expectations are met, and concluding that there is no risk of affecting the Community and only opportunities are identified. The identification and assessment of interested parties is carried out on an annual basis.</p>
9.7c Local Communities (livelihoods)	Conformance	<p>The Entity has defined and implemented an integrated Management system that includes the identification of interested parties with an assessment of compliance with their expectations and needs, determining that needs and expectations are met, and concluding that there is no risk of affecting the Community and only opportunities are identified. The identification and assessment of interested parties is carried out on an annual basis.</p> <p>The Entity demonstrates its commitment to supporting the Community by generating employment opportunities, collaborating with training centres and promoting business knowledge.</p>

CRITERION	RATING	COMMENT
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity has defined and implemented a Code of Conduct that sets out its commitments and principles relevant to the fulfilment of Human Rights. As provided in the Code of Conduct and the general purchasing conditions, suppliers and subcontractors are informed of commitments such as ethical conduct and social responsibility. The Entity has implemented procedures for the control of suppliers and supplies. The Entity does not contribute to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas.
9.9 Security practice	Conformance	The Entity has a security provider on its premises, that complies with the regulations applicable in Spain with respect to security services. This supplier is subject to the Entity's general purchasing conditions and commitments to respect Human Rights.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	<p>The Entity has implemented an integrated Management System which includes the commitment to legal compliance with regulations related to Freedom of Association and the right to Collective Bargaining.</p> <p>The Entity has defined and implemented a sectoral labour agreement which includes the aspects related to the rights of representation in a joint committee and trade union rights. The agreement for the metal sector in Huesca is published on the website:</p> <p>https://www.asprometal.es/convenios-metal/22/201-convenio-metal-huesca-2020-2022.pdf</p>
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	<p>The Entity has implemented an integrated Management System which includes the commitment to legal compliance with regulations related to Freedom of Association and the right to Collective Bargaining.</p> <p>The Entity has defined and implemented a sectoral labour agreement which includes the aspects related to the rights of representation in a joint committee and trade union rights. The agreement for the metal sector in Huesca is published on the website:</p> <p>https://www.asprometal.es/convenios-metal/22/201-convenio-metal-huesca-2020-2022.pdf</p> <p>The Entity ensures compliance with the Collective Bargaining agreement and the rights of Workers to Collective Bargaining.</p>

CRITERION	RATING	COMMENT
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable as Applicable Law in Spain does not restrict the right to Freedom of Association and Collective Bargaining.
10.2a Child Labour (minimum age)	Conformance	<p>The Entity has defined in its human resources and recruitment processes a minimum working age of 18 years. Compliance with this minimum age is ensured by verifying the age of the employee by providing their National Identity Card.</p> <p>In situations of trainees, the minimum age is reflected in the collective agreement, where it is detailed that the contract will be with Workers over 16 and under 25 years of age.</p> <p>In order to control the age of employees of subcontractors, there is a platform for the Coordination of Business Activities where, in order to access the plant, the Worker must provide information, including his or her identification and age.</p>
10.2b Child Labour (hazardous)	Conformance	<p>The Entity has a Code of Conduct that includes support and respect for internationally recognised labour rights: https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p> <p>The Entity has defined and implemented a procedure that contains the explicit commitment to respect human rights and internationally recognised labour rights, including Child labour.</p>
10.2c Child Labour (worst forms)	Conformance	<p>The Entity has a Code of Conduct that includes support and respect for internationally recognised labour rights: https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p> <p>The Entity has defined and implemented a procedure that contains the explicit commitment to respect human rights and internationally recognised labour rights, including Child labour.</p>
10.3a Forced Labour (human trafficking)	Conformance	<p>The Entity has a Code of Conduct that includes support and respect for internationally recognised labour rights: https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p> <p>The Entity has defined and implemented a procedure that contains the explicit commitment to respect human rights and internationally recognised labour rights, including opposing Human Trafficking.</p>

CRITERION	RATING	COMMENT
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity has defined and implemented a procedure that contains the explicit commitment to respect human rights and internationally recognised labour rights. The Entity does not require any form of deposit, hiring fee or advance of equipment from Workers.
10.3c Forced Labour (migrant workers)	Conformance	The Entity has defined and implemented a procedure that contains an explicit commitment to respect human rights and internationally recognised labour rights. The Entity does not require security deposits or payments from Migrant Workers.
10.3d Forced Labour (debt bondage)	Conformance	The Entity has defined and implemented a procedure that contains an explicit commitment to respect human rights and internationally recognised labour rights. The Entity does not hold Workers in Debt Bondage or force them to work to repay a debt.
10.3e Forced Labour (freedom of movement)	Conformance	The Entity has defined and implemented a procedure that contains an explicit commitment to respect human rights and internationally recognised labour rights. The Entity does not unreasonably restrict the freedom of movement of Workers in the workplace.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity has defined and implemented a procedure that contains an explicit commitment to respect human rights and internationally recognised labour rights. The Entity does not keep original copies of identity documents, work permits, travel documents or training certificates of employees.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity has defined and implemented in its Human Resources and contracting processes the conditions for termination of contracts. The Entity has defined and implemented a sectoral labour agreement that includes the right of employees and the freedom to terminate their employment at any time without penalty upon reasonable notice. The agreement for the metal sector in Huesca is published on the website: https://www.asprometal.es/convenios-metal/22/201-convenio-metal-huesca-2020-2022.pdf
10.4 Non-Discrimination	Conformance	The Entity has a Code of Conduct that establishes its commitments and principles on human rights and the safeguarding of human dignity, opposing any type of discrimination based on gender, race, religion, political opinions, disability, sexual

CRITERION	RATING	COMMENT
		<p>orientation or marital status, among others. The Code of Conduct is published on the website: https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p> <p>The Entity has defined and implemented a procedure that contains an explicit commitment to respect human rights and internationally recognised labour rights, promoting equal opportunities and treatment, a diverse and inclusive professional environment and respect and honesty.</p> <p>The Entity has defined and implemented a sectoral labour agreement that sets out the rights and obligations of all Workers, including equality clauses which regulate, among others, the following aspects: equal opportunities, non-discrimination in labour relations, equality plans and other measures to promote gender equality and diversity plans: https://www.asprometal.es/convenios-metal/22/201-convenio-metal-huesca-2020-2022.pdf</p> <p>The Entity has established several committees to monitor and supervise the collective agreement.</p>
10.5 Communication and engagement	Conformance	<p>The Entity has defined and implemented a sectoral labour agreement that sets out the rights and obligations of all Workers: https://www.asprometal.es/convenios-metal/22/201-convenio-metal-huesca-2020-2022.pdf</p> <p>Several committees have been established to monitor and supervise the collective agreement. Employees can communicate to their representatives participating in these committees any concerns, petitions or queries related to working conditions and the resolution of labour and compensation problems.</p> <p>The Entity has defined and implemented a human resources process that ensures that employees have free access to their line managers or the Human Resources Department to communicate any concerns, requests or queries related to working conditions and resolution of labour and compensation issues.</p>
10.6 Disciplinary practices	Conformance	<p>The Entity has defined and implemented a Code of Conduct that establishes its commitments and principles on human rights and the safeguarding of human dignity: https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p> <p>The Entity has defined and implemented a procedure that contains the explicit commitment to respect human rights and internationally recognised</p>

CRITERION	RATING	COMMENT
		<p>human and labour rights, with a commitment not to allow disciplinary practices.</p> <p>The Entity has defined and implemented a sectoral labour agreement that sets out the rights and obligations of all Workers, including the sanctioning regime in accordance with the regulations and internal rules: https://www.asprometal.es/convenios-metal/22/201-convenio-metal-huesca-2020-2022.pdf</p> <p>The Entity does not carry out or tolerate the use of punishment, mental or physical coercion, harassment and gender-based violence, including sexual harassment, or verbal abuse of Workers.</p>
10.7a Remuneration (living wage)	Conformance	<p>The Entity has defined and implemented a sectoral labour agreement which includes a clause on economic conditions and remuneration: https://www.asprometal.es/convenios-metal/22/201-convenio-metal-huesca-2020-2022.pdf</p> <p>The Entity complies with the collective agreement and Spanish regulations on the payment of decent wages in line with the cost of living conditions in the area where it operates.</p>
10.7b Remuneration (method of payment)	Conformance	<p>The Entity has defined and implemented a sectoral labour agreement which includes a clause on economic conditions and remuneration: https://www.asprometal.es/convenios-metal/22/201-convenio-metal-huesca-2020-2022.pdf</p> <p>The Entity has defined and implemented a payroll payment process where the payroll details are sent by email to all employees. The Entity has implemented an efficient payroll payment process in accordance with the collective agreement and Spanish regulations. The whole process is supported by documents and payments are made in euros.</p>
10.8 Working Time	Conformance	<p>The Entity has defined and implemented a sectoral labour agreement which includes working hours, Overtime, holidays and the working calendar: https://www.asprometal.es/convenios-metal/22/201-convenio-metal-huesca-2020-2022.pdf</p> <p>The Entity has implemented an effective process to control working hours, overtime, holidays and the working calendar in accordance with the collective bargaining agreement and Spanish regulations.</p>
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity has implemented an integrated Management System certified in accordance with

CRITERION	RATING	COMMENT
		<p>ISO 9001, ISO 14001 and ISO 45001. This system includes the definition, implementation and dissemination of an integrated Quality, Health and Safety, Environment (QHSE) Policy, approved by the Manager and department heads. The Policy is reviewed at least every two years and forms part of the elements of the management review. The Policy is published on the website: https://www.iberfoil.com/calidad</p> <p>The Entity's management provides evidence of the provision of resources for the deployment of the integrated QHSE Policy, such as, among others, the appointment of people responsible for leading the management system, investments for the improvement of processes and facilities and continuous training for employees.</p>
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	<p>The Entity has implemented an integrated Management System certified in accordance with ISO 9001, ISO 14001 and ISO 45001. This system includes the definition, implementation and dissemination of an integrated Quality, Health and Safety, Environment (QHSE) Policy. The Policy is applicable to employees, subcontractors and visitors.</p> <p>The Entity has a Code of Conduct that includes its commitments and principles relevant to environmental, social and governance performance, including in the Code of Conduct and general purchasing conditions, the commitments on health and safety of people and facilities by suppliers and subcontractors. The general purchasing conditions are available on the website: https://www.iberfoil.com/wp-content/uploads/2020/12/Condiciones-Generales-Compra.pdf</p>
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	<p>The Entity has implemented an integrated Management System certified in accordance with ISO 9001, ISO 14001 and ISO 45001. This system includes the definition, implementation and dissemination of an integrated Quality, Health and Safety, Environment (QHSE) Policy. The Policy includes the commitment to meet or exceed legal requirements, according to regulations or customer requests: https://www.iberfoil.com/calidad</p>
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	<p>The Entity has implemented an integrated Management System certified in accordance with ISO 9001, ISO 14001 and ISO 45001. This system</p>

CRITERION	RATING	COMMENT
		<p>includes the definition, implementation and dissemination of an integrated Quality, Health and Safety, Environment (QHSE) Policy. The Policy includes the commitment to always prioritise human life as the main value, defining that staff are aware that they are obliged to look after their own Health and Safety as well as that of third parties: https://www.iberfoil.com/calidad</p> <p>The Entity has a Code of Conduct that includes its commitments and principles relevant to environmental, social and governance performance, including commitments on health and safety and compliance with Spanish regulations, which require that Workers have the right to understand the dangers and practices for their work, and the authority to refuse or stop unsafe work. The Code of Conduct is published on the website: https://www.iberfoil.com/docs/codigo-conducta.pdf</p>
11.2 OH&S Management System	Conformance	The Entity has implemented an integrated Management System certified in accordance with ISO 9001, ISO 14001 and ISO 45001.
11.3 Employee engagement on health and safety	Conformance	The Entity has implemented an integrated Management System certified in accordance with ISO 9001, ISO 14001 and ISO 45001, which includes mechanisms for Workers to raise, discuss and participate in the resolution of Occupational Health and Safety issues. These mechanisms include the implementation of an Occupational Health and Safety Committee regulated by Collective Bargaining agreement, a process for generating ideas for improvement, lean manufacturing and the review of IFES (incidents that can lead to accidents).
11.4 OH&S performance	Conformance	<p>The Entity has implemented an integrated Management System certified in accordance with ISO 9001, ISO 14001 and ISO 45001, which includes the definition and monitoring of objectives and indicators for safety and health.</p> <p>There have been no fatalities or serious accidents since the organisation was founded in 2014.</p> <p>The Entity, through the report of its prevention service, makes sectorial comparisons of its level of performance in health and safety.</p> <p>The Entity demonstrates the continuous improvement of its health and safety performance, for example with the improvement of its frequency rate and the maintenance of a zero accident rate.</p>

Document Control and Version History

Revision	Date	Notes
0	21 July 2022	Initial Certification Audit – Full Certification