

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Nemak Alumínio do Brazil Ltda.

CERTIFICATE NUMBER
355

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

CERTIFICATION LEVEL
**FULL
CERTIFICATION**

ASI ACCREDITED
AUDITING FIRM
**DNV BUSINESS
ASSURANCE UK CO.
LTD**

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. H.', 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

Manufacturing of Aluminium
components for the automotive
industry, Brazil.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Nemak S.A.B de C.V
ENTITY NAME	Nemak Alumínio do Brazil Ltda.
CERTIFICATION SCOPE	Manufacturing of Aluminium components for the automotive industry, Brazil.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesMaterial Conversion
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V3 (April 2023)
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit
AUDIT FIRM	DNV Business Assurance Services UK Ltd
AUDIT DATE	<ul style="list-style-type: none">18 – 22 December 2023
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">10 January 2024
AUDIT SCOPE	<p>The audit scope covers Nemak’s Brazil production unit located at Betim City in Minas Gerais.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesMaterial 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

CERTIFICATE NUMBER 355



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 leading company in the automotive sector, dedicated to producing and developing innovative solutions for high-quality aluminium components. With a consolidated global presence and a reputation built over decades, Nemak has stood out as a strategic partner for the leading automakers.

The Nemak Brasil unit, located in Betim/MG, began operations in 1976, and its primary customers are GM, Volkswagen, Hyundai, Stellantis and Renault. It operates in advanced facilities, covering an area of approximately 123 thousand m², and has a team of 1,300 full-time employees and service providers.

In addition to the manufacturing area, the facilities include administrative offices, a medical outpatient clinic, a recreational area, laboratories, a water production station for reuse (EPAR), an Ecological Island and spaces for storing equipment, finished products and supplies. The main products produced at the unit are aluminium blocks, heads and transmissions, which play a crucial role in manufacturing lighter, more efficient and ecologically sustainable vehicles.

In addition to its customers, the main external stakeholders include Government Bodies, the Municipality of Betim and their respective secretariats, communities and suppliers.

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	High	High	High	High
RISKS	High	High	Medium	High
PERFORMANCE	High	High	Medium	High
OVERALL				HIGH

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has systems in place to maintain knowledge and ensure Compliance with Applicable Legislation, and it is clear that legal compliance requirements are assessed through external audits by a contracted company and that the legal requirements applicable to each unit are monitored through the contracted system for monitoring legal requirements.
1.2 Anti-Corruption	Conformance	<p>The Entity acts against Corruption in all its forms, including Extortion and Bribery, under applicable legislation and current international standards through the implementation of the Anti-Corruption Policy. https://www.nemak.com/media/2683/06-pol%C3%ADtica-anti-corrup%C3%A7%C3%A3o.pdf</p> <p>The Entity hires an external auditor annually to verify its financial transactions.</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has implemented a Code of Conduct that includes principles relevant to environmental, social and governance performance, available at: https://www.nemak.com/media/2682/12-c%C3%B3digo-de-conduta.pdf</p> <p>The Entity demonstrated that all Workers receive training on the Code of Conduct in the Entity's induction process through the onboarding process for new Workers and annually during compliance campaigns.</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has implemented Policies consistent with environmental, social and governance practices approved by senior operations management.</p> <p>The Entity publishes information internally through the intranet, boards, employee badges and externally through the Entity's website: https://www.nemak.com/media/2358/09-pol%C3%ADtica-sgi-brasil.pdf</p>
2.2a-c Leadership	Conformance	The Entity has appointed a management committee as defined in the ASI Manual to ensure the provision of the necessary resources to establish, implement, maintain and improve Management Systems as required in the ASI Performance Standard. Formed by the Operations Director, Controller, Sales Group Manager, Human Resources Manager and New Programs Manager.
2.3a Environmental and Social Management Systems - Environmental	Conformance	The Entity holds independent certification to international standards ISO14001:2015 for Environmental Management Systems. https://www.nemak.com/media/2361/03-certificado-iso-14001.pdf
2.3b Environmental and Social Management Systems - Social	Conformance	The Entity has documented and implemented a Social Management System, including a Management Manual, Procedures and Self-Assessment on the Ecovadis platform. https://www.linkedin.com/posts/nemak_sustainability-activity-6965333017045168128-cDUK

CRITERION	RATING	COMMENT
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has implemented a Responsible Purchasing Policy and a Code of Conduct for Suppliers that covers environmental, social and governance issues https://nemak.com/media/2609/nemak-business-code-for-suppliers_public.pdf.</p> <p>Responsible Purchasing Policy: https://www.nemak.com/media/2842/sustainable-purchasing-policy.pdf</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	The Entity has implemented the Preliminary Change Management Analysis tool for environmental, social, cultural and Human Rights Impact Assessments, including gender analysis for New Projects or Major Changes to existing Facilities. During the implementation of the Standard Performance Management System, no New Projects and/or Major Changes were identified.
2.6a-h Human Rights Impact Assessment	Not Applicable	The Entity has implemented the Preliminary Change Management Analysis tool for environmental, social, cultural and Human Rights Impact Assessments, including gender analysis for New Projects or Major Changes to existing Facilities. During the implementation of the Standard Performance Management System, no New Projects and/or Major Changes were identified.
2.7a-f Emergency Response Plan	Conformance	<p>The Entity developed an Emergency Response Plan with the Collaboration of Workers and affected organisations, with ten simulated emergency scenarios according to the annual calendar. https://www.nemak.com/media/2936/02-plano-de-atendimento-a-emerg%C3%Aancia.pdf</p> <p>Then Entity's emergency scenarios were identified through the Hazard Survey and Risk Assessment and Aspect and Impact Survey tools, carried out for all factory areas and installed service providers.</p> <p>More information on the Emergency Response Plan is available in the complementary report (Brazil) Jornada ESG 2030, page 12: https://www.nemak.com/media/2938/01-jornada-2030_esg-nemak.pdf</p>
2.8a-d Suspended Operations	Conformance	The Entity has established a Crisis Management Manual which outlines the requirements for how the Entity organises itself and acts to manage a crisis event. The Entity has demonstrated that the main objective is to guarantee safety and stability during an adverse event, minimise damage, make quick and effective decisions, coordinate efforts to face the situation efficiently with well-defined scenarios, and act during the simulated Plan of Emergency Response exercises.
2.9a-b Mergers and Acquisitions	Conformance	The Entity is not in the process of a merger or acquisition. However, it has an implemented methodology for Due Diligence of Mergers and Acquisitions (including an information request list and Due Diligence Report) where environmental, social and governance practices are considered.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity is not in the process of Closure, Decommissioning or Divestment. However, it has implemented a Risk assessment methodology for closure, decommissioning and divestment, where it will conduct detailed studies and analyses, considering alternatives and scenarios.

CRITERION	RATING	COMMENT
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity publicly discloses its governance approach and its Material on environmental, social and economic impacts in the Global Annual Report (https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesTrimestrales/2023-3T23-en.pdf) and the complementary report (Brazil) Jornada ESG 2030 (https://www.nemak.com/media/2938/01-jornada-2030_esg-nemak.pdf).
3.2 Non-compliance and Liabilities	Conformance	The Entity publicly discloses information annually on Material fines, judgments, penalties and non-monetary sanctions for non-compliance with Applicable Law through the 2022 Annual Report (https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesTrimestrales/2023-3T23-en.pdf) Nemak Brazil did not receive any fines, lawsuits, sanctions or penalties due to non-compliance with applicable legislation. For more information, see Jornada ESG 2030, page 3: https://www.nemak.com/media/2938/01-jornada-2030_esg-nemak.pdf
3.3a-c Payments to Governments	Conformance	The Entity has demonstrated that it pays its taxes appropriately, observing the tax assessments issued by the council, and federal and state taxation bodies; payments are made only in the name of the Entity, and it does not make party financial contributions made directly or indirectly through intermediaries. The Entity hires an independent financial auditor annually and has established an Anti-Corruption Policy for all employees: https://www.nemak.com/media/2683/06-pol%C3%ADtica-anti-corrup%C3%A7%C3%A3o.pdf
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has established a Transparency Hotline that can be accessed on the Entity's website, bulletin boards, intranet and at the entrance of the site. Direct and indirect Workers, suppliers, the community and other Stakeholders can anonymously submit reports to the Transparency Channel or indicate how they wish to be contacted. Nemak Transparency Helpline: https://www.nemak.com/pt/linha-de-ajuda-de-transpar%C3%Aancia/ Integrity and Transparency Helpline – Alfa: https://www.alfa.com.mx/en/transparency/english or transparency@alfa.com.mx
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity assessed the life cycle impacts of its main products for which Aluminium is considered or used, through the Corporate Procedure where the methodology for assessing the Product Life Cycle is defined. In 2021, the Entity prepared the 2023 Life Cycle Assessment Report resulting from the survey of approximately 70% of its products, which includes: Transmission products, cylinder blocks and cylinder heads. All main product lines were evaluated.

CRITERION	RATING	COMMENT
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity defined in the ASI Manual the method for disclosing data when requested by customers; however, to date, there have been no formal requests from customers. The Entity contracted the Sphera platform to validate the data and public release of the Life Cycle Assessment report.
4.2 Product Design	Conformance	The Entity integrated clear sustainability objectives into the product design and development process. The Entity designs products that maximise the reuse of Aluminium and other materials with a focus on applying Circular Economy principles. It uses a high share of secondary materials in its manufacturing processes, relying on Recycled Aluminium as the main raw material used in its products.
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity has established a Quality Management System certified to the IATF 16949 standard, with an approach to defining goals for reducing scrap. All products rejected by the Entity are 100% recycled (separated by alloy composition) and reused in the production process.</p> <p>In addition, the Entity demonstrated that the chips generated in the foundry and Machining are directed to the briquetting area and subsequently returned to the production process in the form of briquettes.</p>
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	<p>The Entity is partnering with a teaching and research institution in the industrial sector, to increase the recycling percentage of Aluminium alloy used in the production process.</p> <p>Currently, approximately 70% of products contain Recycled Aluminium and they plan to increase the usage of secondary alloys in their products every year without compromising the technical specifications required by customers. More information is included in the 2022 Annual Report 2022, page 45: https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2022-en.pdf</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The life cycle of Nemak products follows the profile of the Brazilian automotive industry. Upon reaching the End of Life, the vehicle is scrapped, and its materials are segregated. The Aluminium returns to the market through recycling alloy suppliers.</p> <p>According to Nemak's annual report in 2022, Nemak uses 70% recycled Aluminium in its global portfolio. Nemak maintains a strong relationship with suppliers and asks them to adhere to EcoVadis and be certified in ASI standards by 2030.</p> <p>In Brazil, 94% of the Aluminium used in Nemak's operations comes from recycled material. The Entity has 02 main recyclers (non-primary) suppliers of Aluminium alloy, who seek End of Life Nemak products from scrap dealers in the automotive market as part of their raw material acquisition strategy. The primary alloy is only used to adjust the chemical components according to product specifications.</p>
5. Greenhouse Gas Emissions		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	The Entity demonstrated that its energy use and GHG Emissions data are accounted for and included in the aggregate data of the Nemak Annual Report. Scope 1, 2 and 3 GHG Emissions, with Scope 3 emissions responsible for the majority of the Entity's emissions and this data is

CRITERION	RATING	COMMENT
		<p>independently verified. Scope 1 and Scope 2 emissions associated with internal operations represent 30% of Nematik's total carbon footprint, while 70% is the result of supply chain activities. In 2022, the Entity recorded a 3.5% drop in the coverage of the renewable energy market and in energy efficiency implementation measures; 75% of locations purchased renewable energy.</p> <p>In contrast, Scope 1 emissions increased by 3.8% due to higher volume compared to 2021. However, at the end of 2022, Nematik achieved 20% of its SBTi target for scope 1 and 2 emissions reductions for 2030, based on a 2019 report. baseline.</p> <p>The Entity actively engages with suppliers to reduce its global carbon footprint and drive progress towards its Net-Zero goal. The raw materials used in Nematik products, mainly Aluminium, are responsible for 82% of emissions related to the supply chain.</p> <p>https://investorcloud.s3.amazonaws.com/nematik/InformacionFinanciera/ReportesAnuales/IA-2022-en.pdf (Page 42).</p>
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	<p>The Entity has established a GHG Emissions Reduction Plan and a GHG Emissions Reduction Pathway consistent with a 1.5°C Warming Scenario, using projections of its volume development, energy consumption and growth scenarios to track the progress towards its medium-term 2030 targets and towards its ambition to achieve Net Zero by 2050 or earlier.</p> <p>Nematik Group validated SBTi targets are set to a well below 2°C world. Nevertheless, Nematik's overall transition plan and long-term strategy are in line with supporting 1.5°C world, with its aim to be Net Zero by 2050.</p> <p>The Entity reviews its long-term strategy annually and proactively adjusts market projections to reflect the latest trends and data. The Entity has demonstrated the achievement in CO2 reductions of Scopes 1 and 2, which is up to 50% compared to 2019 (baseline). Scope 3 represents 89% of total emissions in 2022.</p> <p>The Entity achieved reductions of 31% when compared to 2019. Meeting the targets for 2030 (28% reduction in Scopes 1 and 2 and 14% in Scope 03). The GHG Emissions Reduction Pathway and Reduction Plan is available at:</p> <p>https://nematik.com/sustainability/?sc=0#sustainabilityData</p>
5.4 GHG Emissions Management	Conformance	The Entity has an Energy Management System implemented and certified to ISO 50001 and ISO 14001. They have implemented measures to optimise energy use and efficiency.

6. Emissions, Effluents and Waste

CRITERION	RATING	COMMENT
6.1a-f Emissions to Air	Conformance	<p>The Entity quantifies and reports emissions of Particulate Materials and Volatile Organic Compounds that have adverse effects on humans and the environment following the conditions of its environmental licenses. The Entity is ISO 14001:2015 Certified, emissions are managed through continuous monitoring and continuous improvement of its operational controls, minimising the socio-environmental impacts of its operations.</p> <p>The Material Emissions to Air and strategy is available in the complementary report (Brazil) Jornada ESG 2030, page 13: https://nepak.com/media/2938/01-jornada-2030_esg-nepak.pdf</p>
6.2a-g Discharges to Water	Conformance	<p>The Entity holds, quantifies and reports Water Discharges that have adverse effects on humans and the environment under the conditions of environmental licenses, see the 2022 Annual report, page 49: https://investorcloud.s3.amazonaws.com/nepak/InformacionFinanciera/ReportesAnuales/IA-2022-en.pdf</p> <p>The Entity is ISO 14001:2015 Certified and the Entity also has a water treatment plant where 70% of the water is treated, and the residual is discarded into the Copasa network within the parameters required by legislation. For more information, see the complementary report (Brazil) Jornada ESG 2030, pages 21-22: https://nepak.com/media/2938/01-jornada-2030_esg-nepak.pdf</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has conducted risk assessments of operations where Spills and Leakages can contaminate air, water and/or soil are carried out internally and externally (transport of liquid alloy from supplier to the Entity and transport of waste from Entity to Suppliers).</p> <p>The ASI Manual defined a management plan (including compliance controls and a monitoring program) to prevent, detect and remediate Spills and Leakages: https://nepak.com/media/2936/02-plano-de-atendimento-a-emerg%C3%Aancia.pdf</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity public disclose any incidents in the Jornada ESG report, which shows that there were no incidents records since 2021, page 15: https://nepak.com/media/2938/01-jornada-2030_esg-nepak.pdf</p> <p>In accordance with the Crisis Management Manual, which defines the guidelines for communication in the event of Spills and Leakages, information is transmitted in a transparent, reliable and effective manner for Stakeholders.</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity implemented a waste management strategy designed in accordance with the Waste Mitigation Hierarchy through the 'Zero Landfill and Zero Wood' project. The inventory of the main waste streams by nature (Hazardous or Non-Hazardous), source, classification, storage and disposal methodology were verified.</p> <p>Public disclosure of Hazardous and Non-Hazardous Waste is available in the 2022 Annual Report, page 47: https://investorcloud.s3.amazonaws.com/nepak/InformacionFinanciera/ReportesAnuales/IA-2022-en.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.

CRITERION	RATING	COMMENT
6.8a-d Dross	Conformance	The Entity stores and manages the Slag to avoid the release of Slag and leachate into the environment. The Aluminium Slag is sent to the alloy supplier to be reprocessed and returned as Liquid Aluminium alloy. The Entity demonstrated that 100% of the Slag is stored in a protected location, and there is no Slag disposal to landfill.
7. Water Stewardship		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity publicly disclosed its capture and use of water resources by source in the complementary report (Brazil) Jornada ESG 2030, page 14: https://www.nemak.com/media/2938/01-jornada-2030_esg-nemak.pdf</p> <p>The Entity carries out a water risk assessment using the Aqueduct tool, developed by the World Resources Institute, to identify water stress zones where the Company operates. It was reported the level of water stress is low for Brazil in the 2022 Annual Report, page 49: https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2022-en.pdf</p>
7.2a-e Water Management	Not Applicable	The Criterion is not applicable as the Entity's site and Facilities have no significant influence or Material risk on water quality in the Watersheds of the Area of Influence.
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has assessed the risk and Materiality of potential impacts on Biodiversity and Ecosystem Services from land use and activities within the Area of Influence through the IBAT tool (https://www.ibat-alliance.org). Based on the 2023 'Assessment of the Impacts and Risks of the Operation of the Betim Industrial Unit (MG) on Biodiversity and Ecosystem Services' report it concluded that risks Biodiversity and Ecosystem Services are classified as low.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Conformance	The Entity has assessed the risk and Materiality of potential impacts on Biodiversity and Ecosystem Services from land use and activities within the Area of Influence through the IBAT tool (https://www.ibat-alliance.org) and classified the risk as low. They do not contribute to or are likely to have an impact on Ecosystem Services in its Area of Influence based on the conclusion of the 'Assessment of the Impacts and Risks of the Operation of the Betim Industrial Unit (MG) on Biodiversity and Ecosystem Services'.
8.2a-g Biodiversity Management	Not Applicable	The Entity assessed the risk and Materiality of potential impacts on Biodiversity and Ecosystem Services from land use and activities within the Area of Influence through the IBAT tool (https://www.ibat-alliance.org) and classified as low, does not contribute to or is likely to have an impact on Ecosystem Services in its Area of Influence according to the conclusion of the "Assessment of the Impacts and Risks of the Operation of the Betim Industrial Unit (MG) on Biodiversity and Ecosystem Services" prepared on 19/09 /2023.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity as no Priority Ecosystem Services have been identified. The Entity assessed the risk and Materiality of potential impacts on Biodiversity and Ecosystem

CRITERION	RATING	COMMENT
		Services from land use and activities within the Area of Influence and classified the risk as low.
8.4 Alien Species	Conformance	The Entity proactively prevents the accidental or deliberate introduction of exotic species that may have significant adverse impacts on Biodiversity in the Area of Influence using the IBAT tool. No invasive species that could adversely impact Biodiversity and Ecosystem Services were identified.
8.5a-b Commitment to 'No Go' in World Heritage Properties	Conformance	The Entity prevents and takes possible measures to ensure that operations close to World Heritage Properties are preserved. There are no declared heritage sites within the Entity's Area of Influence, according to the Institute of National Historical and Artistic Heritage (IPHAN) http://portal.iphan.gov.br/pagina/detalhes/813 At the moment, the Entity does not have any New Projects or Major Changes in development.
8.6a-d Protected Areas	Conformance	The Entity prevents and takes possible measures to ensure that operations are not close to protected areas. There are no Protected Areas within the Entity's Area of Influence, according to the Ministry of Environment and Climate Change https://www.gov.br/mma/pt-br/assuntos/areas-protetidas/plataforma-cnuc-1 At the moment, the Entity does not have any New Projects or Major Changes in development.
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	The Entity has implemented the Human Rights Due Diligence process, with risk assessment for issues related to Human Rights and a relevance matrix to map the impact and importance of communities within the Area of Influence. The principles of the Entity's Human Rights Policy are based on the UN Universal Declaration of Human Rights, the Fundamental Principles and Rights at Work of the International Labor Organization (ILO), the Guiding Principles of the United Nations Global Compact and national legislation. The report based on the Human Rights Due Diligence process, identified that the Entity did not cause or contribute to adverse impacts on Human Rights in its Area of Influence. Through a swot matrix, the Entity identified and assessed the level of importance of Communities in their Area of Influence of the Entity, with development actions in four pillars: 1 Active involvement with the Community, 2 Strengthening Social Bonds, 3 Contribution to Local development and 4 Positively impacting people's lives through employability. Human Rights Policy: https://nemak.com/media/2684/10-pol%C3%ADtica-de-direitos-humanos.pdf

CRITERION	RATING	COMMENT
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity has implemented a program that promotes gender equality and women's empowerment through the Global Diversity Policy and women's empowerment principles (https://www.weeps.org/company/nemak) to promote an inclusive and diverse environment where all Workers, regardless of their gender, have equal opportunities and are valued for their skills and contributions.</p> <p>Furthermore, the Entity works to eliminate any form of gender Discrimination in its Policies and practices. They have adopted measures to guarantee equal pay between men and women who perform similar functions, as well as to prevent sexual harassment and other forms of gender-based violence.</p> <p>The effectiveness of the measures taken to promote gender equity is disclosed annually through the 2022 Annual Report, page 62: https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2022-en.pdf</p>
9.3a-i Indigenous Peoples	Conformance	<p>The Entity has established a Code of Conduct and Human Rights Policy, affirming its commitment to respecting Human Rights and recognising the importance of preserving and respecting cultural diversity, including the rights of Indigenous Peoples.</p> <p>The Entity researched and identified the geographic areas where indigenous communities have a historical or current presence, however, indigenous tribes and/or Quilombola communities are not near their Area of Influence.</p>
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.
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	Not Applicable	This Criterion does not apply to the Entity, as no sacred or cultural heritage sites or values within the Entity's Area of Influence, according to the list of World Heritage Sites declared by IPHAN. Indigenous Peoples or their lands, territories and resources are not present or directly affected by the Entity's operations.
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion does not apply to the Entity, as no sacred or cultural heritage sites or values within the Entity's Area of Influence, according to the list of World Heritage Sites declared by IPHAN.
9.6a-i Displacement	Not Applicable	This Criterion does not apply to the Entity, as there are no ongoing or planned expansion projects that will require displacements.

CRITERION	RATING	COMMENT
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity respects the legal and customary rights and interests of Local Communities in their land, means of subsistence and the use of natural resources. Annually, the Entity selects social projects to be covered through fiscal resources, incentives and internal volunteering actions.</p> <p>The Entity's Human Rights Due Diligence identified that they do not cause or contribute to adverse impacts on Human Rights in its Area of Influence. However, the Entity established through a swot matrix the level of importance of Communities in the Area of Influence of the Entity, with development actions. For more information, see the complementary report (Brazil) Jornada ESG 2030, pages 23-24: https://nepak.com/media/2938/01-jornada-2030_esg-nepak.pdf</p>
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Not Applicable	The Entity does not directly or indirectly acquire any Bauxite, Alumina or primary Aluminium.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Not Applicable	The Entity does not directly or indirectly acquire any Bauxite, Alumina or primary Aluminium.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	The Entity does not directly or indirectly acquire any Bauxite, Alumina or primary Aluminium.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Not Applicable	The Entity does not directly or indirectly acquire any Bauxite, Alumina or primary Aluminium.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Not Applicable	The Entity does not directly or indirectly acquire any Bauxite, Alumina or primary Aluminium.
9.9 Security practice	Conformance	The Entity has a property security provider dedicated to protecting people, properties and assets. The Entity has an established Crisis Manual that demonstrates its commitment to property security in all operations and guarantees a safe working environment for employees. All security guards undergo training and refresher training every two years and also receive training on the Human Rights Policy.
10. Labour Rights		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity respects the right of Workers to freely associate with unions, seek representation and join Workers Councils as defined in the Human Rights Policy and the Code of Conduct both covering Freedom of association and Collective Bargaining.</p> <p>Human Rights Policy: https://nepak.com/media/2684/10-pol%C3%ADtica-de-direitos-humanos.pdf</p> <p>Code of Conduct: https://nepak.com/media/2682/12-c%C3%B3digo-de-conduta.pdf</p>
10.1d Freedom of Association and Right to Collective Bargaining -	Not Applicable	This Criterion is not applicable, as the Entity operates in a country where Applicable Law does not restrict the right to Freedom of Association and Collective Bargaining. The Entity recognises and

CRITERION	RATING	COMMENT
Alternative means in context of Applicable Law		respects Freedom of Association and the right to Collective Bargaining.
10.2a Child Labour	Conformance	The Entity has implemented a Human Rights Policy referring to the UN Guiding Principles with a commitment to respect Human Rights and not to use or support the use of Child Labor that could harm the health, safety or morals of any child under 18 years of age.
10.3a-c Forced Labour	Conformance	The Entity has implemented a Human Rights Policy referring to the UN Guiding Principles with a commitment against Modern Slavery to not use or support any form of Forced Labour, Human Trafficking, Recruitment Fees or for Migrant Workers to make security deposits for the use of accommodation. https://nepak.com/media/2684/10-pol%C3%ADtica-de-direitos-humanos.pdf
10.4a-c Non-Discrimination	Conformance	The Entity has implemented a Global Diversity and Inclusion Policy with a commitment to respect Human Rights and not to engage in or support Discrimination in any social sphere. https://nepak.com/media/2940/11-pol%C3%ADtica-global-de-diversidade-e-inclus%C3%A3o.pdf
10.5 Communication and engagement	Conformance	As defined in the Code of Conduct and Human Rights Policy, the Entity ensures open communication and direct engagement with Workers and their representatives regarding working conditions, resolution of labour, or compensation issues without the threat of reprisal, intimidation, Violence or Harassment. The Ethical Helpline (Transparency Helpline) is available to Workers: https://nepak.com/transparency-helpline Human Rights Policy: https://nepak.com/media/2684/10-pol%C3%ADtica-de-direitos-humanos.pdf Code of Conduct: https://nepak.com/media/2682/12-c%C3%B3digo-de-conduta.pdf
10.6a-g Violence and Harassment	Conformance	In consultation with Workers and their representatives, the Entity has implemented the Hazard Survey and Risk Analysis Tool that includes an approach to Violence and Harassment in the workplace. All Workers are trained on identifying dangers and risks of Violence and Harassment and associated prevention and protective measures. The Entity ensures open communication and direct engagement with Workers and their representatives regarding Violence and Harassment in the workplace, as defined in the Human Rights Policy. The Ethics Hotline (Transparency Hotline) is also available to workers. https://www.nepak.com/pt/linha-de-ajuda-de-transpar%C3%Aancia/ Human Rights Policy: https://nepak.com/media/2684/10-pol%C3%ADtica-de-direitos-humanos.pdf
10.7a-d Remuneration	Conformance	The Entity respects Workers' rights to a minimum wage and a work contract that ensures payment for a standard working day as per local legislation. It also guarantees that Workers are paid the wages as defined in their individual employment contracts. The Entity provides Workers with working hours extracts and payment calculation extracts.

CRITERION	RATING	COMMENT
10.8a-c Working Time	Conformance	The Entity respects the rights of Workers to have a standard working day including Overtime, holidays, paid annual leave and at least one day off per week as per local legislation and the Collective Bargaining agreement signed with the union. The Entity also provides Workers with working day extracts.
10.9a-b Informing Workers of Rights	Conformance	The Entity ensures open communication and direct engagement with Workers and their representatives. Workers are informed about their rights, benefits, and working conditions, without threat of reprisal, intimidation or Violence and Harassment, as defined in the Code of Conduct and Human Rights Policy. The Ethical Helpline (Transparency Helpline) is also available to Workers.

11. Occupational Health and Safety

11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has established an ISO 45001:2018 certified Occupational Health and Safety (OH&S) Management System. https://www.nemak.com/media/2362/07-certificado-iso-45001-rev.pdf
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	The Entity's OH&S Management System is certified to ISO 45001:2018 standard. Information on the effectiveness of the OH&S Management system is included in the complementary report (Brazil) Jornada ESG 2030, pages 9,10 and 11: https://www.nemak.com/media/2938/01-jornada-2030_esg-nemak.pdf
11.2 Employee engagement on Health and Safety	Conformance	The Entity has a joint Health and Safety Committee, composed of direct and indirect Workers, with monthly meetings to raise, discuss and participate in resolving OH&S issues.

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DOCUMENT CONTROL AND VERSION HISTORY

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