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ASI CERTIFICATION  
PERFORMANCE  
STANDARD



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PRESENTED TO

**EUROFOIL  
LUXEMBOURG  
SA**

CERTIFICATE  
NUMBER

22

ASI  
STANDARD

PERFORMANCE  
STANDARD  
(V2 2017)

CERTIFICATION  
LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITOR

DNV BUSINESS  
ASSURANCE  
SERVICES UK  
LTD.

DATE OF ISSUE

14 JANUARY 2023

DATE OF EXPIRY

13 JANUARY 2026

CERTIFIED SINCE

11 APRIL 2019

AUTHORISED BY

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

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

*Validity of this Certificate is subject to continued  
conformance with the applicable ASI Standard  
and can be verified at*

**[www.aluminium-stewardship.org](http://www.aluminium-stewardship.org)**

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CERTIFICATION SCOPE

Eurofoil Luxembourg site in Dudelange  
(Luxembourg).

# SUMMARY AUDIT REPORT

## PERFORMANCE STANDARD

### OVERVIEW

|                         |   |
|-------------------------|---|
| MEMBER NAME             | Eurofoil  |
| ENTITY NAME             | Eurofoil Luxembourg SA  |
| CERTIFICATION SCOPE     | Eurofoil Luxembourg site in Dudelange (Luxembourg).   |
| SUPPLY CHAIN ACTIVITIES | <ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Semi-Fabrication</li><li>Material Conversion (Production and Transformation)</li></ul>   |
| ASI STANDARD            | <ul style="list-style-type: none"><li>Performance Standard V2</li></ul>   |
| AUDIT TYPE              | <ul style="list-style-type: none"><li>Certification Audit (4 – 7 February 2019)</li><li>Surveillance Audit (25 November 2019)</li><li>Surveillance Audit (1 and 4 June 2021)</li><li>Re-Certification Audit and Scope Change (17 – 19 January 2023)</li><li>Surveillance Audit (22 – 23 May 2024)</li></ul>         |
| AUDIT FIRM              | DNV Business Assurance Services UK Ltd.   |
| AUDIT DATE              | <ul style="list-style-type: none"><li>4 – 7 February 2019 (Initial Certification Audit)</li><li>25 November 2019 (Surveillance Audit)</li><li>1 and 4 June 2021 (Surveillance Audit)</li><li>17 – 19 January 2023 (Re-Certification Audit and Scope Change)</li><li>22 – 23 May 2024 (Surveillance Audit)</li></ul> |
| AUDIT REPORT SUBMISSION | <ul style="list-style-type: none"><li>13 March 2019 (Initial Certification Audit)</li><li>5 December 2019 (Surveillance Audit)</li><li>23 June 2021 (Surveillance Audit)</li><li>7 April 2023 (Re-Certification Audit and Scope Change)</li><li>27 June 2024 (Surveillance Audit)</li></ul>                         |
| AUDIT SCOPE             | <p><u>Initial Certification Audit (4 – 7 February 2019)</u></p> <p>The audit scope covered the Eurofoil Luxembourg site in Dudelange (Luxembourg) and associated activities.</p>  |

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Supply chain activities included in the audit scope:

- Semi-Fabrication

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

Surveillance Audit (25 November 2019)

The audit scope covered the Eurofoil Luxembourg site in Dudelange (Luxembourg) and associated activities.

Supply chain activities included in the audit scope:

- Semi-Fabrication

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

Surveillance Audit (1 and 4 June 2019)

The audit scope covered the Eurofoil Luxembourg site in Dudelange (Luxembourg) and associated activities.

Supply chain activities included in the audit scope:

- Semi-Fabrication

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

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

Re-Certification Audit and Scope Change (17 – 19 January 2023)

The audit scope covered the Eurofoil Luxembourg site in Dudelange (Luxembourg) and associated activities.

Supply chain activities included in the audit scope:

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

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

Surveillance Audit (22 – 23 June 2024)

The audit scope covered the Eurofoil Luxembourg site in Dudelange (Luxembourg) and associated activities.

Supply chain activities included in the audit scope:

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

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The Audit has been undertaken as a 'desktop' exercise consistent with the Entity's overall maturity level and the Audit type. Criteria in the ASI Performance Standard that were identified as Non-Conformities from the previous Re-Certification Audit and Scope Change were included in the audit scope.

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AUDIT  
OUTCOME

- Certification
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AUDIT  
METHODOLOGY  
DECLARATION

The Auditors confirm that:

- The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.
  - The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
  - The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.
  - The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
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CERTIFICATION  
PERIOD

14 January 2023 – 13 January 2026

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NEXT AUDIT  
TYPE

Re-Certification Audit

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NEXT AUDIT  
DUE DATE

13 January 2026

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CERTIFICATE  
NUMBER

22

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## SUMMARY OF FINDINGS

| CRITERION  | RATING      | COMMENT  |
|--|-------------|--|
| PRINCIPLE 1 BUSINESS INTEGRITY   |             |  |
| 1.1 Legal Compliance   | Conformance | The Entity has implemented Management Systems certified against ISO 14001, ISO 9001 and ISO 45001, ISO 45001 and maintained a robust compliance program. Each departmental area has identified relevant statutes, regulations and international agreements and implemented requirements in their Management Systems. The site maintains awareness about legal requirements through subscription services, training and through engagement with industry associations.  |
| 1.2 Anti-Corruption  | Conformance | The Entity has implemented systems to work against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing international standards. The Entity's anti-Corruption and Bribery system is supported by a gift and entertainment policy, commitments in the Code of Conduct and CSR (Corporate Social Responsibility) Policy, a documented risk assessment and a gift register. The training component is supported by an online library gathering all of Eurofoil's learning modules, created and managed by the Quality Manager for both Eurofoil Luxembourg and France sites. |
| 1.3 Code of Conduct  | Conformance | The Entity has implemented a Governance, Social and Environmental Policy as well a Code of Conduct which are communicated to Workers upon commencement of employment, and to all categories of suppliers including metal and scrap suppliers. The Entity has formal internal procedures for tracking suppliers' responses and commitment to the Code. A direct 'whistleblowing' line is available on the website to report any breach:<br><a href="http://www.eurofoil.com/about_us/EthicForm.html">http://www.eurofoil.com/about_us/EthicForm.html</a>  |
| PRINCIPLE 2 POLICY & MANAGEMENT  |             |  |
| 2.1a Environmental, Social, and Governance Policy (implement and maintain) | Conformance | The Entity maintains an Environmental and Social Responsibility Policy which aligns with the environmental, social and governance criteria set out in the ASI Performance Standard. It is available via the Annual Environment Report:<br><a href="http://www.eurofoil.com/about_us/sustainability.php">http://www.eurofoil.com/about_us/sustainability.php</a>  |
| 2.1b Environmental, Social, and Governance Policy (senior management)      | Conformance | Senior management has endorsed the Environmental and Social Responsibility Policy and has demonstrated commitment to sponsor its implementation through the provision of financial and other resources.  |

| CRITERION   | RATING      | COMMENT   |
|---|-------------|---|
| 2.1c Environmental, Social, and Governance Policy (communication) | Conformance | The Environmental and Social Responsibility Policy was available via multiple channels for internal Stakeholders and communicated externally as part of the supplier and external providers Code of Business Conduct. The Social and Environmental Responsibility Policy is available on the website:<br><a href="http://www.eurofoil.com/about_us/sustainability.php">http://www.eurofoil.com/about_us/sustainability.php</a>  |
| 2.2 Leadership  | Conformance | A Management Representative has been nominated by the board to have overall responsibility for ensuring conformance with the ASI Performance Standard. A management review of the ASI Performance Standard was completed and operational roles and responsibilities had been identified, with coordination for implementation resting with the Quality Systems Manager.   |
| 2.3a Environmental and Social Management Systems (environmental)  | Conformance | The Entity has implemented and documented an Environmental Management System and holds a valid ISO 14001:2015 certificate.  |
| 2.3b Environmental and Social Management Systems (social)         | Conformance | The Entity has multiple systems for managing its social and societal subjects. The Governance, Social and Environmental Policy and Code of Conduct refer to international labour and Human Rights aspects. The Entity's risk register and social risk assessment include governance and social risks. The meetings of the Joint Committee (Comité Mixte) provide another avenue to manage and monitor social aspects in the workplace. Occupational Health and Safety is managed through the ISO 45001 certification and internal audits. |
| 2.4 Responsible Sourcing  | Conformance | The Entity implements a Responsible Sourcing Policy and strategy covering environmental, social and governance issues. The Policy addresses all categories of suppliers, including metal scrap suppliers, and is supported by defined systems, such as a supplier self-assessment questionnaire, an internal tracking tool for the evaluation of supplier risk and supplier communication, and procurement training.  |
| 2.5 Impact Assessments  | Conformance | The Entity's capital expenditure procedure integrates criteria for environmental, social, cultural and Human Rights Impacts Assessments for New Projects and Major Changes to existing Facilities. The Entity's tendering process for suppliers and maintenance Workers and their change management form is also in alignment with this requirement.  |

| CRITERION   | RATING         | COMMENT   |
|---|----------------|---|
| 2.6 Emergency Response Plan   | Conformance    | The Entity has an adequate Emergency Response Plan as part of its ISO 14001 certified integrated Management System.   |
| 2.7 Mergers and Acquisitions  | Conformance    | There is a process in place for mergers and acquisitions which is managed at the parent company level, as confirmed during senior management interviews.  |
| 2.8 Closure, Decommissioning and Divestment                         | Conformance    | The Entity has developed processes to consider the environmental, social and governance issues associated with closure, decommissioning or divestment projects, and examples were reviewed. The Entity's capital expenditure procedure also integrates requirements for environmental, social, cultural and Human Rights Impacts Assessments for New Projects and Major Changes. There have not been any closure, decommissioning or divestment projects since the Entity joined ASI in 2017. |
| PRINCIPLE 3 TRANSPARENCY  |                |   |
| 3.1 Sustainability Reporting  | Conformance    | The Entity has publicly disclosed its governance approach and its Material environmental, social and economic impacts as part of the Code of Conduct and the Annual Environment Report, available on the website:<br><a href="http://www.eurofoil.com/about_us/sustainability.php">http://www.eurofoil.com/about_us/sustainability.php</a>  |
| 3.2 Non-compliance and liabilities                                  | Conformance    | The Entity has not had any significant fines, judgments, penalties or non-monetary sanctions for non-compliance over the last year. Should these occur, the Entity would publicly disclose the information in the Annual Environment Report:<br><a href="http://www.eurofoil.com/about_us/sustainability.php">http://www.eurofoil.com/about_us/sustainability.php</a>   |
| 3.3a Payments to governments (legal and contractual)                | Conformance    | The Entity only makes or has made on its behalf, payments to governments on a legal and/or contractual basis. The Entity performs independent regulatory external audits by accredited agencies verifying this. The Governance, Social and Environmental Policy specifies that the Entity has to protect the assets of the company and conform to the law regarding financial reporting.  |
| 3.3b Payments to governments (disclosure – bauxite mining)          | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope.   |
| 3.4 Stakeholder complaints, grievances and requests for information | Conformance    | The Entity has established processes to manage Stakeholder complaints, grievances and requests for information as part of the integrated Management System, which is certified to ISO 14001:<br><a href="http://www.eurofoil.com/about_us/dudelange.php">http://www.eurofoil.com/about_us/dudelange.php</a>   |

| CRITERION   | RATING         | COMMENT   |
|---|----------------|---|
|   |                | The Entity's 'whistleblowing' line is available at: <a href="http://www.eurofoil.com/about_us/EthicForm.html">http://www.eurofoil.com/about_us/EthicForm.html</a>   |
| PRINCIPLE 4 MATERIAL STEWARDSHIP                                    |                |   |
| 4.1a Environmental Life Cycle Assessment (life cycle impacts)       | Conformance    | Life Cycle Assessment (LCA) was carried out and aligned with ISO 14040:2006 and ISO 14044:2006, covering all product lines for which Aluminium is used.   |
| 4.1b Environmental Life Cycle Assessment (cradle to gate)           | Conformance    | Cradle-to-gate LCA information is available to key customers via the Entity's Key Account Managers and on request to others.  |
| 4.1c Environmental Life Cycle Assessment (public communication)     | Conformance    | The Entity does not publicly communicate about LCA information, however the results of the LCA feed directly into the Annual Environment Report Dudelange 2021, page 8: <a href="http://www.eurofoil.com/about_us/sustainability.php">http://www.eurofoil.com/about_us/sustainability.php</a><br>The LCA is also available to key customers upon request from Key Account Managers. Underlying assumptions, including system boundaries are depicted in the LCA and communicated to clients upon request. |
| 4.2 Product design  | Conformance    | The Entity has developed procedures to integrate lifecycle analysis considerations and objectives into product design and development strategy. Pilot projects with customers are aimed at ensuring the recyclability of foil products and optimising the manufacturing process as well as the thickness of products. The Entity has implemented projects to increase the recycling of customers' scrap.  |
| 4.3a Aluminium Process Scrap (targets)                              | Conformance    | As per ISO 9001 requirements, the Entity has established objectives and targets to minimise the generation of Aluminium Process Scrap, thus increasing the recovery of Aluminium and recycling nearly 100% of its internal scrap. In addition, recovered Dross is used as input in the production process. The Entity's recovery rate is approximately 70% and objectives and targets are established to increase this yield.   |
| 4.3b Aluminium Process Scrap (alloy separation)                     | Conformance    | The Entity has implemented an Aluminium Process Scrap recycling plan at every process where scrap can be accrued. Scrap is collected by types of alloys and recycled internally. This aligns with the site's ISO 9001 certification.  |
| 4.4a Collection and recycling of products at end-of-life (strategy) | Not Applicable | This Criterion is not applicable, as the Entity does not have the option to reuse End of Life Aluminium scrap mostly because of the restriction on their composition, especially the very low level of magnesium (0.003%).  |



| CRITERION   | RATING      | COMMENT  |
|---|-------------|--|
|   |             | The Entity's business is with other businesses rather than the end user/final customer. However, the Entity is working with customers on pilot projects to increase the extraction of Aluminium from this Pre-Consumer Scrap which can be reused in Eurofoil's foundries. It works with the European Aluminium Foils Association on wider education programmes for end customers.  |
| 4.4b Collection and recycling of products at end-of-life (engagement) | Conformance | The Entity is implementing waste management and recycling actions based on the local scheme 'SuperDrecksKëscht' and is a member of a number of associations working on increasing the recycling of Post-Consumer Waste. These include national recycling initiatives dedicated to Aluminium foil/container/packaging recycling in France (METAL / FAR), the UK (Alupro), and European Aluminium Foil Association (EAFA). |

#### PRINCIPLE 5 GREENHOUSE GAS EMISSIONS

|  |                       |   |
|--|-----------------------|---|
| 5.1 Disclosure of GHG emissions and energy use     | Minor Non-Conformance | The Entity has publicly disclosed its Material Greenhouse Gases (GHG) emissions in the Annual Environment Report, available at: <a href="http://eurofoil.com/about_us/sustainability.php">http://eurofoil.com/about_us/sustainability.php</a> and <a href="http://www.eurofoil.com/documents/EnvironmentAnnualReportDudelange2021.pdf">http://www.eurofoil.com/documents/EnvironmentAnnualReportDudelange2021.pdf</a><br>GHG emissions data is also available through other public authorities for permitting and EU ETS (Emissions Trading Scheme) reporting.<br>However, the Entity deems its energy use and emissions by source commercially sensitive and makes this available on request only. |
| 5.2 GHG emissions reductions                       | Conformance           | The Entity has defined time-bound GHG emissions reduction targets and action plans to achieve these reductions. More information is available in the Annual Environment Report: <a href="http://www.eurofoil.com/documents/EnvironmentAnnualReportDudelange2021.pdf">http://www.eurofoil.com/documents/EnvironmentAnnualReportDudelange2021.pdf</a>   |
| 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

| CRITERION   | RATING                | COMMENT   |
|---|-----------------------|---|
| 6.1 Emissions to Air  | Minor Non-Conformance | The Entity regularly monitors its Emissions to Air, maintains an inventory and has developed action plans to reduce emissions. The Entity complies with local regulatory requirements related to air emissions. The site holds a valid ISO 14001 Environmental Management System certificate. The site reports Emissions to Air to the local authority on a regular basis. However, the Entity does not publicly report Emissions to Air via the website or annual reports.   |
| 6.2 Discharges to Water   | Conformance           | Discharges to Water are addressed in the Entity's ISO 14001 certified Environmental Management System, and the Entity meets its permitting requirements. The Entity maintains an inventory, undertakes monitoring and implements plans to mitigate impacts as a result of Discharges to Water. The Entity reports its water use and discharge in the Annual Environment Report: <a href="http://www.eurofoil.com/documents/EnvironmentAnnualReportDudelange2021.pdf">http://www.eurofoil.com/documents/EnvironmentAnnualReportDudelange2021.pdf</a> |
| 6.3a Assessment and Management of Spills and Leakage (assessment) | Conformance           | The assessment and management of Spills and Leakages are documented in the Entity's ISO 14001 certified Environmental Management System.  |
| 6.3b Assessment and Management of Spills and Leakage (management) | Conformance           | Management and external communication plans related to Spills and Leakages are detailed in the Entity's Emergency Response Plan ('Plan D'Urgence') and Management System procedures. No major Spills or Leakages occurred on site that would trigger the external communication requirements. This aspect is covered by the Entity's ISO 14001 certified Environmental Management System.   |
| 6.4a Reporting of Spills (immediate disclosure)                   | Conformance           | The Entity has established procedures for disclosure to affected parties of the volume, type and potential impact of significant spills immediately after an incident.  |
| 6.4b Reporting of Spills (regular reporting)                      | Conformance           | There were no significant spill incidents to report at the Entity. Evidence including regulatory reporting was reviewed and a summary of incidents is available in the Entity's Annual Environment Report: <a href="http://www.eurofoil.com/documents/EnvironmentAnnualReportDudelange2021.pdf">http://www.eurofoil.com/documents/EnvironmentAnnualReportDudelange2021.pdf</a>  |
| 6.5a Waste management and reporting (strategy)                    | Conformance           | The Entity has a formal procedure to implement a waste management strategy aligned with the Waste Mitigation Hierarchy. The site has established a waste reduction action plan with a 2020-2025 timeframe. The Entity maintains a robust inventory of Hazardous and Non-Hazardous Waste, demonstrating legal compliance with local Applicable Law.  |

| CRITERION   | RATING         | COMMENT   |
|---|----------------|---|
| 6.5b Waste management and reporting (disclosure)              | Conformance    | The Entity has publicly disclosed waste information on an annual basis in its Annual Environment Report. The reporting is detailed, includes graphs and the breakdown of quantities for 30 categories of waste, percentage of Hazardous and Non-Hazardous Waste and eight types of waste disposal methods. Please refer to section 6, page 10:<br><a href="http://www.eurofoil.com/about_us/sustainability.php">http://www.eurofoil.com/about_us/sustainability.php</a> |
| 6.6a Bauxite Residue (storage construction)                   | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope.   |
| 6.6b Bauxite Residue (integrity checks and controls)          | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope.   |
| 6.6c Bauxite Residue (water discharge)                        | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope.   |
| 6.6d Bauxite Residue (marine and aquatic environments)        | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope.   |
| 6.6e Bauxite Residue (start of the art technologies)          | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope.   |
| 6.6f Bauxite Residue (remediation)                            | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope.   |
| 6.7a Spent Pot Lining (SPL) (storage and management)          | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope.   |
| 6.7b Spent Pot Lining (SPL) (recovery and recycling)          | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope.   |
| 6.7c Spent Pot Lining (SPL) (Untreated SPL)                   | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope.   |
| 6.7d Spent Pot Lining (SPL) (review of alternatives)          | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope.   |
| 6.7e Spent Pot Lining (SPL) (marine and aquatic environments) | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope.   |
| 6.8a Dross (recovery)   | Conformance    | The Entity seeks to maximise the recovery of Dross. This was evidenced by documentation showing how Dross is monitored, sent for recovery and the resultant Aluminium is returned to the site for reuse in production.  |
| 6.8b Dross (recycling)  | Conformance    | The Entity has a waste management strategy and objectives to maximise the recovery of Dross. This includes taking back the recovered ingots which feed back into production processes.  |

| CRITERION                                | RATING                | COMMENT   |
|--|-----------------------|---|
| 6.8c Dross (review of alternatives)      | Conformance           | The Entity has a policy document that includes Dross recycling targets and an objective to maximise recovery. The site visit and testimonials confirmed Dross management practices. Alternatives are not considered as Dross is not sent to landfill.   |
| PRINCIPLE 7 WATER STEWARDSHIP            |                       |   |
| 7.1a Water assessment (mapping)          | Conformance           | The Entity monitors its water balance. Water consumption and withdrawal are monitored as are emissions such as cooling vapour and discharges. The site has established a water reduction target, and monitors an action plan to prevent leaks and to reduce water consumption.  |
| 7.1b Water assessment (risk assessment)  | Minor Non-Conformance | Water use is limited to metered water via the freshwater system provided by the local utility. All regulatory requirements relating to water are met, and the key risks relating to use and discharges are managed and met, both on-site by the Entity and in the area by the local utility.<br>However, the Entity and community would benefit from supporting or conducting a catchment-related water risk assessment.  |
| 7.2a Water management (management plans) | Conformance           | The Entity has established a water reduction target, and monitors an action plan to prevent leaks and to reduce water consumption. The water management plan is regularly reviewed by the environmental department.   |
| 7.2b Water management (monitoring)       | Conformance           | Water inputs and outputs are regularly monitored on the environmental dashboards by the Entity's environmental team, and the consumption of water is addressed during management reviews.   |
| 7.3 Disclosure of water usage and risks  | Minor Non-Conformance | The Entity reports water withdrawal and use, as well as the reduction target and measures implemented to reach this, in the Annual Environment Report, see section 5.1, page 10:<br><a href="http://www.eurofoil.com/documents/EnvironmentAnnualReportDudelange2021.pdf">http://www.eurofoil.com/documents/EnvironmentAnnualReportDudelange2021.pdf</a><br>The Entity has analysed its direct water-related risks. However, it does not disclose direct or catchment risks in the report. |
| PRINCIPLE 8 BIODIVERSITY                 |                       |   |
| 8.1 Biodiversity assessment              | Conformance           | The Entity has assessed the risks and Materiality of impacts on biodiversity from the land use and activities in its Area of Influence. An independent Biodiversity Impact Assessment has been undertaken by a local independent expert. Relevant Stakeholders and experts  |

| CRITERION   | RATING         | COMMENT  |
|---|----------------|--|
|   |                | were considered as part of the Biodiversity Impact Assessment.   |
| 8.2a Biodiversity management (biodiversity action plans)                            | Conformance    | The Entity has commissioned a biodiversity study which resulted in an action plan. The Biodiversity Impact Assessment concluded that the Entity's activities did not have Material impacts in its Area of Influence, however, to demonstrate best practice the Entity has commenced implementing the recommended action plan. The biodiversity commitments and plans are publicly disclosed in the Annual Environment Report, section 7, page 12:<br><a href="http://www.eurofoil.com/documents/EnvironmentAnnualReportDudelange2021.pdf">http://www.eurofoil.com/documents/EnvironmentAnnualReportDudelange2021.pdf</a> |
| 8.2b Biodiversity management (consultation and mitigation hierarchy)                | Conformance    | Whilst the biodiversity assessment determined the Entity's activities did not have Material impacts on biodiversity, the Entity has commenced implementing a Biodiversity Action Plan. Local experts were consulted in the assessment process.   |
| 8.2c Biodiversity management (reporting)  | Conformance    | The Entity has disclosed in its public annual report its biodiversity commitments and plans. The report describes the integration of biodiversity actions into Eurofoil's broader sustainability framework, and its engagement with partners and suppliers to participate in this effort. Refer to the Annual Environment Report, page 12:<br><a href="http://www.eurofoil.com/documents/EnvironmentAnnualReportDudelange2021.pdf">http://www.eurofoil.com/documents/EnvironmentAnnualReportDudelange2021.pdf</a>  |
| 8.3 Alien Species   | Conformance    | The Entity has carried out a biodiversity assessment that addressed Alien Species. The Entity has put measures in place by updating the Code of Business Conduct and its communication with suppliers to proactively prevent the accidental or deliberate introduction of Alien Species that could 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.  |

| CRITERION                                       | RATING         | COMMENT   |
|---|----------------|---|
| 8.5b Mine rehabilitation (financial provisions) | Not Applicable | This Criterion is not applicable to the Entity's certification scope.   |
| PRINCIPLE 9 HUMAN RIGHTS                        |                |   |
| 9.1a Human Rights Due Diligence (policy)        | Conformance    | The Entity's Governance, Social and Environmental Policy is based on the United Nations Global Compact and International Labour Organisation (ILO) principles. It states the Entity's commitment to respect Human Rights and implementation principles. The Policy explicitly prohibits Child Labour, respects the freedom of employees to join legally authorised associations; and condemns Forced Labour, physical abuse, and any other form of abusive behaviour towards employees and other organisations that the Entity does business with and external parties. Workers are trained on the Policy and Code.   |
| 9.1b Human Rights Due Diligence (process)       | Conformance    | The Entity has an adequate supplier risk assessment process which includes Human Rights Due Diligence. The Entity regularly evaluates suppliers' responses and commitment to the Supplier Code of Conduct. The Entity's Collective Bargaining Agreement also references Human Rights. Training on Human Rights has been delivered to relevant staff. Implementation of Human Rights Due Diligence principles is also monitored as part of the corporate objectives on Ethics, Energy, Environment, Health, Safety and Quality, discussed at management meetings every semester.   |
| 9.1c Human Rights Due Diligence (remediation)   | Conformance    | The Entity has established a procedure to manage an internal or external complaint associated with the Entity having caused or contributed to adverse Human Rights impacts. To report any breach, a direct 'whistleblowing' line, the 'Ethic Complaint Form', is available on the Eurofoil website.   |
| 9.2 Women's Rights                              | Conformance    | The Entity has implemented processes to ensure respect for the rights and interests of women consistent with national legislation and international standards. The Code of Conduct and Collective Bargaining Agreement explicitly state the Entity's commitment to anti-Discrimination, anti-harassment and equal treatment. Career progression is the same for men and women and is done according to salary and the jobs grid. No instance of non-compliance with local legislation was found. Low levels of gender diversity were observed on the factory floor, despite of recruitment efforts, however women are represented at senior management level. |
| 9.3 Indigenous Peoples                          | Not Applicable | This Criterion is not applicable, as there are no Indigenous Peoples near the site.   |

| CRITERION                                     | RATING         | COMMENT   |
|---|----------------|---|
| 9.4 Free, Prior, and Informed Consent (FPIC)  | Not Applicable | This Criterion is not applicable, as there are no Indigenous Peoples near the site.   |
| 9.5 Cultural and sacred heritage              | Not Applicable | This Criterion is not applicable, as there are no cultural or sacred heritage areas or values near the site.  |
| 9.6a Resettlements (avoid or minimise)        | Conformance    | No resettlements have taken place since the Entity commenced and none are planned. The risk of resettlement is non-existent. The site is located within an industrial estate and no Major Changes have occurred. This was confirmed by interviews and review of historical maps and documents.  |
| 9.6b Resettlements (where unavoidable)        | Conformance    | No resettlements have taken place since the Entity commenced and none are planned. The risk of resettlement is non-existent. The site is located within an industrial estate and no Major Changes have occurred. This was confirmed by interviews and review of historical maps and documents.  |
| 9.7a Local Communities (rights and interests) | Conformance    | The Entity recognises its responsibility to contribute positively to the development of the Local Communities in which it operates and where it has commercial interests, as well as to minimise any potential adverse impact. The Entity has built a detailed Stakeholder engagement map where it indicates its response to their concerns or interests and how it measures satisfaction. External Stakeholder interviews confirmed the positive relationship of the Entity with neighbouring communities. |
| 9.7b Local Communities (impacts)              | Conformance    | The Entity has built a robust understanding of its key Stakeholders and methods to engage with them. The Entity has established a procedure for responding to community concerns, under the responsibility of the Quality, Environment and Health and Safety team. The Entity also has a direct 'whistleblowing' line, the Ethic Complaint Form, available on the website: <a href="http://www.eurofoil.com/about_us/EthicForm.html">http://www.eurofoil.com/about_us/EthicForm.html</a>                    |
| 9.7c Local Communities (livelihoods)          | Conformance    | The Entity explores with Local Communities opportunities to respect and support their livelihoods. The Stakeholder mapping lists its interactions. External Stakeholder interviews confirmed the positive relationship of the Entity with neighbouring communities.   |
| 9.8 Conflict-Affected and High-Risk Areas     | Conformance    | The Entity ensures it does not contribute to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas; this is reflected in its Responsible Sourcing Policy and supplier Due Diligence process.   |

| CRITERION  | RATING         | COMMENT   |
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| 9.9 Security practice  | Conformance    | The Entity's Governance, Social and Environmental Policy is based on the United Nations Global Compact and International Labour Organisation (ILO) principles. It states the Entity's commitment to respect Human Rights and implementation principles. The Policy explicitly prohibits Child Labour, respects the freedom of employees to join legally authorised associations; and condemns Forced Labour, physical abuse, and any other form of abusive behaviour towards employees and other organisations that the Entity does business with and external parties. Workers are trained on the Policy and Code. |
| PRINCIPLE 10 LABOUR RIGHTS   |                |   |
| 10.1a Freedom of Association and Right to Collective Bargaining (freedom of association) | Conformance    | The Entity respects its Workers' right to Freedom of Association and Collective Bargaining and has active representatives from two major Trade Unions on site (Délégations). As required by law, the Entity has established a Joint Committee ('Comité Mixte') composed of Worker and management representatives, which meets monthly. The Joint Committee guarantees ongoing dialogue between the staff delegation and management.   |
| 10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)  | Conformance    | Multiple testimonies and documents show there is an effective dialogue between senior management and operators. The Entity appears to effectively implement the Collective Bargaining Agreement that is in place for the Aluminium sector.  |
| 10.1c Freedom of Association and Right to Collective Bargaining (alternative means)      | Not Applicable | This Criterion is not applicable, as in Luxembourg, the local law does not restrict the right to Freedom of Association and Collective Bargaining.  |
| 10.2a Child Labour (minimum age)   | Conformance    | The Entity does not use nor support the use of Child Labour as defined in ILO Conventions C138 and C182, and complies with related national and international law. The minimum age at the Entity is 18 years, in line with Luxembourg law. The prevention of Child Labour is embedded in the Entity's Code of Conduct, House Rules and Collective Bargaining Agreement. The Entity's Human Resources department verifies Workers' right to work and legal age; and the hiring procedure requires various documents that can serve as proof of age. The procedure is strictly followed.                              |
| 10.2b Child Labour (hazardous)   | Conformance    | The Entity does not engage in nor support Hazardous Child Labour, and complies with related national and international law. The minimum age at the Entity is 18 years, in line with Luxembourg law. The prevention of Child Labour is embedded in the Entity's Code of  |



| CRITERION                                      | RATING      | COMMENT   |
|--|-------------|---|
|  |             | Conduct, House Rules and Collective Bargaining Agreement. There are no Workers under 18 years at the Entity.  |
| 10.2c Child Labour (worst forms)               | Conformance | The Entity does not engage in nor support the Worst Forms of Child Labour, and complies with related national and international law. The minimum age at the Entity is 18 years, in line with Luxembourg law. The prevention of Child Labour is embedded in the Entity's Code of Conduct, House Rules and Collective Bargaining Agreement. There are no Workers under 18 years at the Entity.  |
| 10.3a Forced Labour (human trafficking)        | Conformance | The Entity does not engage in nor support the use of Forced Labour, including Human Trafficking. The Entity has an adequate hiring procedure and the Workers' right to work is reviewed prior to commencing work as per Luxembourgish law. The Convention Collective adequately details the rights and duties of the employer and employees on hiring and termination of contracts. Workers have free and open access to their supervisors, Human Resources, committee representatives and the Ethics Complaint Form. |
| 10.3b Forced Labour (deposits, fees, advances) | Conformance | The Entity does not engage in nor support the use of Forced Labour, nor requires any form of deposit, Recruitment Fee or equipment advance from Workers. The Entity has an adequate hiring procedure and the Workers' right to work is reviewed prior to commencing work as per Luxembourgish law.  |
| 10.3c Forced Labour (migrant workers)          | Conformance | The Entity does not engage in nor support the use of Forced Labour, nor requires Migrant Workers to lodge deposits or security payments at any time. The Entity has an adequate hiring procedure and the Workers' right to work is reviewed prior to commencing work as per Luxembourgish law.  |
| 10.3d Forced Labour (debt bondage)             | Conformance | The Entity does not engage in nor support the use of Forced Labour, nor holds Workers in Debt Bondage. The Entity has an adequate hiring procedure and the Workers' right to work is reviewed prior to commencing work as per Luxembourgish law.  |
| 10.3e Forced Labour (freedom of movement)      | Conformance | The Entity does not engage in nor support the use of Forced Labour, nor unreasonably restricts the freedom of movement of Workers. The Entity has an adequate hiring procedure and the Workers' right to work is reviewed prior to commencing work as per Luxembourgish law.  |

| CRITERION   | RATING      | COMMENT   |
|---|-------------|---|
| 10.3f Forced Labour (retention of identity papers, permits, certificates) | Conformance | The Entity does not engage in nor support the use of Forced Labour, nor retains original copies of Workers' identity papers, work permits, travel documents or training certificates. The Entity has an adequate hiring procedure and the Workers' right to work is reviewed prior to commencing work as per Luxembourgish law.   |
| 10.3g Forced Labour (freedom to terminate employment)                     | Conformance | The Entity does not engage in nor support the use of Forced Labour, nor denies Workers the freedom to terminate their employment at any time without penalty. The Entity has an adequate hiring procedure and the Workers' right to work is reviewed prior to commencing work as per Luxembourgish law.   |
| 10.4 Non-Discrimination   | Conformance | <p>The Entity explicitly prohibits Discrimination and has implemented policies and procedures to prevent it, as referenced in its Code of Conduct, Collective Bargaining Agreement and House Rules.</p> <p>The hiring and promotion process was reviewed. The Framework Agreements between the Entity and temporary labour agencies show adequate systems to ensure equal rights. Multiple channels of communication are in place to report any grievances, including a 'whistleblower' line:</p> <p><a href="http://www.eurofoil.com/about_us/EthicForm.html">http://www.eurofoil.com/about_us/EthicForm.html</a></p>              |
| 10.5 Communication and engagement   | Conformance | The Entity has established internal dialogue through multiple channels involving all levels from operators to senior management. The Entity carries out regular Stakeholder engagement. Furthermore, there are regular Joint Committee meetings and Health and Safety Committee meetings involving Workers, trade Union representatives and senior management, where issues and concerns can be discussed.  |
| 10.6 Disciplinary practices   | Conformance | The Entity's disciplinary practices are explained in the House Rules and Collective Bargaining Agreement. The Entity complies with local legislation, and some of its policies are more favourable than local laws. Worker interviews confirmed good awareness of the disciplinary procedures, types of sanctions and their reasonable use. Workers' representatives are involved with disciplinary investigation processes. The examples of disciplinary procedures reviewed showed an adequate level of sanction for the type of breach, and attested to by a formal process including three signatures of members of management. |
| 10.7a Remuneration (living wage)  | Conformance | The Entity pays Workers the minimum wage or above, and this is also a living wage. This matches the Collective Bargaining Agreement (CBA) of the  |

| CRITERION   | RATING      | COMMENT   |
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|   |             | Aluminium sector. Deductions are in line with legal requirements (e.g., pension, health insurance). Remuneration is covered in various sections of the CBA and worker interviews confirmed its adequate application. Remuneration aspects are renegotiated with Trade Unions periodically.  |
| 10.7b Remuneration (method of payment)  | Conformance | Wages and benefits are paid monthly by bank transfer. A copy of the payslip is also sent through the post, and a separate one for bonuses. This was verified during review of payslips and worker interviews.   |
| 10.8 Working Time   | Conformance | Internal documents of reference such as the Convention Collective detail Working Time, Overtime, weekend hours and holidays, which are adequately implemented in Human Resources practices.   |
| PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY                                       |             |   |
| 11.1a Occupational Health and Safety (OH&S) Policy (policy)                       | Conformance | The Entity has implemented an ISO 45001 certified Management System. The Entity has a Health, Safety, Quality, Environment and Energy Policy that is endorsed and signed by the Plant Director.   |
| 11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)         | Conformance | The Entity's Health, Safety, Quality, Environment and Energy Policy applies to everyone present in any area or activities under the Entity's control. The Entity has a manual that details the implementation of the Policy. Hard copies of the policies manual are displayed in the common areas and at the main entrance of the site. For employees' awareness, initial Occupational Health and Safety (OH&S) training is undertaken on commencement, then refreshed annually. For Contractors' management, the Entity implements an additional procedure for managing OH&S risk. |
| 11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards) | Conformance | The Entity's Policy contains a commitment to comply with Applicable Law on Workers' health and safety and the International Labour Organisation (ILO) conventions. The Policy also states a commitment to train and empower Workers by making safety a priority, involving team members in setting targets, evaluating and enhancing competencies, and leading by example by showing discipline in the application of the rules.  |
| 11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)    | Conformance | The Entity's Policy states the right of Workers to understand the hazards and safe practices for their work, and the authority to refuse or stop unsafe work. The Policy also states a commitment to train and empower Workers by making safety a priority, involving team members in setting targets, evaluating and   |

| CRITERION                                     | RATING      | COMMENT   |
|---|-------------|---|
|   |             | enhancing competencies, and leading by example by showing discipline in the application of the rules.   |
| 11.2 OH&S Management System                   | Conformance | <p>The Entity has a Policy detailing its commitment to Health, Safety, Quality, Environment and Energy, endorsed and signed by the Plant Director. An update is undertaken at least once a year as an output of the management review.</p> <p>The Entity operates an integrated Management System which is certified to ISO 45001. The latest audit report on the Management System shows no open major non-conformity.</p>   |
| 11.3 Employee engagement on health and safety | Conformance | <p>As part of its commitment to ISO 45001, the Entity practices consultation and communication with relevant interested parties, and involves its employees in the continuous improvement of safety and health issues. Health and Safety Committee meetings are held monthly with senior management, heads of departments and staff. The nomination of representatives to the Committee is performed and displayed. The Joint Committee also fulfils the function of labour relations and dialogue, including on health and safety.</p> |
| 11.4 OH&S performance                         | Conformance | <p>The Entity reviews its OH&amp;S performance as part of its ISO 45001 obligations. Internal audits are performed, and performance is presented in monthly management reviews on topics including updates to the health and safety risk assessment and reviews of incidents and near-misses. The QHSE team reviews its performance indicators at every management meeting and uses multiple sources of good practice and benchmarking, such as the International Aluminium Institute.</p>  |

#### **Document Control and Version History**

| Revision | Date            | Notes   |
|----------|-----------------|---|
| 0        | 11 April 2019   | Issued (Provisional Certification)  |
| 1        | 14 June 2019    | Correction to next audit due date   |
| 2        | 14 January 2020 | Issued (Full Certification)   |
| 3        | 2 August 2021   | Surveillance Audit; Update formatting in Audit Scope section.   |
| 4        | 17 May 2023     | Re-Certification Audit and Scope Change – Full Certification; Scope Change to add supply chain activities of Aluminium Re-melting/Refining, Casthouses and Material Conversion (Production and Transformation); Extension of certification granted to allow the re-scheduling of on-site audit activities due to significant staffing and management changes. |
| 5        | 17 July 2024    | Surveillance Audit  |