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# ASI CERTIFICATION PERFORMANCE STANDARD

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PRESENTED TO

# GRUPA KĘTY S.A.

CERTIFICATE  
NUMBER

267

ASI  
STANDARD

PERFORMANCE  
STANDARD  
(V2 2017)

CERTIFICATION  
LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITOR

TÜV RHEINLAND  
CERT GMBH

DATE OF ISSUE

12 APRIL 2023

DATE OF EXPIRY

11 APRIL 2026

CERTIFIED SINCE

12 APRIL 2023

AUTHORISED BY

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

Aluminium Stewardship Initiative Ltd  
ACN 606 661 125, Australia  
info@aluminium-stewardship.org

*Validity of this Certificate is subject to continued  
conformance with the applicable ASI Standard  
and can be verified at  
[www.aluminium-stewardship.org](http://www.aluminium-stewardship.org)*

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CERTIFICATION SCOPE

Foundry and extrusion plant manufacturing  
aluminium profiles and components at Grupa Kęty  
S.A (Poland).

# SUMMARY AUDIT REPORT

## PERFORMANCE STANDARD

### OVERVIEW

MEMBER NAME	Grupa Kęty S.A.
ENTITY NAME	Grupa Kęty S.A.
CERTIFICATION SCOPE	Foundry and extrusion plant manufacturing aluminium profiles and components at Grupa Kęty S.A (Poland).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Semi-Fabrication</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>Performance Standard V2</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit</li></ul>
AUDIT FIRM	TÜV Rheinland Cert GmbH
AUDIT DATE	<ul style="list-style-type: none"><li>5 – 6 September 2022</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>24 February 2023</li></ul>
AUDIT SCOPE	<p>The audit scope includes the foundry and extrusion plant at Grupa Kety S.A. (Poland).</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Semi-Fabrication</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none"><li>Certification</li></ul>
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><li><input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.</li><li><input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.</li></ul>

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- 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.
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CERTIFICATION PERIOD      12 April 2023 – 11 April 2026

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NEXT AUDIT TYPE              Surveillance Audit

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NEXT AUDIT DUE DATE        11 April 2025

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CERTIFICATE NUMBER         267

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## SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has developed and implemented policies, systems, procedures and processes that conform to the ASI Performance Standard's legal compliance requirements. The management board takes overall responsibility for legal compliance, as per local law obligations. A Compliance Officer has been appointed to monitor compliance with local and international law. The Entity implements systems, including a legal database and qualified in-house and external legal advisers to maintain awareness of and ensure compliance with Applicable Law. The Entity holds ISO 9001, ISO 14001 and ISO 45001 certifications from an accredited certification body to ensure compliance with Applicable Law.
1.2 Anti-Corruption	Conformance	The Entity has implemented an Anti-Corruption Policy and conflict of interest guidelines and communicates these internally and externally via the parent company's website: <a href="https://grupakety.com/wp-content/uploads/2021/10/Politykaantykorucyjna22.pdf">https://grupakety.com/wp-content/uploads/2021/10/Politykaantykorucyjna22.pdf</a> The financial system is annually audited by an external tax auditor. These guidelines are incorporated into the Management System and are subject to regular review and internal monitoring. The Entity regularly trains Workers on all levels within the organisation.
1.3 Code of Conduct	Conformance	The Entity has issued and communicated a Code of Ethics: <a href="https://profile.grupakety.com/lm/2020/02/OB_05.10.AP_01_Kodeks_Etyczny.pdf">https://profile.grupakety.com/lm/2020/02/OB_05.10.AP_01_Kodeks_Etyczny.pdf</a> The Code is integrated with the Entity's long term ESG Strategy and supports the implementation of Sustainable Development Goals both by the Entity and its supply chain.
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	The Entity has issued and communicated internally and publicly a company policy statement addressing environmental, social and governance facets. The document can be accessed via: <a href="https://profile.grupakety.com/en/certificates-and-declarations">https://profile.grupakety.com/en/certificates-and-declarations</a> <a href="https://grupakety.com/wp-content/uploads/2021/10/PolitykaPoszanowaniaPrawCzlowieka.pdf">https://grupakety.com/wp-content/uploads/2021/10/PolitykaPoszanowaniaPrawCzlowieka.pdf</a>

CRITERION	RATING	COMMENT
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The Entity has developed a system to review and update policies in case of changes in the Management System, legal requirements and risks. The senior management has endorsed all the relevant policies, which are publicly confirmed by their signatures as well as verbal statements, which were collected as testimonials during this audit.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The Entity has developed communication channels to inform all internal and external stakeholders about its policies within the scope of environmental, social and governance aspects of its business operations. Details can be found at: <a href="https://grupakety.com/zrownowazony-rozwoj/esg-strategia-2025/#odpowiedzialni-za-srodowisko">https://grupakety.com/zrownowazony-rozwoj/esg-strategia-2025/#odpowiedzialni-za-srodowisko</a> The Entity has a system to collect feedback about the effectiveness of the policies through various communication channels including, but not limited to surveys, consultations and a 'whistleblowing' system.
2.2 Leadership	Conformance	The Entity's management board has the ultimate responsibility and authority for ensuring conformance with the ASI Performance Standard and to ensure sufficient resources to support the implementation of the Standard. The Quality and Environmental Manager has been nominated to implement, maintain and continuously improve the Management System.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity has documented and implemented an integrated Management System, which is certified according to ISO 14001:2015: <a href="https://profile.grupakety.com/en/certificates-and-declarations">https://profile.grupakety.com/en/certificates-and-declarations</a> There are no overdue open actions from the latest audit report by the certification body.
2.3b Environmental and Social Management Systems (social)	Conformance	The Entity has documented and implemented an integrated Management System, which is certified according to ISO 45001:2018 (valid until 1 July 2023) by an accredited certification body: <a href="https://profile.grupakety.com/certyfikaty-i-deklaracje-ce">https://profile.grupakety.com/certyfikaty-i-deklaracje-ce</a> There are no overdue open actions from the latest audit report of the certification body. The non-financial report statement for 2021 does not indicate any violations of Human Rights or Stakeholders rights, for further information refer to: <a href="https://raportzintegrowany.grupakety.com/#spoleczne-zaangazowanie">https://raportzintegrowany.grupakety.com/#spoleczne-zaangazowanie</a>
2.4 Responsible Sourcing	Conformance	The Entity has implemented a responsible sourcing policy via the Code of Conduct for Suppliers, available

CRITERION	RATING	COMMENT
		<p>at:  <a href="https://grupakety.com/wp-content/uploads/2021/12/KodeksPostepowaniaDostawcow.pdf">https://grupakety.com/wp-content/uploads/2021/12/KodeksPostepowaniaDostawcow.pdf</a>  A supplier Due Diligence process has been implemented and consistently applied in daily practice.</p>
2.5 Impact Assessments	Conformance	<p>The Entity has implemented a sustainable development strategy and defined SDG goals important for its activities as needed to reduce the negative impact on the society and environment:  <a href="http://www.grupakety.com/en/116,esg-strategy-2025.html">www.grupakety.com/en/116,esg-strategy-2025.html</a>  Information on non-financial aspects of the business activities is on the same page.  Monitoring of key performance indicators provides regular information on the progress against the goals, regardless if they are relevant for current or future activities (New Projects or Major Changes). By default, New Projects must be compliant with the strategy.</p>
2.6 Emergency Response Plan	Conformance	<p>The Entity has developed a site-specific emergency response plan in collaboration with relevant Stakeholders such as the local fire brigade. The Entity holds ISO 14001 and ISO 45001 certifications.</p>
2.7 Mergers and Acquisitions	Conformance	<p>The Entity has not undergone or planned a merger or acquisition (M&amp;A) since becoming a member of ASI. However, the Entity has relevant processes and procedures to perform Due Diligence and assess risks, including risks for Human Rights and environmental violations.</p>
2.8 Closure, Decommissioning and Divestment	Conformance	<p>The Entity has developed procedures for closure, decommission or/ and divestment. Any changes in the business relations which lead to closure, decommission or/and divestment are analysed in relation to business continuity plans, e.g., to assure that financial liquidity is not endangered, and to implement preventive action as necessary.</p>
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	<p>The Entity's non-financial information is published in the Grupa Kęty Integrated Report 2021:  <a href="https://raportzintegrowany.grupakety.com/en">https://raportzintegrowany.grupakety.com/en</a>  The company has adopted the Global Reporting Initiative (GRI) as a reporting standard.</p>
3.2 Non-compliance and liabilities	Conformance	<p>There were no fines or similar paid in the previous 12 months or in the annual reporting period, as confirmed through a review of financial reports and publicly available data.</p>

CRITERION	RATING	COMMENT
3.3a Payments to governments (legal and contractual)	Conformance	The Entity has implemented a process to identify legal and contractual obligations for payment to governmental agencies. Payments cover, among others, taxes and social security.
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 established accessible Complaints Resolution Mechanisms, adequate to address Stakeholder complaints, grievances and requests for information relating to its operations. A dedicated e-mail address has been established ( <a href="mailto:etyka@grupakety.com">etyka@grupakety.com</a> ). The Ethics Officer/Ombudsman can be reached directly. Workers can report grievances directly to their representatives (trade unions).
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity has evaluated the life cycle impacts of its major Products and has an Environmental Product Declaration (EPD) Type III ITB No. 348/2022 of Aluminium profiles from the 6xxx series and extrusion billets (in accordance with ISO 14025 and EN 15804). The certificate is available on the website, the ECO-PLATFORM and ITB websites: <a href="https://profile.grupakety.com/certyfikaty-i-deklaracje-ce/">https://profile.grupakety.com/certyfikaty-i-deklaracje-ce/</a> <a href="https://www.eco-platform.org/epd-data.html">https://www.eco-platform.org/epd-data.html</a>
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Entity provides information to customers on the Life Cycle Assessment (LCA) of its Products. The LCA is not yet published on the website but is available upon customer request. The EPD certificate is available on the Entity's website and all specific product technical data (ingots and profiles) are available on the manufacturer's website.
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The Entity has published the EPD, which contains details of the boundaries, underlying assumptions and data sources, available at: <a href="https://profile.grupakety.com/certyfikaty-i-deklaracje-ce">https://profile.grupakety.com/certyfikaty-i-deklaracje-ce</a>
4.2 Product design	Conformance	As confirmed by interviews, document review and a site tour, the Entity has systems and a program in place to recycle about 100% of its Aluminium Process Scrap. The final product includes approximately 65% Aluminium from internal or external scrap sources. For further information, see: <a href="https://raportzintegrowany.grupakety.com/en/nasza-strategia/esg-i-zrownowazony-rozwoj-w-strategii/#share-of-aluminium-scrap-in-the-products-extruded-from-low-emission-low-carbon-kety-billets-1">https://raportzintegrowany.grupakety.com/en/nasza-strategia/esg-i-zrownowazony-rozwoj-w-strategii/#share-of-aluminium-scrap-in-the-products-extruded-from-low-emission-low-carbon-kety-billets-1</a>

CRITERION	RATING	COMMENT
4.3a Aluminium Process Scrap (targets)	Conformance	As confirmed by interviews, document review and a site tour, the Entity has systems and a program in place to recycle 100% of its Aluminium Process Scrap, either within its site, within the Grupa Kęty group or at external partners. The Entity has set specific quantitative and qualitative goals to be implemented. The content of Aluminium scrap in products extruded from low-emission billets for 2025 is defined as 75%: <a href="https://grupakety.com/en/sustainable-development/governance/csr-management/#goal:-increase-in-the-share-of-aluminum-scrap-in-products-1">https://grupakety.com/en/sustainable-development/governance/csr-management/#goal:-increase-in-the-share-of-aluminum-scrap-in-products-1</a>
4.3b Aluminium Process Scrap (alloy separation)	Conformance	The Entity has developed and implemented processes that allow for the separation of different grades of Aluminium. The effectiveness of these processes has been demonstrated through document review and site tour.
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	The Entity has a defined strategy to maximise the use of scrap. Management is monitoring the status of the implementation of the strategy by updating and discussing related performance indicators. The Entity targets 100% of scrap for collection, recycling or reuse, and works continually and systematically to minimise the generation of scrap. Currently, 70.5% is scrap and 29% is Primary Aluminium. The goal for 2025 is for 75% scrap content to be in products manufactured: <a href="https://raportzintegrowany.grupakety.com/en/nasza-strategia/esg-i-zrownowazony-rozwoj-w-strategii/#share-of-aluminium-scrap-in-the-products-extruded-from-low-emission-low-carbon-kety-billets-1">https://raportzintegrowany.grupakety.com/en/nasza-strategia/esg-i-zrownowazony-rozwoj-w-strategii/#share-of-aluminium-scrap-in-the-products-extruded-from-low-emission-low-carbon-kety-billets-1</a>
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	The Entity closely co-operates with collection and recycling systems to support accurate measurement and efforts to increase recycling rates for their products. The goal of increasing the content of Aluminium scrap in the Entity's products applies in particular to Post-Consumer Scrap and the 2025 goal is to increase the share of this type of scrap by 50%.
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity has accounted for its material Greenhouse Gases (GHG) emissions and energy use by source and discloses the data annually in the Grupa Kęty Integrated Report: <a href="https://raportzintegrowany.grupakety.com/en/srodowisko/wplyw-srodowiskowy/emisje-gazow-cieplarnianych">https://raportzintegrowany.grupakety.com/en/srodowisko/wplyw-srodowiskowy/emisje-gazow-cieplarnianych</a>
5.2 GHG emissions reductions	Conformance	The Entity has published GHG emissions reduction targets:



CRITERION	RATING	COMMENT
		<a href="https://grupakety.com/en/sustainable-development/governance/csr-management/#goal:-reducing-the-intensity-of-greenhouse-gas-emissions-0">https://grupakety.com/en/sustainable-development/governance/csr-management/#goal:-reducing-the-intensity-of-greenhouse-gas-emissions-0</a>
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 reports on its Emissions to Air that have adverse effects on humans or the environment annually in the Grupa Kęty Integrated Report. Measurements are carried out by an accredited independent laboratory, as requested by the relevant authority.
6.2 Discharges to Water	Conformance	The Entity has a sanitary sewerage system for the disposal of domestic sewage and a combined sewerage system for the disposal of industrial sewage. Discharges to Water are under tight control according to local regulations and permits.
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	As part of the ISO 14001 certified Environmental Management System, the Entity has a systematic approach to risk assessment which includes prevention and detection of Spills and Leakage.
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	The Entity has established management and external communication plans, and compliance controls and has a monitoring programme in place to prevent and detect Spills and Leakage (daily inspection, systematic maintenance).
6.4a Reporting of Spills (immediate disclosure)	Conformance	As part of the ISO 14001 certified Environmental Management System, the Entity has procedures in place to ensure disclosure to affected parties of the volume, type and potential impact of significant spills immediately after an incident.
6.4b Reporting of Spills (regular reporting)	Conformance	There have been no significant spills or uncontrolled release of hazardous material at the Entity since 2004.
6.5a Waste management and reporting (strategy)	Conformance	The Entity implements a waste management strategy in accordance with the Environmental Policy, taking into account national legal requirements and other commitments.

CRITERION	RATING	COMMENT
6.5b Waste management and reporting (disclosure)	Conformance	In line with the ISO 14001 certified Environmental Management System, the Entity has collected data on waste generation and disposal. The quantity of Hazardous and Non-Hazardous Waste generated by the Entity and the associated waste disposal methods, are reported in the publicly available Grupa Kęty Integrated Report 2021: <a href="https://raportzintegrowany.grupakety.com/en/srodowisko/wplyw-srodowiskowy/zarzadzanie-odpadami">https://raportzintegrowany.grupakety.com/en/srodowisko/wplyw-srodowiskowy/zarzadzanie-odpadami</a>
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.
6.8a Dross (recovery)	Conformance	The Entity maximises the recovery of Aluminium by sending all generated Dross to a specialised facility operated by a third party that processes and recovers metal from Dross.
6.8b Dross (recycling)	Conformance	The Entity ships all recovered Dross to a recycling facility.

CRITERION	RATING	COMMENT
6.8c Dross (review of alternatives)	Conformance	As the Entity sends all recovered Dross to specialised recycling companies, there is no landfilling.
PRINCIPLE 7 WATER STEWARDSHIP		
7.1a Water assessment (mapping)	Conformance	The Entity has implemented a system to identify and map its water withdrawal and use by source and type.
7.1b Water assessment (risk assessment)	Conformance	The Entity has undertaken a corporate water risk assessment and identified that it is located in a low water risk area, and the assessment did not identify specific risks related to the water withdrawal and use on the Watershed from the Facility's activities.
7.2a Water management (management plans)	Conformance	The Entity has an environmental permit that includes terms and conditions relating to water management and use, which is monitored by the relevant competent authorities.
7.2b Water management (monitoring)	Conformance	Monitoring of water consumption is undertaken according to IPPC requirements.
7.3 Disclosure of water usage and risks	Conformance	The Entity has implemented systematic measurement and registration of the amount of water taken, reporting annually the results of measurements of the quantity and quality of water to the authorities: <a href="https://raportzintegrowany.grupakety.com/en/srodowisk/wplyw-srodowiskowy/zuzycie-wody">https://raportzintegrowany.grupakety.com/en/srodowisk/wplyw-srodowiskowy/zuzycie-wody</a>
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	The Entity has undertaken a biodiversity assessment and the Entity's site and operations are not a source of significant impact on the natural environment, due to the location within an industrial area and the implemented countermeasures.
8.2a Biodiversity management (biodiversity action plans)	Not Applicable	This Criterion is not applicable as the biodiversity assessment determined that there is no significant risk to biodiversity.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Not Applicable	This Criterion is not applicable as the biodiversity assessment determined that there is no significant risk to biodiversity.
8.2c Biodiversity management (reporting)	Not Applicable	This Criterion is not applicable as the biodiversity assessment determined that there is no significant risk to biodiversity.
8.3 Alien Species	Conformance	Alien Species were considered in the biodiversity assessment and the only potential risk is with the use of wooden pallets. All pallets are sourced locally.

CRITERION	RATING	COMMENT
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 mines)	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 published its declaration to respect Human Rights: <a href="https://grupakety.com/wp-content/uploads/2021/12/RespectForHumanRightsPolicy.pdf">https://grupakety.com/wp-content/uploads/2021/12/RespectForHumanRightsPolicy.pdf</a>
9.1b Human Rights Due Diligence (process)	Conformance	The Entity has implemented a system to assess salient Human Rights issues. A policy on Respect for Human Rights reflects the principles, which according to the Entity, are necessary to be compliant with international Human Rights standards: <a href="https://grupakety.com/en/sustainable-development/society/documents-and-policies">https://grupakety.com/en/sustainable-development/society/documents-and-policies</a>
9.1c Human Rights Due Diligence (remediation)	Not Applicable	This Criterion is not applicable as the Entity has not identified that it has caused Human Rights impacts.
9.2 Women’s Rights	Conformance	The Entity has developed a Diversity Policy as a basis to support the employment of women and vulnerable groups: <a href="https://grupakety.com/en/sustainable-development/society/documents-and-policies">https://grupakety.com/en/sustainable-development/society/documents-and-policies</a> There was no evidence of the violation of the legal rights of female Workers.
9.3 Indigenous Peoples	Not Applicable	This Criterion is not applicable as there are no Indigenous Peoples in the community.
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	This Criterion is not applicable as there are no Indigenous Peoples in the community.
9.5 Cultural and sacred heritage	Not Applicable	This Criterion is not applicable as there are no cultural and sacred heritage in the Entity’s neighbourhood or sphere of direct impact.

CRITERION	RATING	COMMENT
9.6a Resettlements (avoid or minimise)	Not Applicable	This Criterion is not applicable as the Entity performs business operations in an industrial area and there is no resettlement.
9.6b Resettlements (where unavoidable)	Not Applicable	This Criterion is not applicable as the Entity performs business operations in an industrial area and there is no resettlement.
9.7a Local Communities (rights and interests)	Conformance	The Entity has incorporated Local Community needs with respect to a clean environment into its Corporate Social Responsibility (CSR) Policy and Climate Change Policy: <a href="https://grupakety.com/wp-content/uploads/2021/12/ClimateChangePolicy.pdf">https://grupakety.com/wp-content/uploads/2021/12/ClimateChangePolicy.pdf</a> . The organisation has a process in place to annually monitor the progress against climate goals.
9.7b Local Communities (impacts)	Conformance	The Entity has developed a CSR Policy that is focused on equity and health promotion through sport. For further information, refer to: <a href="https://grupakety.com/wp-content/uploads/2021/12/CSRPolicy2019.pdf">https://grupakety.com/wp-content/uploads/2021/12/CSRPolicy2019.pdf</a> and <a href="https://grupakety.com/zrownowazony-rozwoj/esg-strategia-2025/#spoleczne-zaangazowanie">https://grupakety.com/zrownowazony-rozwoj/esg-strategia-2025/#spoleczne-zaangazowanie</a>
9.7c Local Communities (livelihoods)	Conformance	The Entity has developed a CSR Policy that is focused on equity and health promotion through sport. For further information, see: <a href="https://grupakety.com/wp-content/uploads/2021/12/CSRPolicy2019.pdf">https://grupakety.com/wp-content/uploads/2021/12/CSRPolicy2019.pdf</a> and <a href="https://grupakety.com/zrownowazony-rozwoj/esg-strategia-2025/#spoleczne-zaangazowanie">https://grupakety.com/zrownowazony-rozwoj/esg-strategia-2025/#spoleczne-zaangazowanie</a>
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity does not operate in conflict-affected markets and high-risk areas and has an effective Due Diligence process in place to assess risk for business and Human Rights violations. As a result of the Due Diligence process, the Entity can resign from markets involved in conflicts.
9.9 Security practice	Conformance	The Entity only employs unarmed guards. Observations confirmed that the private security provider respects Human Rights in line with recognised standards and good practices. No body searches are performed.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Entity respects the rights of Workers to unite freely in the unions and seek representation without interference. A freely elected Worker representation is in place and there are two unions that can perform their

CRITERION	RATING	COMMENT
		activities. No evidence of violation of the right to represent Workers was found.
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	Through the review of documents and analysis of testimonials by trade union representatives, the Entity demonstrates it has an open attitude to negotiating the Collective Bargaining agreement. No evidence of violation of the Workers' right to negotiate the agreement was found.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable as, there are no legal restrictions for the establishment of trade unions or the joining of trade unions despite the form of employment, in Poland.
10.2a Child Labour (minimum age)	Conformance	The Entity does neither use nor support the use of Child Labour. The minimum working age of 15 years is respected and the youngest Worker was 21 years old at the time of the audit. No young Workers were observed on site.
10.2b Child Labour (hazardous)	Conformance	The Entity does neither use nor support the use of Child Labour. The minimum working age of 15 years is respected, and the youngest Worker was 21 years old at the time of the audit. No young Workers were observed on site.
10.2c Child Labour (worst forms)	Conformance	The Entity does neither use nor support the use of Child Labour. The minimum working age of 15 years is respected, and the youngest Worker was 21 years old at the time of the audit. No young Workers were observed on site.
10.3a Forced Labour (human trafficking)	Conformance	The Entity does not engage or support the use of Forced Labour. There was no evidence of engagement in or support of Human Trafficking either directly or through any employment or recruitment agencies, as confirmed by interviews with Workers' representatives and management as well as a document review. It was witnessed that all Workers could leave their workstations after regular working hours or for breaks.
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity does neither engage in nor support the use of Forced Labour. The Entity does not require any form of deposit, recruitment fee or equipment advance from Workers either directly or through employment or recruitment agencies, as confirmed by interviews and document review.
10.3c Forced Labour (migrant workers)	Conformance	The Entity does neither engage in nor support the use of Forced Labour. Migrant Workers from Ukraine are

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		employed by subcontractors at the Entity. No evidence of employment of Migrant Workers from high-risk countries was found.
10.3d Forced Labour (debt bondage)	Conformance	The Entity does neither engage in nor support the use of Forced Labour. The Entity does not hold Workers in Debt Bondage or force them to work in order to pay off a debt, as confirmed by interviews and document review.
10.3e Forced Labour (freedom of movement)	Conformance	There was no evidence that the Workers' freedom of movement was restricted. It was witnessed that all Workers could leave their workstations after regular working hours or for breaks.
10.3f Forced Labour (retention of Identity papers, permits, certificates)	Conformance	The Entity has established a document management system that allows it to retain copies of Workers' documents only in the personnel files.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity has an employment procedure that allows Workers to terminate their employment agreements with reasonable notice, defined in local labour law as two weeks, one or three months, depending on the type of the agreement.
10.4 Non-Discrimination	Conformance	<p>The Entity has implemented a Diversity Policy that promotes employment and development of employees of all genders, ages, professional and cultural backgrounds, available at: <a href="https://grupakety.com/wp-content/uploads/2021/10/OB4.11.AP.1Politykaroznornodnosi.pdf">https://grupakety.com/wp-content/uploads/2021/10/OB4.11.AP.1Politykaroznornodnosi.pdf</a></p> <p>No indicator of direct or indirect Discrimination by the Entity was found. The rights of Workers with special needs such as young mothers and Workers with disabilities were protected.</p>
10.5 Communication and engagement	Conformance	<p>The Entity has established one-way and two-way communication channels. Information boards, posters, and campaign materials are used to inform about policies, goals, and values. Regular meetings with Workers and their representatives are provided and meetings are documented.</p> <p>Workers can ask questions or raise ideas via various channels, either by reporting them to the human resources team or other relevant managers or their representatives. The Entity has developed various channels (e.g., online, analogue, in person) in order to respect the Workers' diversity and communication needs.</p>

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10.6 Disciplinary practices	Conformance	The Entity has developed and implemented disciplinary procedures that respect human dignity. No evidence of using corporal or mental punishment was found.
10.7a Remuneration (living wage)	Conformance	The Entity has developed a transparent remuneration process based on the Collective Bargaining agreement. Workers are paid in full and additional benefits were paid in addition to their basic wages, as confirmed by a review of randomly selected Worker remuneration records. Payment for Overtime, as well as social security, was provided. No evidence of payment in vouchers or goods was found.
10.7b Remuneration (method of payment)	Conformance	The Entity has implemented payment regulations in line with local law. Monthly salaries along with social benefits such as annual leave (if applicable) are paid by bank transfer to the Workers' bank account by the 10th day of the following month. On request, Workers can be also paid in cash. No evidence of unjustified salary deductions was found.
10.8 Working Time	Conformance	Working Time is part of each employment contract and evidence of Working Time is maintained. Overtime is voluntary and due to the shift system is very limited.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity has issued and made publicly available its Occupational Health and Safety (OH&S) Policy: <a href="https://grupakety.com/relacje-inwestorskie/lad-korporacyjny/polityka-bezpieczenstwa-i-higieny-pracy">https://grupakety.com/relacje-inwestorskie/lad-korporacyjny/polityka-bezpieczenstwa-i-higieny-pracy</a>
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	As confirmed by interviews with Workers and management, the Entity applies its OH&S Policy to all Workers and Visitors.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The OH&S Policy does include the commitment to comply with all applicable legislation.
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	The Entity has issued and communicated its OH&S Policy. The Labour Code states that Workers have the right to understand the hazards and safe practices for their work, and the authority to refuse or stop unsafe work. Employees are trained during induction on important OH&S issues.
11.2 OH&S Management System	Conformance	The Entity's OH&S Management System is ISO 45001 certified.
11.3 Employee engagement on health and safety	Conformance	The Entity has implemented mechanisms for OH&S issues to be discussed between management and



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		Workers. Meetings between Workers' representatives, and appointed safety representatives from the workforce - Komisja BHP, are required by Polish Law.
11.4 OH&S performance	Conformance	As confirmed by documented evidence, the Entity has developed and monitors various leading and lagging indicators monthly in accordance with the requirements of the ASI Performance Standard.

**Document Control and Version History**

Revision	Date	Notes
0	12 April 2023	Initial Certification Audit – Full Certification