

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# MYTILINEOS S.A.

CERTIFICATE  
NUMBER

156

ASI  
STANDARD

PERFORMANCE  
STANDARD  
(V2 2017)

CERTIFICATION  
LEVEL

FULL  
CERTIFICATION

ASI  
ACCREDITED  
AUDITOR

EUROCERT  
S.A.

DATE OF ISSUE

11 OCTOBER 2021

DATE OF EXPIRY

10 OCTOBER 2024

CERTIFIED SINCE

11 OCTOBER 2021

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](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

Mytilineos S.A. - Metallurgy Business Unit (Greece),  
including:

- Bauxite mining activities of Delphi Distomon site;
- Refining, smelting and casthouse activities at the Aluminium Of Greece Plant;
- Port Facilities at the Aluminium of Greece Plant;
- and,
- Mytilineos corporate headquarters in Athens.

# SUMMARY AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	MYTILINEOS S.A. Metallurgy Business Unit
ENTITY NAME	Mytilineos S.A.
CERTIFICATION SCOPE	Mytilineos S.A. - Metallurgy Business Unit (Greece), including: <ul style="list-style-type: none"><li>- Bauxite mining activities of Delphi Distomon site;</li><li>- Refining, smelting and casthouse activities at the Aluminium Of Greece Plant;</li><li>- Port Facilities at the Aluminium of Greece Plant; and,</li><li>- Mytilineos corporate headquarters in Athens.</li></ul>
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>• Bauxite Mining</li><li>• Alumina Refining</li><li>• Aluminium Smelting</li><li>• Aluminium Re-melting/Refining</li><li>• Casthouses</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	EUROCERT S.A.
AUDIT DATE	<ul style="list-style-type: none"><li>• 9 – 16 July 2021</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>• 13 September 2021</li></ul>
AUDIT SCOPE	<p>The audit scope includes all activities at the Delphi Distomon site (Greece) and the Aluminium Of Greece Plant and headquarters in Athens (Greece).</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>• Bauxite Mining</li><li>• Alumina Refining</li><li>• Aluminium Smelting</li><li>• Aluminium Re-melting/Refining</li><li>• Casthouses</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>

---

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 October 2021 – 10 October 2024

---

NEXT AUDIT  
TYPE

Surveillance Audit

---

NEXT AUDIT  
DUE DATE

11 April 2023

---

CERTIFICATE  
NUMBER

156

---

## SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has established a solid organizational structure to manage legal compliance topics. The Entity has effective processes to identify, comply and monitor compliance with legal requirements. The Entity ensures compliance with Applicable Laws by conducting regular evaluations of compliance and maintaining awareness of the relevant legislative requirements through training, meetings and other communication actions.
1.2 Anti-Corruption	Conformance	The Entity has established a Code of Business Conduct which includes the relevant anti-corruption activities and obligations of the employees, and a Suppliers / Business Partners Code of Conduct which includes Anti-corruption and Anti-bribery requirements for the suppliers and contractors. The risk assessment on ethics is dynamically updated according to the information received by established ethics reporting channels and other communication tools.
1.3 Code of Conduct	Minor Non-Conformance	<p>The Entity has implemented a Code of Business Conduct and Suppliers / Business Partners Code of Conduct which include principles relevant to environmental, social, and governance performance. Both of these codes of conduct can be found on the Entity's website:</p> <p><a href="https://www.mytilineos.gr/media/hwdhvhaw/kodikas_deontologias_omilou_2019_en_web.pdf">https://www.mytilineos.gr/media/hwdhvhaw/kodikas_deontologias_omilou_2019_en_web.pdf</a></p> <p><a href="https://www.mytilineos.gr/media/14hbtss2/mytilineos_suppliers_code_of_conduct_2019_en.pdf">https://www.mytilineos.gr/media/14hbtss2/mytilineos_suppliers_code_of_conduct_2019_en.pdf</a></p> <p>The Code of Business Conduct is applicable to all employees and the Suppliers / Business Partners Code of Conduct to all suppliers and contractors. However, the internal audits performed in 2020 by the Entity have not included in its scope of works the identification of the level of application of the Code of Business Conduct of the entities under the scope of ASI.</p>
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	The Entity has implemented and maintains policies regarding Occupational Health & Safety, Environmental, and Human Rights, consistent with the practices included in the ASI Performance Standard. The policies are subject to periodic review and employees training, as part of the ISO

CRITERION	RATING	COMMENT
		14001:2015 Environmental Management Systems and ISO 45001 Occupational Health and Safety Systems certifications.
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The Entity's senior management endorse, support through the provision of adequate resources for effective implementation and effective application of environmental, social, and governance policies. The policies are periodically reviewed under the certified management systems that the Entity maintains. The effectiveness of the management systems is reviewed during the annual management review, where the annual budget is approved.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	Policies are communicated internally and externally as appropriate (company website, intranet). The main Entity's policies can be found at: <a href="https://www.mytilneos.gr/sustainability/our-main-policies/">https://www.mytilneos.gr/sustainability/our-main-policies/</a> <a href="https://www.alhellas.com/Uploads/delfi/Environ_policy_eng_2021.pdf">https://www.alhellas.com/Uploads/delfi/Environ_policy_eng_2021.pdf</a> <a href="https://www.alhellas.com/Uploads/delfi/HS_policy_v3_eng.pdf">https://www.alhellas.com/Uploads/delfi/HS_policy_v3_eng.pdf</a> <a href="https://www.alhellas.com/en-us/certificates/iso-certifications">https://www.alhellas.com/en-us/certificates/iso-certifications</a> Training takes place after the issuing of new policies aimed at the awareness of the relevant personnel, as required.
2.2 Leadership	Conformance	The Entity has nominated a Senior Management Representative for the ASI Performance Standard. Furthermore, an Environmental Social and Governance (ESG) Team has been defined for the Metallurgy business unit, covering health & safety, environmental, labour, ethics, and human rights issues.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity has implemented and documented an Environmental Management System and holds valid ISO 14001:2015 certificates for all of its activities into ASI certification scope.
2.3b Environmental and Social Management Systems (social)	Minor Non-Conformance	The Entity has documented and implemented a Social Management System with policies, procedures, and implementation records, including management provisions for preventing and mitigating these identified main environmental, social, and occupational health and safety impacts. However, no documented reviews took place during the last year to test conformance with and effectiveness of the Social Management System of the Entity.

CRITERION	RATING	COMMENT
2.4 Responsible Sourcing	Conformance	The Entity is highly committed to responsible sourcing and it has included reference to this in both its Quality Policy and the Suppliers / Business Partners Code of Conduct. Assessments of basic suppliers take place regularly and additional actions, such as their training for sustainability topics, enforce the application of the responsible sourcing policy covering environmental, social, and governance issues.
2.5 Impact Assessments	Conformance	The Entity has identified, assessed, and documented impacts regarding social, cultural, environmental, occupational health & safety based on risk assessment, covering all activities under ASI Performance standard certification. A Human Rights Impact Assessment is documented via the Human Rights Self-Evaluation Tool (UN Global Compact), which includes also a gender analysis.
2.6 Emergency Response Plan	Conformance	The Entity has an Emergency Response Plan for both the Aluminium of Greece Plant and Delf-Distomon mining activities. Worker representatives and the relevant Authorities are engaged in the development and approval of site-specific Emergency Response Plans. In case of emergencies affecting the local communities and other stakeholders groups, the emergency plans are drafted and published for consultation with the affected stakeholders' groups and the Authorities, before their finalization.
2.7 Mergers and Acquisitions	Conformance	The Entity has established a procedure for mergers and acquisitions, but no such activity has happened in the past two years.
2.8 Closure, Decommissioning and Divestment	Conformance	The Entity has established a procedure for Closure, Decommissioning, and Divestment in accordance with the requirement of the ASI Performance Standard. However, no such case has happened recently. In case of closure of mining activity, all required obligations are included in the environmental studies and permits of each specific mine.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	The Entity publicly discloses its governance approach and its material environmental, social, and economic impacts. All relevant information can be found on the Mytilineos website, at the following link: <a href="https://www.mytilineos.gr/sustainability/reports/sustainable-development-reporting/">https://www.mytilineos.gr/sustainability/reports/sustainable-development-reporting/</a>

CRITERION	RATING	COMMENT
3.2 Non-compliance and liabilities	Conformance	<p>The Entity publicly discloses information on significant fines, judgments, penalties, and non-monetary sanctions for failure to comply with Applicable Law at its Sustainable Development Report 2020, at the following link: <a href="https://www.mytilneos.gr/sustainability/reports/sustainable-development-reporting/">https://www.mytilneos.gr/sustainability/reports/sustainable-development-reporting/</a></p> <p>There were not any significant fines, judgments, penalties, and non-monetary sanctions during the year 2020.</p>
3.3a Payments to governments (legal and contractual)	Conformance	<p>The anti-corruption policy of the Entity has requirements in place ensuring that any payments to governments made by or on its behalf have a solid legal and/or contractual basis. As confirmed by the accounting system of the Entity and its annual financial report, the Entity did not make government payments other than taxes, fees, and social insurance.</p>
3.3b Payments to governments (disclosure - bauxite mining)	Conformance	<p>The Entity has publicly disclosed payments to governments, building on existing audit and assurance systems. All the relevant information can be found on the Mytilneos website, at the following link: <a href="https://www.mytilneos.gr/media/mimmbu3t/asi-content-index-metallurgy-business-unit.pdf">https://www.mytilneos.gr/media/mimmbu3t/asi-content-index-metallurgy-business-unit.pdf</a></p>
3.4 Stakeholder complaints, grievances and requests for information	Minor Non-Conformance	<p>The Entity has implemented accessible, transparent, and culturally and gender-sensitive, Complaints Resolution Mechanisms, adequate to address stakeholder complaints, grievances, and requests for information relating to its operations. However, in some cases, the Complaints Resolution Mechanisms may not be considered as understandable by interested parties.</p>
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	<p>The Entity has assigned to an appropriate external consultant and completed a Life Cycle Assessment for the bauxite extraction, alumina and primary aluminium production line, in accordance with ISO 14040 and 14044.</p>
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	<p>The Entity has undertaken a cradle-to-gate Life Cycle Assessment of its major product lines with the expertise of an external consultant. The inventory for the LCA was based on production figures from both Delfi-Distomon and Aluminium of Greece Plant.</p>

CRITERION	RATING	COMMENT
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The Entity has developed and implemented policies, systems, procedures, and processes that support the information included in the conducted LCA study. The Entity's policies claim it will provide the LCA information and its underlying assumptions (including system boundaries) upon request.
4.2 Product design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a Aluminium Process Scrap (targets)	Conformance	The Entity has minimised the generation of Aluminium Process Scrap within its own operations and, where generated, a target near 100% of scrap for collection, recycling, and/or re-use has been established. The Entity has established targets and improvement programs to reduce scrap during production. All the scraps are recycled by the internal smelter workshop. The scrap generated rate is reviewed on a monthly basis to ensure the targets are achieved.
4.3b Aluminium Process Scrap (alloy separation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope as the Entity purchases a standard quality of recycled scrap (>98% of aluminium), therefore it does not separate Aluminium alloys and grades for recycling.
4.4a Collection and recycling of products at end-of-life (strategy)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope, as there is no collection and recycling of products at end-of-life and it does not engage with local, regional, or national collection and recycling systems. The Entity purchases a standard quality of recycled scrap (>98% of aluminium).
4.4b Collection and recycling of products at end-of-life (engagement)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope, as there is no collection and recycling of products at end-of-life and it does not engage with local, regional, or national collection and recycling systems. The Entity purchases a standard quality of recycled scrap (>98% of aluminium).
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity discloses its Scope 1, Scope 2 and Scope 3 GHG emissions and energy consumption by source in the section "Energy & Air Emissions" of its Sustainable Development Report 2020 (pages. 167, 92, and 70) which is available at: <a href="https://www.mytilneos.gr/sustainability/reports/sustainable-development-reporting">https://www.mytilneos.gr/sustainability/reports/sustainable-development-reporting</a>



CRITERION	RATING	COMMENT
		Specifically for the information related Aluminium of Greece Plant and Delfi-Distomon the information can be found at: <a href="https://www.mytilineos.gr/media/mimmbu3t/asi-content-index-metallurgy-business-unit.pdf">https://www.mytilineos.gr/media/mimmbu3t/asi-content-index-metallurgy-business-unit.pdf</a>
5.2 GHG emissions reductions	Conformance	Following a decision by the Board of Directors on February 18, 2021, the Entity is committed to minimising its carbon footprint, aiming to reduce the total direct and indirect CO <sub>2</sub> emissions by at least 30% by 2030 vs 2019, while by 2050 it commits to achieving net-zero emissions across its entire business activity. This commitment can be found on the Entity's website: <a href="https://www.mytilineos.gr/news/press-releases/mytilineos-sets-new-ambitious-strategic-targets-for-net-zero-emissions-by-2050/">https://www.mytilineos.gr/news/press-releases/mytilineos-sets-new-ambitious-strategic-targets-for-net-zero-emissions-by-2050/</a> There are several action plans defined per production process (Alumina, Anodes, Electrolysis, Casting), including the mining activities, defining specific actions connected with time-bound direct and indirect GHG emissions reduction targets, on an annual basis.
5.3a Aluminium Smelting (management system)	Conformance	The Entity has in place the necessary Management System, evaluation procedures, and operating controls to limit the Direct GHG emissions. The scope 1 GHG emissions of the Aluminium of Greece Plant are monitored and reported according to the requirements of the EU-ETS trading scheme.
5.3b Aluminium Smelting (up to and including 2020)	Conformance	The Entity's Scope 1 and Scope 2 GHG emissions related to the production of Aluminium was for the year 2020 at a level below 8 tonnes CO <sub>2</sub> -eq per metric tonne of Aluminium (6.98 t CO <sub>2</sub> /t Al), as documented in the calculation records of the Aluminium of Greece Plant.
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope, as the Entity is an Aluminium smelter that has started production before 2020.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		
6.1 Emissions to Air	Conformance	The Entity quantifies and reports emissions to air that have potentially adverse effects on humans or the environment in accordance with the existing Environmental Permits and the relevant legislation. The Entity conducts online and offline measurements and reports emissions to air in accordance with authorities' requirements. All the measurements conducted over the year 2020

CRITERION	RATING	COMMENT
		determined emissions were within prescribed legal limits. Furthermore, the Entity has in place a specific emissions monitoring program to minimize these adverse impacts. Finally, the Entity has set, during the last decade, continual reduction targets for air emissions, according to the requirements of its certified Environmental Management System.
6.2 Discharges to Water	Conformance	The Entity has established a wastewater inventory to control the discharges to water. All the industrial wastewater is collected and treated by an internal wastewater treatment plant prior to discharging to the sea, as defined by the Environmental Permit. The Entity has established a monitoring plan for the wastewater discharging according to the Environmental Permit's requirements. All parameters were found to be within the Environmental Permit limits.
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	The Entity periodically identifies and evaluates major risk areas of operations where spills and leakage may contaminate air, water, or soil, according to specific procedures that it has in place. Furthermore, several impact assessments have been conducted including several risk scenarios (e.g. for dangerous Substances, thermal radiation, fire, explosion of natural or chemical type, the release of toxic gases). Several zones of impact and response plans have been set, according to these scenarios.
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	As part of its certified Environmental Management System, the Entity has established communication procedures, emergency plans, external communication plans, compliance controls, and monitoring programs to prevent and detect spills and leakage. The relevant measuring equipment for spills and leakage detection is in place according to the relevant Environmental Permits' requirements.
6.4a Reporting of Spills (immediate disclosure)	Minor Non-Conformance	According to its procedures and emergency plans, the Entity reports to affected parties the volume, type, and potential impact of significant Spills immediately after an incident. However, no such incidents have taken place recently. The definition of "significant spill" however, has not been defined for the Delfi-Distomon activities.
6.4b Reporting of Spills (regular reporting)	Conformance	The Entity reports on spills and leakage to the Authorities as required and discloses them in its Sustainability Report. There is a relevant statement

CRITERION	RATING	COMMENT
		<p>on pages 90 and 167 of Sustainable Development Report 2020 at:  <a href="https://www.mytilineos.gr/sustainability/reports/sustainable-development-reporting/">https://www.mytilineos.gr/sustainability/reports/sustainable-development-reporting/</a>  and in the specific report for Metallurgy sector entities at:  <a href="https://www.mytilineos.gr/media/mimmbu3t/asi-content-index-metallurgy-business-unit.pdf">https://www.mytilineos.gr/media/mimmbu3t/asi-content-index-metallurgy-business-unit.pdf</a></p>
6.5a Waste management and reporting (strategy)	Conformance	The Entity has developed and documented in its procedures a waste management strategy in accordance with the waste mitigation hierarchy at both sites. The Entity's Waste Management Procedures define the processes to collect and dispose of all the waste. The Entity has continual improvement targets to reduce the waste generation per unit.
6.5b Waste management and reporting (disclosure)	Conformance	<p>The Entity has publicly disclosed, on an annual basis, the quantity of Hazardous and Non-Hazardous Waste generated by the Entity, and associated Waste disposal methods. These waste quantities are publicly disclosed on the Entity's webpage at:  <a href="https://www.mytilineos.gr/sustainability/reports/sustainable-development-reporting">https://www.mytilineos.gr/sustainability/reports/sustainable-development-reporting</a>  <a href="https://www.mytilineos.gr/media/mimmbu3t/asi-content-index-metallurgy-business-unit.pdf">https://www.mytilineos.gr/media/mimmbu3t/asi-content-index-metallurgy-business-unit.pdf</a></p>
6.6a Bauxite Residue (storage construction)	Conformance	The Entity has constructed and used a bauxite residue storage area since 2011, in a manner that effectively prevents the release of Bauxite Residue and leachate to the environment. Bauxite Residue is situated in a specific licensed area, according to the current Environmental Permit. The Aluminium of Greece Plant has also installed four filter-presses resulting in the deposition of all bauxite residues on land from the beginning of 2012. The Entity demonstrated robust controls over its Bauxite Residue Area, which operates according to the Environmental Permit, having in place.
6.6b Bauxite Residue (integrity checks and controls)	Conformance	Regular third-party inspections are carried out at the bauxite residue storage site. Daily visual inspections and periodic detailed internal audits are performed by the environmental department of Aluminium of Greece Plant to ensure the integrity of the controls applied.
6.6c Bauxite Residue (water discharge)	Conformance	Currently, 15% of the water filtrate is discharged in the sea and the rest is recycled. The filtrated water,

CRITERION	RATING	COMMENT
		<p>resulted after pressing, is neutralized according to the environmental permit requirements, to minimize impacts to the environment. According to the Environmental Permit, the maximum allowed quantity of filtrate discharged to the sea is 240kt. An additional environmental study has been conducted regarding processing this 15% quantity of discharged water to further improve its quality and characteristics. This plan is planned to be completed by the end of 2021.</p>
6.6d Bauxite Residue (marine and aquatic environments)	Conformance	<p>The current controls of Aluminium of Greece Plant assure that no discharges to marine and aquatic environments from Bauxite Residue Areas take place.</p>
6.6e Bauxite Residue (start of the art technologies)	Conformance	<p>Aluminium of Greece Plant passes bauxite residue through a filtration compartment and the output residue is finally situated to a special-constructed licensed landfill, according to the existing environmental permit. No Bauxite Residue lagooning has taken place since the end of 2011.</p>
6.6f Bauxite Residue (remediation)	Not Applicable	<p>This Criterion is not applicable to the Entity's Certification Scope, as there is no plan for closure in the next 5 years.</p>
6.7a Spent Pot Lining (SPL) (storage and management)	Conformance	<p>The Entity's Aluminium of Greece Plant applies procedures and processes that conform to these Spent Pot Lining (SPL) requirements. SPL is disposed to a licensed disposal area, according to the current Environmental Permit. The landfill, constructed by geomembranes, ensures water-tightness towards the watershed, while it has a network for collecting the washes that accumulate at the bottom and going to a tank, which is also insulated, minimizing thus any adverse environmental effects.</p>
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Conformance	<p>The Entity's Aluminium of Greece Plant participates in a European Union's Project called SPLCycle for optimizing processes for the recovery and recycling of carbon and refractory materials from SPL. This Study is under the umbrella of the European Program SPLCycle and is available at: <a href="https://eitrawmaterials.eu/project/spl-cycle/">https://eitrawmaterials.eu/project/spl-cycle/</a> The project presents a novel zero-waste technology, developed by and with external partners from EIT RIS eligible countries for the recycling of Spent Pot Lining (SPL) from aluminium production, consisting of four main separation</p>

CRITERION	RATING	COMMENT
		processes (preparation, extraction, flotation, and refining) in order to achieve the quality of products needed by end-users.
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Conformance	Spent Pot Lining is disposed to a separate licensed disposal area, according to the current Environmental Permit. The special-constructed landfill ensures water-tightness towards the watershed, while it has a network for collecting the washes that accumulate at the bottom and going to a tank, which is also insulated. SPL wastes are placed in a separate part so as to be easy their removal, after finding an appropriate solution for their disposal. The completion of the European Union's Project called SPLCycle is expected to provide an appropriate solution for SPL recycling. The current landfilling solution is the optimum temporary solution till the completion of the SPLCycle project, minimizing the potential for adverse environmental effects.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Conformance	The Entity currently participates in a European project called SPLCycle to optimise processes for the recovery and recycling of carbon and refractory materials. This project is funded by the European Institute of Innovation and Technology, as referred to the following link: <a href="https://eitrawmaterials.eu/project/spl-cycle/">https://eitrawmaterials.eu/project/spl-cycle/</a>
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Conformance	Spent Pot Lining (SPL) is disposed to a licensed disposal area (disposal into the insulated with geomembranes space), according to the current Environmental Permit. There is no discharge of SPL to marine or aquatic environments. The discharge of SPL to marine or aquatic environments is prohibited.
6.8a Dross (recovery)	Conformance	The Entity has maximised the recovery of Aluminium by collecting all dross and dross residues volumes and provide them to appropriate contractors for recycling. The recovery rate of dross is 100%.
6.8b Dross (recycling)	Conformance	The recovered dross is recycled by appropriate contractors according to the environmental permit terms. The quantities of recycled dross are reported to the government in the Wastes Electronic Registry on annual basis. 100% of the recovered dross are sold to appropriate third parties for recycling (there is no landfilling), maximising the recycling of treated dross residues

CRITERION	RATING	COMMENT
6.8c Dross (review of alternatives)	Conformance	Although the Entity's Aluminium of Greece Plant is licensed for dross landfilling (according to the 1.1.6.2 clause of the Environmental Permit), the recovered dross is recycled by contractors. Any alternatives are discussed annually during the Environmental Management System management review meeting.
PRINCIPLE 7 WATER STEWARDSHIP		
7.1a Water assessment (mapping)	Minor Non-Conformance	The Entity has identified and mapped its water withdrawal and use by source and type. The Aluminium of Greece Plant has conducted a water balance analysis and identified major sources of water input. However, the water balance for Delfi-Distomon activities is not documented.
7.1b Water assessment (risk assessment)	Conformance	The Entity has completed water risk assessments in both sites and regularly monitors water consumption and the related risks and controls, as required by its environmental permit. The water risk assessments include water-related risks of the watersheds in the Entity's Area of Influence.
7.2a Water management (management plans)	Minor Non-Conformance	The Entity has demonstrated sound controls of water management and water consumption monitoring, as required by the environmental and water permits. However, regarding the risks defined in the recent Special Hydrological Study for the Aluminium of Greece Plant, there are not yet documented water management plans, with time-bound targets that address the identified risks.
7.2b Water management (monitoring)	Conformance	The Entity systematically monitors the reservoirs, the watersheds, the groundwater, and the surface water according to its environmental permits. Groundwater and surface water quality inspections and risk assessments are performed periodically undertaken internally and assigned externally to ensure that the water-related legal requirements are fulfilled.
7.3 Disclosure of water usage and risks	Conformance	The Entity discloses water usage and risks via its Sustainable Development Report 2020 (pages 84-87), which can be found at: <a href="https://www.mytilneos.gr/sustainability/reports/sustainable-development-reporting/">https://www.mytilneos.gr/sustainability/reports/sustainable-development-reporting/</a>
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	Several Biodiversity and Ecological assessments have been conducted over the last three years, in

CRITERION	RATING	COMMENT
		<p>order to assess the risk and the materiality of the impacts on biodiversity caused by the activities of the Aluminium of Greece Plant and the mining activities of Delfi-Distomo. Vulnerable groups of Species have been identified and listed.</p> <p>Furthermore, no adverse impacts were identified in regards to fauna and flora including those caused by noise, effluents, or discharges to aquatic environments. In general, all studies suggest that there are not any material impacts on biodiversity from the land use and activities in the Entity's Area of Influence.</p>
8.2a Biodiversity management (biodiversity action plans)	Conformance	<p>The planned environmental rehabilitation activities for land areas used in mining operations are implemented annually.</p> <p>According to the latest results mentioned in the Annual Sustainability report 2020 (pg. 75), until today, Delphi-Distomon has planted approximately 1,175,420 trees covering a total afforested area measuring over 1.82 km<sup>2</sup>. In addition, 77 kilometres (km) of fencing have been installed (to protect the tree planting), together with a 734 km long network of watering – irrigation pipes for those trees. All restoration projects were conducted according to the relevant obligations of the environmental permits and the environmental impact studies.</p> <p>Furthermore, there was an increase of 83.3% in the rehabilitation rate of the total exploitable land area used in mining operations, without earmarking new land areas for mining purposes. In addition, during 2020 there were no incidents of degradation of biodiversity because of the Company's activities. Furthermore, there are not any material obligations from the latest biodiversity assessments.</p> <p>The Risk Management, the control Practices and the rehabilitation results for the mined areas are documented on pages 7, and 74-75 of the Sustainability Development Report for 2020: <a href="https://www.mytilineos.gr/media/1vdffwmw/mytilineos_sustainability_development_report_2020_en.pdf">https://www.mytilineos.gr/media/1vdffwmw/mytilineos_sustainability_development_report_2020_en.pdf</a></p>
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	<p>The Special Ecological Assessments for Aluminium of Greece Plant does not propose any additional biodiversity action plans, other than the annual monitoring plan and report which is conducted by Elkethe every year.</p> <p>Similarly, the Special Ecological Assessments for the mining activities in areas Silas, Vargiani, and Stolos do not propose any additional biodiversity plans, other than the monitoring plan conducted by</p>

CRITERION	RATING	COMMENT
		<p>the Management Body of Parnassos National Park (as some mining activities take place in a Natura Area in Parnassos mountain).</p> <p>As the biodiversity impacts are rated low, the action required by the above-mentioned Biodiversity assessments is limited to just monitor the Biodiversity parameters on annual basis. The Biodiversity assessments / Action Plans are communicated to the relevant authorities, as required by the relevant environmental permits. The biodiversity impacts are subject to the annual consultation that takes place every year as part of the procedure before issuing the annual sustainability report.</p> <p>Although the conducted biodiversity impacts assessments do not suggest any special action plans (as the impacts on ecosystems are low), these biodiversity impacts assessments state that the Biodiversity Mitigation Hierarchy is followed as a concept.</p>
8.2c Biodiversity management (reporting)	Conformance	<p>The Entity updates and reports its achieved biodiversity outcomes on an annual basis via its sustainable development report.</p> <p>The Risk Management, the control Practices, and the rehabilitation results for the mined areas are documented on pages 7, 41 and 73-76 of the Sustainability Development Report for 2020: <a href="https://www.mytilineos.gr/media/1vdffwmw/mytilineos_sustainability_development_report_2020_en.pdf">https://www.mytilineos.gr/media/1vdffwmw/mytilineos_sustainability_development_report_2020_en.pdf</a></p>
8.3 Alien Species	Conformance	<p>The Entities' policy for the protection of the environment does not permit the deliberate introduction of Alien Species that could have significant adverse impacts on biodiversity. The policy for the protection of the environment does not permit the deliberate introduction of Alien Species that could have significant adverse impacts on biodiversity. The Entity has also conducted a Biodiversity Study (Chapter 8. Threats and mitigation measures for biodiversity in the area of influence) and a Special Ecological Assessment in the maritime environment into the scope of licensing and certification. The risk to accidentally introduce Alien Species, that could have significant adverse impacts on biodiversity, is rates as low. The evidence is provided from the annual fauna and chloral examination in the area of influence, which has never demonstrated relative findings. However, based on the conducted studies, the Entity has decided to introduce additional action</p>



CRITERION	RATING	COMMENT
		plans to prevent the accidental introduction of alien species, e.g. via the boats' ballast water and the raw materials, such as the imported bauxite, bitumen, and coke.
8.4a Commitment to “No Go” in World Heritage properties (exploration and new mines)	Conformance	A Commitment to “No Go” in World Heritage properties has been added in the Environmental Policy of Delfi-Distomo, dated 22 April 2021. However, there are not any cases of World Heritage in the Entity’s mining areas of activation, as documented in the existing environmental impacts assessments and permits. The Entity regularly evaluates areas for the existence of World Heritage properties, as part of the licensing process. Furthermore, the entity is conducting its mining activities in accordance with applicable legislation, and it has no operations in World Heritage properties.
8.4b Commitment to “No Go” in World Heritage properties (existing operations)	Conformance	A Commitment to “No Go” in World Heritage properties has been added in the Environmental Policy of Delfi-Distomo, dated 22 April .2021. However, there are not any cases of World Heritage in the Entity’s mining areas of activation, as documented in the existing environmental impacts assessments and permits. The Entity regularly evaluates areas for the existence of World Heritage properties, as part of the licensing process. Furthermore, the entity is conducting its mining activities in accordance with applicable legislation, and it has no operations in World Heritage properties.
8.5a Mine rehabilitation (best available techniques)	Conformance	According to the latest results mentioned in the Annual Sustainability report 2020 (pg. 75), until today, Delphi-Distomon has planted approximately 1,175,420 trees covering a total afforested area measuring over 1.82 km <sup>2</sup> . In addition, 77 km of fencing have been installed (to protect the tree planting), together with a 734 km long network of watering – irrigation pipes for those trees. All restoration projects were conducted according to the relevant obligations of the environmental permits and the environmental impact studies. The Risk Management, the control Practices, and the rehabilitation results for the mined areas are documented on pages 7, 41 and 73-76 of the Sustainability Development Report for 2020: <a href="https://www.mytilineos.gr/media/1vdffwmw/mytilineos_sustainability_development_report_2020_en.pdf">https://www.mytilineos.gr/media/1vdffwmw/mytilineos_sustainability_development_report_2020_en.pdf</a>

CRITERION	RATING	COMMENT
		After bauxite extraction is complete, environmental rehabilitation of the mined areas is conducted to restore the native vegetation, as required by the relevant environmental permits. The mined areas are rehabilitated using the best available techniques to achieve outcomes required by the environmental permits. The environmental permits are subject to public consultation, according to the corresponding environmental legislation, through participatory processes with key stakeholders in the mine closure planning process.
8.5b Mine rehabilitation (financial provisions)	Conformance	Financial provisions for mine rehabilitation are documented in the existing environmental permits of the mining areas. The Entity is committed to the provision of the necessary resources for the protection of the environment in its Environmental Policy.
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	<p>There is a Human Rights Policy dated 28 January /2021, on the Entity's website:  <a href="https://www.mytilineos.gr/media/rp3edd3u/politiki_anthrwpinwn_dikaiwmatwn_en.pdf">https://www.mytilineos.gr/media/rp3edd3u/politiki_anthrwpinwn_dikaiwmatwn_en.pdf</a></p> <p>The Human Rights Policy follows internationally recognized standards and guidelines, including the UN Guiding Principles on Business and Human Rights.</p>
9.1b Human Rights Due Diligence (process)	Conformance	A human rights due diligence process is applied according to the Entity's Risk Assessment Procedure. Several human rights risk assessment tools have been applied, such as the UN Human Rights Self-Evaluation Tool, a Women Rights Questionnaire, and a Human Rights Questionnaire. The application of these tools suggested that there are not any identified material risks or direct measures required to be applied.
9.1c Human Rights Due Diligence (remediation)	Conformance	<p>The Entity has not identified any material adverse Human Rights impacts caused by its activities. The mechanism for collecting the adverse Human Rights impacts is the Human Rights Risk Assessment, the Human Rights Due Diligence Process (e.g. questionnaires), the complaints reporting, and the whistleblowing line.</p> <p>There is a Complaints Resolution Mechanism and relevant procedure for the Management of requests and complaints from third parties on environmental, sustainability and governance issues. The</p>

CRITERION	RATING	COMMENT
		<p>Communication &amp; Public Relations Department of the Metallurgy Business Unit is responsible for handling communication and complaints issues. It was noted that to date, there were no remediation cases related to human rights caused or contributed to by the Entity.</p>
9.2 Women's Rights	Conformance	<p>The Entity's Human Rights Policy contains a commitment for the application of the UN Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW). A women's rights due diligence process has been applied by using questionnaires and evaluation tools. Furthermore, a consultation with the local communities took place during November 2020 via a specific questionnaire that included topics and questions for Women's Rights. The results suggest that no significant risks or issues related to Women's Rights exist. Furthermore, the audit team has concluded during the onsite audit the following:</p> <ul style="list-style-type: none"> <li>- Women are not underrepresented in decision-making roles</li> <li>- Pay equity is met</li> <li>- There are not any documented incidents, where women have been the target of physical and sexual abuse.</li> <li>- Extensive training is in progress regarding women's rights.</li> </ul>
9.3 Indigenous Peoples	Not Applicable	<p>This Criterion is not applicable to the Entity's Certification Scope, as there are not any cases of Indigenous Peoples in the areas of activation of the Entity.</p>
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	<p>This Criterion is not applicable to the Entity's Certification Scope, as there are not any cases of Indigenous Peoples in the areas of activation of the Entity.</p>
9.5 Cultural and sacred heritage	Conformance	<p>Prior to new mining activities and the licensing process, archaeological/cultural/sacred heritage sites need to be evaluated. The archaeological areas are designated in the relevant Environmental Impacts Studies, which were submitted to the Authorities to issue the Environmental Permits. There are not any special terms defined by the archaeological service in the Environmental Permits for the mining areas of Delfi-Distomon. Furthermore, a Technical Report for the antiquities protection was issued by the Aluminium of Greece Plant which identifies sacred or cultural heritage</p>

CRITERION	RATING	COMMENT
		<p>sites within the Entity's Area of Influence and proposes appropriate actions to improve issues of the antiquities (which are not caused by the activities of the Entity).</p> <p>The Entity's plant and business activities are not located in Indigenous Peoples' sacred or cultural heritage sites.</p>
9.6a Resettlements (avoid or minimise)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope, as there are not any physical displacement cases.
9.6b Resettlements (where unavoidable)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope, as there are not any physical displacement cases.
9.7a Local Communities (rights and interests)	Conformance	<p>The Entity applies community and social performance processes previously presented in this report. The applied impacts assessment and consultation processes of the Entity include also the local communities' rights and customs. As the recently conducted impact assessments and consultation results suggest, the Entity respects the legal and customary rights and interests of local Communities in their lands and livelihoods and their use of natural resources. No relevant complaints were reported.</p>
9.7b Local Communities (impacts)	Conformance	<p>The Entity applies community and social performance processes previously presented in this report. The Entity respects the legal and customary rights and interests of local Communities in their lands and livelihoods and their use of natural resources, as stated in its Human Rights Policy. The Entity is committed to communicate and consult with local communities, before and during its activities, to prevent, mitigate and eliminate possible negative effects of its operation, taking appropriate measures. It is also committed to respecting and supporting the rights of its local communities regarding land use, the use of natural resources, and especially water, as well as the preservation of local cultural heritage as key elements of their sustainability.</p> <p>The applied impacts assessment and consultation processes of the Entity aim to prevent adverse impacts on local Community livelihoods resulting from its activities. As the recently conducted impact assessments and consultation results suggest, the Entity respects the rights and interests of local communities and their use of natural resources. No</p>

CRITERION	RATING	COMMENT
		relevant complaints or adverse impacts on local Community livelihoods resulting from its activities were reported.
9.7c Local Communities (livelihoods)	Conformance	<p>The Entity supports local communities by offering job opportunities and other livelihood activities. The majority of the workforce is part of the local communities. The social dialogue with the local community takes place on annual basis. A consultation with the local communities took place during Nov 2020 via a specific questionnaire, exploring with local Communities opportunities to respect and support their livelihoods. The results of this consultation are documented on pages 52-53 in the Annual Sustainable Development Report: <a href="https://www.mytilineos.gr/sustainability/reports/sustainable-development-reporting/">https://www.mytilineos.gr/sustainability/reports/sustainable-development-reporting/</a></p> <p>As the consultation results suggest, the Entity appears to respect the legal and customary rights and interests of local Communities in their lands and livelihoods and their use of natural resources. No relevant complaints were reported.</p> <p>The Entity presence has a positive balance in the areas of activation, as it is the base of the local economy.</p>
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity does not contribute to armed conflicts or human rights abuses in conflict-affected and high-risk areas. The Entity's Human Rights Policy does not permit any kind of human rights abuses.
9.9 Security practice	Conformance	The Human Rights Policy dated 28 Jan 2021, includes commitments for the security practices. The security practices about human rights are documented in a specific procedure. The emergencies risk assessment includes risks related to security practices and human rights. There is no armed personnel on Mytilineos sites. Furthermore, Greece has been assessed as a Low-Risk country. Additionally, security management and supervisory staff have been trained in 2015 for the protection of Human Rights and this course is in progress for the year 2021.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Rights of Association of Workers are supported by the Entity's policies and Greek legislation, which is in line with the ILO Conventions C87 and C98. The Entity applies policies that conform to the Freedom of Association and Right to Collective

CRITERION	RATING	COMMENT
		<p>Bargaining requirements. Workers have the freedom of association and organize meetings of their committees without interference from the Entity. Collective bargaining agreements are regularly updated and agreed upon with the labour union. In interviews with union representatives, it was confirmed that the local union and the top management of the company have a good relationship.</p>
<p>10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)</p>	<p>Conformance</p>	<p>The Rights of Association of Workers are supported by the Entity's policies and Greek legislation. The Entity applies policies that conform to the Freedom of Association and Right to Collective Bargaining requirements.</p> <p>Collective bargaining is a process that takes place regularly between workers' representatives and the top management of the company. It usually focuses on negotiating terms and conditions of employment, such as wages, working hours, overtime, working conditions, grievance procedures, and the rights and responsibilities of each party.</p> <p>The Entity respects the rights of workers and maintains records of negotiations between the Entity and a union or workers' association, including collective agreement, and compliance with national laws. During the onsite audit, the collective bargaining agreement and the minutes of labour union meetings were reviewed and interviews with labour union representatives took place. During the interviews, the unions' representatives expressed their satisfaction with the outcome of the collective bargaining process and the agreement.</p>
<p>10.1c Freedom of Association and Right to Collective Bargaining (alternative means)</p>	<p>Not Applicable</p>	<p>This Criterion is not applicable to the Entity's Certification Scope, as the Greek Law does not restrict the right to Freedom of Association and Collective Bargaining.</p>
<p>10.2a Child Labour (minimum age)</p>	<p>Conformance</p>	<p>According to the Entity's Human Rights Policy, the Entity neither use nor support the use of Child Labour as defined in ILO Conventions C138 and C182, and comply with related national and international law, by having defined a basic minimum working age of 18 years. The list of personnel was examined during the audit and no person under 18 years old was identified. No children were detected during the onsite visit.</p>
<p>10.2b Child Labour (hazardous)</p>	<p>Conformance</p>	<p>According to the Entity's Human Rights Policy, the Entity neither use nor support the use of Child</p>

CRITERION	RATING	COMMENT
		Labour as defined in ILO Conventions C138 and C182, and comply with related national and international law, by having defined a basic minimum working age of 18 years, not engaging in or supporting Hazardous Child Labour. The list of personnel was examined during the audit and no person under 18 years old was identified. No children were detected during the onsite visit.
10.2c Child Labour (worst forms)	Conformance	According to the Entity's Human Rights Policy, the Entity neither use nor support the use of Child Labour as defined in ILO Conventions C138 and C182, and comply with related national and international law, by having defined a basic minimum working age of 18 years, and not engaging in or supporting Worst Forms of Child Labour. The list of personnel was examined during the audit and no person under 18 years old was identified. No children were detected during the onsite visit.
10.3a Forced Labour (human trafficking)	Conformance	According to its policies and procedures, and the Greek legislation, the Entity neither engages in nor supports the use of Forced Labour as defined in ILO Conventions C29, along with Protocol P29 (2014) to this Convention and C105. According to the Entity's Human Rights Policy and the Code of Professional Conduct, the entity prohibits engaging in or support Human Trafficking either directly. No forced labour was detected during the onsite visit.
10.3b Forced Labour (deposits, fees, advances)	Conformance	According to its procedure titled Management of Social Nature Topics, the Entity prohibits any form of deposit, recruitment fee, or equipment advance from Workers either directly or through employment or recruitment agencies. No forced labour was detected during the site visit. The interviews with the labour union confirmed that there are not cases of any form of deposit, recruitment fee or equipment advance from Workers either directly or through employment or recruitment agencies.
10.3c Forced Labour (migrant workers)	Conformance	According to procedure titled Management of Social Nature Topics, the Entity prohibits Migrant Workers to lodge deposits or security payments at any time. Furthermore, according to the HR department representative, no migrant workers work for the Entity. No migrant workers were detected during the onsite visit.

CRITERION	RATING	COMMENT
10.3d Forced Labour (debt bondage)	Conformance	<p>The Entity's procedure titled Management of Social Nature Topics, prohibits holding Workers in Debt Bondage or forcing them to work in order to pay off a debt.</p> <p>No forced labour was detected during the site visit. The interviews with the labour union confirmed that there are not cases of holding Workers in Debt Bondage or force them to work in order to pay off a debt.</p>
10.3e Forced Labour (freedom of movement)	Conformance	<p>The Entity's procedure titled Management of Social Nature Topics prohibits the unreasonable restriction of the freedom of movement of workers in the workplace or in on-site housing.</p> <p>No forced labour was detected during the site visit. The interviews with the labour union confirmed that there are not cases of any form of unreasonable restriction of the freedom of movement of workers in the workplace or in on-site housing.</p>
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	<p>The Entity's procedure titled Management of Social Nature Topics does not allow to retain original copies of Workers' identity papers, work permits, travel documents or training certificates. The interview with the Human Resources (HR) Department representative confirmed that there are not cases of retaining original copies of Workers' identity papers, work permits, travel documents or training certificates. No forced labour was detected during the site visit.</p>
10.3g Forced Labour (freedom to terminate employment)	Conformance	<p>The Entity's procedure titled Management of Social Nature Topics provides workers the freedom to terminate their employment at any time without penalty, given notice of reasonable length. No forced labour was detected during the site visit. The interviews with the labour union confirmed that the Entity provides workers with the freedom to terminate their employment at any time without penalty, given notice of reasonable length.</p>
10.4 Non-Discrimination	Conformance	<p>The Entity has developed, implemented and maintained systems, policies and procedures related to non-discrimination.</p> <p>As defined in its Code of Professional Conduct found here:  <a href="https://www.mytilneos.gr/media/hwdhvhaw/kodikas_deontologias_omilou_2019_en_web.pdf">https://www.mytilneos.gr/media/hwdhvhaw/kodikas_deontologias_omilou_2019_en_web.pdf</a></p> <p>The Entity is committed to providing equal opportunities and not engage in or support discrimination in hiring, salary, promotion, training,</p>



CRITERION	RATING	COMMENT
		<p>advancement opportunities, or termination of any Worker based on 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 to Discrimination, in line with ILO Conventions C100 and C111.</p>
<p>10.5 Communication and engagement</p>	<p>Conformance</p>	<p>As defined in its Code of Professional Conduct, the Entity is committed to ensuring employment relationships that promote mutual trust, constructive cooperation, two-way communication, and recognition, while promoting fundamental principles of the Declaration on the Protection of his Fundamental Labour Rights International Labour Organization including respect for the freedom of association, substantive recognition of the right collective bargaining.</p> <p>The Entity ensures open communication and direct engagement with workers and their representatives. Several means and channels of communication are established to ensure open communication with workers and their representatives (e.g. unions, representatives), regarding any problems related to the workplace. As confirmed by interviews and documentation review, the Entity ensures 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 (e.g. team meetings, courses, announcements and meetings with worker representatives).</p>
<p>10.6 Disciplinary practices</p>	<p>Conformance</p>	<p>According to its Human Rights Policy, the Internal Work Regulation, and the existing procedures, the Entity neither engages in nor tolerates the use of corporal punishment, mental or physical coercion, harassment, and gender-based violence including sexual harassment, or verbal abuse of Workers.</p> <p>The Entity respects its employees and the existing disciplinary measures are in compliance with legal requirements. According to the Human Rights Action Plan for 2021, the senior management and the senior executives of the Entity will receive relevant training on how to recognize and deal with cases of mental or physical coercion, harassment, and gender-based violence including sexual harassment, or verbal abuse of workers in the workplace.</p>

CRITERION	RATING	COMMENT
10.7a Remuneration (living wage)	Conformance	<p>The Entity developed, implemented, and maintained systems, policies, and procedures that conform to the ASI Performance Standard requirements related to the definition of wages and benefits. Salary levels are established which demonstrate that wages are sufficient to meet the needs of Employees to maintain a decent and safe standard of living in the community. Workers receive higher wages for work beyond the minimum defined by the Greek legislation. The salary rates and the working hour rates are defined by the collective agreement. Different rates have been established for regular working hours, overtime hours and overtime worked at night, statutory holidays, and weekly rest days. All workers have access to discretionary income.</p>
10.7b Remuneration (method of payment)	Conformance	<p>The Entity has developed, implemented and maintained systems, policies and procedures that conform to the ASI Performance Standard requirements related to Remuneration. This was evidenced in the sampling of payslips, wage documentation and worker interviews. Wage conditions are determined based on a collective bargaining agreement and are more favourable than the minimum set out in national law. The company's collective bargaining agreement is the result of an agreement between the employees' union and the employer. The company provides its employees with other benefits in addition to the salary, including feeding cards, mileage compensation (in some categories) or ensures their transfer to and from work, residence, or non-housing allowance (for those who do not receive housing). The payment of accrued salaries takes place regularly every fourth working day of each month and every employee is informed about it. Clear and transparent information is provided to workers on hours worked, rates of pay, and the calculation of the legitimate deductions, so that they have complete monitoring of their income.</p>
10.8 Working Time	Conformance	<p>Greek Legislation and the Collective Agreement deal with hours of work, overtime, breaks, and holidays. The Entity has developed, implemented and maintained systems, policies and procedures that conform to the ASI Performance Standard requirements related to Remuneration. The Entity's procedures ensure workers are not forced to work beyond the hours allowed, as defined by the applicable laws. Overtime is voluntary unless it is</p>

CRITERION	RATING	COMMENT
		<p>part of a legally recognized Collective Agreement. Workers are not forced to work overtime under threat or dismissal. The company ensures that the amount of overtime hours does not exceed 2% of normal attendance hours.</p>
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
<p>11.1a Occupational Health and Safety (OH&amp;S) Policy (policy)</p>	<p>Conformance</p>	<p>The Entity has implemented and communicated two different Occupational Health and Safety Policies, one for Delfi-Distomo and one for Aluminium of Greece Plant. The Delfi-Distomon's Policy is updated and signed by the CEO in March 2021, while the Aluminium of Greece Plant Policy is updated and signed by the General Manager of Metallurgy Business Unit in June 2021. Both policies are part of the certified Occupational Health &amp; Safety Management Systems that both Delfi-Distomo and Aluminium of Greece Plant have maintained. Senior management has endorsed and supports the Policy through the provision of resources that are approved annually during the Management System annual review meetings. Both Policies have been communicated to the employees and to the corresponding contractors of the entity.</p> <p>The OH&amp;S Policies of Delfi-Distomon and the Aluminium of Greece Plant can be found here:  <a href="https://www.alhellas.com/Uploads/delfi/HS_policy_v3_eng.pdf">https://www.alhellas.com/Uploads/delfi/HS_policy_v3_eng.pdf</a>  <a href="https://www.alhellas.com/en-us/certificates/iso-certifications">https://www.alhellas.com/en-us/certificates/iso-certifications</a></p>
<p>11.1b Occupational Health and Safety (OH&amp;S) Policy (workers and visitors)</p>	<p>Conformance</p>	<p>The Entity has developed and implemented separate Occupational Health and Safety Policies for both Delfi-Distomon Plant and Aluminium of Greece Plant, covering workers, contractors, and visitors. The two policies can be found here:  <a href="https://www.alhellas.com/Uploads/delfi/HS_policy_v3_eng.pdf">https://www.alhellas.com/Uploads/delfi/HS_policy_v3_eng.pdf</a>  <a href="https://www.alhellas.com/en-us/certificates/iso-certifications">https://www.alhellas.com/en-us/certificates/iso-certifications</a></p> <p>The contractors/subcontractors are trained according to the policies and the procedures of the entity, while visitors, upon arrival, undertake a short safety briefing and are provided with personal protective equipment. Workers and contractors are aware of their safety obligations, which was evidenced in worker interviews and members of the OH&amp;S Committee that took place during the onsite</p>

CRITERION	RATING	COMMENT
		visit. The OH&S Policies are posted in different areas of the sites and on the intranet.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	Both Occupational Health & Safety Policies (Delfi-Distomon and Aluminium of Greece Plant) include a commitment to comply with applicable OH&S legislation, ISO 45001, and ILO Conventions on Occupational Health and Safety including ILO Conventions 155 and 176. The Entity conducts regular internal audits and evaluations of compliance (as part of the certified OH&S Management System that maintains) to ensure the policies are implemented.
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	Both Occupational Health & Safety Policies (Delfi-Distomon and Aluminium of Greece Plant) include a statement that workers have the right to understand the hazards and safe practices for their work, and the authority to refuse or stop unsafe work.
11.2 OH&S Management System	Conformance	The Entity has established documented Occupational Health and Safety management systems in both Delfi-Distomon and Aluminium of Greece Plant, comprised of Occupational Health and Safety policies, procedures and records. Both Management Systems are certified by accredited certification bodies.
11.3 Employee engagement on health and safety	Conformance	<p>The Entity has established an Occupational Health &amp; Safety Committee which represents the employees for OH&amp;S issues. The Committee is established every two years, by elections (with direct and secret ballot). The Committee consists of six elected representatives (one coordinator, one secretary, and 4 members). The Committee conducts meetings on a three monthly basis. Quarterly meetings are also performed by the joined presence of the OH&amp;S Committee, the Top Management, the Safety Coordinator, and the Occupational Doctor.</p> <p>Due to covid-19 restrictions, no elections for electing OH&amp;S Committee were held last year.</p>
11.4 OH&S performance	Conformance	The OH&S performance is monitored continuously and reported on a monthly basis, as part of the certified Occupational Health & Safety Management System of both Delfi-Distomon and Aluminium of Greece Plant. The KPIs monitored include the following: number of accidents, Fatality Rate, High Consequence Injury Rate, Total Recordable Injury Rate, Lost Time Injury Rate (employees and

CRITERION	RATING	COMMENT
		contractors), near-misses and occupational illnesses.

**Document Control and Version History**

Revision	Date	Notes
0	11 October 2021	Initial Certification Audit – Full Certification