

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Nedal Aluminium B.V.

CERTIFICATE NUMBER
358

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

CERTIFICATION
LEVEL
**FULL
CERTIFICATION**

ASI ACCREDITED
AUDITING FIRM
**CERTAINABLE
GmbH**

DATE OF ISSUE
30 SEPTEMBER 2024

DATE OF EXPIRY
29 SEPTEMBER 2027

CERTIFIED SINCE
20 MARCH 2024

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. de Vries', 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

Extrusion and machining of aluminium profiles, and the development, production and machining of aluminium lighting columns, traffic poles and flagpoles (Netherlands).

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Nedal Aluminium BV
ENTITY NAME	Nedal Aluminium B.V.
CERTIFICATION SCOPE	Extrusion and machining of aluminium profiles, and the development, production and machining of aluminium lighting columns, traffic poles and flagpoles (Netherlands).
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 (26 – 27 September 2023)• Surveillance Audit (16 – 17 July 2024)
AUDIT FIRM	Certainable GmbH
AUDIT DATE	<ul style="list-style-type: none">• 26 – 27 September 2023 (Initial Certification Audit)• 16 – 17 July 2024 (Surveillance Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 19 January 2024 (Initial Certification Audit)• 10 September 2024 (Surveillance Audit)
AUDIT SCOPE	<p><u>Initial Certification Audit (26 – 27 September 2023)</u></p> <p>The Audit Scope covers all activities at Nedal Aluminium B.V. in Utrecht, Netherlands including the extrusion and machining of aluminium profiles, and the development, production and machining of aluminium lighting columns, traffic poles and flagpoles.</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> <p><u>Surveillance Audit (16 – 17 July 2024)</u></p> <p>The Audit Scope covers all activities at Nedal Aluminium B.V. in Utrecht, Netherlands including the extrusion and machining of aluminium profiles, and the development, production and machining of aluminium lighting columns, traffic poles and flagpoles.</p> <p>Supply Chain Activities included in the Audit Scope:</p> <ul style="list-style-type: none">• Semi-Fabrication• Material Conversion

All relevant criteria in the ASI Performance Standard were included in the Audit Scope.

AUDIT OUTCOME

- Certification

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

30 September 2024 – 29 September 2027

NEXT AUDIT TYPE

Surveillance Audit

NEXT AUDIT DATE

29 September 2026

CERTIFICATE NUMBER

358



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

Nedal Aluminium B.V. (the 'Entity') develops, produces and sells aluminium profiles and lighting columns. The Entity was founded in 1938 and became a subsidiary of the Purso Oy Group in 2019.

The Entity has two extrusion presses and provides surface and mechanical treatments. The major product is lighting columns in various designs, including conical and cylindrical lighting columns, smart city solutions, traffic masts and EV-charging masts.

The production plant is located in the industrial area of Utrecht, Netherlands and the Entity has 250 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	High	High	High	HIGH
RISKS	Medium	Medium	Medium	MEDIUM
PERFORMANCE	Medium	High	High	HIGH
OVERALL		HIGH		

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity has developed and implemented Policies, systems, Procedures and processes that conform to the legal compliance requirements. The Entity has implemented a system to maintain awareness of and to ensure Compliance with Applicable Law.</p> <p>The Entity has implemented and maintains an integrated Management System, which is certified against the ISO 9001, ISO 14001 and ISO 45001 standards by an accredited certification body. Certificates are available at: https://nedal.com/about-us/quality/certificates</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has implemented a Conflict of Interest Policy and a Personnel Handbook, which are the subject of internal training. Affected employees have received anti-Corruption training.</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has issued and made publicly available its Code of Conduct: https://nedal.com/images/Files_pdfs/code_of_conduct_nedal_eng.pdf</p> <p>The Code includes principles relevant to environmental, social and governance performance. The Entity delivers a regular training program for all its employees.</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has implemented and maintains a Policy consistent with the environmental, social and governance practices included in this Standard. The Policy is publicly available at: https://nedal.com/images/directieverklaring_2023.pdf</p> <p>The Entity has conducted training for its employees to make them aware of the Policy. The Policy is endorsed by senior management.</p>
2.2a-c Leadership	Conformance	<p>The Entity has nominated a Management Representative at the senior management level who has overall responsibility and authority for ensuring Conformance with the ASI Performance Standard and sufficient resources to support the implementation of the Standard.</p>
2.3a Environmental and Social Management Systems - Environmental	Conformance	<p>The Entity has implemented an integrated Management System, which is certified to the ISO 9001, ISO 14001 and ISO 45001 standards. Recent ISO 14001 and ISO 45001 audit reports did not raise any concerns about the effectiveness of the Management Systems. The Entity's certificates are available at: https://nedal.com/about-us/quality/certificates</p>
2.3b Environmental and Social Management Systems - Social	Conformance	<p>Document review and interviews with Workers and management confirmed that the Entity has implemented and maintains an effective Social Management System that addresses Human Rights, Labour Rights and Occupational Health and Safety (OH&S).</p>
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has implemented a system and practices for responsible sourcing. The Entity's Supplier Code of Conduct serves as a Responsible Sourcing Policy and addresses environmental, social and</p>

CRITERION	RATING	COMMENT
		governance issues. The Supplier Code of Conduct is proactively shared with all Aluminium suppliers and signed. The Supplier Code of Conduct is disclosed at: https://nedal.com/images/Files_pdfs/nedal-supplier-code-of-conduct.pdf
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as there have been no New Projects or Major Changes to existing Facilities since the Entity joined ASI. However, there is a documented procedure to address the requirement for Environmental and Social Impact Assessments.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as there have been no New Projects or Major Changes to existing Facilities since the Entity joined ASI. However, there is a documented procedure to address the requirement for Human Rights Impact Assessments.
2.7a-f Emergency Response Plan	Conformance	The Entity has site-specific Emergency Response Plans (ERPs) in place, as confirmed by document review, interviews and a site tour. The ERPs have been developed in collaboration with relevant Stakeholders (e.g., fire brigade) and are communicated internally. The plans comprise preventive and corrective measures. The ERPs are available to external Stakeholders upon request. Due to the type and nature of the Business, any emergency likely to affect adjacent neighbours or the environment are managed by the public fire brigade.
2.8a-d Suspended Operations	Conformance	The Entity has systematically identified and evaluated risks associated with its operations. Specific contingency measures associated with suspended operations have been defined for identified risks, as confirmed during the site visit.
2.9a-b Mergers and Acquisitions	Conformance	At the time of the Audit, there were no mergers and acquisitions planned. In the event of any merger and/or acquisition activities in future, these would be managed at the Purso Group level.
2.10a-b Closure, Decommissioning and Divestment	Conformance	At the time of the Audit, there were no closure, decommissioning or divestments planned. However, the Entity has developed and implemented a procedure that conforms to the closure, decommissioning and divestment requirements. Closure, decommissioning and divestments would be managed at the Purso Group level.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity has publicly disclosed its governance approach and its Material environmental, social and economic impacts in the 2022 Sustainability Report: https://nedal.com/images/Files_pdfs/sustainability_report_2022_nedal_aluminium_bv.pdf
3.2 Non-compliance and Liabilities	Conformance	The Entity has provided information on non-compliances and liabilities in its 2022 Sustainability Report, page 2: https://nedal.com/images/Files_pdfs/sustainability_report_2022_nedal_aluminium_bv.pdf

CRITERION	RATING	COMMENT
3.3a-c Payments to Governments	Conformance	The Entity has provided information on payments to political parties in its 2022 Sustainability Report, page 3: https://nedal.com/images/Files_pdfs/sustainability_report_2022_nedal_aluminium_bv.pdf
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	A Grievance Mechanism has been implemented by the Entity. No grievances have been received to date. The link to the anonymous reporting channel is available on the Entity's website at: https://nedal.com/images/Files_pdfs/stakeholder_complaints_grievances_and_request_for_information_rev_maart_2024.pdf
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has created a Life Cycle Assessment (LCA) for their major Product, lighting columns. The requirements of ISO 14040 and ISO 14044 standards have been met. The required data has been independently verified. The Entity plans to create additional LCAs for other Products upon request by customers. Further information is available at: https://nedal.com/images/Files_pdfs/epd_nedal_135-3900_lbp_sight.pdf
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	An LCA for the extrusion and production of lighting columns has been undertaken by the Climate Neutral Group and certified by an accredited certification body: https://www.climateneutralcertification.com A summary of the LCA Environmental Product Declaration (EPD) is available at: https://nedal.com/images/Files_pdfs/epd_nedal_135-3900_lbp_sight.pdf
4.2 Product Design	Not Applicable	This Criterion is not applicable to the Entity, as their customers outline the design requirements for the Products.
4.3a-b Aluminium Process Scrap	Conformance	The Entity has implemented a process to minimise Aluminium Process Scrap. The Entity targets 100% of scrap for collection, recycling and/or re-use. Action plans are implemented. Currently, most of the scrap is recycled internally. Saw-chips are compacted into briquettes and sold externally. The Entity has implemented a process to segregate scraps by alloys and grades to facilitate recycling. This process includes labelling, inventorying in a storage register and training of employees.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	The Entity is participating in the Mastenbank process (https://mastenbank.nl), which is a national platform for circular lighting poles where depreciated light poles are returned for reuse, repair and renovation. The Entity is a member of European Aluminium (https://european-aluminium.eu) and is participating in developing new strategies for recycling Aluminium.
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity is participating in the Mastenbank process, which is a national platform for circular lighting poles where depreciated light poles are returned for reuse, repair and renovation.

CRITERION	RATING	COMMENT
		The Entity is a member of European Aluminium and is participating in developing new strategies for recycling Aluminium.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	Environmental performance indicators including energy consumption and Greenhouse Gas (GHG) emissions are recorded and evaluated, available at: https://nedal.com/sustainability/sustainability-reporting GHG emissions data for the Entity's operations have been verified.
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a-e GHG Emissions Reduction Plans	Conformance	The Entity has published 1.5 degree aligned pathways for its process (Scope 1 & 2) and for procurement (Scope 3, category 1) emissions, based on the ASI Method, available at: https://nedal.com/images/Files_pdfs/nedal_aluminium_reducing_carbon_footprint.pdf The Entity has selected a 2016 baseline and set an intermediate target for 2030. As of 2023, the Entity's verified performance in both Scope 1 & 2 and Scope 3, Category 1 is in line with its defined pathways. The Entity has published a GHG Emissions Reduction Plan for how it expects to meet its targets at the link above
5.4 GHG Emissions Management	Conformance	The Entity has established a system and processes to implement its GHG Emissions Reduction Plan and targets. The management of GHG Emissions is integrated into the Entity's Environmental Management System, which is certified to ISO 14001 and aligns with the GHG Emissions Reduction Plan and defined pathways.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	The Entity has an Emissions Sources Overview Plan and Emissions to Air are partially recorded. All emissions sources have been evaluated and the emissions reduction plan has been developed. An independent evaluation has been undertaken.
6.2a-g Discharges to Water	Conformance	All the Entity's wastewater discharges are directed to the central sewer discharge point, which complies with its environmental permit. The Entity's Discharges to Water have been quantified at the site level and publicly disclosed in the Sustainability Report: https://nedal.com/images/Files_pdfs/sustainability_report_2022_nedal_aluminium_bv.pdf
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity has implemented an ISO 14001 certified Environmental Management System and major risks related to Spills and Leakages have been evaluated regularly. The Environment, Health and Safety

CRITERION	RATING	COMMENT
		<p>(EHS) Department ensures regular inspections and weekly observations are undertaken.</p> <p>Approved emergency plans are in place. There have been no recent major incidents and therefore communication with the relevant authorities has not been required.</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity has confirmed that it has not experienced a Material Spill or Leakage during the reporting period in the 2022 Sustainability Report: https://nedal.com/images/Files_pdfs/sustainability_report_2022_nedal_aluminium_bv.pdf</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has quantified and publicly disclosed its Hazardous and Non-Hazardous Waste in the 2022 Sustainability Report: https://nedal.com/images/Files_pdfs/sustainability_report_2022_nedal_aluminium_bv.pdf</p> <p>The Material impacts to human wellbeing and the environment have been assessed in the EHS Risk Assessment and the Entity has implemented a reduction plan for its use of caustic soda.</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		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has implemented an ISO 14001 certified Environmental Management System and water-related risks have been evaluated as part of the environmental impact analysis. The analysis did not identify any Material risks related to water withdrawal.</p> <p>The Entity's water source and consumption is publicly disclosed in the 2022 Sustainability Report: https://nedal.com/images/Files_pdfs/sustainability_report_2022_nedal_aluminium_bv.pdf</p>
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity, as no Material water-related risks were identified in the risk assessment.
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>A Biodiversity assessment has been conducted, which determined the risk to and impacts on Biodiversity and Ecosystem Services were low. The Entity is located in a business park that is not situated in or near protected natural monuments or other natural areas, nor a corridor within the National Ecological Network. Further information is available in the 2022 Sustainability Report: https://nedal.com/images/Files_pdfs/sustainability_report_2022_nedal_aluminium_bv.pdf</p>
8.1b Biodiversity and Ecosystem Services Risk	Not Applicable	This Criterion is not applicable to the Entity, as the risk to and impacts on Biodiversity and Ecosystem Services were determined as low.

CRITERION	RATING	COMMENT
and Impact Assessment - Priority		
8.2a-g Biodiversity Management	Conformance	Whilst the risk to and impacts on Biodiversity were determined as low, the Entity has integrated Biodiversity assessment and management into the ISO 14001 certified Environmental Management System.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as no Priority Ecosystem Services have been identified.
8.4 Alien Species	Conformance	The Entity works to prevent accidental or deliberate introduction of Alien Species. A potential risk is the use of wooden pallets and the Entity manages this by sourcing all pallets locally.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity does not operate within or near a World Heritage Property.
8.6a-d Protected Areas	Conformance	The Entity does not operate in or near a Protected 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	The Entity has conducted a documented Human Rights Due Diligence process with internal and external Stakeholders. The assessment did not identify any salient issues with regards to Human Rights, which was confirmed by interviews during the Audit. Indigenous Peoples are not present in the region. The Entity's commitment to respect Human Rights is published at: https://nedal.com/sustainability/social
9.2a-e Gender Equity and Women's Empowerment	Minor Non-Conformance	The Entity has demonstrated that it works to promote gender equity and women's empowerment. A program has been defined to promote gender equity and women's empowerment, which addresses employment, promotion and training. Information about the program is available at: https://nedal.com/sustainability/social However, the effectiveness of the measures taken to promote gender equity have not yet been publicly disclosed.
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.

CRITERION	RATING	COMMENT
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 Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.5a Cultural and Sacred Heritage - Identification	Not Applicable	This Criterion is not applicable to the Entity, as there are no sacred or cultural heritage sites and values within the Entity's Area of Influence affected by the Entity's operations.
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable to the Entity, as there are no sacred or cultural heritage sites and values impacted and Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as there have been no New Projects or Major Changes that required the displacement of people since the Entity joined ASI, nor previously.
9.7a-h Affected Populations and Organisations	Conformance	Due to the size and nature of the Entity's operations and its location within an Industrial Zone, there are no significant issues related to the rights and interests of Affected Populations and Organisations. Regardless, the Entity supports the Local Community in various ways with a focus on health-related events. The Entity has regular contact with the Utrecht municipality. Further information is available in the Sustainability Report, page 9: https://nedal.com/images/Files_pdfs/sustainability_report_2022_nedal_aluminium_bv.pdf
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	The Entity has implemented and executed a risk based Due Diligence process over its Aluminium supply chain which is in accordance with the OECD Guidance. During the assessment, there were no indications observed that the Entity would contribute to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRAs). The Entity has issued its Supplier Code of Conduct which includes the commitment regarding Responsible Sourcing and Conflict Minerals: https://nedal.com/images/Files_pdfs/code_of_conduct_nedal_eng.pdf
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity does not source from CAHRAs and 100% of its Aluminium suppliers hold an ASI Performance Standard Certification. The Entity has established a process to assess and evaluate their suppliers and the associated risk levels.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity, as the risk assessment did not identify any actual or potential risks from CAHRAs.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity does not source from CAHRAs and 100% of its Aluminium suppliers hold an ASI Performance Standard Certification. The Entity has established a process to assess and evaluate their suppliers and the associated risk levels.

CRITERION	RATING	COMMENT
		The Entity's Due Diligence practices have been audited as part of this ASI Performance Standard Certification Audit.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The Entity has publicly reported on its supply chain Due Diligence actions within the Sustainability Report, page 11: https://nedal.com/images/Files_pdfs/sustainability_report_2022_nedal_aluminium_bv.pdf
9.9 Security practice	Conformance	The private security service at the Entity involves an unarmed security officer at the plant entrance, who meets the requirements of the Supplier Code of Conduct. Document review and Worker interviews confirmed that Human Rights are respected in line with recognised standards and good practices.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity respects the rights of Workers to unite freely, seek representation and join the works councils without interference, as confirmed by interviews with Workers and their representatives. The Entity has freely elected Worker representation and abides by the Collective Bargaining Agreements established with the Unions.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable as the Entity does not operate in a country where the right to Freedom of Association and Collective Bargaining is restricted.
10.2a-c Child Labour	Conformance	The Entity neither uses nor supports the use of Child Labour. The minimum working age of 15 years is respected and the Entity is committed via the Personnel Handbook to a minimum age of 18 years. The youngest Worker (apprentice) is 18 years old, which was confirmed by interviews and the employee roster.
10.3a-c Forced Labour	Minor Non-Conformance	The Entity neither engages in nor supports the use of Forced Labour, including Human Trafficking either directly or through any employment or recruitment agencies, as confirmed by interviews with Workers and management and document review. The Entity has implemented their Code of Conduct and Personnel Handbook, which commits to not tolerating any form of Human Trafficking or Child Labour and is fundamentally opposed to any type of compulsory or Forced Labour. The Entity has disclosed a Modern Slavery Statement detailing their actions to address modern slavery within the Sustainability Report, page 11: https://nedal.com/images/Files_pdfs/sustainability_report_2022_nedal_aluminium_bv.pdf However, the Statement in its current form is informal, lacks sufficient details and is not signed off by senior management.
10.4a-c Non-Discrimination	Conformance	The Entity is committed to non-Discrimination and communicates this commitment within the Personnel Handbook and Code of Conduct. Workers have been trained in the values stated in the Personnel Handbook. The Entity promotes a culture of non-Discrimination and

CRITERION	RATING	COMMENT
		<p>does not engage in or support Discrimination, as confirmed by interviews and document review.</p> <p>The Entity has undertaken an analysis to ensure remuneration corresponds to individual job activities.</p>
10.5 Communication and engagement	Conformance	<p>The Entity communicates appropriately and co-operates in good faith with Workers and their representatives on work-related issues, as confirmed by Workers, Workers' representatives and management. Worker interviews confirmed Workers feel valued by management.</p> <p>The Works Council members and management meet regularly.</p>
10.6a-g Violence and Harassment	Conformance	<p>The Entity is committed to a respectful working environment and has prohibited any form of Harassment or pressure in the workplace, nor do they tolerate Discrimination or corporal punishment. Employees are provided training on the Personnel Handbook and the Sanction Policy, which addresses inappropriate behaviour and Violence and Harassment. Workers are made aware of the hazards and risks and associated measures. As confirmed by interviews and document review, the Entity does not engage in nor tolerate the unacceptable treatment of Workers. The Policy is published at: https://nedal.com/sustainability/governance-and-management</p>
10.7a-c Remuneration	Conformance	<p>Remuneration at the Entity is based on the Collective Agreement (CAO). Wages meet the industry standard and are well above the legal minimum. Overtime is paid with a premium of at least 25%. Workers confirmed that wages are paid in full and on time via a monthly bank transfer. Supporting evidence such as work contracts, pay slips and the CAO were readily available during the Audit.</p>
10.8a-c Working Time	Conformance	<p>Interviews and document review confirmed that the Entity complies with relevant law and the Collective Agreements (CAO) regarding Working Time, public holidays and annual leave. The provisions in place ensure that the length of the workday and rest days comply with Applicable Law, industry standards and the requirements of the ASI Performance Standard.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>Interviews with Workers and management confirmed that Workers are informed about their rights. Employment contracts include a reference to the most relevant legal codes as well as the Collective Agreement provisions. Employees can obtain any necessary information via the Entity's 'ARBO Toolbox'.</p>
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity has implemented an ISO 45001:2018 certified and fully integrated Occupational Health and Safety (OH&S) Management System.</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity has implemented an ISO 45001:2018 certified OH&S Management System, which ensures an annual management review is undertaken. Leading and lagging indicators are defined and key data are compared and evaluated against the industry benchmark in the 2022 Sustainability Report:</p>

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		https://nedal.com/images/Files_pdfs/sustainability_report_2022_nedal_aluminium_bv.pdf
11.2 Employee engagement on Health and Safety	Conformance	Employees are well integrated into OH&S practices in the workplace, which includes the Workers participating in risk assessments and in OH&S Committee meetings.

ASI LIMITATION OF LIABILITY DISCLAIMER

Organisations that make ASI-related claims are each responsible for their own compliance with Applicable Law, including laws and regulations related to labelling, advertisement, and consumer protection, and competition or antitrust laws, at all times. ASI does not accept liability for any violations of Applicable Law or any infringement of third-party rights (each a Breach) by other organisations, even where such Breach arises in relation to, or in reliance upon, any ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI. ASI gives no undertaking, representation or warranty that compliance with an ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI will result in compliance with any Applicable Law, or will avoid any Breach from occurring.

DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	20 March 2024	Initial Certification Audit – Provisional Certification
1	30 September 2024	Surveillance Audit – Full Certification