
ASI CERTIFICATION
PERFORMANCE
STANDARD



PRESENTED TO

ALUMINERA EXTRUSION S.A.

CERTIFICATE
NUMBER

299

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

DNV BUSINESS
ASSURANCE
SERVICES UK
LTD.

DATE OF ISSUE

19 JULY 2023

DATE OF EXPIRY

18 JULY 2026

CERTIFIED SINCE

19 JULY 2023

AUTHORISED BY

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

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

CERTIFICATION SCOPE

Aluminera Extrusion S.A. (Spain) which produces
aluminium profiles.

SUMMARY AUDIT REPORT

PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Aluminera Extrusion S.A.
ENTITY NAME	Aluminera Extrusion S.A.
CERTIFICATION SCOPE	Aluminera Extrusion S.A. (Spain) which produces aluminium profiles.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Semi-Fabrication
ASI STANDARD	<ul style="list-style-type: none">• Performance Standard V2
AUDIT TYPE	<ul style="list-style-type: none">• Initial Certification Audit (16 – 18 May 2023)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">• 16 – 18 May 2023 (Initial Certification Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 16 June 2023 (Initial Certification Audit)
AUDIT SCOPE	<p>The audit scope includes the extrusion plant manufacturing aluminium profiles at Aluminera Extrusion S.A located in Spain.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">• Semi-Fabrication <p>All relevant criteria in the ASI Performance Standard were included in the audit scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none">• Certification
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.<input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.<input checked="" type="checkbox"/> The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.

The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

CERTIFICATION PERIOD 19 July 2023 – 18 July 2026

NEXT AUDIT TYPE Surveillance Audit

NEXT AUDIT DUE DATE 19 January 2025

CERTIFICATE NUMBER 299

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity has implemented a system to ensure legal compliance with a competent legal team and compliance across all functions of the organisation. The Entity has defined policies and processes to ensure risk identification and compliance with applicable legislation that allows communication to all persons within the Entity. The Code of Conduct is available at:</p> <p>https://www.alumineraextrusion.com/wp-content/uploads/2023/05/Codigo-de-conducta-PI-ALU-01-sin-firma.pdf</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has defined a Code of Conduct and an Anti-Corruption Policy that is supported by organisational measures, including employee training, to identify and manage risks against Corruption in all its forms, including Bribery, in accordance with applicable legislation and international standards. The defined processes affect all persons within the Entity and subcontractors. The Code of Conduct is available at:</p> <p>https://www.alumineraextrusion.com/wp-content/uploads/2023/05/Codigo-de-conducta-PI-ALU-01-sin-firma.pdf</p> <p>The procedure for reporting cases of Corruption is available at:</p> <p>https://www.alumineraextrusion.com/wp-content/uploads/2023/05/Centro-de-integridad-PI-ALU-02.pdf</p>
1.3 Code of Conduct	Conformance	<p>The Entity has implemented a Code of Conduct that sets out its commitments and principles relevant to environmental, social and governance performance. The Code of Conduct is available at:</p> <p>https://www.alumineraextrusion.com/wp-content/uploads/2023/05/Codigo-de-conducta-PI-ALU-01-sin-firma.pdf</p> <p>There is a defined processes to communicate and comply with the Code of Conduct for all employees of the Entity and subcontractors.</p>
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	<p>The Entity has established policies consistent with the environmental, social and governance practices included in the ASI Performance Standard.</p>

CRITERION	RATING	COMMENT
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The Entity has implemented a Management System. This system includes the definition, implementation and dissemination of policies approved and led by the Chief Executive Office (CEO). The policies are reviewed regularly, although an internal process to ensure the timing of review has yet to be formalised. The CEO of the Entity provides the provision of resources to deploy and promote the policies.
2.1c Environmental, Social, and Governance Policy (communication)	Minor Non-Conformance	The Entity has a defined processes for the internal and external dissemination of policies. These processes include external publication and internal communication to different areas and inclusion in the training and onboarding process for new employees. However, it was identified the Entity has not implemented the external and internal policy communication processes. The Entity has planned to do so as soon as possible.
2.2 Leadership	Conformance	The Entity has appointed Senior Management Representatives to deploy and implement the ASI principles and ensures they have the responsibility and authority to ensure compliance with the requirements of the ASI Performance Standard.
2.3a Environmental and Social Management Systems (environmental)	Minor Non-Conformance	The Entity has established an Environmental Management System. However, it was identified there is a lack of consolidation of some aspects of the system, such as the assignment of functions, the analysis of environmental risks and the traceability of action plans. The Entity has established a committee to monitor the effectiveness of the Environmental Management System.
2.3b Environmental and Social Management Systems (social)	Conformance	The Entity has established a Social and Health and Safety Management System with an allocation of roles, risk analysis and action plans to eliminate or mitigate risks. The Entity has established a committee to monitor the effectiveness of the Health and Safety and Social Management System.
2.4 Responsible Sourcing	Minor Non-Conformance	The Entity has implemented a responsible sourcing programme as part of its procurement processes. The Entity has integrated social, environmental and health and safety assessment criteria as part of its supplier selection and monitoring process which includes audits. However, it was identified the criteria used in this process have yet to be fully consolidated and implemented. The Entity's policies are included in its Code of Conduct and supplier standards are

CRITERION	RATING	COMMENT
		available at: https://www.aluminaextrusion.com/integrity-center
2.5 Impact Assessments	Conformance	The Entity has implemented an internal project-based risk assessment process with support from competent consultants to conduct environmental, social, cultural, and Human Rights Impact Assessments, including gender analysis, for New Projects or Major Changes to existing facilities.
2.6 Emergency Response Plan	Conformance	The Entity has established site-specific Emergency Response Plans, developed in collaboration with potentially affected Stakeholders such as firefighters, Workers and their representatives. The Entity provides ongoing emergency training for employees.
2.7 Mergers and Acquisitions	Conformance	The Entity has implemented a purchasing and procurement process applicable to the purchase of other companies or sites. This process includes a risk analysis prior to the purchase or acquisition, which includes environmental aspects, social aspects such as equality, Human Rights and Child Labour, as well as general aspects relating to ethical behaviour, contingency planning, anti-bribery and anti-Corruption and transparency. There have been no mergers or acquisitions by the Entity since its foundation.
2.8 Closure, Decommissioning and Divestment	Conformance	The Entity has established a project-based process with the support of external advisors applicable to changes in the plant, including the closure of the entire plant. This process integrates a risk analysis, which includes environmental aspects, social aspects and health and safety aspects. The Entity has not undertaken any closures, dismantling or divestments since its foundation.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Minor Non-Conformance	The Entity's Sustainability Report includes information on its governance approach and its significant environmental, social, and economic impacts including an Impact Assessment aligned with its Sustainable Development Goals (SDGs) strategy. However, it was identified the Entity has not yet published its Sustainability Report. This is expected to occur later this year (2023).
3.2 Non-compliance and liabilities	Conformance	The Entity has implemented different channels to communicate information on fines, judgements, penalties, and non-monetary sanctions for non-compliance with applicable legislation. There were

CRITERION	RATING	COMMENT
		no fines, judgements, penalties, and non-monetary sanctions for non-compliance received in relation to applicable legislation.
3.3a Payments to governments (legal and contractual)	Conformance	The Entity has implemented a Code of Conduct that sets out its commitments and principles relevant to governance. The Entity only makes or has made on its behalf, payments to public administrations on a legal and/or contractual basis. The Entity also conducts independent external regulatory audits by accredited bodies.
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 implemented a procedure known as 'Integrity Centre' to manage complaints and requests for information from Stakeholders. This procedure defines the internal and external communication channels for dealing with complaints or queries from internal and/or Stakeholders and is available at: https://www.alumineraextrusion.com/wp-content/uploads/2023/05/Centro-de-integridad-PI-ALU-02.pdf No complaints or requests for information have been received to date.
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity has implemented an Environmental Management System that includes the evaluation of environmental aspects with a life cycle perspective. The Entity has defined and implemented a life cycle analysis that considers environmental aspects in raw material purchasing and manufacturing processes. The life cycle analysis is conducted based on the strategy of the Aluminium sector. As a result of this analysis, objectives and action plans are established to reduce the environmental impacts identified.
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Entity has implemented customer service processes to respond to commercial or technical requests. The Entity's customers have not requested information on Life Cycle Assessment (LCA) 'from cradle to gate'. The Entity provides information on the carbon footprint to customers, available at: https://www.alumineraextrusion.com/aluminera-obtains-the-carbon-footprint-certification-in-accordance-to-the-une-en-iso-14064-12019-standard

CRITERION	RATING	COMMENT
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The Entity has published the life cycle impacts of its main product lines. This assessment is based on reports from the Spanish Aluminium Association (https://asoc-aluminio.es/el-aluminio/medio-ambiente/sostenibilidad/declaracion) and the European Aluminium Association (https://asoc-aluminio.es/el-aluminio/medio-ambiente/sostenibilidad/declaraciones https://european-aluminium.eu/our-work/standards-life-cycle-assessment), of which the Entity is a member.
4.2 Product design	Not Applicable	This Criterion is not applicable, as the Entity does not design products. Its products are produced, according to the customer's specifications.
4.3a Aluminium Process Scrap (targets)	Conformance	The Entity has implemented a scrap Management System, which includes the management of internal scrap, its storage and external management for recycling and reuse. The Entity has defined a global recovery strategy supported by objectives and action plans. The Entity has demonstrated sound performance in scrap management, with a focus on scrap reduction in its processes and operations. 100% of scrap is recycled.
4.3b Aluminium Process Scrap (alloy separation)	Conformance	The Entity has implemented a scrap Management System, which includes controlling and declaring each scrap alloy and its composition in its processes and its recycling.
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	The Entity has implemented a scrap management strategy that includes objectives and action plans, including the management of scrap from its customers. The Entity has established a strategy to recover 100% of scrap metal. The strategy is supported through annual targets and action plans.
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	The Entity has implemented its scrap recycling strategy. The Entity is a member of the European and Spanish Aluminium Associations, ensuring alignment with the sector's sustainability strategies.
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity has implemented a Greenhouse Gases (GHG) emissions Management System, including calculation and reduction targets. The Entity's GHG emissions results are communicated to customers and authorities upon request. These data are available at:

CRITERION	RATING	COMMENT
		https://www.alumineraextrusion.com/aluminera-obtains-the-carbon-footprint-certification-in-accordance-to-the-une-en-iso-14064-12019-standard
5.2 GHG emissions reductions	Minor Non-Conformance	The Entity has implemented a GHG emissions Management System, including the calculation and reduction targets for CO ₂ emissions. A climate neutrality target for 2030 has been published, however, it was identified there is no measurable CO ₂ emissions reduction target for 2023 defined.
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 is not legally obliged to measure its atmospheric emissions, so it does not perform such measurements and is not required to report the results of these measurements.
6.2 Discharges to Water	Conformance	The Entity has implemented a discharge Management System that includes an inventory of discharges, identifying their location and an analysis of impacts and the establishment of risk control plans. The Entity communicates to the environmental authority of the control plans and the risks of discharges.
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	The Entity has implemented a Spills and Leakage Management System, which includes a risk analysis process.
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	The Entity has implemented a Spills and Leakage Management System, which includes a risk control action plan based on inspections and maintenance of the facilities.
6.4a Reporting of Spills (immediate disclosure)	Conformance	The Entity has implemented a Spills and Leakage Management System, including a process to communicate incidents to interested parties. No spill incidents have occurred since 2018.

CRITERION	RATING	COMMENT
6.4b Reporting of Spills (regular reporting)	Conformance	The Entity has established a communication process to publicly disclose the Impact Assessments of spills and the corrective measures adopted. The Entity has demonstrated regular reporting to the authorities regarding the discharges generated and the Impact Assessments of discharges and leaks. The Entity has not had any relevant incidents with spills or leaks. In its first Sustainability Report, the Entity will report that it has not had any incidents involving spills or leaks, as well as the results of its assessment systems.
6.5a Waste management and reporting (strategy)	Conformance	The Entity has implemented a waste Management System and strategy in accordance with the Waste Mitigation Hierarchy. The Entity has defined a control and mitigation plan and annual waste reduction targets with an action plan, including increased recycling and the promotion of a Circular Economy.
6.5b Waste management and reporting (disclosure)	Conformance	The Entity has implemented a Hazardous and Non-Hazardous Waste Management System. The Entity reports to the authorities the quantities of Hazardous and Non-Hazardous Waste generated as well as the associated waste disposal methods on an annual basis. In addition, the Entity provides data on Hazardous and Non-Hazardous Waste management if and when requested by external Stakeholders.
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.

CRITERION	RATING	COMMENT
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)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8b Dross (recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8c Dross (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

PRINCIPLE 7 WATER STEWARDSHIP

7.1a Water assessment (mapping)	Conformance	The Entity has implemented a water Management System. The Entity has defined an inventory of water sources, identifying their location, typology and an analysis of impacts.
7.1b Water assessment (risk assessment)	Minor Non-Conformance	The Entity has implemented a water Management System, including risk control plans. The Entity's water risk assessment is identified as low; however, the Entity has no evidence of a specific water use risk assessment.
7.2a Water management (management plans)	Conformance	The Entity has implemented a water Management System. And has defined a plan to control and reduce water use, supported by annual measurable objectives such as the control and maintenance of the facilities.
7.2b Water management (monitoring)	Not Applicable	The Entity has defined and implemented a water Management System that includes an assessment of risks in the use of water. This risk assessment rate the risk as low, and as such monitoring is not required and therefore this Criterion is not applicable to the Entity.
7.3 Disclosure of water usage and risks	Conformance	The Entity has implemented a water Management System. The Entity provides evidence of communication on water use to environmental authorities and the City Council. The Entity provides water management data when requested.

CRITERION	RATING	COMMENT
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	The Entity has prepared a biodiversity assessment report to identify the risks and their impacts in its Area of Influence. It is determined that there are no risk zones in its Area of Influence, as a result, the risks and their impacts are rated as very low. Despite the low risk ratings, the Entity has prepared a Biodiversity Action Plan.
8.2a Biodiversity management (biodiversity action plans)	Conformance	The Entity has established a Biodiversity Action Plan with time-bound objectives aligned with the assessed risks. Monitoring of the action plan is evidenced.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	The Entity has established a Biodiversity Action Plan designed in accordance with the Biodiversity Mitigation Hierarchy. This Plan was consulted with the local authority.
8.2c Biodiversity management (reporting)	Minor Non-Conformance	The Entity's biodiversity assessment report determined that there are no risk zones in its Area of Influence, as a result, the risks and their impacts are rated as very low. However, it was identified the Entity has not yet communicated biodiversity-related performance with its external Stakeholders.
8.3 Alien Species	Conformance	The Entity has prepared a biodiversity assessment report to identify the risks and their impacts in its Area of Influence, including risks related to flora and fauna species. The Entity proactively prevents the accidental or deliberate introduction of Alien Species that may have significant adverse impacts on biodiversity.
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.

CRITERION	RATING	COMMENT
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	<p>The Entity has implemented a Code of Conduct that sets out its commitments and principles regarding Human Rights and the safeguarding of people's dignity. The Code of Conduct is reviewed periodically and is available at: https://www.alumineraextrusion.com/wp-content/uploads/2023/05/Codigo-de-conducta-PI-ALU-01-sin-firma.pdf</p> <p>The Entity has implemented a Human Rights Policy in line with the SDGs and the United Nations Universal Declaration of Human Rights.</p>
9.1b Human Rights Due Diligence (process)	Minor Non-Conformance	<p>The Entity has demonstrated there are no relevant risks related to Human Rights and that risk control actions have been implemented. However, it was identified there is no defined Human Rights Due Diligence process that seeks to identify, prevent, mitigate and account for how it addresses its actual and potential Human Rights impacts.</p>
9.1c Human Rights Due Diligence (remediation)	Conformance	<p>The Entity has established a Management System with a process for corrective and remediation actions to manage situations reported or identified in the Human Rights risk assessment. The Entity has demonstrated that it does not contribute to harm or generate negative impacts with respect for Human Rights and has not been necessary to take remediation actions.</p>
9.2 Women's Rights	Conformance	<p>The Entity has implemented a process to ensure Women's Rights, based on a Collective Bargaining agreement and an equality plan to ensure women's rights. The Entity has implemented a Code of Conduct and a Human Rights Policy that reflect its commitments and principles on women's rights. The Code of Conduct is available at: https://www.alumineraextrusion.com/wp-content/uploads/2023/05/Codigo-de-conducta-PI-ALU-01-sin-firma.pdf</p>
9.3 Indigenous Peoples	Not Applicable	<p>This Criterion is not applicable, as there are no Indigenous Peoples in the Entity's Area of Influence. The Entity has consulted the following sources to confirm: https://www.survival.es/indigenas https://www.amnesty.org/es/what-we-do/indigenous-peoples https://www.un.org/es/fight-racism/vulnerable-groups/indigenous-peoples</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 in the Entity's Area of Influence.
9.5 Cultural and sacred heritage	Conformance	There Entity has identified there are no Indigenous Peoples or cultural or historical heritage to be protected or preserved in the Entity's Area of Influence. This was confirmed during the plant visit and interviews with Stakeholders.
9.6a Resettlements (avoid or minimise)	Conformance	The Entity has implemented a process for project management for plant modifications or resettlements, including the evaluation of viable alternatives to avoid or minimise physical and/or economic displacement, assessing environmental, social, financial and Human Rights risks and impacts, while paying special attention to the impacts on the poor and vulnerable, including women. There are currently no resettlements planned for the Entity's expansion projects. The Entity has only one expansion planned and of which it has assessed all risks and impacts.
9.6b Resettlements (where unavoidable)	Conformance	The Entity has implemented a process for project management for plant modifications or resettlements, including the actions to be performed, deadlines and responsible parties. No resettlements are planned in the Entity's expansion projects.
9.7a Local Communities (rights and interests)	Conformance	The Entity has implemented a Code of Conduct that sets out its commitments and principles with the community, including an explicit commitment to respect international standards and promote the development of Local Communities. This Code of Conduct is available at: https://www.alumineraextrusion.com/wp-content/uploads/2023/05/Codigo-de-conducta-PI-ALU-01-sin-firma.pdf
9.7b Local Communities (impacts)	Conformance	The Entity's CEO leads a process to determine the requirements and expectations of its Stakeholders. This includes finding ways to meet those needs or addressing any unmet expectations. The Entity poses a low risk to the community and has only identified opportunities to benefit community Stakeholders.
9.7c Local Communities (livelihoods)	Conformance	The Entity has implemented a community relations process to respect the legal and customary rights and interests of Local Communities over their lands

CRITERION	RATING	COMMENT
		<p>and livelihoods and their use of natural resources. This process includes face-to-face and telematic meetings with the authorities, city council, sectoral associations, neighbours, and representatives of civil society such as training centres, non-governmental associations and associations supporting vulnerable groups.</p> <p>The Entity has demonstrated support and actions that benefit the different Stakeholders of the community, including direct participation in events or economic support or access and dissemination of information or technological or business management knowledge.</p>
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity has established a Supplier Policy that includes a commitment to respect Human Rights and legislation. The Entity does not operate in Conflict-Affected and High-Risk Areas nor contribute to armed conflict or Human Rights abuses in CAHRAs.
9.9 Security practice	Conformance	The Entity uses security providers for its facilities, which comply with the applicable regulations in Spain regarding security services. They are required to adhere to both the Code of Conduct and Supplier Policy.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Entity has implemented a Code of Conduct and a labour relations process, which include and ensure a commitment to legal compliance, including regulations related to freedom of association and the right to Collective Bargaining. The Entity has demonstrated that it does not interfere with the rights of Workers and their representatives.
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	<p>The Entity has implemented a Collective Bargaining process with joint approval with Workers' representatives. The Entity has defined and implemented a sector labour agreement that includes aspects related to union rights. The agreement for the metal sector in Barcelona is publicly available:</p> <p>https://www.ccoo.cat/industria/wp-content/uploads/sites/109/2022/12/texto-convenio-metal-barcelona-2022-2024.pdf</p> <p>There Entity has demonstrated it acts in good faith in Collective Bargaining. The Entity follows up on Collective Bargaining Agreements through quarterly meetings of a joint company-worker works council.</p>

CRITERION	RATING	COMMENT
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable as the Entity operates in Spain and Applicable Law in does not restrict the right to Freedom of Association and Collective Bargaining.
10.2a Child Labour (minimum age)	Conformance	The Entity has implemented a Code of Conduct and a Supplier Policy with a commitment to respect Human Rights and zero tolerance of Discrimination, harassment, Forced Labour, Child Labour, and Human Trafficking in its operations or supply chain. The Entity has implemented a process to ensure that there is no Child Labour which includes audits of raw material suppliers. Age verification of Workers and subcontractors are in place, Workers must be at least 18 years of age.
10.2b Child Labour (hazardous)	Conformance	The Entity has implemented a process to ensure that it does not engage in or support Hazardous Child Labour, demonstrating that this process is effective, and the residual risk has been assessed as low.
10.2c Child Labour (worst forms)	Conformance	The Entity has implemented a process to ensure that it does not engage in or support the Worst Forms of Child Labour, demonstrating that this process is effective, and the residual risk has been assessed as low.
10.3a Forced Labour (human trafficking)	Conformance	The Entity has implemented a Code of Conduct with a commitment to respect Human Rights and zero tolerance of Human Trafficking in its operations or supply chain. The Entity has implemented a Human Rights Policy aligned with the Sustainable Development Goals, and the United Nations Universal Declaration of Human Rights with a commitment to reject forced or compulsory labour and any form of modern slavery. The Entity has implemented a Supplier Policy where suppliers must comply with applicable local laws regarding Forced Labour, any form of mental or physical coercion, physical punishment, slavery or other oppressive working conditions. The Entity has implemented a process to ensure that it does not engage in or support Human Trafficking, either directly or through any employment or recruitment agency, and had demonstrated the residual risk as low.
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity has implemented a process to ensure that it does not require any deposits, Recruitment Fees or equipment advances from Workers, either

CRITERION	RATING	COMMENT
		directly or through employment or recruitment agencies. The Entity demonstrated the effectiveness of this process, and the residual risk is rated as low.
10.3c Forced Labour (migrant workers)	Conformance	The Entity has implemented a process to ensure that it does not require any deposit, bond, or security payments at any time from Workers, including those qualified as Migrant Workers. The Entity demonstrated the effectiveness of this process, and the residual risk is rated as low.
10.3d Forced Labour (debt bondage)	Conformance	The Entity has implemented a process to ensure that Workers are not held in Debt Bondage or forced to work to pay off a debt. The Entity demonstrated the effectiveness of this process, and the residual risk is rated as low.
10.3e Forced Labour (freedom of movement)	Conformance	The Entity has implemented a process to ensure that Workers' freedom of movement in the workplace or on-site accommodation is not unreasonably restricted. The Entity monitors compliance with a Collective Bargaining Agreement that regulates the mobility of Workers.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity has implemented a process to ensure that original copies of Workers' identity documents, work permits, travel documents or training certificates are not retained. The Entity has demonstrated that it only retains copies of documents provided by employees.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity has implemented a process to ensure that Workers are not denied the freedom to terminate their contract at any time without penalty upon reasonable notice. The Collective Bargaining Agreement defines how the employment contract is terminated by the employee.
10.4 Non-Discrimination	Conformance	<p>The Entity has defined and implemented a Code of Conduct applicable to employees and business partners that includes commitments to respect and inclusion in the workplace, freedom from harassment and bullying, and promoting inclusion and diversity. The Code of Conduct is available at: https://www.alumineraextrusion.com/wp-content/uploads/2023/05/Codigo-de-conducta-PI-ALU-01-sin-firma.pdf</p> <p>The Entity has defined and implemented a Human Rights Policy that includes a commitment to non-Discrimination on any grounds. The Entity has</p>

CRITERION	RATING	COMMENT
		<p>implemented an equality plan to guarantee respect for the rights and interests of individuals and non-Discrimination. The Collective Bargaining Agreement includes the conditions of equality and non-Discrimination. There have been no incidents or complaints of Discrimination identified.</p>
10.5 Communication and engagement	Conformance	<p>The Entity has implemented a process of communication and participation and consultation with Workers and their representatives that deploys various committees to monitor compliance with the Collective Bargaining Agreement and working conditions, resolution of labour issues and Workers' requests. Issues are addressed and decisions are made without the threat of retaliation, intimidation, or harassment. The Entity has implemented annual evaluations, where the head of an area evaluates the requests, complaints, and contributions of Workers.</p>
10.6 Disciplinary practices	Conformance	<p>The Entity has defined and implemented a Code of Conduct applicable to both employees and business partners, which includes commitments to respect and inclusion in the workplace and to be free from harassment and bullying. The Code of Conduct is available at: https://www.alumineraextrusion.com/wp-content/uploads/2023/05/Codigo-de-conducta-PI-ALU-01-sin-firma.pdf</p> <p>The Entity's collective agreement includes a chapter on disciplinary regulations. The Entity has defined and implemented an equality plan that includes sexual harassment and workplace harassment protocols.</p>
10.7a Remuneration (living wage)	Conformance	<p>The Entity has implemented a collective agreement, which includes a chapter on economic conditions, including the minimum Remuneration which is higher than the Minimum Interprofessional Wage required by law. The Entity has demonstrated that it complies with the collective agreement and the employment contracts.</p>
10.7b Remuneration (method of payment)	Conformance	<p>The Entity has defined and implemented a payroll payment process and has demonstrated compliance with the Collective Bargaining Agreement and employment contracts. Payroll payments are made monthly, documented, and paid in Euro.</p>

CRITERION	RATING	COMMENT
10.8 Working Time	Conformance	The Entity's collective agreement includes a chapter that covers the working day, calendar, and timetable conditions, in accordance with the requirements of the legislation. The Entity has demonstrated that it complies with the collective agreement and employment contracts, including respecting paid holidays, working hours and Overtime.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity has implemented a Health and Safety Policy, approved by the CEO, and reviewed on an annual basis, which includes legal compliance commitments, including the authority to refuse or stop unsafe work, as well as to involve all employees, Contractors, and partners. The Entity and its CEO have demonstrated support and the deployment of the commitments of the Health and Safety Policy through the provision of resources.
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The Entity has implemented a procedure in its Health and Safety Management System to ensure communication of the Health and Safety Policy to suppliers, subcontractors, and Visitors. Interviews with Stakeholders and employees confirm the procedure is effective.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity has implemented a Health and Safety Policy that includes commitments to comply with all applicable local and international legal requirements, internal corporate Environment, Health and Safety (EHS) requirements, as well as any other requirements agreed upon by the Entity.
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	The Entity has implemented a Health and Safety Policy, approved by the CEO, which authorises Workers to refuse or stop unsafe work.
11.2 OH&S Management System	Conformance	The Entity has implemented a Health and Safety Management System, which is continuously supported by a specialised service (External Prevention Service). The Management System is documented in procedures and operating instructions. The Entity demonstrates its commitment to people's health and safety with the continuous monitoring of risks and action plans for their elimination and/or reduction. This function is reinforced by continuous monitoring by competent external consultants.

CRITERION	RATING	COMMENT
11.3 Employee engagement on health and safety	Conformance	Workers and their representatives engage in the Health and Safety Management System through safety committee meetings, where they may propose improvements and be part of the decision making of the health and safety Management System.
11.4 OH&S performance	Conformance	The Entity has implemented a Health and Safety Management System, which is continuously supported by a specialised service (External Prevention Service). The Management System and its effectiveness are monitored through leading and lagging indicators which are recorded in a scorecard.

Document Control and Version History

Revision	Date	Notes
0	19 July 2023	Initial Certification Audit – Full Certification