
ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

EUROFOIL FRANCE

CERTIFICATE
NUMBER

21

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

DNV BUSINESS
ASSURANCE
SERVICES UK
LTD.

DATE OF ISSUE

14 APRIL 2023

DATE OF EXPIRY

13 APRIL 2026

CERTIFIED SINCE

11 APRIL 2019

AUTHORISED BY

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

*Validity of this Certificate is subject to continued
conformance with the applicable ASI Standard
and can be verified at
www.aluminium-stewardship.org*

CERTIFICATION SCOPE

Eurofoil France site in Rugles (France).

SUMMARY AUDIT REPORT

PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Eurofoil
ENTITY NAME	Eurofoil France
CERTIFICATION SCOPE	Eurofoil France site in Rugles (France).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesSemi-FabricationMaterial Conversion (Production and Transformation)
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V2
AUDIT TYPE	<ul style="list-style-type: none">Certification Audit (12 – 13 February 2019)Surveillance Audit (25 November 2019)Surveillance Audit (2 – 3 June 2021)Re-Certification Audit and Scope Change (15 – 16 March 2023)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">12 – 13 February 2019 (Initial Certification Audit)25 November 2019 (Surveillance Audit)2 – 3 June 2021 (Surveillance Audit)15 – 16 March 2023 (Re-Certification Audit and Scope Change)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">2 March 2019 (Initial Certification Audit)5 December 2019 (Surveillance Audit)23 June 2021 (Surveillance Audit)26 May 2023 (Re-Certification Audit and Scope Change)
AUDIT SCOPE	<p><u>Initial Certification Audit (12 – 13 February 2019)</u></p> <p>The audit scope covered the Eurofoil France site in Rugles (France) and associated activities.</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none">Semi-Fabrication

All relevant criteria in the ASI Performance Standard were included in the audit scope.

Surveillance Audit (25 November 2019)

The audit scope covered the Eurofoil France site in Rugles (France) and associated activities.

Supply chain activities included in the audit scope:

- Semi-Fabrication

All relevant criteria in the ASI Performance Standard were included in the audit scope.

Surveillance Audit (2 – 3 June 2021)

The audit scope covered the Eurofoil France site in Rugles (France) and associated activities.

Supply chain activities included in the audit scope:

- Semi-Fabrication

All relevant criteria in the ASI Performance Standard were included in the audit scope.

At the time of the audit (June 2021), access to the site was limited, due to COVID-19 related travel restrictions. The Audit has been undertaken as a combined 'desktop' and on-site exercise, in accordance with ASI Interim Policy regarding Audits, Audit-Related Travel and Coronavirus (v4), and included a remote review of relevant documentation and on-site observations for relevant criteria.

Re-Certification Audit and Scope Change (15 – 16 March 2023)

The audit scope covered the Eurofoil France site in Rugles (France) and associated activities.

Supply chain activities included in the audit scope:

- Aluminium Re-melting/Refining
- Casthouses
- Semi-Fabrication
- Material Conversion (Production and Transformation)

All relevant criteria in the ASI Performance Standard were included in the audit scope.

AUDIT
OUTCOME

- Provisional 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 14 April 2023 – 13 April 2024

NEXT AUDIT TYPE Surveillance Audit

NEXT AUDIT DUE DATE 13 October 2023

CERTIFICATE NUMBER 21

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity is certified against ISO 14001 and ISO 45001. The site has not received any significant fines, penalties or warnings from the local authority since joining ASI in September 2017.</p> <p>Each departmental area has identified relevant statutes, regulations and international agreements and implemented requirements in their Management Systems. The Entity maintains awareness about legal requirements through training and engagement with industry associations.</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has systems in place to work against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing international standards. This is notably supported by a Gift and Entertainment Policy, commitments in the Code of Conduct and CSR (Corporate Social Responsibility) Policy, a documented risk assessment and a gift register. The training component is supported by an online library of the Entity's learning modules, created and managed by the Quality Manager.</p>
1.3 Code of Conduct	Conformance	<p>The Entity has implemented a Social and Environmental Responsibility Policy, which includes its Code of Conduct. This is available within the Annual Environment Report 2021: http://www.eurofoil.com/documents/EnvironmentAnnualReportRugles2020.pdf</p> <p>A direct whistleblowing option is available to on the public website to report any breach or compliant: http://www.eurofoil.com/about_us/sustainability.php</p>
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	<p>The Entity has an Environmental and Social Responsibility Policy aligned with the environmental, social and governance criteria set out in the ASI Performance Standard. It is available via the Annual Environment Report: http://www.eurofoil.com/documents/EnvironmentAnnualReportRugles2020.pdf</p>
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	<p>The Entity's senior management demonstrates a commitment to deliver on the Policy objectives through the allocation of financial and other resources.</p>
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	<p>The Environmental and Social Responsibility Policy is available via multiple channels for Workers internally. It is also published within the Entity's Annual Environment</p>

CRITERION	RATING	COMMENT
		<p>Report, available on the company website: http://www.eurofoil.com/about_us/sustainability.php</p> <p>The Entity has also implemented a supplier and external providers' Code of Conduct.</p>
2.2 Leadership	Conformance	<p>The Quality Director (senior manager level) has overall responsibility for ensuring conformance with the ASI Performance Standard. A management review of the ASI Performance Standard was completed and operational roles and responsibilities have been identified.</p>
2.3a Environmental and Social Management Systems (environmental)	Conformance	<p>The Entity has implemented and documented an Environmental Management System and holds a valid ISO 14001:2015 certificate.</p>
2.3b Environmental and Social Management Systems (social)	Conformance	<p>The Entity has multiple systems for managing its social and societal subjects. The Governance, Social and Environmental Policy and Code of Conduct refer to international Labour and Human Rights aspects. The Entity's risk register and social risk assessment include governance and social risks.</p> <p>The elected employee representatives' Social and Economic Committee 'Comité Social et Economique' (CSE) meetings provide another mechanism to manage and monitor social aspects in the workplace.</p> <p>Occupational health and safety is managed through the ISO 45001 Management System certification and internal audits. The daily presence of the Human Resources Manager on the factory floor also reinforces dialogue and opportunities for feedback from Workers.</p>
2.4 Responsible Sourcing	Conformance	<p>The Entity has implemented a Responsible Sourcing Policy and strategy covering environmental, social and governance issues aligned with the ASI Performance Standard. The Policy addresses all categories of suppliers, including metal scrap suppliers, and is supported by defined systems, such as a supplier self-assessment questionnaire, an internal tracking tool for the evaluation of supplier risk and supplier communication, and procurement training.</p>
2.5 Impact Assessments	Conformance	<p>No major New Projects or Major Changes to existing Facilities have taken place since the Entity joined ASI in September 2017, however the Entity has an Impact Assessment procedure which integrates criteria for environmental, social, cultural and Human Rights Impact Assessments.</p> <p>The Entity's change management form takes into account the consultation and participation of internal and external Stakeholders, and has a specific section on social, cultural and human rights. The Entity's</p>

CRITERION	RATING	COMMENT
		Business Continuity Plan and Production Emergency Plan also lists the parameters to consider in case of a Major Change.
2.6 Emergency Response Plan	Conformance	The Entity has an adequate Emergency Response Plan as part of its integrated Management System, which is certified to ISO 45001.
2.7 Mergers and Acquisitions	Conformance	The Entity is a company of the American Industrial Acquisition Corporation (AIAC), a private equity group specialised in the metal industry, and its holding company, Aluminium Investment Company Limited. Any mergers and acquisitions would be managed by those companies.
2.8 Closure, Decommissioning and Divestment	Conformance	<p>The Entity has developed processes to consider the environmental, social and governance issues associated with closure, decommissioning or divestment projects in addition to the legal requirements it would follow. There have been no such events since the Entity joined ASI in 2017.</p> <p>The Financial Director maintains a highly detailed project plan in case of total or partial closure or sale of any part of the Entity, and templates are available. Any Major Change would be planned collaboratively with the regional authority for environmental and urbanism management (Directions Régionale de l'Environnement, de l'Aménagement et du Logement - DREAL).</p>
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	<p>The Entity has publicly disclosed its governance approach and its Material environmental, social and economic impacts as part of the Code of Conduct and the Annual Environment Report:</p> <p>http://www.eurofoil.com/about_us/sustainability.php</p>
3.2 Non-compliance and liabilities	Conformance	<p>The Entity has not had any significant fines, judgments, penalties or non-monetary sanctions for non-compliance over the last year. Should these occur, the Entity would publicly disclose the information in its Annual Environment Report:</p> <p>http://www.eurofoil.com/about_us/sustainability.php</p>
3.3a Payments to governments (legal and contractual)	Conformance	The Entity only makes payments to governments on a legal and/or contractual basis. The Entity is subject to annual third party financial audits, ensuring it meets its obligations on payments to governments. The financial audit report and tax file were reviewed as part of this audit. The financial team's involvement in the overall management of the company and awareness of the

CRITERION	RATING	COMMENT
		Facility's day-to-day activities and the Workers' expectations was recognised.
3.3b Payments to governments (disclosure – bauxite mining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.4 Stakeholder complaints, grievances and requests for information	Conformance	The Entity has established processes to manage Stakeholder complaints, grievances and requests for information as part of the integrated Management System, which is certified to ISO 14001. There are no open major non-conformities in its latest audit report. The Entity's whistleblowing line is available at: http://www.eurofoil.com/about_us/EthicForm.html
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	A Life Cycle Assessment (LCA) aligned with ISO 14040:2006 and ISO 14044:2006, has been undertaken and considers all Product lines for which Aluminium is used.
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Entity calculates cradle-to-gate lifecycle impacts. The LCA can be provided by Key Account Managers upon request, and is also communicated in the Entity's Annual Environment Report: http://www.eurofoil.com/documents/EnvironmentAnnualReportRugles2020.pdf
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	Life Cycle Assessment information is accessible in the Entity's Annual Environment Report 2021: http://www.eurofoil.com/about_us/sustainability.php The LCA can be provided to customers by Key Account Managers upon request.
4.2 Product design	Conformance	The Entity has developed procedures to integrate lifecycle analysis considerations into product design and development strategy. Pilot projects with customers are aimed at ensuring recyclability of foil products, using more recycled content to reduce emissions and optimising the manufacturing process as well as thickness of products.
4.3a Aluminium Process Scrap (targets)	Conformance	The Entity has established objectives and targets to minimise the generation of Aluminium Process Scrap, thus increasing the recovery of Aluminium and recycling nearly 100% of its internal scrap.
4.3b Aluminium Process Scrap (alloy separation)	Conformance	The Entity has implemented an Aluminium Process Scrap recycling plan at every process where scrap can be accrued. Scrap is collected by types of alloys and recycled internally. This aligns with ISO 9001 certification requirements.

CRITERION	RATING	COMMENT
4.4a Collection and recycling of products at end-of-life (strategy)	Not Applicable	The Criterion is not applicable as the Entity does not have the option to reuse End of Life Aluminium scrap mostly because of the restriction on their composition, especially the very low level of magnesium (0.003%). The Entity supports End of Life recycling through various industry associations.
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	The Entity is a member of various associations working on increasing the recycling of Post-Consumer Scrap. These include national recycling initiatives dedicated to Aluminium foil/container/packaging recycling in France (METAL / FAR), the UK (Alupro), and European Aluminium Foil Association (EAFA).
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity has publicly disclosed its Material Greenhouse Gases (GHG) emissions and energy use by source on an annual basis, in the Annual Environment Report, pages 10 - 11: http://www.eurofoil.com/documents/EnvironmentAnnualReportRugles2020.pdf
5.2 GHG emissions reductions	Major Non-Conformance	The Entity has defined energy targets that, if achieved, will deliver GHG emissions reductions, however the targets are not time-bound. Energy reduction plans have been established and include installation of LED lighting and the Entity is evaluating proposals for significant direct emissions reductions from flue gas reheating on melting furnaces. However, there is currently no comprehensive plan to achieve an overall GHG emission reduction target. This is a repeat finding.
5.3a Aluminium Smelting (management system)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3b Aluminium Smelting (up to and including 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		
6.1 Emissions to Air	Conformance	The Entity has identified and reported its Emissions to Air to the local authority as per the requirements of their permit, and publicly reports a description of its air emissions and its percentage compliance with permit conditions in the Annual Environment Report, pages 13-16: http://www.eurofoil.com/about_us/sustainability.php

CRITERION	RATING	COMMENT
		<p>The Entity quantifies its air emissions in the report to the regulatory authority (DREAL), which has detailed information publicly available at: http://georisques.gouv.fr</p> <p>To minimise the adverse impacts of emissions, the Entity has taken steps to reduce oils in scrap material to reduce Volatile Organic Compounds (VOC) air emissions.</p>
6.2 Discharges to Water	Conformance	<p>The Entity meets its permit levels for Discharges to Water and robust monitoring processes are implemented as per the site's ISO 14001 certification requirements. The Entity has established a plan to improve water monitoring for each separate water discharge.</p>
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	<p>In accordance with its Emergency Response Plan, the Entity has implemented robust controls for the assessment of Spills and Leakage. There is ongoing monitoring and assessment of an historic hydrocarbon spill from the 1950s, as per permit requirements.</p>
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	<p>Management plans and external communication related to Spills and Leakage are detailed in the Entity's Emergency Response Plan, as per the ISO 14001 certified Environmental Management System.</p>
6.4a Reporting of Spills (immediate disclosure)	Conformance	<p>The Entity operates a crisis communication plan in case of major Spills and Leakage where requirements of immediate disclosure are specified. There are regular exercises with the Entity's internal fire brigade to test the adequacy of the Entity's spill response.</p>
6.4b Reporting of Spills (regular reporting)	Conformance	<p>The Entity operates a crisis communication plan where requirements of immediate disclosure are specified. Reporting of Spills is via the regulatory authority (DREAL), which maintains a publicly accessible risk register.</p>
6.5a Waste management and reporting (strategy)	Conformance	<p>The Entity's Waste management is in line with the Waste Mitigation Hierarchy as demonstrated by the risk assessment and procedure. The percentages of Waste sent to landfill, incineration and recycling are monitored and reported: http://www.eurofoil.com/documents/EnvironmentAnnualReportRugles2020.pdf</p>
6.5b Waste management and reporting (disclosure)	Conformance	<p>The Entity has publicly disclosed the quantities of Hazardous and Non-Hazardous Waste generated, and the associated waste disposal methods (percentage recycled, incinerated for energy production and landfilled), in its Annual Environment Report:</p>

CRITERION	RATING	COMMENT
		http://www.eurofoil.com/documents/EnvironmentAnnualReportRugles2020.pdf
6.6a Bauxite Residue (storage construction)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6b Bauxite Residue (integrity checks and controls)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6c Bauxite Residue (water discharge)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6d Bauxite Residue (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6e Bauxite Residue (start of the art technologies)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6f Bauxite Residue (remediation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a Spent Pot Lining (SPL) (storage and management)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a Dross (recovery)	Conformance	The Entity seeks to maximise the recovery of Dross. This was evidenced by documentation describing how Dross is monitored, sent for recovery and the resultant Aluminium returned to the Entity for reuse in production, as well as a review of its supplier options.
6.8b Dross (recycling)	Conformance	The Entity seeks to maximise the recovery of Dross. This was evidenced by documentation describing how Dross is monitored, sent for recovery and the resultant Aluminium returned to the Entity for reuse in production, as well as a review of its supplier options.
6.8c Dross (review of alternatives)	Not Applicable	This Criterion is not applicable as the Dross is not sent to landfill.

CRITERION	RATING	COMMENT
7.1a Water assessment (mapping)	Conformance	The Entity has identified water withdrawal points and quantities of water inputs are regularly monitored as per the regulatory permit. The Entity has created a water balance to track flows of water through the Facility.
7.1b Water assessment (risk assessment)	Minor Non-Conformance	The Entity's environmental risk analysis included considerations for aspects and impacts of water withdrawal and water input. The site demonstrated compliance with permit levels regarding water withdrawal. However, whilst the Entity completes risk assessments relating to the water risks in the local area, it demonstrate a limited understanding of the broader risks relating to the Watershed and any potential implications on the Entity.
7.2a Water management (management plans)	Conformance	The environmental risk analysis informs the annual target established for the Entity, which is in line with ISO 14001 requirements. The water management plan is subject to annual management review and improvements to water use are identified.
7.2b Water management (monitoring)	Conformance	Water inputs and outputs are regularly monitored by the Entity's EHS Department. Monthly EHS meetings are held where water consumption and areas for improvement are discussed, which is in line with ISO 14001 requirements.
7.3 Disclosure of water usage and risks	Minor Non-Conformance	The Entity has reported its water withdrawal from the water utility in the Annual Environment Report, section 3.8, page 19: http://www.eurofoil.com/about_us/sustainability.php However, water extraction from the local river is not disclosed.
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	The Entity has implemented the principal national initiative to protect and enhance Biodiversity locally, the SRCE (Schéma Régional de Cohérence Ecologique, SRCE de Haute-Normandie). The Entity completed a geographical mapping of their operations and Area of Influence and concluded that it is not in a Natura 2000, ZICO (Zone d'importance pour la conservation des oiseaux) bird-protection zone, nor a ZNIEFF (Zone naturelle d'interet ecologique faunistique et floristique) flora and fauna protection zone. The Entity demonstrated good practice by including the river and forest areas and possible corridors of biodiversity in its biodiversity mapping and assessment.

CRITERION	RATING	COMMENT
8.2a Biodiversity management (biodiversity action plans)	Conformance	The Entity is not located in a Biodiversity protection area. The Entity has adopted a Biodiversity Action Plan following the recommendations of the national initiative, SRCE and had periodic consultation with local authorities regarding biodiversity enhancements. The Biodiversity Action Plan is discussed at periodic internal meetings.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	The Entity is not located in a Biodiversity protection area. The Entity has adopted a Biodiversity Action Plan following the recommendations of national initiative, SRCE and had periodic consultation with local authorities regarding biodiversity enhancements. The Biodiversity Action Plan follows the Biodiversity Mitigation Hierarchy and the plan is periodically reviewed.
8.2c Biodiversity management (reporting)	Conformance	The Entity shares its Biodiversity outcomes with Stakeholders and publicly discloses this in the Annual Environment Report: http://www.eurofoil.com/about_us/sustainability.php Whilst the site is not affected by the regional programme for protected zones, the Entity does still contribute to positive Biodiversity outcomes by implementing actions such as preserving vegetated corridors along riverbanks, preserving natural soil function and avoiding pesticide use.
8.3 Alien Species	Conformance	The Entity has undertaken an environmental risk assessment that considered the introduction of Alien Species via transportation and prevents such cases by ensuring that wooden pallets are treated accordingly. The Entity is increasing its use of reusable metal crates where possible and these also reduce the risk of Alien Species (wood bugs) entering the environment.
8.4a Commitment to “No Go” in World Heritage properties (exploration and new mines)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.4b Commitment to “No Go” in World Heritage properties (existing operations)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.5a Mine rehabilitation (best available techniques)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.5b Mine rehabilitation (financial provisions)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
PRINCIPLE 9 HUMAN RIGHTS		

CRITERION	RATING	COMMENT
9.1a Human Rights Due Diligence (policy)	Conformance	<p>The Entity's Governance, Social and Environmental Policy is based on the United Nations' Global Compact and International Labour Organisation (ILO) principles. It states the company's commitment to respect Human Rights and implementation principles. The Policy explicitly prohibits Child Labour, respects the freedom of employees to join legally authorised associations; condemns Forced Labour, physical abuse, and any other form of abusive behaviour towards employees and other organisations that the Entity does business with and external parties.</p> <p>The Policy and Code of Conduct are provided to all new Workers upon commencement of employment and online training is delivered, with completion tracked by the Human Resources Manager.</p>
9.1b Human Rights Due Diligence (process)	Conformance	<p>The Entity has an adequate supplier risk assessment process which includes Human Rights Due Diligence. The Entity regularly evaluates suppliers' responses and commitment to the Supplier Code of Conduct. The Collective Bargaining Agreement (local metal sector) used by the Entity also references Human Rights. Training on Human Rights has been delivered to relevant staff. Implementation of Human Rights Due Diligence principles is also monitored as part of the corporate objectives on Ethics, Energy, Environment, Health, Safety and Quality, and discussed at management meetings every semester.</p>
9.1c Human Rights Due Diligence (remediation)	Conformance	<p>The Entity has established a procedure to manage internal or external complaints which would be followed where the Entity identifies as having caused or contributed to adverse Human Rights impacts. To report any breach, a direct whistleblowing line, the Ethic Complaint Form, is available on the website.</p>
9.2 Women's Rights	Conformance	<p>The Entity has implemented processes to ensure respect for the rights and interests of women consistent with national legislation and international standards. The Code of Conduct and Collective Bargaining Agreement explicitly state the Entity's commitment to anti-Discrimination, anti-harassment and equal treatment. Gender pay gap statistics are prepared and shown during collective negotiations, to enable comparisons. Interviews with women in managerial positions confirmed there is no barrier to recruitment or promotion.</p>
9.3 Indigenous Peoples	Not Applicable	<p>This Criterion is not applicable as there are no Indigenous Peoples near the site. There is no area of cultural or sacred heritage near the site.</p>

CRITERION	RATING	COMMENT
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	This Criterion is not applicable as there are no Indigenous Peoples near the site. There is no area of cultural or sacred heritage near the site.
9.5 Cultural and sacred heritage	Not Applicable	This Criterion is not applicable as there are no Indigenous Peoples near the site. There is no area of cultural or sacred heritage near the site.
9.6a Resettlements (avoid or minimise)	Conformance	The risk of resettlement is non-existent where the Entity operates. The site is located on an industrial estate, has been in the same location for multiple decades and has not had any major extension. No resettlement has taken place since the business started and none is planned. This was confirmed by interviews and review of historical maps and documents.
9.6b Resettlements (where unavoidable)	Conformance	The risk of resettlement is non-existent where the Entity operates. The site is located on an industrial estate, has been in the same location for multiple decades and has not had any major extension. No resettlement has taken place since the business started and none is planned. This was confirmed by interviews and review of historical maps and documents.
9.7a Local Communities (rights and interests)	Conformance	The Entity recognises its responsibility to contribute positively to the development of the Communities in which it operates and where it has commercial interests, as well as to minimise any potential adverse impact. The Entity has built a detailed Stakeholder engagement map where it indicates its response to their concerns or interests and how it measures satisfaction. External Stakeholder interviews confirmed the positive relationship of the Entity with neighbouring communities.
9.7b Local Communities (impacts)	Conformance	The Entity has built a robust understanding of its key Stakeholders and methods to engage with them. The Entity has a procedure for responding to community concerns, under the responsibility of the Quality, Environment and Health and Safety team. The Entity also has a direct whistleblowing line, the Ethic Complaint Form, available on its website: http://www.eurofoil.com/about_us/EthicForm.html
9.7c Local Communities (livelihoods)	Conformance	The Entity has mapped its key Stakeholders and engages with the Local Communities and councils. External Stakeholder interviews confirmed the positive relationship of the Entity with neighbouring communities, in particular the quality of the integration of new recruits.
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity ensures it does not contribute to armed conflict or Human Rights abuses in Conflict-Affected or

CRITERION	RATING	COMMENT
		High-Risk areas; this is reflected in its Responsible Sourcing Policy and supplier Due Diligence process.
9.9 Security practice	Conformance	The Entity has implemented a documented process to demonstrate Human Rights compliance in terms of security practices. The external security company used provides adequate training. No breach of the Code of Conduct or other corporate policies has occurred in recent years.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Entity respects its Workers' right to Freedom of Association and Collective Bargaining. Trade Unions are active on site and have displays in the corridors. As required by law, the Entity has an employee representatives' Social and Economic Committee 'Comité Social et Economique' (CSE) composed of Workers and management. The Committee has a dedicated room on site for regular meetings. Minutes were displayed, Workers confirmed receipt of minutes by email, and a committee representative was interviewed as part of the audit. Minutes of the election process were also reviewed and the legal process had been followed (sufficient number of participants, advance notice of elections and publication of results). Each negotiation with the Trade Unions is subject to minutes which are sent to the authorities. The agreements are then available to employees via the Entity's network.
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	The Entity implements the set of nationwide 'conventions collectives' prescribing the rules for the aluminium industry, based on French law. There is strong awareness of those amongst the Workers.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable as Freedom of Association is not restricted in France, in compliance with local law. The existence of Trade Union related activities at the site was evidenced by the review of policies, minutes and face-to-face meetings with union members and representatives who were part of the workforce.
10.2a Child Labour (minimum age)	Conformance	The Entity does not use nor support the use of Child Labour as defined in ILO Conventions C138 and C182, and complies with related national and international law. The minimum working age at the Entity is 16 years, provided there is a contract of apprenticeship. The prevention of Child Labour is embedded in relevant corporate documents, including the Collective Bargaining Agreement and Code of Conduct. The full

CRITERION	RATING	COMMENT
		hiring procedure was reviewed as well as Workers' files containing proof of age verification.
10.2b Child Labour (hazardous)	Conformance	The Entity does not engage in nor supports Hazardous Child Labour and complies with related national and international law. The minimum age at the Entity is 16 years, in line with French law. Prevention of Child Labour is embedded in relevant company documents such as the Code of Conduct, House Rules and Collective Bargaining Agreement.
10.2c Child Labour (worst forms)	Conformance	The Entity does not engage in nor supports the Worst Forms of Child Labour and complies with related national and international law. The minimum age at the Entity is 16 years, in line with French law. Prevention of Child Labour is embedded in relevant company documents such as the Code of Conduct, House Rules and Collective Bargaining Agreement.
10.3a Forced Labour (human trafficking)	Conformance	The Entity does not engage in nor supports the use of Forced Labour, including Human Trafficking. When a new employee signs a contract, the Human Resources department declares this to French authorities, and the new employee's details are matched with the national social security office's records, which is an additional safeguard to ensure the Worker has the right to work. Worker interviews confirmed the existence of free and open dialogue with senior management, through daily contact with direct supervisors, the Human Resources Manager and through the elected representatives' CSE Committee. The interview with a local temporary labour agency used by the Entity demonstrated adequate systems to ensure that temporary Workers had the same rights as permanent Workers.
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity does not engage in nor supports the use of Forced Labour, and does not require any form of deposit, Recruitment Fee or equipment advance from Workers. The International Labour Organisation (ILO) conventions 29 and 105 are embedded in the Entity's policies and followed by the Entity. Evidence was noted in the recruitment procedure, employees' files, relationship with an interim worker agency, and awareness amongst Workers of the Code of Conduct.
10.3c Forced Labour (migrant workers)	Conformance	The Entity does not engage in nor supports the use of Forced Labour, and does not employ Migrant Workers. The International Labour Organisation (ILO) conventions 29 and 105 are embedded in the Entity's policies and followed by the Entity. Evidence was noted in the recruitment procedure, employees' files,

CRITERION	RATING	COMMENT
		relationship with an interim worker agency, and awareness amongst Workers of the Code of Conduct.
10.3d Forced Labour (debt bondage)	Conformance	<p>The Entity does not engage in nor supports the use of Forced Labour, and does not hold Workers in Debt Bondage.</p> <p>The International Labour Organisation (ILO) conventions 29 and 105 are embedded in the Entity's policies and followed by the Entity. Evidence was noted in the recruitment procedure, employees' files, relationship with an interim worker agency, and awareness amongst Workers of the Code of Conduct.</p>
10.3e Forced Labour (freedom of movement)	Conformance	<p>The Entity does not engage in nor supports the use of Forced Labour, nor unreasonably restricts the Workers' freedom of movement.</p> <p>The International Labour Organisation (ILO) conventions 29 and 105 are embedded in the Entity's policies and followed by the Entity. Evidence was noted in the recruitment procedure, employees' files, relationship with an interim worker agency, and awareness amongst Workers of the Code of Conduct.</p>
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	<p>The Entity does not engage in nor supports the use of Forced Labour, nor retains the original copies of Workers' identity papers, work permits, travel documents or training certificates. Worker and management interviews and documentary review confirmed the absence of retention of identity documents.</p> <p>The International Labour Organisation (ILO) conventions 29 and 105 are embedded in the Entity's policies and followed by the Entity. Evidence was noted in the recruitment procedure, employees' files, relationship with an interim worker agency, and awareness amongst Workers of the Code of Conduct.</p>
10.3g Forced Labour (freedom to terminate employment)	Conformance	<p>The Entity does not engage in nor supports the use of Forced Labour, nor denies Workers the freedom to terminate their employment at any time without penalty. Worker interviews confirmed the absence of Forced Labour and each Worker interviewed had a copy of their employment contract and confirmed they had the freedom to resign. The Collective Bargaining convention addresses the rights and duties of employers and employees with regard to resignation, notice period, length of service, gross misconduct, pre-termination meeting, sanctions, and resolving conflicts.</p> <p>The International Labour Organisation (ILO) conventions 29 and 105 are embedded in the Entity's policies and followed by the Entity. Evidence was noted</p>

CRITERION	RATING	COMMENT
		in the recruitment procedure, employees' files, relationship with an interim worker agency, and awareness amongst Workers of the Code of Conduct.
10.4 Non-Discrimination	Conformance	<p>The Entity explicitly prohibits Discrimination and has implemented policies and procedures to prevent it, as referenced in its Code of Conduct, Collective Bargaining Agreement and House Rules. The job application and hiring processes were reviewed and interviews confirmed there is no Discrimination during the processes of hiring, promotion or termination. The Workers' competencies and employment matrix, as well as the salary matrix, were reviewed.</p> <p>The interview with a local temporary labour agency confirmed that there are adequate systems to ensure that temporary Workers had the same rights as permanent Workers.</p> <p>There are multiple channels of communication in place to report grievances.</p>
10.5 Communication and engagement	Conformance	<p>The Entity has established internal dialogue through multiple channels involving all levels from operators to senior management. The Entity carries out regular Stakeholder engagement. Furthermore, there are regular elected employee representatives' Social and Economic Committee (CSE) meetings and Health and Safety Committee meetings involving Workers, trade union representatives and senior management, where issues and concerns can be discussed. There is a strong presence of senior management on the factory floor to obtain daily feedback from Workers.</p>
10.6 Disciplinary practices	Conformance	<p>The Entity's disciplinary practices are explained in the House Rules and Collective Bargaining Agreement. The Entity complies with local legislation, which bans the use of corporal punishment, moral and physical coercion, harassment, gender-based violence and verbal abuse. Worker interviews confirmed good awareness of the disciplinary procedures, types of sanctions and their reasonable use. Worker representatives are involved with disciplinary investigation processes. The cases reviewed showed an adequate level of sanction.</p>
10.7a Remuneration (living wage)	Conformance	<p>The Entity pays Workers the minimum wage or above, and also is considered as a living wage, which is consistent with the Collective Bargaining Agreement for the Entity's industry sector. Deductions are in line with legal requirements (e.g., pension and health insurance). Worker interviews confirmed its adequate application. Remuneration aspects are renegotiated with the Trade Unions periodically.</p>

CRITERION	RATING	COMMENT
10.7b Remuneration (method of payment)	Conformance	Wages and benefits are paid monthly by bank transfer. A copy of the payslip is also sent through the post. This was verified during review of payslips and worker interviews.
10.8 Working Time	Conformance	Internal documents of reference such as the 'convention collective' detail Working Time, Overtime, weekend hours and holidays, which are adequately implemented in Human Resources practices.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity has implemented an ISO 45001 certified integrated Management System. The Entity has a Quality, Health, Safety and Environment Policy, endorsed and signed by the Plant Director. An update is undertaken at least annually as an output of the management review. In addition, there is a quarterly review on applicable new laws and regulations. The Entity also undertakes regular assessments with an accredited specialist firm and receives updates to remain up to date with legislation.
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The Entity's Health and Safety Policy applies to everyone present in any area or activities under the Entity's control. Training content and duration is the same for permanent and temporary employees. Initial Occupational Health and Safety (OH&S) training is undertaken by new employees on the first days of commencement, then is refreshed annually. Each Worker has their own training log which is signed once training is complete. The work instructions and material safety data sheets are displayed at every workstation. Hardcopies of the policies and manuals are displayed in the common areas and at the main entrance of the site. For Contractor management, the Entity implements the Health and Safety Contractors' Charter which is tracked and reviewed annually by the Health and Safety Coordinator.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity's Health and Safety Policy contains a commitment to comply with Applicable Law on Workers' health and safety, international standards and the International Labour Organisation conventions (ILO). The Policy also states a commitment to train and empower Workers by making safety a priority, involving team members in setting targets, evaluating and enhancing competences, and leading by example by showing discipline in the application of the rules.

CRITERION	RATING	COMMENT
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	The Entity's Policy states the right of Workers to understand the hazards and safe practices for their work, and the authority to refuse or stop unsafe work. This is reiterated in the 'Right to refuse unsafe work' Policy, in reference to the French Labour Code Article L.231-8, and awareness is strong amongst Workers.
11.2 OH&S Management System	Conformance	The Entity has a Quality, Health, Safety and Environment Policy, endorsed and signed by the Plant Director. An update is undertaken at least once a year as an output of the management review. The Entity also operates an integrated Management System which is certified to ISO 45001.
11.3 Employee engagement on health and safety	Conformance	As part of its commitment to ISO 45001, the Entity practices consultation and communication with relevant interested parties, and involves its employees in the continuous improvement of safety and health issues. Representatives of the Health and Safety Committee have been nominated, this is displayed on panels in the common areas. The elected employee representatives' Committee (CSE) also fulfils the function of labour relations and dialogue, including on health and safety. A behavioural safety program is in place and involves Workers. Health and Safety Committee meetings are held monthly with senior management, heads of department and staff.
11.4 OH&S performance	Minor Non-Conformance	The Entity reviews its OH&S performance as part of its ISO 45001 obligations. It has established daily factory walks by the Director, complemented by quarterly walks where management is accompanied by members of the elected employee representatives' Committee, followed by a formalised action plan. The Entity monitors its occupational health cases, its accidents, near-misses and signalling of dangerous situations. Performance is presented in management reviews every month. The Entity has systems in place for fire-prevention and traceability is ensured through the Health, Safety, Environment, Fire-Prevention and Energy Review smartsheet. The Entity has initiated a dialogue with neighbouring companies to share best practices, however no formal benchmarking takes place. A minor non-conformance is raised as the Entity does not have a process to compare its performance with peers and best practices where available, and only some of the OH&S performance indicators are leading.

Document Control and Version History

Revision	Date	Notes
0	11 April 2019	Issued (Provisional Certification)
1	14 June 2019	Correction to next audit due date
2	14 January 2020	Issued (Full Certification)
3	2 August 2021	Surveillance Audit; Update formatting in Audit Scope section.
4	28 July 2023	Re-Certification Audit and Scope Change – Provisional Certification; Scope change to correct the relevant supply chain activities associated with the Facility; A three month extension to the certification period ending 13 January 2023 was granted due to significant staffing and management changes at the Entity; Removed 'provisional certification' from the audit scope description heading for the Surveillance Audit (25 November 2019)