

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

ProfilGruppen Extrusions AB

CERTIFICATE NUMBER
167

ASI STANDARD
PERFORMANCE
STANDARD
(V3 2022)

CERTIFICATION LEVEL
PROVISIONAL
CERTIFICATION

ASI ACCREDITED
AUDITING FIRM
DNV BUSINESS
ASSURANCE
SERVICES UK LTD.

DATE OF ISSUE
16 DECEMBER 2024

DATE OF EXPIRY
15 DECEMBER 2025

CERTIFIED SINCE
16 DECEMBER 2021

AUTHORISED BY

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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

ProfilGruppen Extrusions AB develops and manufactures customized Aluminium extrusions and components. The manufacturing of extrusions takes place in Åseda (Sweden) exclusively and includes:

- Extrusion of Aluminium profiles in four production lines
- Anodizing facility for surface treatment
- Further processing of Aluminium extrusions in the form of cutting processing, bending and stamping.

* Provisional Certification is valid for the period of one year, during which the company can address the non-conformances assessed and subsequently seek full certification

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	ProfilGruppen Extrusions AB
ENTITY NAME	ProfilGruppen Extrusions AB
CERTIFICATION SCOPE	<p>ProfilGruppen Extrusions AB develops and manufactures customized Aluminium extrusions and components. The manufacturing of extrusions takes place in Åseda (Sweden) exclusively and includes:</p> <ul style="list-style-type: none">• Extrusion of Aluminium profiles in four production lines• Anodizing facility for surface treatment• Further processing of Aluminium extrusions in the form of cutting processing, bending and stamping.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Semi-Fabrication• Material Conversion
ASI STANDARD	Performance Standard V3
AUDIT TYPE	<ul style="list-style-type: none">• Initial Certification Audit (5 – 6 October 2021)• Surveillance Audit (18 – 19 October 2022)• Re-Certification Audit and Scope Change (22 – 24 October 2024)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">• 5 – 6 October 2021 (Initial Certification Audit)• 18 – 19 October 2022 (Surveillance Audit)• 22 – 24 October 2024 (Re-Certification Audit and Scope Change)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 18 November 2021 (Initial Certification Audit)• 22 November 2022 (Surveillance Audit)• 12 December 2024 (Re-Certification Audit and Scope Change)
AUDIT SCOPE	<p><u>Initial Certification Audit (5 – 6 October 2021)</u></p> <p>The Audit scope covers the manufacturing of extrusions in ProfilGruppen Åseda (Sweden), and includes:</p> <ul style="list-style-type: none">• Extrusion of Aluminium profiles in four production lines• Anodizing facility for surface treatment• Further processing of Aluminium extrusions in the form of cutting processing, bending and stamping. <p>The supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">• Semi-Fabrication• Material Conversion (Production and Transformation) <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>

Surveillance Audit (18 – 19 October 2022)

The Audit scope covers the manufacturing of extrusions in ProfilGruppen Åseda (Sweden), and includes:

- Extrusion of Aluminium profiles in four production lines
- Anodizing facility for surface treatment
- Further processing of Aluminium extrusions in the form of cutting processing, bending and stamping.

The supply chain activities included in the Audit scope:

- Semi-Fabrication
- Material Conversion (Production and Transformation)

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

Re-Certification Audit and Scope Change (22 – 24 October 2024)

The Audit scope covers the manufacturing of extrusions in ProfilGruppen Åseda (Sweden), and includes:

- Extrusion of Aluminium profiles in four production lines
- Anodizing facility for surface treatment
- Further processing of Aluminium extrusions in the form of cutting processing, bending and stamping.

The supply chain activities included in the Audit scope:

- Semi-Fabrication
- Material Conversion

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

AUDIT OUTCOME	Provisional Certification
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><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.<input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.<input checked="" type="checkbox"/> 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.<input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
CERTIFICATION PERIOD	16 December 2024 – 15 December 2025
NEXT AUDIT TYPE	Surveillance Audit
NEXT AUDIT DATE	15 June 2025
CERTIFICATE NUMBER	167



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

ProfilGruppen Extrusions AB (‘the Entity’) in Åseda, Sweden, operates an extrusion facility providing customized Aluminium profiles and components to European customers. The Aluminium profiles may be surface treated through processes such as anodization. The facility works in close cooperation with customers on profile design and construction. Every product is custom made. The Entity’s customers belong to different industry sectors including Automotives, Machine Builders, Interior Design and Electronics, among others. The facility operates four extrusion lines, an anodizing surface treatment line and two dedicated cutting, milling and machining facilities. The Entity currently employs around 500 people, with an annual production volume of around 34,000 tonnes of Aluminium profiles and components.

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
SYSTEMS	Medium	Medium	Medium	MEDIUM
RISKS	Medium	Medium	Medium	MEDIUM
PERFORMANCE	Medium	Medium	Medium	MEDIUM
OVERALL	MEDIUM			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has established processes and procedures to ensure compliance with Applicable Law. Procedures have been established to demonstrate awareness and ensure compliance, for example by subscription services and cooperation in the industry sector. The Entity holds valid ISO 14001 and 45001 certificates.
1.2 Anti-Corruption	Conformance	<p>The Entity works against Corruption in all its forms, including Extortion and Bribery, and has established a Code of Conduct including anti-Corruption instructions. The Code of Conduct is applicable to all employees and is part of employee onboarding and training. The Entity has established a procurement policy addressing conflict of interests, anti-Bribery and anti-Corruption.</p> <p>The Code of Conduct is disclosed on the Entity's website at: https://www.profilgruppen.se/en/why-profilgruppen/policy/code-of-conduct/</p> <p>The procurement policy is disclosed in Swedish on the Entity's website at: https://www.profilgruppen.se/wp-content/uploads/2024/10/Inkopspolicy-ProfilGruppen.pdf</p>
1.3a-e Code of Conduct	Minor Non-Conformance	<p>The Entity has established a Code of Conduct which includes principles relevant to environmental, social and governance performance. The Code of Conduct is mandatory as part of onboarding of new employees as well as regular employee training. However, the Entity could not document the employee training. The Code of Conduct is reviewed on a regular basis to ensure that it reflects changes to the business that alter Material risks, or on any indication of a control gap.</p> <p>The Code of Conduct is disclosed on the Entity's website at: https://www.profilgruppen.se/en/why-profilgruppen/policy/code-of-conduct/</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has implemented policies and an integrated management system consistent with environmental, social and governance practices and holds valid certificates for ISO 14001 and ISO 45001. Senior management reviews the policies on a regular basis, on any changes to the business and on any indication of a control gap.</p> <p>The Entity's policies are disclosed on their website at: https://www.profilgruppen.se/en/why-profilgruppen/quality-and-environment/</p> <p>Policies and performance on social topics are covered by the Code of Conduct and disclosed in the Entity's 2023 Annual report: https://www.profilgruppen.se/wp-content/uploads/2024/03/Arsredovisning_ENG.pdf</p>
2.2a-c Leadership	Conformance	The Entity's Chief Executive Officer (CEO) has overall responsibility and authority for ensuring conformance with the ASI Performance Standard. The Quality Manager acts as the deputy to the CEO for this role.

CRITERION	RATING	COMMENT
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has established an Integrated Management System and holds a valid certificate for ISO 14001:2018, documenting that it has policies and procedures consistent with the environmental requirements included in operational permits and applicable standards.
2.3b Environmental and Social Management Systems – Social	Minor Non-Conformance	The Entity holds a valid certificate for ISO 45001:2018, documenting that it has established a Management System consistent with requirements for Occupational Health and Safety (OH&S) included in this Standard. However, the Entity does not have a Management System or equivalent monitoring in place for other social risks, covering Labour Rights and Human Rights.
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has established a responsible sourcing Policy covering environmental, social and governance issues as well as a Code of Conduct for Suppliers. The Policy states that upon purchase, the Entity should strive to select durable and energy-efficient goods and services. The policy is reviewed regularly to consider any changes to the business or on any indication of a control gap.</p> <p>The Responsible Sourcing Policy is disclosed in Swedish on the Entity's website at: https://www.profilgruppen.se/wp-content/uploads/2024/10/Inkopspolicy-ProfilGruppen.pdf</p>
2.5a-g Environmental and Social Impact Assessments	Conformance	The Entity has established a procedure for Impact Assessments for new projects or major changes to its operations, including existing extrusion lines, that include baseline conditions, design options and potential environmental and social impacts. Employee representatives participate in the Impact Assessments. At the time of the Audit, there were no new projects or major changes planned at the facility, and no impact assessments were publicly disclosed.
2.6a-h Human Rights Impact Assessment	Conformance	The Entity has established procedures for Impact Assessments for new projects or major changes to existing extrusion lines, that include baseline conditions, design options and potential environmental and social impacts. Employee representatives participate in the Impact Assessments. At the time of the Audit, there were no new projects or major changes planned at the facility, and no impact assessments were publicly disclosed.
2.7a-f Emergency Response Plan	Conformance	The Entity has established an Emergency Response Plan and performs evacuation and fire drills regularly. The Entity has response teams onsite for every shift. The Entity also cooperates with the local fire department on trainings and in emergency situations. The Emergency Response Plan is disclosed on the Entity's website at: https://www.profilgruppen.se/wp-content/uploads/2025/01/Krisberedskap-och-hantering-av-nodlagen.pdf
2.8a-d Suspended Operations	Conformance	The Entity has established procedures to follow if a situation arises where it will need to suspend operations. The requirements of the EU Industrial Emissions Directive and permit requirements from regional authorities will be followed. The needs and expectations of Interested parties will also be considered in situations where the Entity may have to suspend or significantly alter operations. The procedures and policies are regularly reviewed, and considers any changes to its business, or on any indication of a control gap.

CRITERION	RATING	COMMENT
2.9a-b Mergers and Acquisitions	Conformance	The Entity has developed a procedure for a Due Diligence process for mergers and acquisitions. The process includes revision of environmental, social and governance issues. The operational permit also requires a close operation and sharing of information with local authorities in such situations.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has developed a procedure with a checklist for any situation where closure, decommissioning or divestment would be relevant. The procedure also considers cooperation with local authorities and provisions in the permit issued by Länsstyrelsen (Regional authority) and the EU Industrial Emissions Directive. The procedure states that a review of environmental, social and governance issues shall be performed in the planning process for closure, decommissioning or divestment situations.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity's Annual Report is publicly available and includes the Entity's governance approach and information related to environmental, social and economic performance. The Annual Report is disclosed on the Entity's website at: https://www.profilgruppen.se/wp-content/uploads/2024/03/Arsredovisning_ENG.pdf
3.2 Non-compliance and Liabilities	Conformance	The Entity has established procedures to reveal any fines, judgments, penalties or non-monetary sanctions. Any issues will be handled according to Swedish law for listed public companies and will be disclosed on the Entity's website at: https://www.profilgruppen.se/nyheter/pressreaser/
3.3a-c Payments to Governments	Conformance	Payments to Governments are regulated by Swedish law and are only conducted for invoices based on a legal or contractual basis. All payments are verified by financial auditors. Disclosures are made in the Annual report on the Entity's website at: https://www.profilgruppen.se/wp-content/uploads/2024/03/Arsredovisning_ENG.pdf
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	A procedure to handle any Stakeholder complaints, grievances and requests for information has been established according to requirements in ISO 14001 and the ASI Performance Standard. The Entity has established an anonymous whistleblowing service which is available to external Stakeholders which is disclosed on the Entity's website at: https://www.profilgruppen.se/en/contact/whistleblowing/ The whistleblowing link leads to an external site, providing anonymity to anyone who has a case to report. The Entity's complaints resolution mechanism is reviewed on a regular basis, after any changes to the business that can alter environmental, social and governance risks, or on any indication of a control gap.
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity evaluates life cycle impacts of its major product lines, including upstream production process emissions and impacts, as well as the Entity's own impacts from its extrusion and anodising

CRITERION	RATING	COMMENT
		processes. The Entity has developed an Environmental Product Declaration (EPD) which is available to customers upon request.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity developed an EPD for its Aluminium profiles in 2019 which includes the product stages and estimated transport to customers. A new EPD is under development which will be third party verified and publicly available when finalised. LCA information is available to customers upon request.
4.2 Product Design	Conformance	<p>The Entity has developed policies and procedures documenting how sustainability and environmental life cycle performance and objectives are incorporated into the design and development process of its Aluminium profiles. The design of profiles is conducted in close cooperation with the Entity's customers.</p> <p>The environmental Policy is disclosed on the Entity's website at: https://www.profilgruppen.se/en/why-profilgruppen/policy/environmental-policy/</p>
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity has demonstrated a high focus on materials efficiency and resource efficiency in the production process. The Entity aims to reduce Scrap generation by 3% annually, compared to the preceding year. All Scrap generated at the Entity's production facilities is collected and recycled.</p> <p>The Entity separates Aluminium Process Scrap according to alloy specification and grades for recycling.</p>
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	<p>The Entity has implemented a recycling strategy, which documents that all Aluminium Scrap generated at the Entity shall be recycled. Anodised Aluminium Scrap from the Entity's sub-contractors is also recycled and re-used by the Entity. The recycling strategy is reviewed on a regular basis and is incorporated into the Entity's environmental Policy, which is disclosed on the Entity's website at: https://www.profilgruppen.se/en/why-profilgruppen/policy/environmental-policy/</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity engages with national and regional collection and recycling systems. The Entity recycles all process Scrap and wastes from its own production lines. Aluminium Scrap is remelted at a local remelting plant. All waste fractions are collected and treated according to national systems and regulations.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	<p>Whilst the Entity discloses its third-party verified Scope 1 and 2 Emissions data, the Scope 3 Emissions profile however is currently derived from estimates only, and these estimates are not currently publicly disclosed.</p> <p>Energy use and Greenhouse Gas (GHG) Emissions (Scope 1 and 2 Emissions) are disclosed in the Entity's Annual Report, pages 11-12, which is accessible at: https://www.profilgruppen.se/wp-content/uploads/2024/03/Arsredovisning_ENG.pdf</p>
5.2a Aluminium Smelter GHG Emissions Intensity -	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
Started production after 2020		
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	Major Non-Conformance	The Entity's has established GHG emissions reduction targets with objectives for 2025 and 2030. These targets have not been publicly disclosed and are not updated. The Entity has not established a GHG Emissions Reduction Plan and ensured a GHG Emissions Reduction Pathway consistent with a 1.5°C warming scenario, using an ASI endorsed methodology. Energy use is closely monitored with an annual reduction target of 3% kWh/kg of Aluminium profile.
5.4 GHG Emissions Management	Conformance	The Entity has implemented an Integrated Management System, including environmental and climate topics, and monitors energy use and GHG Emissions. There is regular evaluation of processes and procedures and operating controls to achieve performance according to defined targets. Performance on energy use and emissions is disclosed in the Entity's Annual Report, which is accessible at: https://www.profilgruppen.se/wp-content/uploads/2024/03/Arsredovisning_ENG.pdf
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	Emissions to Air are regulated by the operational permit from the local authority, Länsstyrelsen, and are monitored by a third party to verify that emissions are in accordance with the Entity's permit. The Entity holds a valid ISO 14001 certificate. This monitoring demonstrates that the Entity's Emissions to Air are not Material. The Entity's environmental Policy is disclosed on their website at: https://www.profilgruppen.se/en/why-profilgruppen/policy/environmental-policy/
6.2a-g Discharges to Water	Conformance	The Entity's Discharges to Water are regulated by the operational permit from the regional authority, Länsstyrelsen. Monthly samples are analysed by a certified laboratory. The Entity's performance is within the limits of discarded substances given in the permit. The Entity monitors discharges to water as part of its environmental Management System and works to improve its processes to minimise discharges and impacts. The Entity holds a valid ISO 14001 certificate. An overview of Discharges to Water with key metrics is disclosed in the Entity's Annual Report, which is accessible at: https://www.profilgruppen.se/wp-content/uploads/2024/03/Arsredovisning_ENG.pdf
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity has assessed the risks for Spills and Leakages from all production processes and has identified major risk areas. The Entity has established systems and controls for detecting and monitoring Spills or Leakages from all production processes, including the four presses, the anodising plant and the water treatment plant. Compliance controls and a monitoring programme have been established in accordance with ISO 14001 and the ASI standard. The Entity publicly discloses their performance in their Annual Report,

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		pages 11-13, which is accessible at: https://www.profilgruppen.se/wp-content/uploads/2024/03/Arsredovisning_ENG.pdf
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity reports all Spills, Leakages and incidents to the regional authority and to the municipality according to both Swedish law and the Entity's operational permit. Information on incidents are also disclosed on their website at: https://www.profilgruppen.se/nyheter/pressreleaser/</p> <p>Spills and Leakages are also disclosed in the Entity's Annual Report. Incidents that occurred in 2023 are disclosed on page 12 of the Annual Report, which is accessible at: https://www.profilgruppen.se/wp-content/uploads/2024/03/Arsredovisning_ENG.pdf</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has established a Waste management strategy. All types of Wastes generated are handled according to the waste mitigation hierarchy. All Aluminium Scrap is recycled.</p> <p>The Entity keeps an inventory of Waste streams by nature (Hazardous or Non-Hazardous), source, classification, storage and disposal methodology. Waste generated at the Entity is reported annually to the regional authorities and disclosed in the Entity's Annual Report, page 13, which is accessible at: https://www.profilgruppen.se/wp-content/uploads/2024/03/Arsredovisning_ENG.pdf</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.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has established processes to monitor its water use by source. Water-related risks have been assessed and are low. Water is sourced from the Entity's own water well and from the municipal supply. According to World Resources Institute (WRI), the Entity is in a region with a low risk level for water scarcity, scoring 1-2 on a 5-degree scale. The water used by the Entity is disclosed in their Annual Report, page 12, which is accessible at: https://www.profilgruppen.se/wp-content/uploads/2024/03/Arsredovisning_ENG.pdf</p>
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity. A water management plan has not been established since the water related risks in the region are low and the impact from the Entity is also rated as low.
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has assessed the risks and materiality of the impacts on Biodiversity and Ecosystem Services from its land use and activities in its nearby area through cooperation and communication with regional and local authorities. The municipality's Biodiversity Risk Assessment concluded that the Entity's production site has no Material impacts on local Biodiversity values or Ecosystem Services.</p>

CRITERION	RATING	COMMENT
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is rated not applicable to the Entity since the municipality's Biodiversity Risk Assessment concluded the risks to Biodiversity and Ecosystem Services are low.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is rated not applicable to the Entity since the municipality's Biodiversity Risk Assessment concluded the Entity has no Material impact on Biodiversity.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is rated not applicable to the Entity since the municipality's Biodiversity Risk Assessment concluded there is no Material risk to Ecosystem Services.
8.4 Alien Species	Conformance	Swedish law has provisions on the heat treatment of packaging materials and wooden pallets and the Entity has established procedures to follow Applicable Law. Packaging can only be purchased from approved suppliers. The Entity has completed a risk assessment and established measures to proactively prevent accidental or deliberate introduction of Alien Species.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	There are no World Heritage Properties in the area where the Entity has its operations.
8.6a-d Protected Areas	Conformance	There are no Protected Areas within the Entity's Area of Influence. Investigations of land and the surrounding area are always considered in new projects and changes to existing facilities in accordance with Swedish law.
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.
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Minor Non-Conformance	<p>The Entity has established policies documenting its rules and expectations to employees, suppliers, business partners and other interested parties. The policies refer to the UN Guiding Principles on Business and Human Rights, the ILO conventions on Labour Rights and Ethical Trade Initiative (IEH) guidelines on ethical trade principles.</p> <p>The Entity has established a complaints remediation action where any Stakeholder can raise concerns and complaints. The complaints mechanism is accessible on the Entity's website at: https://www.profilgruppen.se/kontakt/visselblasing/</p> <p>Currently the Entity has not established a specific Human Rights Due Diligence process to assess Human Rights risks in its supply chain.</p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	The Entity has implemented policies and procedures to ensure respect for the rights and interests of all employees, focused on gender equity. The Audit observed good practice in this area, with

CRITERION	RATING	COMMENT
		<p>targets established for women in management, and practices to ensure equal treatment of Workers. The Entity had invested in an analysis considering the barriers for women in the workplace and is currently working on removing these.</p> <p>The gender equity programme is disclosed in the Entity's Annual Report, page 14, which is accessible at: https://www.profilgruppen.se/en/sustainability/</p> <p>The Entity's Equal Opportunities Policy is disclosed in Swedish on the Entity's website which is accessible at: https://www.profilgruppen.se/varfor-profilgruppen/policy/9279-2/</p>
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is rated not applicable since there are no Indigenous Peoples in the part of Sweden where the Entity operates.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is rated not applicable since there are no Indigenous Peoples in the part of Sweden where the Entity operates.
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 rated not applicable since there are no Indigenous Peoples in the part of Sweden where the Entity operates.
9.5a Cultural and Sacred Heritage – Identification	Not Applicable	This Criterion is rated not applicable since there are no Indigenous Peoples in the part of Sweden where the Entity operates.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is rated not applicable since there are no cultural, historical or spiritual heritage sites identified, and no Indigenous Peoples present in the region where the Entity operates.
9.6a-i Displacement	Not Applicable	This Criterion is rated not applicable since there are no Indigenous Peoples in the part of Sweden where the Entity operates.
9.7a-h Affected Populations and Organisations	Conformance	The Entity demonstrates an open and well-functioning cooperation with the municipality, local schools, neighbours, and other interested parties. This was also confirmed by local Community representatives interviewed during the Audit.
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Conformance	<p>The Entity's Code of Conduct and Code of Conduct for Suppliers both refer to the UN Declaration on Human Rights and the ILO Convention on Labour Rights. The Entity explicitly states that it shall not contribute to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRA) and also expect its Suppliers to actively take measures to avoid such direct or indirect contribution.</p> <p>The Audit observed strong awareness of social risks in the supply chain, with supplier engagement on these topics. Additionally, the Entity has taken steps to support traceability across supply chain and is working on cross-industry initiatives for smelter origin and</p>

CRITERION	RATING	COMMENT
		traceability information. All the Entity's Aluminium Suppliers are ASI Certified.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity's Code of Conduct and Code of Conduct for Suppliers both refer to the UN Declaration on Human Rights and the ILO Convention on Labour Rights. The Entity explicitly states that it shall not contribute to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRA) and also expect its Suppliers to actively take measures to avoid such direct or indirect contribution. The Entity can however improve its Due Diligence measures and report on this annually, as good practice in transparency.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	The Entity's Code of Conduct and Code of Conduct for Suppliers both refer to the UN Declaration on Human Rights and the ILO Convention on Labour Rights. The Entity explicitly states that it shall not contribute to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRA) and also expect its Suppliers to actively take measures to avoid such direct or indirect contribution. The Entity can however improve its Due Diligence measures and report on this annually, as good practice in transparency.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	This ASI Audit satisfies the requirement by auditing due diligence practices at the Entity.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Minor Non-Conformance	The Entity's Code of Conduct and Code of Conduct for Suppliers both refer to the UN Declaration on Human Rights and the ILO Convention on Labour Rights. The Entity explicitly states that it shall not contribute to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas and also expect its Suppliers to actively take measures to avoid such direct or indirect contribution. The Entity does not report annually on its supply chain Due Diligence
9.9 Security practice	Conformance	The Entity's Code of Conduct and Supplier Code of Conduct both refer to the UN declaration on Human Rights and the ILO convention on Labour Rights, which applies to security practice. All employees at the Entity use entry identification cards. There is no security company engaged at the gate. The doors and gates close at 19:00 and from this time, a security company performs regular checks and responds to alarms as required.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	Freedom of Association and the Right to Collective Bargaining is well established under Swedish Law. The Entity has implemented a Code of Conduct committing to Freedom of Association and Right to Collective Bargaining. Trade Unions present at the Entity have agreed a Collective Bargaining Agreement.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable as Swedish law ensures the right to freely associate and to Collective Bargaining.

CRITERION	RATING	COMMENT
10.2a-c Child Labour	Conformance	The Entity does not engage in or support any form of Child Labour, including the Worst Forms of Child Labour. This aspect is addressed in the Entity's Code of Conduct, the Code of Conduct for Suppliers and the Occupational Health and Safety (OH&S) Management System. Apprenticeships and related safety measures are strictly implemented following Swedish law requirements.
10.3a-c Forced Labour	Minor Non-Conformance	The Entity's Collective Bargaining Agreement, Code of Conduct and internal routines, instructions and practices ensures that it meets its obligations to protect its Workers from Forced Labour in all aspects addressed in the ASI Performance Standard. All Workers must have a Swedish social security number to be able to undertake work onsite. A Modern Slavery Statement has not been disclosed, although a statement on Forced Labour is included in the Entity's Code of Conduct, which is accessible at: https://www.profilgruppen.se/en/why-profilgruppen/policy/
10.4a-c Non-Discrimination	Conformance	The Entity ensures equal opportunities for all employees through its Equal Treatment Policy addressing zero tolerance to Discrimination. This is also addressed in the Entity's Code of Conduct. The Equal Treatment Policy is disclosed on the Entity's website at: https://www.profilgruppen.se/varfor-profilgruppen/policy/9279-2/
10.5 Communication and engagement	Conformance	The Entity has an open and inclusive communication between management, Workers and the Trade Union which is formalised within the Collective Bargaining Agreement. The Entity has a joint Health and Safety Committee where issues can be raised by Workers and discussed with senior management. Policies and procedures stating the Entity's commitment and approach to communication, consultation and engagement with Workers is documented.
10.6a-g Violence and Harassment	Conformance	The Entity has developed and implemented a publicly available Equal Treatment Policy addressing zero tolerance to Violence and Harassment. The Code of Conduct also re-enforces this position. The Entity has a publicly available whistle blowing mechanism, ensuring anonymity, which enables Workers or the public to report any concerns around Violence and Harassment.
10.7a-c Remuneration	Conformance	The Collective Bargaining Agreement and Swedish law ensures compliance on Worker remuneration. All Workers are covered under the Collective Bargaining Agreement which ensures the payment structure and conditions are standardised and reviewed by an additional party to act as an additional assurance.
10.8a-c Working Time	Conformance	Swedish Law and the Collective Bargaining Agreement strictly regulates Working Time. Shift patterns, overtime hours, sick leave and annual leave are remunerated according to Swedish law and formalised further under the Collective Bargaining Agreement.
10.9a-b Informing Workers of Rights	Conformance	The Entity informs Workers of rights in accordance with the Collective Bargaining Agreement through different means, including publicly available information on their webpage, quarterly meetings, and the internal intranet page. All new employees meet the union representative as part of their onboarding process.

CRITERION	RATING	COMMENT
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity's Occupational Health and Safety (OH&S) Management System is part of its overall Integrated Management System. Based on risk assessments, the operational instructions and processes for operators are updated. The Management System is certified to ISO 45001:2018 and the Entity holds a valid certificate.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Minor Non-Conformance	The Entity's Occupational Health and Safety (OH&S) Management System is part of its overall Integrated Management System. Based on risk assessments, the operational instructions and processes for operators are updated. The Management System is certified to ISO 45001:2018 and holds a valid certificate. The management system was last reviewed during recertification in 2024. The effectiveness of the Entity's Health and Safety system is disclosed in the Annual Report, however there is no performance comparison to peer Businesses nor best practice in the industry. The Entity's annual report is accessible at: https://www.profilgruppen.se/wp-content/uploads/2024/03/Arsredovisning_ENG.pdf
11.2 Employee engagement on Health and Safety	Conformance	The Entity engages Health and Safety Committees, regular joint meetings with all the Committees and Critical Controls Committees. All employees are allowed to raise Health and Safety issues. Employee surveys and training support engagement within Occupational Health and Safety issues.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	17 December 2021	Initial Certification Audit – Full Certification
1	17 December 2022	Surveillance Audit
2	12 March 2025	Re-Certification Audit and Scope Change Audit – Provisional Certification Scope Change to apply PS V3, including corresponding change to the supply chain activity to 'Material Conversion'.