
ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

MAGNA PT B.V. & CO. KG UNTERGRUPPENBACH, NEUENSTEIN AND ROSENBERG

CERTIFICATE
NUMBER

151

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

GUTCERT
(AFNOR GROUP)

DATE OF ISSUE

11 AUGUST 2021

DATE OF EXPIRY

10 AUGUST 2024

CERTIFIED SINCE

11 AUGUST 2021

AUTHORISED BY

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

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*Validity of this Certificate is subject to continued
conformance with the applicable ASI Standard
and can be verified at*

www.aluminium-stewardship.org

CERTIFICATION SCOPE

Development and manufacture of gearboxes, drive
systems and components at sites
Untergruppenbach, Neuenstein and Rosenberg
(Germany).

SUMMARY AUDIT REPORT

PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Magna PT B.V. & Co. KG
ENTITY NAME	Magna PT B.V. & Co. KG Untergruppenbach and Magna PT B.V. & Co. KG Neuenstein
CERTIFICATION SCOPE	Development and manufacture of gearboxes, drive systems and components at sites Untergruppenbach, Neuenstein and Rosenberg (Germany).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Material Conversion (Industrial Users)
ASI STANDARD	<ul style="list-style-type: none">• Performance Standard V2
AUDIT TYPE	<ul style="list-style-type: none">• Initial Certification Audit (12 – 13 July 2021)• Scope Change Audit (17 March 2022)
AUDIT FIRM	GUTcert (AFNOR Group)
AUDIT DATE	<ul style="list-style-type: none">• 12 – 13 July 2021 (Initial Certification Audit)• 17 March 2022 (Scope Change Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 29 July 2021 (Initial Certification Audit)• 5 July 2022 (Scope Change Audit)
AUDIT SCOPE	<p><u>Initial Certification Audit (12 – 13 July 2021)</u></p> <p>Magna PT B.V. & Co. KG, based in Untergruppenbach, is a German manufacturer of transmissions and transmission components for cars and light commercial vehicles and is part of the Canadian-Austrian group Magna International. The abbreviation PT stands for Powertrain.</p> <p>The Audit Scope covers the development and production of transmissions, drive systems and transmission components for vehicles at the Untergruppenbach and Neuenstein sites, as well as administration.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">• Material Conversion (Industrial Users)

All criteria from Principal 4 Material Stewardship in the ASI Performance Standard were included in the Audit Scope.

First Scope Change Audit (17 March 2022)

The Audit Scope covers the development and production of transmissions, drive systems and transmission components for vehicles at the Rosenberg site, as well as administration functions.

Supply chain activities included in the Audit Scope:

- Material Conversion (Industrial Users)

All criteria from Principal 4 Material Stewardship in the ASI Performance Standard were included in the Audit Scope.

AUDIT
OUTCOME

- Certification

AUDIT
METHODOLOGY
DECLARATION

The Auditors confirm that:

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

CERTIFICATION
PERIOD

11 August 2021 – 10 August 2024

NEXT AUDIT
TYPE

Re-Certification Audit

NEXT AUDIT
DUE DATE

10 August 2024

CERTIFICATION
NUMBER

151

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
1.2 Anti-Corruption	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
1.3 Code of Conduct	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
2.1b Environmental, Social, and Governance Policy (senior management)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
2.1c Environmental, Social, and Governance Policy (communication)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
2.2 Leadership	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
2.3a Environmental and Social Management Systems (environmental)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
2.3b Environmental and Social Management Systems (social)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
2.4 Responsible Sourcing	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
2.5 Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
2.6 Emergency Response Plan	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
2.7 Mergers and Acquisitions	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
2.8 Closure, Decommissioning and Divestment	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2 Non-compliance and liabilities	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3a Payments to governments (legal and contractual)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
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	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	<p>The Entity has conducted an environmental Life Cycle Assessment (LCA) (cradle-to-gate) with a cut-off approach for recycled material conforming to this Criterion of the ASI Performance Standard. It is based on ISO 14040/14044. An according procedure specifying the approach is in place. The LCA engine of LCA-data provider "SPHERA" and their database "GaBi" was used. The environmental criterion used is "CO₂ eq". The LCA covered the Entity's main product, a double-clutch transmission drive.</p> <p>Note: The Entity has implemented an Environmental Management System that has been certified according to ISO 14001 and the European Eco Management and Audit Scheme (EMAS). The consideration of a life cycle perspective is part of the Environmental Management System.</p>
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	<p>The Entity has developed a procedure for managing customer requests for cradle-to-gate Life Cycle Assessment (LCA) information on its products and provided evidence that LCA related requests are duly managed.</p> <p>The Entity is in an ongoing dialogue with its clients about sustainability and LCA.</p>
4.1c Environmental Life Cycle Assessment (public communication)	Not Applicable	<p>This Criterion is currently not applicable, as the Entity does not intend to communicate publicly on Life Cycle Assessment (LCA).</p> <p>However, the Entity is aware that in case of public communication on LCA they shall include public</p>

CRITERION	RATING	COMMENT
		access to the LCA information and its underlying assumptions, including system boundaries.
4.2 Product design	Conformance	The Entity is engaged in the manufacture and sale of commercial goods containing Aluminium. The Entity has established clear objectives for the design and development process for products to enhance sustainability, including the environmental life cycle impacts of the product, and has specified an action plan. Responsible persons are aware of the action plan and are acting accordingly.
4.3a Aluminium Process Scrap (targets)	Conformance	The Entity has specific targets to minimise the generation of scrap within its operations. The Entity buys Aluminium parts that do not need further processing, therefore there is no Process Scrap (except due to dismantling for quality inspection). 100% of Aluminium scrap is collected and sold for recycling. There is an ongoing initiative to foster the reuse of products.
4.3b Aluminium Process Scrap (alloy separation)	Not Applicable	This Criterion is not applicable as the Entity does not generate Process Scrap during production (the supplied aluminium parts are not processed further during manufacturing).
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	<p>The Entity buys Aluminium components for installation in their gearboxes, which are delivered to the vehicle manufacturers. As the Entity is not directly supplying to consumers, its strategy is twofold: i. Design for re-use/recycling; ii. Co-operate with car manufacturers and their industry associations and support their recycling efforts.</p> <p>Addendum 1: The Entity has issued a procedure for the 'construction of gearboxes for optimised recycling'. As an example, this procedure requires that the gearboxes must be able to be dismantled with common (standard) tools only – without the need for specialised equipment.</p> <p>Addendum 2: Car recycling in Europe is regulated by EU Directive 2000/53/EC on end-of-life vehicles. The regulation obliges car manufacturers to organise recycling. The Entity's group is a member of the German Car Makers Association (VDA) and supports the industry association's working group on 'car recycling'.</p>
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	The Entity does not sell to consumers (only business-to-business) and in the European Union and some other countries, the Entity has a legal obligation to take-back, re-use and/or recycle the

CRITERION	RATING	COMMENT
		<p>vehicles and their components. The Entity supports its clients' efforts by continual optimisation of their products, in accordance with a written procedure.</p> <p>The conditions for recovery of end-of-life vehicles (ELV) are stipulated in the European ELV Directive (2000/53/EC). The directive aims to avoid vehicle-related waste and encourage the take-back, re-use and recycling of vehicles and their components.</p>

PRINCIPLE 5 GREENHOUSE GAS EMISSIONS

5.1 Disclosure of GHG emissions and energy use	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2 GHG emissions reductions	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
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	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.2 Discharges to Water	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.3a Assessment and Management of Spills and Leakage (assessment)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.3b Assessment and Management of Spills and Leakage (management)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.4a Reporting of Spills (immediate disclosure)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.4b Reporting of Spills (regular reporting)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.5a Waste management and reporting (strategy)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.5b Waste management and reporting (disclosure)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
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 (start 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.
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)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7.1b Water assessment (risk assessment)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7.2a Water management (management plans)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
7.2b Water management (monitoring)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7.3 Disclosure of water usage and risks	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.2a Biodiversity management (biodiversity action plans)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.2c Biodiversity management (reporting)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.3 Alien Species	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
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)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.1b Human Rights Due Diligence (process)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.1c Human Rights Due Diligence (remediation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.2 Women's Rights	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.3 Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.5 Cultural and sacred heritage	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.6a Resettlements (avoid or minimise)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.6b Resettlements (where unavoidable)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.7a Local Communities (rights and interests)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.7b Local Communities (impacts)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.7c Local Communities (livelihoods)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8 Conflict-Affected and High-Risk Areas	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.9 Security practice	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.2a Child Labour (minimum age)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.2b Child Labour (hazardous)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.2c Child Labour (worst forms)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.3a Forced Labour (human trafficking)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
10.3b Forced Labour (deposits, fees, advances)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.3c Forced Labour (migrant workers)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.3d Forced Labour (debt bondage)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.3e Forced Labour (freedom of movement)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.3g Forced Labour (freedom to terminate employment)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.4 Non-Discrimination	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.5 Communication and engagement	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.6 Disciplinary practices	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.7a Remuneration (living wage)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.7b Remuneration (method of payment)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.8 Working Time	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
11.2 OH&S Management System	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11.3 Employee engagement on health and safety	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11.4 OH&S performance	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

Document Control and Version History

Revision	Date	Notes
0	11 August 2021	Initial Certification Audit – Full Certification
1	25 July 2022	Scope Change Audit – Certification Scope updated to include Rosenberg (Germany).