

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Nemak Poland SP. Z O.O.

CERTIFICATE NUMBER
361

ASI STANDARD
**PERFORMANCE
STANDARD
(V3 2022)**

CERTIFICATION LEVEL
**FULL
CERTIFICATION**

ASI ACCREDITED
AUDITING FIRM
**TÜV RHEINLAND
CERT GMBH**

DATE OF ISSUE
15 MARCH 2024

DATE OF EXPIRY
14 MARCH 2027

CERTIFIED SINCE
15 MARCH 2024

AUTHORISED BY

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

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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

For the production of Aluminium
components for the automotive
industry at Nemak Poland SP. Z O.O.,
Poland.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Nemak S.A.B de C.V
ENTITY NAME	Nemak Poland SP. Z O.O.
CERTIFICATION SCOPE	For the production of Aluminium components for the automotive industry at Nemak Poland SP. Z O.O., Poland.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Casthouses• Material Conversion
ASI STANDARD	<ul style="list-style-type: none">• Performance Standard V3
AUDIT TYPE	<ul style="list-style-type: none">• Initial Certification Audit
AUDIT FIRM	TÜV Rheinland Cert GmbH
AUDIT DATE	<ul style="list-style-type: none">• 13 – 16 November 2023
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 24 January 2024
AUDIT SCOPE	<p>The audit scope covers Nemak's at Bielsko-Biała, Silesian Voivodship, Poland, production of Aluminium components for the automotive industry.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">• Casthouses• Material Conversion <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.<input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
CERTIFICATION PERIOD	15 March 2024 – 14 March 2027

NEXT AUDIT TYPE Surveillance Audit

NEXT AUDIT DATE 15 September 2025

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

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

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

ENTITY OVERVIEW

Nemak is a provider of lightweight solutions for the automotive industry, specialising in developing and manufacturing Aluminium components for powertrain, e-mobility, and structural applications. In 2022, the group generated revenue of US\$ 4.7 billion. In 2022, Nemak joined the Aluminium Stewardship Initiative.

Nemak Poland SP. Z O.O (the only branch of the corporation located in Poland), with headquarters in Bielsko-Biala, is a plant in high-pressure casting (HPDC) in the Nemak group, which also includes the European Centre for Pressure Foundry Development. The plant has three production departments (Powertrain Unit, Vehicle Structure Large Components Unit, and Vehicle Structure Medium Components Unit) and a Tool shop and Maintenance. The site was bought by Nemak in 2007. The plant area covers 13,265 m², of which 65,000 m² are buildings.

MATURITY RATINGS

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

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

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
SYSTEMS	Medium	Medium	Medium	Medium
RISKS	High	High	Medium	High
PERFORMANCE	Medium	Medium	Medium	Medium
OVERALL	MEDIUM			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity is part of the Nematik Group. Both the Entity and the Nematik Group have established and implemented systems, processes, and Procedures to ensure awareness of and Compliance with Applicable Law and other binding obligations.
1.2 Anti-Corruption	Conformance	<p>The Entity has established and implemented a system to fight Corruption, Bribery, etc., in all its forms. A Nematik Global Business Code of Conduct and Anti-Corruption Policy has been issued and communicated within the Entity and made publicly available. The Code of Conduct has been translated into several languages, available at: https://nematik.com/media/3037/code-of-conduct-polish.pdf</p> <p>A documented procedure for identifying, assessing, and monitoring parts of the business that carry a high Bribery risk has been implemented, and personnel are periodically trained in Corruption risks. Nematik's Global Anti-Corruption Policy, English version: https://www.nematik.com/sustainability/?sc=0#sustainabilityPolicies.</p>
1.3a-e Code of Conduct	Conformance	<p>Nematik Corporate has issued and publicly communicated its global Code of Conduct, available in every language where Nematik has operations. The English version is available at: https://www.nematik.com/sustainability/?sc=0#sustainabilityPolicies</p> <p>The Entity has communicated the Code internally (posters, intranet), and training is provided every two years to existing employees and new employees. Employees are required to sign the Code.</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has issued and communicated its Policy statements through different channels such as the website, posters, leaflets, notifications about newly published/updated Policies, and training available for employees. These Policies have been endorsed by senior management, which also provides required resources and are regularly reviewed.</p> <p>Nematik Global Policy documents are publicly available at: https://www.nematik.com/sustainability/?sc=0#sustainabilityPolicies</p>
2.2a-c Leadership	Conformance	The Entity's Site Manager is responsible for implementing the ASI requirements and communicating the Policies. They are supported by a local ASI and a central sustainability team, and their roles are defined. Document reviews, site tours, and interviews confirmed that overall, resources are sufficient.
2.3a Environmental and Social Management Systems - Environmental	Conformance	The Entity has implemented and maintains an Environmental and Energy Management System Certified against ISO 14001 and ISO 50001 by an accredited certification body. The recent audit report did not identify any non-conformances.

CRITERION	RATING	COMMENT
2.3b Environmental and Social Management Systems – Social	Conformance	<p>The Entity has established a documented and active Social Management System as part of its integrated management approach. It is based on the Nematik Global Code of Conduct, Human Rights Policy, Diversity & Inclusion Policy and other Policy documents, which are publicly available at: https://nematik.com/sustainability/?sc=0#sustainabilityPolicies.</p> <p>As confirmed through interviews and document review, social risks are systematically identified and assessed, and employees receive regular training on social topics.</p>
2.4a-e Responsible Sourcing	Conformance	<p>Nematik Group has communicated, and the Entity has implemented its Business Code for Suppliers and Sustainable Purchasing Policy, available at: https://www.nematik.com/sustainability/?sc=0#sustainabilityPolicies.</p> <p>As part of the Entity’s supply chain management, relevant suppliers are systematically assessed and evaluated.</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	<p>This Criterion is not applicable to the Entity, as there have been no New Projects or Major Changes to existing Facilities since the Entity joined ASI. However, the Entity has implemented a process that covers Environmental and Social Impact Assessments.</p>
2.6a-h Human Rights Impact Assessment	Not Applicable	<p>This Criterion is not applicable to the Entity, as there have been no New Projects or Major Changes to existing Facilities since the Entity joined ASI. However, Nematik Corporate has issued a global Procedure to ensure that Human Rights impacts will be assessed in these cases.</p>
2.7a-f Emergency Response Plan	Conformance	<p>As confirmed by document review and interviews, the Entity has established site specific Emergency Response Plans (ERP) and are regularly tested. The ERP is available on request to Stakeholders after management approval.</p>
2.8a-d Suspended Operations	Conformance	<p>The Entity has developed plans to address risk and emergency situations; there is no evidence of activity suspension in the last 12 months.</p>
2.9a-b Mergers and Acquisitions	Conformance	<p>The Entity is not in a merger, acquisition (M&A) or post-merger situation. However, there is a procedure for managing the Due Diligence process for M&As, which addresses environmental, social and governance issues.</p>
2.10a-b Closure, Decommissioning and Divestment	Minor Non-Conformance	<p>The global business development team is responsible for ensuring that environmental, social and governance practices are reviewed in the planning process for closure, decommissioning and divestment. Management confirmed that no plans are known to close, decommission or divest the site in Poland.</p> <p>However, a documented procedure has not been provided to demonstrate that all environmental, social, and governance practices related to the ASI Performance Standard are considered and that Affected Populations and Organisations are consulted for monitoring of Material environmental, social, and governance impacts.</p>

3. Transparency

CRITERION	RATING	COMMENT
3.1a-b Sustainability Reporting	Conformance	The Entity has publicly disclosed its governance approach and its Material environmental, social, and economic impacts via the Annual Report 2022 based on the reporting standards of the Global Reporting Initiative (GRI): https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2022-en.pdf
3.2 Non-compliance and Liabilities	Conformance	The Entity's management has determined the Materiality of non-compliance. In the Annual Report 2022 (page 70), the following statement is included: 'To the best of the Company's knowledge, there were no instances of non-compliance with laws or regulations in 2022 that had economic impacts relevant to its business, operations, and/or results.' https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2022-en.pdf
3.3a-c Payments to Governments	Conformance	The Entity's management confirmed that, in accordance with the Nemak Global Anti-Corruption Policy, no payments to governments other than taxes, fees, and similar were made. Accordingly, there was no information about such payments in the Annual Report.
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has implemented its Complaints Resolution Mechanism and has made the mechanism available on its website in multiple languages: https://www.alfa.com.mx/buzon/polska/ The mechanism design considered Guiding Principle 31 of the United Nations 'Guiding Principles on Business and Human Rights'.
4. Material Stewardship		
4.1a Environmental Life Cycle Assessment	Minor Non-Conformance	The Entity has provided documentation to demonstrate that it evaluated the life cycle impacts of a major product. The assessment is based on Life Cycle Assessment (LCA) for Experts (ex GaBi) software. The Life Cycle Assessment (LCA) has been documented. However, it was identified the life cycle analysis was not complete for the Entity's other major product lines.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Not Applicable	For the time being, this criterion is not yet applicable because, as confirmed by the Entity's management, it has not yet received any customer request for a cradle-to-gate LCA on its products.
4.2 Product Design	Conformance	As a manufacturer of parts for automobiles, the Entity's customers have the ultimate responsibility for product design. However, the Entity has implemented a product design and development process that includes sustainability aspects such as circularity and net zero products.
4.3a-b Aluminium Process Scrap	Conformance	The Entity has implemented a process to minimise and monitor the generation of Aluminium Process Scrap, including targets and measures to decrease and monitor the generation of production scrap. Scrap quantities are regularly reviewed, and most of the generated Aluminium Scrap is recycled internally.
4.4a-c Collection and Recycling of Products at End of Life - Material	Minor Non-Conformance	As a manufacturer of automotive parts, the Entity does not supply directly to consumers but operates in a Business-to-Business (B2B) market. In Poland, the EU directive on End-of-Life Vehicles (ELV

CRITERION	RATING	COMMENT
Conversion and other Manufacturing		Directive) regulates the recycling of vehicles. The Entity actively contributes to Circular Economy and not only recycles its internal Scrap, but also buys Recycled Aluminium. However, a documented recycling strategy, including specific timelines, activities and targets, was not yet available, and as a result, it is not publicly available.
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity does not supply directly to consumers but instead operates in a B2B market. The Entity produces auto parts, and the recycling of automobiles is regulated by the European Union Directive 2005/64/EC, with a focus on the type and approval of motor vehicles with regard to their reusability, recyclability and recoverability at End of Life.
5. Greenhouse Gas Emissions		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	Nemak Group's Greenhouse Gases (GHG) emissions data is available in the Annual Report 2022, page 42: https://investors.nemak.com/financiera/informacion_anual Emissions data specific to the Entity is publicly available at: https://www.nemak.com/media/2808/public-disclosure-air-waste-water.pdf . The data for Scopes 1 and 2 have been independently verified.
5.2a Aluminium Smelter GHG Emissions Intensity – Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity – In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a-e GHG Emissions Reduction Plans	Conformance	The Entity has issued its GHG Emissions Reduction Plan. The GHG reduction plan in the Annual Report 2022, page 42: https://investors.nemak.com/financiera/informacion_anual The Entity is ISO 50001 certified and follows approved reduction pathways from the global Science Based Targets initiative (SBTi). The publicly disclosed information includes the latest version of the GHG Emissions Reduction Pathway and Plan, and annual progress made against the plan.
5.4 GHG Emissions Management	Conformance	The Entity works systematically to achieve performance aligned with the GHG Emissions Reduction Plan and targets. The direct emission reduction plan is managed using the ISO 50001 Management System.
6. Emissions, Effluents and Waste		
6.1a-f Emissions to Air	Conformance	The Entity has quantified and publicly reported on relevant Emissions to Air (particulate matter, sulphur dioxide (SO ₂), nitrogen oxides (NO _x), carbon monoxide (CO), phenol and others): https://www.nemak.com/media/2808/public-disclosure-air-waste-water.pdf .

CRITERION	RATING	COMMENT
		Actions and efforts to minimise exposure to, and impacts from, Emissions to Air have been demonstrated and described in a documented improvement plan.
6.2a-g Discharges to Water	Conformance	<p>Nemak's Global discharged water is of the same magnitude as consumed water, aggregated data is available in the Annual Report (page 48) and GRI Index document 2022 (page 166): https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2022-en.pdf</p> <p>GRI Index document 2022: https://www.nemak.com/media/2559/gri-2022.pdf</p> <p>Discharges to Water data specific to the Entity are available at: https://www.nemak.com/media/2808/public-disclosure-air-waste-water.pdf</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has assessed major risk areas of its operations for Spills and Leakages in relation to environmental aspects and associated impacts. The Entity has implemented a plan that includes compliance controls and a monitoring program to prevent, detect and remediate Spills and Leakages, which is disclosed at: https://nemak.com/media/3043/npol-gotowosc-na-wypadekawarii.pdf</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>In the event of a Material Spill or Leakage, this would be reported immediately within the Entity. Depending on the severity of the Spill and in Compliance with local legislation, additional steps would be taken to inform potentially affected parties, including the relevant authority.</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has documented and provided training to all employees on its Waste Management Strategy, which is designed in accordance with the Waste Mitigation Hierarchy. The Entity has quantified and publicly disclosed the quantity of Hazardous and Non-Hazardous Waste generated from its activities, available at: https://www.nemak.com/media/2808/public-disclosure-air-waste-water.pdf</p> <p>Specific information on Hazardous and Non-Hazardous Waste of the Entity is recorded in a database.</p> <p>The Entity is ISO 14001 Certified and has implemented a Waste Minimisation Plan. Aggregated data on Hazardous and Non-Hazardous Waste is available in the Annual Report 2022 (page 47) and GRI Index document 2022 (page 166): https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2022-en.pdf https://www.nemak.com/media/2559/gri-2022.pdf</p>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Conformance	<p>As confirmed through the site tour, interviews and document review, about 100% of the Dross is gathered and recycled externally. The Entity annually reviews the quantity of Dross produced.</p>

CRITERION	RATING	COMMENT
7. Water Stewardship		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has demonstrated that its water withdrawal and use by source and type have been identified and mapped. Water consumption is monitored as a Key Performance Indicator (KPI) within the Environmental Management System.</p> <p>Entity specific data on water is available at: https://www.nemak.com/media/2808/public-disclosure-air-waste-water.pdf.</p> <p>Aggregated data on water intake is available in the Annual Report 2022 (page 48) and the GRI Index document 2022 (page 166) https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2022-en.pdf https://www.nemak.com/media/2559/gri-2022.pdf</p>
7.2a-e Water Management	Not Applicable	This Criterion is not applicable, as the Entity's risk assessment identified risks related to water withdrawal and discharge as low. This rating is backed by data from the Aqueduct Water Risk Atlas and monthly water analysis reports.
8. Biodiversity and Ecosystem Services		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	As part of the process of obtaining their permit, a Biodiversity risk assessment was conducted for the site. The Biodiversity Assessment was conducted by a competent Third Party and concluded there are no Material impacts on Biodiversity as a result of the site's activities. The report from the assessment was shared with the local authorities.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable, as the Entity's Biodiversity risk assessment concluded that the site has no Material impacts on Biodiversity values and is not dependent on specific Ecosystem Services.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable, as the Entity's Biodiversity risk assessment, conducted as part of the Integrated pollution prevention and control (IPPC) application, concluded that the site has no Material impacts on Biodiversity values.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable, as the Entity's Biodiversity risk assessment concluded that the site has no Material impacts on Biodiversity values.
8.4 Alien Species	Conformance	The Biodiversity assessment did not recommend any particular actions related to invasive species. However, the Entity has implemented a procedure to manage and prevent the introduction of Alien Species.
8.5a-b Commitment to 'No Go' in World Heritage Properties	Conformance	The Entity is committed to respecting legally designated Protected Areas including no development in World Heritage sites. They are not located in or near World Heritage Properties, as confirmed by a site visit and the UNESCO map of World Heritage: https://whc.unesco.org/en/statesparties

CRITERION	RATING	COMMENT
8.6a-d Protected Areas	Conformance	The Entity is ISO 14001 certified, and is not located in Protected Areas, as confirmed by internet research for the Bielsko-Biala location.
8.6e Protected Areas – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9. Human Rights		
9.1a-d Human Rights Due Diligence	Conformance	<p>The Entity has implemented the Nemak Global Human Rights Policy (https://www.nemak.com/media/1646/nemak-global-human-rights-policy.pdf) and Human Rights are also addressed in other Policy documents such as the Code of Conduct, Global Diversity & Inclusion Policy, Business Code for Suppliers, and Sustainable Purchasing Policy (https://nemak.com/sustainability/?sc=0#sustainabilityPolicies).</p> <p>The Entity has conducted a documented gender-sensitive Human Rights Due Diligence Assessment, that identified Human Rights issues that they strive to prevent or mitigate through concrete action plans.</p>
9.2a-e Gender Equity and Women's Empowerment	Minor Non-Conformance	<p>The Entity subscribes to the UN Global Compact and joined the initiative's target gender equality program in 2021 to set and deliver on corporate targets for female representation and leadership. In 2022, Nemak also became a signatory to the UN's Women's Empowerment Principles (WEPs) and implemented the Diversity and Inclusion program. A set goal is to further increase the proportion of women at all levels of the organisation by 2030.</p> <p>Information about the effectiveness of the measures taken to promote gender equity is publicly available in the Annual Report 2022, pages 60-62: https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2022-en.pdf</p> <p>Nemak Bloomberg Gender Equality Index (GEI) Survey: https://nemak.com/media/2777/bloomber-gei-v2.pdf</p> <p>However, there was no evidence provided to support that the Women's Empowerment Program action plan covers all required aspects, which included employment practices, training opportunities, awarding of contracts, processes of engagement, and management activities. At a minimum, the action plan addresses barriers to professional development, Discrimination, Violence and Harassment.</p>
9.3a-i Indigenous Peoples	Not Applicable	This Criterion does not apply to the Entity, as Indigenous Peoples or their lands, territories and resources are not present or directly affected by the Entity's operations.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion does not apply to the Entity, as Indigenous Peoples or their lands, territories and resources are not present or directly affected by the Entity's operations.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion does not apply to the Entity, as Indigenous Peoples or their lands, territories and resources are not present or directly affected by the Entity's operations.
9.5a Cultural and Sacred Heritage – Identification	Conformance	As confirmed by document review, there are no sacred or cultural heritage sites on or in the vicinity of the Entity that would be directly impacted by its activities.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion does not apply to the Entity, as Indigenous Peoples or their lands, territories and resources are not present or directly affected by the Entity's operations.
9.6a-i Displacement	Not Applicable	The Criterion is not applicable to the Entity, as no resettlements have been considered or taken place during the period since joining ASI or are expected to occur during the certification period.
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity has established a systematic and active approach to corporate citizenship which includes respecting the rights and interests of affected communities. The Entity has developed and is using a Materiality and Impact Assessment for projects and Major Changes to their operations.</p> <p>On a Group level, Nematik publicly reports about their corporate citizenship program including the strategy description and initiative in the Annual report 2022, page 67: https://investors.nematik.com/financiera/informacion_anual</p>
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	The Entity has demonstrated that there processes to ensure risk-based Due Diligence over its Aluminium Supply Chain. Management regularly conducts documented risk assessments. The latest assessment confirmed that the Entity is not sourcing from Conflict-Affected and High-Risk Areas.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has implemented processes and Procedures for its Supply Chain, which clearly define rules and expectations for suppliers, Contractors, and others with whom they conduct business with. The Entity has implemented a supplier evaluation and selection process based on a documented risk rating.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	The Entity has implemented a strategy to respond to identified risks in their Supply Chain. The Entity's management confirmed that until the time of the audit, they were not sourcing any metal from a Conflict-Affected or High-Risk Area.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity's Due Diligence practice was audited against the ASI Performance Standard.
9.8e Conflict-Affected and High-Risk Areas – Report annually	Conformance	The Entity has publicly reported on its supply chain Due Diligence process and results in the Annual Report 2022, page 78: https://investors.nematik.com/financiera/informacion_anual
9.9 Security practice	Conformance	The Entity's Security service provider commits to the Business Code for Suppliers, which includes a commitment to respect Human Rights.

CRITERION	RATING	COMMENT
		Security Workers are responsible for monitoring security on site and are not allowed to perform body searches.
10. Labour Rights		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity respects the Freedom of Association and the employees' right to Collective Bargaining as specific in the Human Rights Policy, their Code of Conduct, as well as in the Business Code for suppliers. These documents are communicated and are available at: https://www.nemak.com/sustainability/?psc=0#sustainabilityPolicies</p> <p>Male and female union representatives are freely elected by union members and regular meetings take place at least monthly.</p>
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity, as Freedom of Association and Collective Bargaining is not restricted by law. Poland has ratified ILO Conventions C87 and C98 but not C154.
10.2a Child Labour	Conformance	<p>The Entity has committed in its Human Rights Policy and Business Code for Suppliers to strictly prohibit the use of Child Labour. https://www.nemak.com/sustainability/?psc=0#sustainabilityPolicies.</p> <p>The Entity adheres to regulations and laws related to Child Labour laws and forced or compulsory labour and does not employ individuals under the age of 18 years.</p>
10.3a-c Forced Labour	Minor Non-Conformance	<p>Site tour, interviews and document review confirmed that the Entity is not involved in Forced Labour, either directly or through labour agencies. Neither deposits nor security payments are required, nor is any form of Debt Bondage permitted. The Entity does not unreasonably restrict the freedom of movement of Workers in the workplace and does not retain original copies of Workers' identity papers, work permits, travel documents or training certificates. Workers may terminate their employment at any time without penalty within given notice of reasonable length. The time for announced termination is defined in the working contracts, based on local law. Nemak Corporate has prepared a modern slavery statement. However, at the time of the audit, it was not yet publicly available.</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity does not tolerate any form of Discrimination and harassment in the workplace and communicates its approach through the Code of Conduct during training and on the website: https://www.nemak.com/sustainability/?psc=0#sustainabilityPolicies</p> <p>There is a global compliance hotline to report any breaches of its Code. As verified through interviews and document review, there is no Discrimination in pay for equal work. Also, during interviews and site tour, there was no indication of deliberate Discrimination on the basis of gender, race, nationality or social origin, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age, or any other condition that could give rise to Discrimination.</p>
10.5 Communication and engagement	Conformance	The Entity has a multitude of channels to communicate with its employees systematically and openly. Interviewed Workers confirmed that there are no threats of reprisal, intimidation or harassment.

CRITERION	RATING	COMMENT
10.6a-g Violence and Harassment	Minor Non-Conformance	<p>The Entity is committed to maintaining and promoting a workplace free of Discrimination and harassment by actively promoting programs devoted to further developing all aspects of diversity and inclusion in the workplace. Workers did not report any cases of violence or harassment at the workplace in the confidential worker interviews. All employees receive regular training regarding the Code of Conduct which addresses Violence and Harassment in the workplace.</p> <p>However, the Entity has not issued and communicated a Policy on workplace violence.</p>
10.7a-d Remuneration	Conformance	<p>Workers receive work contracts prior to the start of their employment. The contract details all necessary information, including working hours, payment and vacation. Document review and interviews with Workers, worker representatives and management confirmed that wages exceed the national legal minimum, where they exist. Wages are negotiated with the unions active at the Entity's site. Overtime is paid with a premium of 100%. Salary or wages are paid monthly into the employees' bank accounts.</p>
10.8a-c Working Time	Conformance	<p>The Entity provided documented evidence that it complies with Applicable Law and industry standards on standard Working Time, Overtime, public holidays and vacation. Based on the legal 40 hour working week, Workers do not work more than 8 hours per workday on average over a four-month period. Workers have an average of two days off for every seven days.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>Interviews and site tours confirmed Workers are informed about their rights during onboarding and thereafter through different channels. These channels include attachments to the work contract, training, information on union contacts, employee magazines, information boards and screens.</p>
11. Occupational Health and Safety		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity has implemented its Occupational Health and Safety (OH&S) Management System which is OHSAS 18001 and ISO 45001 Certified from an accredited certification body. The latest available audit report from July 2023 did not reveal any non-conformances.</p> <p>The Nematik Global OH&S Policy is publicly available at: https://www.nematik.com/media/2773/hse-policy.pdf</p> <p>The OH&S Policy is supported by the Entity's local OH&S Policy, available at: https://nematik.com/media/2984/hsee-policy-npol.pdf</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Minor Non-Conformance	<p>The Entity is ISO 45001 Certified by an accredited certification body. The Entity has implemented and communicated its OH&S Policy and reviews its Management System including its Policy annually.</p> <p>Information about the effectiveness of the OH&S Management System is publicly available, including leading and lagging indicators. However, a comparative analysis of performance with peer businesses and leading practices is not yet included.</p>
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity has established a joint OH&S Committee, which meets quarterly. Minutes of these meetings demonstrate that Workers can</p>

CRITERION	RATING	COMMENT
		raise, discuss and participate in the resolution of OH&S issues with management. Also, as legally mandated, labour inspectors which the Workers elect on a departmental level, can raise OH&S issues to management's attention.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	15 March 2024	Certification Audit - Full Certification