

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Etem Gestamp Aluminium Extrusions S.A.

CERTIFICATE NUMBER
397

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

CERTIFICATION LEVEL
**FULL
CERTIFICATION**

ASI ACCREDITED
AUDITING FIRM

**TÜV RHEINLAND
CERT GMBH**

DATE OF ISSUE

30 SEPTEMBER 2024

DATE OF EXPIRY

29 SEPTEMBER 2027

CERTIFIED SINCE

30 SEPTEMBER 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

Production of high precision
Aluminium profiles at the Etem
Gestamp Aluminium Extrusions
facility in Sofia, Bulgaria.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	ETEM GESTAMP ALUMINIUM EXTRUSIONS S.A.
ENTITY NAME	Etem Gestamp Aluminium Extrusions S.A.
CERTIFICATION SCOPE	Production of high precision Aluminium profiles at the Etem Gestamp Aluminium Extrusions facility in Sofia, Bulgaria.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Semi-Fabrication• 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">• 15 – 18 April 2024
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 16 September 2024
AUDIT SCOPE	<p>The Audit Scope included the production of high precision Aluminium profiles at the Etem Gestamp Aluminium Extrusions facility in Sofia, Bulgaria.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">• Semi-Fabrication• 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	30 September 2024 – 29 September 2027

NEXT AUDIT TYPE Surveillance Audit

NEXT AUDIT DATE 29 March 2026

CERTIFICATE NUMBER 397



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

Etem Gestamp Aluminium Extrusions S.A. (the 'Entity') is a joint venture (JV) operation under the ownership of Gestamp (51%) and Viohalco - Etem (49%). The Entity, founded in 1971 and commenced operations as a JV in 2019, is located in an industrial area in Sofia, Bulgaria. The Entity supplies Aluminium profiles and Aluminium extrusion machined parts for the automotive and non-automotive industries in the region, with annual production in 2023 of approximately 20,900 tonnes.

The facility includes four extrusion presses, ageing ovens, die shop, laboratory and a packaging area. Construction works are currently being undertaken for an additional extrusion press. The Entity has approximately 290 employees.

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	High	Medium	MEDIUM
RISKS	Low	High	High	MEDIUM
PERFORMANCE	Medium	High	Medium	MEDIUM
OVERALL				MEDIUM

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity maintains a legal database and has a dedicated person in each department that is responsible for regulatory Compliance. In addition to internal legislative monitoring, local and global support (provided by the joint venture Group partners) is also available periodically.
1.2 Anti-Corruption	Conformance	<p>The Entity has an established structure against Corruption, including documentation and practices managed both by local and global teams. At a Group level, the Entity has implemented both a Business Code of Conduct and a Supplier Code of Conduct that address business ethics including anti-Corruption, extortion and Bribery. The Entity has also implemented a separate Anti-Corruption Policy signed by senior management.</p> <p>The Entity has undertaken an anti-Corruption risk assessment and its compliance guide documents are in accordance with the UN Global Compact's Anti-Corruption Risk Assessment methodology. These practices are supported via an openly communicated integrity hotline (EthicsPoint platform), available on the Entity's website: https://etemgestamp.com/contact</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has implemented a Business Code of Conduct which includes commitments to environmental, social and governance compliance and performance. Staff and employees are made aware of the Code through internal training and meetings. The Code is reviewed periodically during senior management review meetings and kept updated. The Code is publicly available to all Stakeholders at: https://etemgestamp.com/wp-content/uploads/2023/11/ETEM-GESTAMP-Business-code-of-conduct-EN_2023.pdf</p> <p>A modified version of the Suppliers Code of Conduct is also available for the suppliers' acknowledgment and approval, and is available at: https://etemgestamp.com/wp-content/uploads/2023/11/EGAE-Supplier-Code-of-Conduct_EN_2023.pdf</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has established stand-alone Policies for environmental, occupational and social practices, and for sustainability and energy topics separately. The internal implementation of the Policies is established with in-house training, verbal and visual communications and other awareness campaigns. Senior management has implemented regular review processes and these Policies are updated periodically. Through budget allocations and staff assignments, senior management are demonstrating that these Policies are supported with appropriate resources. The Entity's Policies are published (with all related parties) via the corporate website: https://etemgestamp.com/sustainability
2.2a-c Leadership	Conformance	The Entity has nominated a competent and experienced Management Representative, who has overall responsibility and authority for the strategic planning and management of all the quality and sustainability programs (including Aluminium Stewardship

CRITERION	RATING	COMMENT
		Initiative). Resources and support from the senior management seem is available. Training and a capacity building campaign has commenced to support the development of knowledge and understanding of the ASI program.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has an ISO 14001 Environmental Management System, certified by a multinational third party certification body. There were no critical or major findings in the most recent audit, and the current certificate is valid until February 2027, available at: https://etemgestamp.com/wp-content/uploads/2024/05/ISO-14001_0109543_ENG_Etem_Gestamp_Aluminium_Extrusions_SA.pdf
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has an Occupational Health and Safety Management System, certified to ISO 45001 by a multinational third party certification body. There were no critical or major findings in the most recent audit, and the current certificate is valid until February 2027, available at: https://etemgestamp.com/wp-content/uploads/2024/05/ISO-45001_0109544_ENG_Etem_Gestamp_Aluminium_Extrusions_SA.pdf Although the Entity’s social Management System is not certified, it has a mechanism to meet the SA8000 Standard requirements, as assessed by a multinational independent audit company. Social management topics are included in annual senior management meetings.
2.4a-e Responsible Sourcing	Conformance	The Entity has implemented a Code of Conduct and a Supplier Code of Conduct that includes topics such as conflict materials, business ethics and anti-Corruption, environmental protection, labour rights and Human Rights, which is subjected to the acknowledgment and approval of the suppliers. The Supplier Code of Conduct is publicly shared with Stakeholders at: https://etemgestamp.com/wp-content/uploads/2023/11/EGAE-Supplier-Code-of-Conduct_EN_2023.pdf The Entity also has a stand-alone Raw Materials Policy and Sustainability Policy covering its related parties including suppliers, available at: https://etemgestamp.com/sustainability In addition to these upper-level documents, primary (i.e. Tier 1) raw material suppliers of the Entity are incorporated into a continuous, annual evaluation mechanism, including environmental and occupational health and safety assessment.
2.5a-g Environmental and Social Impact Assessments	Conformance	The Entity has announced two projects related to expanding its production capacity. These plans include both new constructions and Major Changes to existing Facilities, expected to be realised by early 2025. In parallel with these investment plans, the Entity has commenced Environmental and Social Impact Assessments and final outcomes will be evaluated in the next Surveillance Audit. Further information on the projects is available at: https://etemgestamp.com/company
2.6a-h Human Rights Impact Assessment	Conformance	The Entity has announced two projects related to expanding its production capacity. These plans include both new constructions and Major Changes to existing Facilities, expected to be realised by early 2025. In parallel with these investment plans, the Entity has commenced Environmental and Social Impact Assessments and final

CRITERION	RATING	COMMENT
		outcomes will be evaluated in the next Surveillance Audit. Further information on the projects is available at: https://etemgestamp.com/company
2.7a-f Emergency Response Plan	Conformance	The Entity's emergency response activities are managed under the related emergency preparedness and responsiveness procedure. The Entity's Emergency Response Plan is developed and updated according to the local laws, and addresses activities within the Entity's entire area. The Plan is available for public authorities and can be provided to interested parties upon request. Emergency drills are planned and conducted periodically for all shifts.
2.8a-d Suspended Operations	Conformance	The Entity has a Business Contingency Plan which is linked with site specific Emergency Response Plans, for Force Majeure situations and factors outside its control. This plan contains predictive risks, handling strategies, responsibilities and actions; and provides guidance upon three contingency phases (emergency response, resumption, recovery). The Business Contingency Plan has been approved by senior management and has been updated periodically since it was first issued in 2019.
2.9a-b Mergers and Acquisitions	Conformance	Whilst no mergers or acquisitions have taken place since the Entity became an ASI Member, it implements the management procedure of its parent company Viohalco. The procedure has been established by the Group Legal Department and all Due Diligence processes to be followed during mergers and acquisitions address environmental, social and governance practices are described in detail.
2.10a-b Closure, Decommissioning and Divestment	Conformance	No closure, decommissioning or divestment decisions have taken place since the Entity became an ASI Member. Regardless, the Entity implements the management procedure of its parent company Viohalco. The procedure has been established by the Group Legal Department and all review processes to be followed for environmental, social and governance practices during closure, decommissioning or divestment situations are described in detail.
3. Transparency		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity (as a Joint Venture) reports on its environmental, social and economic impacts at an Entity level, and is also included in Viohalco Group reporting. Both reporting frameworks are consistent with the Sustainable Development Goals' (SDG) reporting framework, Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS).</p> <p>The Viohalco Annual Sustainability Reports are available at: https://www.viohalco.com/676/en/Annual-reports</p> <p>The Entity's stand-alone Sustainability Report, which directly contains highlights, metrics, targets and other articles about ESG topics is available on the Entity's website: https://etemgestamp.com/wp-content/uploads/2024/05/Etem-Gestamp-Aluminium-Extrusions-Sustainability-Report-2023_v2.pdf</p> <p>The Entity also has received sustainability ratings from Ecovadis (Silver) and Synesgy (B).</p>

CRITERION	RATING	COMMENT
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity has clear Policies and procedures addressing non-compliance to local and international regulations and a whistleblowing mechanism is implemented. The information on significant fines, judgments, penalties, and non-monetary sanctions for failure to comply with Applicable Law is published at:</p> <p>The Etem Gestamp Sustainability Report, page 36: https://etemgestamp.com/sustainability and</p> <p>The Viohalco Group Sustainability Report, page 102: https://www.viohalco.com/ckfinder/userfiles/files/Viohalco%20Annual%20Report%202022%20-%20EN.pdf</p> <p>Both reports confirm that there were no related fines, judgements, penalties or sanctions related to Applicable Law, including that related to Corruption and unethical business practices, nor data breaches.</p>
3.3a-c Payments to Governments	Minor Non-Conformance	<p>Whilst the Entity's parent company (Viohalco Holding) is a public company listed on both the Euronext Brussels and Athens Stock Exchanges and is continuously under the review of public financial authorities; the Entity itself has established rules on business ethics, anti-Corruption and anti-Bribery addressed in its corporate Policies and Code of Conduct, available at: https://etemgestamp.com/sustainability</p> <p>Annual independent financial reports and official letters and notifications from local authorities confirm that the Entity is Compliant with local financial regulations.</p> <p>However, the Entity has not disclosed periodic information publicly on payments to governments via proper communication methods.</p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has implemented an open communication system both internally and externally, and developed systems to address all Stakeholder complaints, grievances, and information requests. In 2022, the Entity's parent company launched a whistleblowing mechanism to deter and identify potential issues regarding labour or Human Rights practices, environmental compliance, and business ethics. Employees have multiple methods to raise a grievance, which includes a grievance box and also a hotline. External Stakeholders can communicate with the Entity openly via website contact information, or anonymously via the integrity hotline at: https://etemgestamp.com/contact</p>
4. Material Stewardship		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity commenced cradle-to-gate Life Cycle Assessment (LCA) and Environmental Product Declaration (EPD) projects in 2023 for its major Product group, average extruded Aluminium profiles. The assessment and verifications were conducted according to ISO 14040, ISO 14044 and EN 15804 standards by external qualified parties.</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>Life Cycle Assessments and EPDs for the Entity's average extruded Aluminium profile has been prepared and verified according to ISO 14040, ISO 14044 and EN 15804 standards using a cradle-to-gate approach. The LCA report is available upon request. The EPD is available on Entity's website at: https://etemgestamp.com/wp-content/uploads/2024/05/EPD-2024.pdf</p>

CRITERION	RATING	COMMENT
4.2 Product Design	Conformance	The Entity's Product design and development process is described in an internal procedure and addresses requirements including raw material use (Primary and Recycled Aluminium) and Material environmental issues. Environmental life-cycle impacts of its main Products are studied and the design and development process considers re-use and recyclability attributes. The Entity's Life Cycle Assessment (LCA) report is available upon request, and Environmental Product Declaration (EPD) document is publicly available on both the corporate website and on international open-source databases.
4.3a-b Aluminium Process Scrap	Conformance	The Entity is managing Aluminium Process Scrap within its operations. With investment for new production technologies, more material-saving processes are selected to minimise Process Scrap. There are defined targets for Process Scrap, and different alloys and grades are separated for recycling. If the Aluminium Process Scrap cannot be managed inside the facility for recycling or re-use, is sent to licensed recycling companies.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Minor Non-Conformance	The Entity has developed a recycling strategy and roadmap that includes targets, deadlines and supporting activities. The Entity's approach is underlined via policies such as the Environmental Policy, Raw Materials Policy and Sustainability Policy; and also shared with related parties via corporate sustainability reports. However, the Entity's recycling strategy primarily remains for use internally, and as such is not yet publicly disclosed via suitable communication platforms.
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity is working together with both local and regional environmental authorities and with national (and international) private recycling companies. The Entity's records and statistical data confirms that reuse and recycling and the recovery rate is continuously increasing.
5. Greenhouse Gas Emissions		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	The Entity monitors its Material energy consumption continuously and calculates its Greenhouse gas (GHG) emissions annually by source. Related data of the Entity, under its parent company and together with other subsidiaries, is cumulated in the Viohalco Group Sustainability Report, page 87 in the 'Climate change and energy' (SDG 7 and 13, and ESRS E1) section: https://www.viohalco.com/ckfinder/userfiles/files/Viohalco%20Annual%20Report%202022%20-%20EN.pdf Additionally, the Entity has calculated and reported GHG emissions including Scope 3, and energy use data as a stand-alone entity in the Etem Gestamp Sustainability Report, pages 11 – 14: https://etemgestamp.com/wp-content/uploads/2024/05/Etem-Gestamp-Aluminium-Extrusions-Sustainability-Report-2023_v2.pdf Independent verification of these data has been conducted by an independent Third Party.
5.2a Aluminium Smelter GHG Emissions Intensity – Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
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	Minor Non-Conformance	<p>The Viohalco Group has developed a GHG Emissions Reduction Plan and Pathway with targets, actions and timelines for its subsidiaries, including the Entity. The Entity has implemented actions to meet Science Based Target Initiative (SBTi) near-term (2030) and long-term (2050) 'net zero' targets, including through the use of 'green energy,' and securing a new renewable energy Power Purchase Agreement (PPA) to commence, at the latest in 2025. Energy audits and detailed studies for emission reduction opportunities using a competent energy and environmental consultancy have commenced.</p> <p>However, whilst the Entity has a Plan, program and actions; it is not currently publicly disclosed.</p>
5.4 GHG Emissions Management	Conformance	<p>The Entity manages GHG emissions and related plans under its certified ISO 14001 Management System, and also has processes in place to achieve several ISO 50001-related criteria related to energy efficiency. GHG management (e.g. emissions reduction, and energy efficiency) associated with legislative responsibilities is processed with related legal authorities.</p> <p>Cradle-to-gate LCA and EPD studies for the Entity's main Product have been conducted in accordance with ISO 14040 and ISO 14044 and EN 15804 standards. Energy audits and detailed for emission reduction and energy efficiency opportunities have commenced. All related topics are reviewed at least annually during senior management meetings, and actions are supported by senior management with appropriate resources.</p>
6. Emissions, Effluents and Waste		
6.1a-f Emissions to Air	Conformance	<p>The Entity manages and monitors its air emissions continuously under its emission permit requirements. As per national regulations, each year air emission measurements (including direct and indirect CO₂ or NO_x) are conducted by authorised third party laboratories and reported to the Ministry of Environment. While results are significantly below the threshold limits, the Entity has its own targets and related energy management duties (e.g. on-site energy efficiency projects, and securing green power purchase agreements.) also for minimizing its emissions load. The data are publicly available via two different reports in local language and via the Entity's Sustainability Report:</p> <p>Material Emissions to Air: https://etemgestamp.com/wp-content/uploads/2024/09/Monitoring-Report-2023.pdf</p> <p>Management Plan for Energy Efficiency and Emissions Reduction: https://etemgestamp.com/wp-content/uploads/2024/09/Energy-efficiency-report-2023.pdf</p> <p>Sustainability Report: https://etemgestamp.com/wp-content/uploads/2024/05/Etem-Gestamp-Aluminium-Extrusions-Sustainability-Report-2023_v2.pdf</p>
6.2a-g Discharges to Water	Conformance	The Entity is operating in a government-allocated industrial zone (North Industrial Zone of Sofia) and any wastewater activity or discharge is undertaken in accordance with a permit issued by the

CRITERION	RATING	COMMENT
		<p>local authority. The Entity has obtained the required permits, and wastewater is discharged to the industrial zone's wastewater network under regular measurements and strict monitoring. Both water usage and wastewater discharge volume, and also wastewater concentration is lower than allowable limits. In 2023, the Entity commenced a risk assessment project together with its ongoing project on potable water efficiency, wastewater reduction and monitoring. The Material discharge data, future targets and projects are disclosed publicly via the relevant sustainability reports:</p> <p>Viohalco Group Sustainability Report 2023, page 107: https://www.viohalco.com/676/en/Annual-reports and</p> <p>Etem Gestamp Sustainability Report 2023, page 19: https://etemgestamp.com/wp-content/uploads/2024/05/Etem-Gestamp-Aluminium-Extrusions-Sustainability-Report-2023_v2.pdf</p>
6.3a-g Assessment and Management of Spills and Leakages	Minor Non-Conformance	<p>The Entity has addressed Spills and Leakages in its ISO 14001 and ISO 45001 Management Systems, which include risk assessments, identifying risks, implementing procedures and practices for regular prevention and in case of any possible incident. The topic is reviewed during senior management meetings annually and mentioned in the annual Sustainability Reports.</p> <p>However, the public disclosure provides insufficient detail on the management of Spills and Leakages.</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>No significant Spills or Leakages have occurred at the Entity's premises in the recent years. Regardless, the Entity is aware of its public disclosure responsibilities in any case of any incident.</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity, consistent with all local regulatory requirements has created a Waste management strategy and implementation is addressed via the Environmental Management System. Risk and impact assessments have been communicated. Waste characterisation and the Waste Mitigation Hierarchy are followed, and almost all operational Wastes are diverted from disposal to recycling and recovery.</p> <p>In addition to annual legislative reporting to the related authority; information on Waste management, including the quantities of Hazardous and Non-Hazardous Waste, the methods of handling and the total recycling and recovery ratio, and with reference to the UN Sustainable Development Goals (SDGs) is disclosed in the Sustainability Report, pages 16-19: https://etemgestamp.com/wp-content/uploads/2024/05/Etem-Gestamp-Aluminium-Extrusions-Sustainability-Report-2023_v2.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	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

7. Water Stewardship

CRITERION	RATING	COMMENT
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has developed a water mass balance as a part of its environmental impact assessment and has mapped the flow of water from the input to the output of the plant with sources and types. Annual water withdrawal is publicly disclosed, and data indicates that water consumption in 2023 increased in parallel with increased production. The Entity has commenced a water risk assessment study. Potential environmental impacts and management are detailed in the Sustainability Report, pages 19-21:</p> <p>https://etemgestamp.com/wp-content/uploads/2024/05/Etem-Gestamp-Aluminium-Extrusions-Sustainability-Report-2023_v2.pdf</p>
7.2a-e Water Management	Conformance	<p>The Entity's Environmental Policy recognises water as a precious natural resource, and water resources are to be conserved. The Entity has commenced a water risk assessment study. Whilst the draft results indicate there is no major risks, the Entity has implemented a continuous monitoring project and is reviewing its high-water consuming lines and processes. Further information is available in the Sustainability Report, pages 19-21:</p> <p>https://etemgestamp.com/wp-content/uploads/2024/05/Etem-Gestamp-Aluminium-Extrusions-Sustainability-Report-2023_v2.pdf</p>
8. Biodiversity and Ecosystem Services		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has undertaken a comprehensive Biodiversity and Ecosystem Services assessment with a competent and qualified external body. The Entity is located in an industrial zone and in an area that is heavily disturbed or modified from long-term land use changes and urbanisation. This assessment determined that Entity is located in an area of low Biodiversity value, with no natural/priority/rare habitats for conservation importance, no threatened or endangered species, and no Protected Areas or Natura 2000 sites.</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	<p>This Criterion is not applicable to the Entity, as the Biodiversity and Ecosystem Services assessment determined the risk as low and no Priority Ecosystem Services were identified.</p>
8.2a-g Biodiversity Management	Not Applicable	<p>This Criterion is not applicable to the Entity, as the Biodiversity and Ecosystem Services assessment determined the risk as low.</p>
8.3a-c Management of Priority Ecosystem Services	Not Applicable	<p>This Criterion is not applicable to the Entity, as the Biodiversity and Ecosystem Services assessment determined the risk as low and no Priority Ecosystem Services were identified.</p>
8.4 Alien Species	Conformance	<p>The Entity has undertaken a comprehensive Biodiversity and Ecosystem Services assessment which identified eight invasive plant species in the Entity's Area of Influence. However, the presence of the invasive species was determined as relatively limited as they are not directly dependent on the Entity's operations. No invasive animal species were identified. The occurrence of invasive insects by involuntary transportation with wooden packaging materials is not excluded, however the present risk of this aspect was assessed as low.</p>

CRITERION	RATING	COMMENT
8.5a-b Commitment to “No Go” in World Heritage Properties	Conformance	The Entity has undertaken an assessment using official sources of information (e.g. UNESCO World Heritage List, Tentative Lists and World Heritage List Nominations), which concluded that there are no present or potential World Heritage Properties in proximity to the Entity’s Area of Influence.
8.6a-d Protected Areas	Conformance	The Entity’s Biodiversity and Ecosystem Services confirmed that there are no Protected Areas or Natura 2000 sites located within the boundary of the Entity’s Area of Influence or within close proximity to this Area.
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’s commitment to Human Rights is outlined in its Labour and Human Rights Policy, and its Business Code of Conduct and Supplier Code of Conduct, available at: https://etemgestamp.com/wp-content/uploads/2023/11/Labour-Human-Rights-Policy_EN.pdf and https://etemgestamp.com/sustainability</p> <p>The Entity has undertaken a Due Diligence assessment on Human Rights, which is based on the UN Guiding Principles on Business and Human Rights and includes a risk assessment with the perspective of the Guide to Human Rights Impact Assessment and Management (HRIAM), and also referring to various conventions including the International Labour Organisation (ILO) and others. The study shows that there is no evidence that the Entity is causing, nor contributing into any adverse Human Rights impacts.</p>
9.2a-e Gender Equity and Women’s Empowerment	Minor Non-Conformance	<p>The Entity has identified gender and women’s rights risk factors and focused to have improvements in practice. Senior management supports the initiative, has related Policies, and monitors the implementation. The Entity has commenced implementation of the Diversity, Equity and Inclusion (DEI) training program, with a high participation rate of approximately 80% of all employees. The Entity has also commenced a motivation campaign to promote the success of its women employees, and the number of women employees increased from 16% in 2022 to 20% in 2023.</p> <p>However, the Entity has not prepared a clear program including a ‘roadmap’ regarding employment practices, training, contract awards, engagement methods, and barriers to professional development relating to women in the workforce.</p>
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples in the Entity’s Area of Influence nor their lands, territories or resources.
9.4a Free, Prior, and Informed Consent (FPIC) -	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples in the Entity’s Area of Influence nor their lands, territories or resources.

CRITERION	RATING	COMMENT
New Projects or Major Changes		
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 is not applicable to the Entity, as there are no Indigenous Peoples in the Entity's Area of Influence nor their lands, territories or resources.
9.5a Cultural and Sacred Heritage - Identification	Not Applicable	This Criterion is not applicable to the Entity, as it was determined that there are no sacred or cultural heritage sites or values in the Entity's Area of Influence.
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable to the Entity, as it was determined that there are no sacred or cultural heritage sites or values in the Entity's Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as any future New Projects and/or Major Changes will only occur at its location in the North Industrial Zone of Sofia. No new land acquisition, involuntary resettlement, or physical and/or economic displacement is planned. The Entity had conducted a Human Rights Due Diligence assessment which addresses potential future projects.
9.7a-h Affected Populations and Organisations	Conformance	The Entity has identified relevant Stakeholders from the Local Communities as part of its corporate quality Management System. The Entity's Sustainability Policy and other relevant documents contain declarations on the support of the Local Communities' livelihoods. As the Entity is located in an industrial area, the shared use of natural resources (i.e. underground water) may affect other nearby facilities, however usage allowances are managed by the local authorities. The Entity has also conducted various risk-impact assessment works, and no adverse impacts have been identified.
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Conformance	The Entity has implemented an internal Management System to control sourcing activities according to ISO, IATF and ASI Standards, which addresses environmental, occupational health and safety, and social compliance. Additionally, the Entity has issued its own Supplier Code of Conduct under its Management System to control its supply chain. This document acts as an integral part of supplier contracts, including declarations by business partners and raw material suppliers that they do not have interests with conflict materials, illegal operations and high-risk areas. The Supplier Code of Conduct is available at: https://etemgestamp.com/wp-content/uploads/2023/11/EGAE-Supplier-Code-of-Conduct_EN_2023.pdf
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has conducted several risk-based Due Diligence assessments, including conflicted areas and/or conflict materials in its supply chain activities. Risk assessments and supplier evaluations, which include ESG topics, are conducted.

CRITERION	RATING	COMMENT
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	The Entity has implemented a strategy to respond to the risks identified in their supply chain Due Diligence assessments. The primary (strategic) raw material (Primary and Secondary Aluminium) suppliers are identified and evaluated separately. The Entity's documentation confirms that the five strategic raw material suppliers are ASI Certified Entities, and all have their own risk management and response systems for Conflict-Affected and High-Risk Areas.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity has conducted several risk-based Human Rights Due Diligence assessments, which include supply chain activities. Additionally, the Entity's Due Diligence practices were audited as part of this ASI Audit.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The Entity's supply chain Due Diligence is reported at both Entity-level and at Viohalco Group-level. The annual reports, which are publicly available include details and sections on armed conflicts, Human Right abuses or Conflict-Affected and High-Risk Areas. The Etem Gestamp 2023 Sustainability Report has a stand-alone 'Responsible Business' section (linked with UN SDG's 8 and 12) covering impacts, risks, opportunities and actions about its metal producers' value chain, page 34: https://etemgestamp.com/wp-content/uploads/2024/05/Etem-Gestamp-Aluminium-Extrusions-Sustainability-Report-2023_v2.pdf The Viohalco Group 2022 Sustainability Report contains a 'Business and Operational Risk Management' section where impacts for its subsidiaries are assessed and reported for different conflict issues, page 212: https://www.viohalco.com/ckfinder/userfiles/files/Viohalco%20Annual%20Report%202022%20-%20EN.pdf
9.9 Security practice	Conformance	The Entity's security requirements are provided by an external security company under a supplier contract. Working conditions for security services are defined by local law. Security personnel are unarmed, do not conduct body search and have no influence or disciplinary intention over the Entity's staff. Their duty is primarily limited to external situations including uncontrolled entrance, theft or robbery. The Entity ensures that the supplier conforms to its Supplier Code of Conduct, and security personnel are held to the same standards as internal staff, including Human Rights training and disciplinary procedures.
10. Labour Rights		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity respects the right of Freedom of Association, and has clear declarations in its Labour and Human Rights Policy: https://etemgestamp.com/wp-content/uploads/2023/11/Labour-Human-Rights-Policy_EN.pdf Worker representatives are freely selected via election, and a collective labour agreement is in force. Workers have the freedom to join a Labour Union or not. Worker interviews conducted during the Audit confirmed the Entity's statements.
10.1d Freedom of Association and Right to Collective Bargaining -	Not Applicable	This Criterion is not applicable to the Entity, as Bulgaria does not restrict the right to Freedom of Association and Collective Bargaining.

CRITERION	RATING	COMMENT
Alternative means in context of Applicable Law		
10.2a Child Labour	Conformance	<p>The Entity does not involve, or support Child Labour as defined in local country laws, EU legislations and ILO Conventions. All employees in the Facility must be over 18 years of age. All suppliers must accept and sign a Supplier Code of Conduct which prohibits any kind of Child Labour. The Entity has established a procedure for verifying the age of Workers, and this includes checking identifying documents. Both at the Group level and Entity level, Policies, strategies and declarations are clearly defined against Child Labour. Further information is available at:</p> <p>https://etemgestamp.com/sustainability</p> <p>Worker interviews and on-site observations during the Audit confirmed the Entity's statements.</p>
10.3a-c Forced Labour	Minor Non-Conformance	<p>The Entity does not involve itself, or support Forced Labour in any kind or form according to local country laws, EU legislations and related ILO Conventions. Both at the Group level and Entity level, Policies, strategies, and declarations are clearly defined against Forced Labour. Further information is available at</p> <p>https://etemgestamp.com/sustainability</p> <p>Worker interviews and on-site observations during the Audit confirmed the Entity's statements.</p> <p>Whilst the Entity has disclosed some detail, including actions taken to address modern slavery in its supply chain via its Sustainability Report, a stand-alone Modern Slavery Statement has not yet been published.</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity ensures equal opportunities and does not engage in or support Discrimination. Worker interviews, including Workers from different ethnic groups and religions, and on-site observations during the Audit confirmed that the Entity has a culture of non-Discrimination.</p> <p>At the Group and Entity level, Policies, strategies, and declarations are clearly defined against Discrimination. Further information is available at:</p> <p>https://etemgestamp.com/sustainability</p>
10.5 Communication and engagement	Conformance	<p>The Entity's communication channels are open to all employees and their representatives at the Entity, without any threat of reprisal, intimidation or Violence and Harassment. There are several defined communication and grievance/complaint procedures, tools and practical mechanisms. The Entity's Stakeholders can access the Viohalco whistleblowing mechanism. External persons and parties can also communicate with the Entity via website contact information, or anonymously via the integrity hotline:</p> <p>https://etemgestamp.com/contact</p>
10.6a-g Violence and Harassment	Conformance	<p>The Entity has defined rules against workplace Violence and Harassment in its Labour and Human Rights Policy under the topic 'Harassment at Workplace' with a wide perspective from sexual violence to disrespectful comments. The Policy is published both internally at the Facility and via the corporate website:</p> <p>https://etemgestamp.com/sustainability</p>

CRITERION	RATING	COMMENT
		Interviews and discussions with staff confirmed that there has been no physical or mental Violence or Harassment experienced at the Entity.
10.7a-d Remuneration	Conformance	The Entity typically provides a 30% higher starting salary than the Bulgarian minimum wage for the lowest, entry-level jobs. All Workers receive a copy of their employment contract. Payments, including Overtime, are made on time, in local currency and documented. In addition to regular salaries, the Entity provides to all staff additional benefits such as additional health insurance, food vouchers, bonuses, and family support packages. Worker interviews, on-site observations and review of payroll records during the Audit confirmed that the Entity's remuneration practices are satisfactory.
10.8a-c Working Time	Conformance	The Entity complies with the local regulatory requirements for Working Time including Overtime, holidays, off days between working periods and paid annual leave. Worker interviews confirmed the proper implementation on Working Time.
10.9a-b Informing Workers of Rights	Conformance	Workers are informed of their rights during orientation training and via continuous training, which addresses several topics including social compliance, and Human and Worker Rights. Training and information are supported by a variety of mechanisms (i.e. on-site, verbal, intranet, leaflets, handbooks, screens and meetings).
11. Occupational Health and Safety		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has implemented an ISO 45001 Occupational Health and Safety (OH&S) Management System, certified by a Third Party certification body. There were no critical or major findings identified during the most recent audit, and the certificate is valid until February 2027: https://etemgestamp.com/wp-content/uploads/2024/05/ISO-45001_0109544_ENG_Etem_Gestamp_Aluminium_Extrusions_SA.pdf
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Minor Non-Conformance	The Entity has disclosed information on leading and lagging parameters' such as Health and Safety training hours per employee, Lost Time Injuries (LTI) and Lost Time Injury Rate (LTIFR), Total Recordable Injury Frequency Rate (TRIFR), severity rate, via its annual Sustainability report: https://etemgestamp.com/wp-content/uploads/2024/05/Etem-Gestamp-Aluminium-Extrusions-Sustainability-Report-2023_v2.pdf However, comparative analyses of performance with peer Businesses and leading practices is not included.
11.2 Employee engagement on Health and Safety	Conformance	The Entity has established a Health and Safety Committee with the participation of employees, employee representatives, production Workers, administrative staff and medical personnel. The Committee meets periodically (monthly) to discuss and decide on the Health, Safety and Environment agenda, targets, actions, incident or near miss reports and feedback to elevate these topics to senior management. This Committee meeting mechanism meets both ISO 45001 criteria and also legislative requirements.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	30 September 2024	Initial Certification Audit - Full Certification
