

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# MAGNA PT B.V. & Co. KG

## Untergruppenbach, Neuenstein and Rosenberg

CERTIFICATE NUMBER  
151

ASI STANDARD  
PERFORMANCE  
STANDARD  
(V3 2022)

CERTIFICATION LEVEL  
FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITING FIRM

GUTCERT (AFNOR  
GROUP)

DATE OF ISSUE  
11 AUGUST 2024

DATE OF EXPIRY  
11 AUGUST 2027

CERTIFIED SINCE  
11 AUGUST 2021

#### AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', with a long horizontal line extending to the right.

Aluminium Stewardship Initiative Ltd  
ACN 606 661 125, Australia  
[info@aluminium-stewardship.org](mailto: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)*

#### CERTIFICATION SCOPE

Design and manufacturing of  
transmissions, powertrain systems  
and components at sites  
Untergruppenbach, Neuenstein  
and Rosenberg (Germany).

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	Magna PT B.V. & Co. KG
ENTITY NAME	MAGNA PT B.V. & Co. KG Untergruppenbach, Neuenstein and Rosenberg
CERTIFICATION SCOPE	Design and manufacturing of transmissions, powertrain systems and components at sites Untergruppenbach, Neuenstein and Rosenberg (Germany).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Material Conversion</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>Performance Standard V3</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit (12 – 13 July 2021)</li><li>Scope Change Audit (17 March 2022)</li><li>Re-Certification Audit and Scope Change (11 – 21 March 2024)</li></ul>
AUDIT FIRM	GUTCert (AFNOR Group)
AUDIT DATE	<ul style="list-style-type: none"><li>12 – 13 July 2021 (Initial Certification Audit)</li><li>17 March 2022 (Scope Change Audit)</li><li>11 – 21 March 2024 (Re-Certification Audit and Scope Change)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>29 July 2021 (Initial Certification Audit)</li><li>5 July 2022 (Scope Change Audit)</li><li>26 July 2024 (Re-Certification Audit and Scope Change)</li></ul>
AUDIT SCOPE	<p><u>Initial Certification Audit (12 – 13 July 2021)</u></p> <p>Magna PT B.V. &amp; 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"><li>Material Conversion (Industrial Users)</li></ul> <p>All Criteria from Principal 4 Material Stewardship in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>First Scope Change Audit (17 March 2022)</u></p> <p>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.</p> <p>Supply chain activities included in the Audit Scope:</p>

- 
- Material Conversion (Industrial Users)

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

Re-Certification Audit and Scope Change (11 – 21 March 2024)

The Audit Scope covers the design and manufacturing of transmissions, powertrain systems and components at the Neuenstein, Rosenberg, Untergruppenbach sites.

Supply chain activities included in the Audit Scope:

- Material Conversion

All relevant Criteria 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 2024 – 10 August 2027

---

NEXT AUDIT TYPE

Re-Certification Audit

---

NEXT AUDIT DATE

10 August 2027

---

CERTIFICATE NUMBER

151



If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: <https://aluminium-stewardship.ethicspoint.com/>

EthicsPoint is a comprehensive and confidential reporting tool that enables complaints to be securely raised, managed and responded to. This enables anonymity to be maintained where desired by complainants, or as relevant to whistleblowing situations.

Information is available in five languages – English, French, Chinese, German and Portuguese (Brazil). Translation services provided by EthicsPoint enable complaints and correspondence to be managed in multiple languages.

---

## ENTITY OVERVIEW

The Magna Powertrain (PT) group is an operating unit of Magna International Inc., and is one of the world's largest suppliers of powertrain solutions for passenger cars and light commercial vehicles. Magna PT is present with its production, assembly, engineering, product development and sales locations in 14 countries across three continents and employs more than 21,000 staff in total.

Magna PT B.V & Co. KG, covering the three locations of Untergruppenbach, Neuenstein and Rosenberg (the 'Entity'), are located in the south-west of Germany, in the state of Baden-Württemberg.

The Untergruppenbach site was founded in 2002 and has an area approximately 10,370 square metres (m<sup>2</sup>), with 914 employees, including trainees and students. Untergruppenbach has a dual function as an operative and strategic location. Complete transmissions are built, tested, checked and dismantled for analysis in prototype and testing relevant development areas and central functions and departments are located at the site.

The Neuenstein site was founded in 1975 and with an area approximately 142,146 m<sup>2</sup>, is the largest production site of the Entity. The site currently employs 836 people, including trainees and students. Neuenstein has a versatile product range and in addition to manual and dual-clutch transmissions, wheel-set components are also manufactured.

Rosenberg was founded in 1970 and has an area of approximately 74,287 m<sup>2</sup>. There are 375 employees, including trainees and students. The focus of this site is on the production of manual transmissions and components for both dual-clutch and hybrid transmissions.

There are no Indigenous Peoples, World Cultural Heritage sites or conservation areas within the sphere of influence of the Untergruppenbach, Neuenstein and Rosenberg sites. There are also no plans for new construction projects, extensions, exploration activities or major changes at the sites which could impact Indigenous Peoples or the aforementioned conservation areas.

## MATURITY RATINGS

A rating of maturity (low, medium or high) determined by the Auditor that provides a general assessment in terms of systems, Residual Risk and performance assigned to a Sustainability Component.

Maturity ratings are not a direct assessment of conformance to the Standard.

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
<b>SYSTEMS</b>	Medium	High	Medium	MEDIUM
<b>RISKS</b>	High	High	Medium	HIGH
<b>PERFORMANCE</b>	High	Medium	High	HIGH
<b>OVERALL</b>		<b>HIGH</b>		

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Conformance	<p>The Entity has developed and implemented systems, processes and Procedures that conform to the ASI Performance Standard legal Compliance requirements. Systems are implemented (e.g. a comprehensive legal information system and register) to maintain awareness of, and ensure Compliance with Applicable Law.</p> <p>The Entity is certified against EMAS (EU Eco Management and Audit Scheme), ISO 14001 (Environment), ISO 45001 (Health &amp; Safety) and IQNet SR10 (Social Responsibility):  <a href="https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures">https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</a></p>
1.2 Anti-Corruption	Conformance	<p>The Entity works against Corruption in all its forms and has implemented the Magna (Global) Code of Conduct and Ethics, which is communicated both internally and externally, available at:  <a href="https://www.magna.com/code-of-conduct-pages/downloads">https://www.magna.com/code-of-conduct-pages/downloads</a></p> <p>The Entity has provided training to employees with regard to business ethics. Magna has issued and communicated a separate Supplier Code of Conduct:  <a href="https://www.magna.com/de/unternehmen/lieferanten/downloads">https://www.magna.com/de/unternehmen/lieferanten/downloads</a></p> <p>Magna operates a whistleblowing hotline where potential breaches or suspected Corruption can be reported confidentially:  <a href="https://www.magna.com/company/for-employees/our-culture/the-hotline">https://www.magna.com/company/for-employees/our-culture/the-hotline</a></p> <p>The financial system is annually audited by an external tax auditor.</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has implemented the Magna Code of Conduct and Ethics, which is communicated both internally and externally:  <a href="https://www.magna.com/code-of-conduct-pages/downloads">https://www.magna.com/code-of-conduct-pages/downloads</a></p> <p>The Entity has provided training to employees with regard to business ethics. Magna has issued and communicated a separate Supplier Code of Conduct:  <a href="https://www.magna.com/de/unternehmen/lieferanten/downloads">https://www.magna.com/de/unternehmen/lieferanten/downloads</a></p> <p>Magna operates a whistleblowing hotline where potential breaches or suspected Corruption can be reported confidentially:  <a href="https://www.magna.com/company/for-employees/our-culture/the-hotline">https://www.magna.com/company/for-employees/our-culture/the-hotline</a></p>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has implemented the Magna Global Labour Standards and Magna Powertrain Sustainability Policy:  <a href="https://www.magna.com/company/for-employees/other-policies/global-labour-standards">https://www.magna.com/company/for-employees/other-policies/global-labour-standards</a> and,  <a href="https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures">https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</a></p> <p>Magna has also issued Code of Conduct for both employees and suppliers, available at:  <a href="https://www.magna.com/code-of-conduct-pages/downloads">https://www.magna.com/code-of-conduct-pages/downloads</a> and  <a href="https://www.magna.com/company/suppliers/downloads">https://www.magna.com/company/suppliers/downloads</a></p>

CRITERION	RATING	COMMENT
		The Entity has implemented its Policies by establishing and maintaining certified Management Systems for Environment (EMAS & ISO 14001), Health & Safety (ISO 45001) and Social (IQNet SR 10).
2.2a-c Leadership	Conformance	The Entity's Board has the overall responsibility and authority for ensuring conformance with the ASI Performance Standard and providing sufficient resources to support its implementation. The Group's Sustainability Management System Officer coordinates the management activities, including the implementation and communication of the Policies. During the Audit, the Entity provided evidence that resources for the implementation are provided (e.g., certified Management Systems, organisational structures and financial budget).
2.3a Environmental and Social Management Systems - Environmental	Conformance	The Entity has documented and implemented an Environmental Management System according to EU Eco Management and Audit Scheme (EMAS) and ISO 14001:2015: <a href="https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures">https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</a>
2.3b Environmental and Social Management Systems - Social	Conformance	The Entity has documented and implemented a Social Management System according to IQNet SR10. The Occupational Health and Safety Management System is certified against ISO 45001: <a href="https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures">https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</a>
2.4a-e Responsible Sourcing	Conformance	Magna has issued a responsible sourcing Policy, covering environmental, social and governance issues, consistent with the principles of the ASI Performance Standard: <a href="https://www.magna.com/company/suppliers/supplier-code-of-conduct-and-ethics">https://www.magna.com/company/suppliers/supplier-code-of-conduct-and-ethics</a>  It is publicly available and subject to regular review. The Entity's implementation of this Policy is considered as robust.
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable, as the Entity does not have a New Project or Major Change which would require a related Impact Assessment. However, on divisional level, a system to assess environmental impacts for New Projects or Major Changes to existing Facilities has been established.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable, as the Entity does not have a New Project or Major Change which would require a Human Rights Impact Assessment. However, on divisional level, a system to assess Human Rights impacts has been established.
2.7a-f Emergency Response Plan	Conformance	The Entity has implemented a site-specific Emergency Response Plan. The Plan was developed in collaboration with relevant Stakeholders including the fire brigade. The Plan is made available on request. The Entity holds valid EMAS, ISO 14001 and ISO 45001 certificates.
2.8a-d Suspended Operations	Conformance	As part of the preparation for emergencies and incidents, the Entity has developed a Business Resilience Plan, which includes factors outside its control. A regular review is ensured via their document control system.

CRITERION	RATING	COMMENT
2.9a-b Mergers and Acquisitions	Conformance	At the time of the Audit, the Entity was not in a post-merger or acquisition phase. However, the site systematically reviews environmental, social and governance issues as part of the Entity's planning and Due Diligence processes. Mergers and acquisitions are not managed on local level but by the Entity's corporate headquarters. On that level, process and procedure are in place.
2.10a-b Closure, Decommissioning and Divestment	Conformance	At the time of the Audit, no plan for closure, decommissioning or divestment of either parts of, or the entire Entity was announced. The Entity systematically reviews environmental, social and governance issues as part of the Entity's planning and Due Diligence processes. Closure, decommissioning and divestments are not managed on local level but by the Entity's corporate headquarters. On that level, process and procedures are in place.
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	The Entity reports annually on its governance approach to environmental, social and economic impacts and its impacts related to ASI Performance Standard principles in the Magna Powertrain Sustainability Report and Environmental Declaration: <a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a>
3.2 Non-compliance and Liabilities	Conformance	The Entity has publicly confirmed in its Sustainability Report and Environmental Declaration that during the 2022 reporting period no violations of the legal provisions were found, nor were any penalties or fines imposed by State authorities: <a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a>
3.3a-c Payments to Governments	Conformance	The Entity has publicly confirmed in its Sustainability Report and Environmental Declaration that during the 2022 reporting period no violations of the legal provisions were found, nor were any penalties or fines imposed by state authorities: <a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Magna hotline is available for employees and third parties to report suspected violations of Magna's Employee Charter and the Code of Conduct and Ethics. The hotline is available in many languages and can be accessed via: <a href="http://magnahotline.com">http://magnahotline.com</a> or telephone (+49 0800 18 16 55)
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has conducted an environmental Life Cycle Assessment (LCA) (cradle-to-gate) with a cut-off approach for recycled material. It is based on ISO 14040/14044 and an according Procedure specifying the approach is in place. The LCA FE database (formally known as "GaBi") was used, supplied by specialised provider SPHERA. The environmental criterion used is 'CO <sub>2</sub> eq'.  The LCA covers the Entity's main product, a double-clutch transmission drive and further products. Note: The consideration of a life cycle perspective is also part of the Entity's EMS.

CRITERION	RATING	COMMENT
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>Whilst the Entity has not yet received a customer request for a complete LCA and does not intend to communicate publicly on LCA, it is aware that should there be public communication on their LCA they shall include public access to the LCA information and its underlying assumptions, including system boundaries.</p> <p>The Entity has developed a Procedure for managing customer requests for cradle-to-gate LCA information on its Products and provided evidence that LCA related requests are duly managed. The Entity is in an ongoing dialogue with its clients on sustainability and LCA considerations. The qualitative LCA does include social and environmental aspects.</p>
4.2 Product Design	Conformance	<p>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, and has specified an action plan. Responsible persons are aware of the action plan and are acting accordingly.</p>
4.3a-b Aluminium Process Scrap	Not Applicable	<p>This Criterion is not applicable to the Entity, as it does not generate material quantities of Aluminium Process Scrap during production. The Entity purchases Aluminium parts that do not need further processing, therefore there is no process Scrap (except due to dismantling for quality inspection). All Aluminium Scrap is collected and sold for recycling.</p>
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	<p>The Entity purchases Aluminium components for installation in their transmissions, which are delivered to 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. The Entity has issued a Procedure for the 'construction of transmissions for optimised recycling'. As an example, this Procedure requires that the transmissions must be able to be dismantled with common (standard) tools only – without the need for specialised equipment. The Entity's recycling strategy is described in the 2023 Sustainability Report and Environmental Declaration, section 'recycling strategy': <a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a></p> <p>Note: Car recycling in Europe is regulated by EU Directive 2000/53/EC on End of Life Vehicles (ELV). The regulation obliges car manufacturers to organise recycling. Magna is a member of the German Car Makers Association (VDA) and supports the industry association's working group on 'car recycling'.</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The Entity does not sell to consumers (only business-to-business) and in the European Union and some other countries, there is a legal obligation of their clients (vehicles manufacturers) to take-back, re-use and/or recycle the vehicles and their components. The Entity supports its clients' efforts by continual optimisation of their Products, in accordance with a written procedure. 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>



CRITERION	RATING	COMMENT
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	The Entity has collected its Greenhouse Gas (GHG) emissions data, which are verified by an independent external environmental verifier, and disclosed in the annual Sustainability Report and Environmental Declaration 2023, page 97. The Report with the verifier's assurance statement is accessible at: <a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a>
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a-e GHG Emissions Reduction Plans	Conformance	<p>The Entity has established GHG emissions Reduction Plans and GHG Emissions Reduction Pathways for its sites. Magna International Inc. (of which the Entity is a subsidiary) has issued a 'net-zero carbon playbook' which establishes a guideline for the sites on energy management and GHG emission reductions. Magna's objective is to be carbon-neutral by 2050. The Entity has developed and is implementing GHG Emission Reduction Pathways for its sites in line with ASI requirements. Its GHG Emissions Reduction Pathway is publicly available in the Sustainability Report and Environmental Declaration 2023, Figure 29.</p> <p>Magna's efforts have been assessed by the Science Based Target Initiative (SBTi). The overall net-zero target is for Magna to reach net-zero GHG emissions across the value chain by 2050, with a near-term target to reduce absolute Scope 1 and 2 GHG emissions 42% by 2030 from a 2021 base year. Magna International Inc. commits to reduce absolute Scope 3 GHG emissions 25% by 2030 from a 2021 base year. The long-term target is to reduce absolute Scope 1, 2, and 3 GHG emissions 90% by 2050 from a 2021 base year. The targets are publicly disclosed at SBTi and in the Sustainability Report and Environmental Declaration:</p> <p><a href="https://sciencebasedtargets.org/target-dashboard">https://sciencebasedtargets.org/target-dashboard</a> and <a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a></p> <p>Note: The Plan and Pathway were established and published prior to the availability of an ASI endorsed methodology. The GHG emissions reduction pathway includes intermediate targets (2025, 2035 and 2045).</p>
5.4 GHG Emissions Management	Conformance	The Entity demonstrated that a system and processes are in place to implement its GHG reduction targets. The GHG Management System is integrated in the Entity's Environmental Management System, which is certified against ISO 14001 and Eco-Management and Audit Scheme (EMAS).

## 6. EMISSIONS, EFFLUENTS AND WASTE

CRITERION	RATING	COMMENT
6.1a-f Emissions to Air	Conformance	<p>Emissions to Air have been quantified on site level and activities to minimise exposure and impacts of Emissions to Air have been publicly disclosed in the Sustainability Report and Environmental Declaration 2023, sections 12 - 15:</p> <p><a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a></p>
6.2a-g Discharges to Water	Conformance	<p>Discharges to Water have been quantified on site level and activities to minimise impacts of wastewater have been publicly disclosed in the Sustainability Report and Environmental Declaration 2023, sections 12 - 15:</p> <p><a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a></p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity's Environmental Management System is certified against ISO 14001 and EMAS. Major risks related to Spills and Leakages have been evaluated regularly. Emergency plans are in place. The Entity confirmed that there have not been any Material Spills or Leakages since the Entity joined ASI. Information on the emergency plans is available in the Sustainability Report and Environmental Declaration 2023, section 11:</p> <p><a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a></p> <p>The Neuenstein site has a legacy contamination of soil issue, caused prior to the acquisition by Magna. This contamination is being remediated in agreement with the local authority. As such, the site is legally required to provide additional information, available via:</p> <p><a href="https://www.magna.com/docs/default-source/mpt-storfalloverordnung/20230929_mpt_neuenstein_information-der-%C3%B6ffentlichkeit.pdf?sfvrsn=f863a761_3">https://www.magna.com/docs/default-source/mpt-storfalloverordnung/20230929_mpt_neuenstein_information-der-%C3%B6ffentlichkeit.pdf?sfvrsn=f863a761_3</a></p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity confirmed that there have not been any Material Spills or Leakages since the Entity joined ASI. There is one legacy contamination of soil and groundwater in Neuenstein, caused prior to the acquisition by Magna. Information relating to this case is made publicly available in the Sustainability Report and Environmental Declaration 2023, page 87:</p> <p><a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a></p>
6.5a-c Waste Management and Reporting	Conformance	<p>Generated Waste has been quantified at site level and publicly disclosed in Sustainability Report and Environmental Declaration 2023, sections 12 - 15:</p> <p><a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a></p> <p>The Entity has implemented a procedure for waste collection and management, which is designed in accordance with the Waste Mitigation Hierarchy.</p>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
<b>7. WATER STEWARDSHIP</b>		
7.1a–b Water Assessment and Disclosure	Conformance	<p>The Entity has identified and disclosed its waste sources and use in the Sustainability Report and Environmental Declaration 2023, sections 12 – 15:  <a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a></p> <p>The Entity's annual total water consumption is approximately 220,000 cubic metres. According to the aqueduct water risk assessment tool, the Entity's Facilities are located areas rated as 'low to medium' overall water risk (refer: <a href="https://www.wri.org/applications/aqueduct/water-risk-atlas">https://www.wri.org/applications/aqueduct/water-risk-atlas</a>).</p> <p>The Entity's Environmental Management System is certified against ISO 14001 and EMAS, and water-related risks have been evaluated in the environmental impact analysis. The analysis did not identify any Material risks related to water withdrawal.</p>
7.2a–e Water Management	Not Applicable	This Criterion is not applicable to the Entity, as the assessment did not identify any Material risks related to water withdrawal and therefore there is no need for management action.
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	A Biodiversity and Ecosystem Services assessment was conducted by a specialised service provider in 2024. The conclusion from this assessment informed the Biodiversity Action Plan.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment – Priority	Not Applicable	This Criterion is not applicable to the Entity, as the Biodiversity and Ecosystem Services assessment concluded that the Entity has no Material contribution to, or is likely to Materially impact Ecosystem Services.
8.2a–g Biodiversity Management	Conformance	The Entity has commenced the implementation of its Biodiversity Action Plan. The Plan has been informed by the recent Biodiversity assessment. The Entity has undertaken initiatives to foster Biodiversity and natural design of its premises (e.g., a bee friendly environment at Neuenstein, installation of "insect hotels" and birdhouses).
8.3a–c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as the Biodiversity and Ecosystem Services assessment concluded that the Entity does not depend on, nor impact upon Priority Ecosystem Services.
8.4 Alien Species	Conformance	Whilst the Entity's Products are all metallic and the majority of the packaging is inorganic (metal or plastic), the Entity is participating in global trade and therefore only wooden packaging treated according to the International Standard for Phytosanitary Measures No. 15 (ISPM 15) is used for intercontinental transport.
8.5a–b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity does not operate in, nor plans to explore or develop New Projects in or close to World Heritage Properties. An according commitment is stated in the Sustainability Report and Environmental Declaration 2023: <a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a>

CRITERION	RATING	COMMENT
8.6a-d Protected Areas	Conformance	The Entity does not operate in, nor plans to explore or develop New Projects in or close to Protected Areas. An according commitment is stated in the Sustainability Report and Environmental Declaration 2023: <a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a>
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Conformance	The Entity has established a Human Rights Due Diligence process, which is publicly reported on in the Sustainability Report and Environmental Declaration 2023, page 48: <a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a>  The commitment to respect Human Rights can also be found in the following documents:  Code of Conduct: <a href="https://www.magna.com/de/verhaltens-und-ethikkodex-seiten/downloads">https://www.magna.com/de/verhaltens-und-ethikkodex-seiten/downloads</a>  Employee's Charter: <a href="https://www.magna.com/company/for-employees/our-culture/employees-charter">https://www.magna.com/company/for-employees/our-culture/employees-charter</a>  Also refer to the Sustainability Policy, in the Sustainability Report and Environmental Declaration 2023, page 19.  Magna Corporate has established a systematic Human Rights Due Diligence process with focus on the supply chain. A mapping of Affected Populations and Organisations did not identify salient Human Rights issues which were caused or contributed to by the Entity.
9.2a-e Gender Equity and Women's Empowerment	Conformance	The Entity has implemented activities to promote gender equity and women's empowerment. During 2023, a new position of 'Director Diversity, Equity & Inclusion and HR Transformation' was created at Magna International Inc. Information about the program to promote gender equity and women's empowerment is publicly available in the Entity's Sustainability Report and Environmental Declaration 2023, page 57: <a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a>
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.

CRITERION	RATING	COMMENT
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.5a-b Cultural and Sacred Heritage	Not Applicable	This Criterion is not applicable to the Entity, as there are no sacred or cultural heritage sites within the Entity's Area of Influence and Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as it did not require people to resettle/to be displaced. The Entity's management confirmed that there have been no New Projects or Major Changes.
9.7a-h Affected Populations and Organisations	Not Applicable	This Criterion is not applicable to the Entity, as the outcome of the Stakeholder assessment confirmed that there are no salient issues with Local Communities and therefore no need for action. Additionally, the Entity is located in Germany, where the public is involved in the permitting process for new Facilities and any Major Changes to existing Facilities
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Conformance	<p>As a downstream user, the Entity sources Primary Aluminium in form of semi-finished Aluminium products. The Entity avoids buying from conflict-affected areas and has obliged their suppliers to responsible sourcing, including prohibitions on sourcing materials from areas of conflict. Further information is available in the Magna Global Supply Chain Requirements:</p> <p><a href="https://www.magna.com/company/suppliers/global-supply-chain-requirements">https://www.magna.com/company/suppliers/global-supply-chain-requirements</a></p> <p>The Entity has a Management System with tools and practices in place to monitor and assess supply chain related risks. During the assessment, there were no indications observed that the Entity would contribute to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRAs).</p>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has a Management System with tools and practices in place to monitor and assess supply chain related risks. During the assessment, there were no indications observed that the Entity would contribute to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRAs).
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity, as the risk assessment process determined that the Entity does not contribute to Human Rights abuses in CAHRAs. Nevertheless, Magna has defined a strategy to minimise supply chain related environmental, social and governance (ESG) risks and respond to ESG related incidents.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	This external ASI Audit served to fulfill the requirement of this Criterion to audit the Entity's Due Diligence practices related to Conflict-Affected and High-Risk Areas.

CRITERION	RATING	COMMENT
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The Entity has reported on its supply chain management, including risk analysis and supplier assessments in the Sustainability Report and Environmental Declaration 2023, page 49: <a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a>
9.9 Security practice	Conformance	The Entity's Human Rights risk assessment did not identify Material risks related to security practices. Worker interviews confirmed that there are no known Human Rights violations caused by the security service. Security is operated by a trained and licensed external service provider, which committed to abide to Magna's Supplier Code of Conduct and Ethics and its Sustainability Policy.
<b>10. LABOUR RIGHTS</b>		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity is committed to respecting Freedom of Association and the right to Collective Bargaining of all employees within the framework of applicable national laws and regulations (see <a href="https://www.magna.com/company/for-employees/other-policies/global-labour-standards">https://www.magna.com/company/for-employees/other-policies/global-labour-standards</a> ).  Freely elected Worker representations are present at all of the Entity's sites. It was confirmed that Workers can carry out their work unhindered and receive all necessary resources.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity, as right to Freedom of Association and Collective Bargaining is not restricted in the country where the Entity operates/is located.
10.2a Child Labour	Conformance	The Entity neither uses, nor supports the use of Child Labour. The minimum working age of 15 years is respected. At the time of the Audit, the youngest Worker was 18 years old. The Entity has robust practices to ensure that children are not employed.
10.3a-c Forced Labour	Conformance	The Entity neither engages in, nor supports the use of Forced Labour or Human Trafficking, either directly or through any employment or recruitment agencies, as confirmed by interviews. The Entity is committed to fair labour practices, refer to the Magna Global Labour Standards: <a href="https://www.magna.com/company/for-employees/other-policies/global-labour-standards">https://www.magna.com/company/for-employees/other-policies/global-labour-standards</a> .  The Entity has disclosed a Modern Slavery Statement: <a href="https://www.magna.com/docs/default-source/financial-reports-public-fillings/tax-other-reports/240515-uk-modern-slavery-statement-2023.pdf?sfvrsn=fd953b19_11">https://www.magna.com/docs/default-source/financial-reports-public-fillings/tax-other-reports/240515-uk-modern-slavery-statement-2023.pdf?sfvrsn=fd953b19_11</a>
10.4a-c Non-Discrimination	Conformance	The Entity is committed to non-Discrimination and communicates this commitment in the Magna Code of Conduct: <a href="https://www.magna.com/code-of-conduct-pages/downloads">https://www.magna.com/code-of-conduct-pages/downloads</a>  The Entity does not engage in or support Discrimination in hiring, salary, promotion, training, advancement opportunities or termination of any worker on the basis of gender, race, national or social origin, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age or any other condition that could give rise

CRITERION	RATING	COMMENT
		to discrimination. This was confirmed by interviews and document review. Employees receive diversity and anti-Discrimination training.
10.5 Communication and engagement	Conformance	The Entity ensures open communication and direct engagement with Workers and their representatives regarding working conditions and resolution of workplace and compensation issues, without the threat of reprisal, intimidation, or harassment. This was confirmed by interviews with Workers and their representatives. The latest employee opinion survey confirmed a high satisfaction rate.
10.6a-g Violence and Harassment	Minor Non-Conformance	As confirmed by interviews and document review, the Entity does ensure open communication and direct engagement with Workers and their representatives regarding working conditions and resolution of workplace and compensation issues, without threat of reprisal, intimidation or Harassment. Violence and Harassment are not tolerated, as confirmed in the Magna Global Labour Standards, page 2: <a href="https://www.magna.com/company/for-employees/other-policies/global-labour-standards">https://www.magna.com/company/for-employees/other-policies/global-labour-standards</a> However, a documented Policy on Violence and Harassment has not been issued yet.
10.7a-c Remuneration	Conformance	The Entity respects the rights of Workers to a living wage and ensures that wages paid for a normal working week meet the industry standard. Working time, payment and leave are negotiated in Collective Bargaining Agreements. The wages paid are above the living wage and are in accordance with the national industry standard.
10.8a-c Working Time	Conformance	The Entity complies with Applicable Law and industry standards on working time, public holidays and paid annual leave. Working time is part of the Collective Bargaining Agreement and each employment contract.
10.9a-b Informing Workers of Rights	Conformance	Document review and interviews confirmed that Workers are informed about their work-related rights already at the commencement of their employment.
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity holds a valid ISO 45001 certificate, available at: <a href="https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures">https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</a>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	The Entity holds a valid ISO 45001 certificate that requires a periodic review of the Occupational Health and Safety (OH&S) Management System. The latest review was undertaken in early 2024. The effectiveness of the Management System is made publicly available (at Group level) in the Sustainability Report and Environmental Declaration: <a href="https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen">https://www.magna.com/de/unternehmen/unternehmen/magna-gruppen/magna-powertrain/fakten-zahlen</a>

CRITERION	RATING	COMMENT
11.2 Employee engagement on Health and Safety	Conformance	The Entity holds a valid ISO 45001 certificate and has implemented a joint Health and Safety Committee, by which Workers can raise, discuss and participate in the resolution of OH&S issues with management. Agendas and meeting minutes were made available and reviewed during the Audit.

#### ASI LIMITATION OF LIABILITY DISCLAIMER

Organisations that make ASI-related claims are each responsible for their own compliance with Applicable Law, including laws and regulations related to labelling, advertisement, and consumer protection, and competition or antitrust laws, at all times. ASI does not accept liability for any violations of Applicable Law or any infringement of third-party rights (each a Breach) by other organisations, even where such Breach arises in relation to, or in reliance upon, any ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI. ASI gives no undertaking, representation or warranty that compliance with an ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI will result in compliance with any Applicable law, or will avoid any Breach from occurring.

#### 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).
2	7 August 2024	Re-Certification Audit and Scope Change – Full Certification. Scope Change to apply PS V3, including the corresponding adjustment in the supply chain activity Material Conversion in the transition to PS V3 Principles 1-11. A minor adjustment to the Certification Scope was made following Entity request.