
ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

IBERFOIL ARAGÓN S.L.U.

CERTIFICATE
NUMBER

213

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

DNV BUSINESS
ASSURANCE
SERVICES UK
LTD.

DATE OF ISSUE

21 JULY 2022

DATE OF EXPIRY

20 JULY 2025

CERTIFIED SINCE

21 JULY 2022

AUTHORISED BY

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

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

CERTIFICATION SCOPE

The scope of the certification includes the entire
Iberfoil plant that is dedicated to aluminum lamination,
having two fundamental businesses: Foil and Coil.

SUMMARY AUDIT REPORT

PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Iberfoil Aragón S.L.U.
ENTITY NAME	Iberfoil Aragón SLU
CERTIFICATION SCOPE	The scope of the certification includes the entire Iberfoil plant that is dedicated to aluminum lamination, having two fundamental businesses: Foil and Coil.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Material Conversion (Production and Transformation)
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V2
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit (28 – 30 March 2022)Surveillance Audit (3 – 4 July 2024)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">28 – 30 March 2022 (Initial Certification Audit)3 – 4 July 2024 (Surveillance Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">7 June 2022 (Initial Certification Audit)7 October 2024 (Surveillance Audit)
AUDIT SCOPE	<p><u>Initial Certification Audit (28 – 30 March 2022)</u></p> <p>The entire Iberfoil plant that is dedicated to aluminum lamination, having two fundamental businesses: Foil and Coil.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Material Conversion (Production and Transformation) <p>All applicable criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Surveillance Audit (3 – 4 July 2024)</u></p> <p>The Audit Scope included the Iberfoil plant producing Aluminium lamination.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Material Conversion (Production and Transformation)

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

The Audit has been undertaken as a remote 'desktop' exercise consistent with the Entity's overall maturity level and Audit type, and in accordance with the ASI Assurance Manual V2.1

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

21 July 2022 – 20 July 2025

NEXT AUDIT
TYPE

Re-Certification Audit

NEXT AUDIT
DUE DATE

20 July 2025

CERTIFICATE
NUMBER

213

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity has implemented a system to ensure legal compliance across all functions of the organisation with assistance of a competent legal team. The Entity has defined Policies and procedures to ensure the identification of risks and Compliance with Applicable Law, and which allows communication to all persons within the Entity. This process is led by the Legal Department and is audited and reviewed annually by external consultants. The commitments have been documented and communicated internally and externally in the Code of Conduct:</p> <p>https://www.iberfoil.com/docs/codigo-conducta.pdf</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has defined a Code of Conduct and organisational measures, including employee training, to identify and manage risks against Corruption in all its forms, including Extortion and Bribery, in accordance with applicable legislation and international standards.</p> <p>The Entity has not received any notifications or sanctions related to violations of laws in the last five years specifically related to Bribery, Corruption or anti-competitive behaviour. There is no evidence that the Entity has had its business licence permanently or temporarily suspended due to Corruption or anti-competitive behaviour.</p> <p>The whistleblowing process and its ethics channel are available at:</p> <p>https://www.etcanaldenuncias.com/defectod1.aspx?dSIr_8Kk7GqB8BsFTHa265QA9oYfsHIsb7BLVfLUgYk</p>
1.3 Code of Conduct	Conformance	<p>The Entity has defined and implemented a Code of Conduct outlining its commitments and principles to environmental, social and governance (ESG) performance:</p> <p>https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p> <p>The Code of Conduct is reviewed periodically.</p>
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	<p>The Entity has established a Policy consistent with the Environmental, Social and Governance (ESG) practices included in the ASI Performance Standard:</p>

CRITERION	RATING	COMMENT
		https://www.iberfoil.com/calidad The Entity is certified in accordance with ISO 14001 and ISO 45001.
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The Entity has implemented and certified an integrated Management System based on ISO 9001, ISO 50001, ISO 14001 and ISO 45001. This System includes the definition, implementation and dissemination of an integrated Quality, Health, Safety, and Environment (QHSE) Policy, which was approved in 2024 by the Manager and department heads. The Policy is reviewed at least every two years and forms part of the management review. The Policy is published on the website: https://www.iberfoil.com/calidad The Entity provides the necessary resources to deploy and promote the QHSE Policy.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The Entity has implemented and certified an integrated Management System based on ISO 9001, ISO 50001, ISO 14001 and ISO 45001. This System includes the definition, implementation and dissemination of an integrated QHSE Policy. The Policy is published on the website: https://www.iberfoil.com/calidad The Entity communicates its QHSE Policy via publication in various work areas and through training and information provided to new employees.
2.2 Leadership	Conformance	The Entity has appointed senior Management Representatives for the deployment and implementation of the ASI Performance Standard principles.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity has an ISO 14001:2015 certified Environmental Management System aligned with the needs and expectations of its Stakeholders (external and internal).
2.3b Environmental and Social Management Systems (social)	Conformance	The Entity has an established Health and Safety Management System aligned with the needs and expectations of its Stakeholders (external and internal). The Entity is ISO 45001:2018 certified. The Entity has defined a process for the Social Management System, which includes a social context and risk analysis, a Human and Labour Rights risk analysis, and a Corruption risk analysis. This process defines the structure of social performance management, a commitment to Local Communities and a plan for social activities. The Entity monitors the objectives, indicators, and

CRITERION	RATING	COMMENT
		actions of the Social Management System, which are recorded and led by the Entity's Sustainability Committee.
2.4 Responsible Sourcing	Conformance	<p>The Entity has a responsible sourcing programme as part of its procurement processes. The Entity integrates Social, Environmental and Health and Safety assessment criteria in its supplier selection process. The Entity's Policies are included in its Code of Conduct and General Purchasing Conditions, available at the following links:</p> <p>https://www.aliberico.com/docs/codigo-conducta.pdf</p> <p>https://www.iberfoil.com/wp-content/uploads/2020/12/Condiciones-Generales-Compra.pdf</p> <p>The Entity assesses the risks and performance of its suppliers against ASI's principles, its Code of Conduct and its QHSE Policy.</p>
2.5 Impact Assessments	Conformance	<p>The Entity conducts Environmental, Social, Cultural and Human Rights Impact Assessments, including a gender analysis, for New Projects or Major Changes to existing Facilities. The Entity undertook a recent Impact Assessment on a Major Project for the demolition of the former smelter hall and for a new facility as part of the expansion project (integrated project), the assessment is available at:</p> <p>https://www.iberfoil.com/iberfoil-integra-por-una-industria-y-mundo-sostenibles</p> <p>The Entity's internal risk assessment process is applicable to major factory expansions involving demolition of existing buildings, construction of new buildings and implementation of new machinery. There are opportunities for job creation, improve the local economy and the promote of the circular economy. This is confirmed by interviews with Stakeholders and employees There is evidence that the project is in compliance with legal requirements, although there are still pending procedures.</p>
2.6 Emergency Response Plan	Conformance	<p>The Entity has implemented site-specific Emergency Response Plans, developed in collaboration with potentially affected Stakeholders, including municipal and regional authorities, Workers and their representatives. The Emergency Response Plans are tested periodically through drills. Emergency drills are coordinated with external government agencies and sub-Contractor suppliers.</p>

CRITERION	RATING	COMMENT
2.7 Mergers and Acquisitions	Conformance	The Entity has a purchasing and procurement procedure that includes a risk analysis prior to the purchase or acquisition, which considers environmental aspects, social aspects such as equality, Human Rights and child employment, as well as general aspects relating to ethical behaviour, contingency plan, anti-Bribery and anti-Corruption and transparency. There have been no mergers or acquisitions since its foundation.
2.8 Closure, Decommissioning and Divestment	Conformance	The Entity has a procedure applicable to the closure of a production line or the entire plant. This procedure includes a risk analysis, which includes environmental aspects, social aspects and health and safety aspects. The Entity has not carried out any closures, decommissioning or divestments since its foundation.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	The Entity has developed a Sustainability Plan to disclose its strategy and its environmental, social, and economic impacts. This Sustainability Plan includes an assessment of impacts, achievements, and results in the areas of governance, environment, and social performance and is aligned with its Sustainable Development Goals (SDGs). The Sustainability Plan is disclosed on the website: https://www.iberfoil.com/wp-content/uploads/2022/09/INFORME-SOSTENIBILIDAD-IBERFOIL-ES.pdf
3.2 Non-compliance and liabilities	Conformance	The Entity has implemented different channels to communicate information on fines, sentences, sanctions and non-monetary sanctions for non-compliance with Applicable Law. It has been evidenced that there are no fines, sentences, sanctions or non-monetary sanctions for non-compliance with Applicable Law.
3.3a Payments to governments (legal and contractual)	Conformance	The Entity has implemented a Code of Conduct that defines its commitments and principles relevant to governance, including all commitments and values related to key aspects of the business, the activity and conflicts of interest with Stakeholders. The Entity only makes or has made on its behalf, payments to public administrations on a legal and/or contractual basis. The Entity undergoes independent external regulatory audits by accredited bodies.

CRITERION	RATING	COMMENT
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	<p>The Entity has implemented a procedure to handle complaints and requests for information from Stakeholders. The procedure defines the internal and external communication channels for handling internal and/or Stakeholder complaints or enquiries, including the ethics channel.</p> <p>Information on the process and access to the ethics channel are available at:</p> <p>https://www.etcanaaldenuncias.com/defectod1.aspx?dSIr_8Kk7GqB8BsFTHa265QA9oYfsHIsb7BLVfLUgYk</p> <p>No complaints or requests for information have been received to date.</p>
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	<p>The Entity has implemented the ISO 14001:2015 Environmental Management System which includes the evaluation of environmental aspects with a life cycle perspective. The Entity has defined and implemented a procedure for carrying out a Life Cycle Analysis (LCA) that considers the environmental aspects in the processes of purchasing raw materials and manufacturing processes. The LCA is carried out at least once a year. As a result of this analysis, objectives and action plans are established to reduce the environmental impacts identified.</p> <p>The Entity includes information on the impacts derived from its LCA in its Sustainability Plan, pages 3-4 and 10: https://www.iberfoil.com/wp-content/uploads/2022/09/INFORME-SOSTENIBILIDAD-IBERFOIL-ES.pdf</p>
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	<p>The Entity has implemented a procedure and processes to respond to Stakeholder requests and requests of a commercial or technical nature. The Entity has not received a customer request for information on cradle-to-gate Life Cycle Assessment (LCA).</p>
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	<p>The Entity assesses the life cycle impacts of its main product lines for which Aluminium is considered or used. The cradle-to-gate LCA information is included in the Entity's Sustainability Plan, pages 3-4 and 10:</p> <p>https://www.iberfoil.com/wp-content/uploads/2022/09/INFORME-SOSTENIBILIDAD-IBERFOIL-ES.pdf</p>

CRITERION	RATING	COMMENT
4.2 Product design	Not Applicable	This Criterion is not applicable as the Entity does not design products.
4.3a Aluminium Process Scrap (targets)	Conformance	The Entity has implemented an ISO 14001:2015 Management System that includes the management of waste generated in its operations. Included in this system, the Entity has defined and implemented a procedure for the management of internal scrap, its storage and external management. The Entity has defined a global recovery strategy supported by objectives and action plans. 100% of scrap is recycled.
4.3b Aluminium Process Scrap (alloy separation)	Conformance	The Entity has defined and implemented a procedure for the management of internal scrap, its storage and external management. The Entity has defined a global recovery strategy supported by objectives and action plans. The Entity identifies, controls and declares for each scrap shipment its composition and alloys in accordance with the UNE-EN-573-3 (Aluminium and aluminium alloys - Chemical composition and form of wrought products) Standard.
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	The Entity has implemented an ISO 14001:2015 Management System that includes a procedure for the management of internal scrap, its storage and external management. The Entity has established a strategy to recover 100% of the scrap, supporting this strategy through annual objectives and action plans.
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	The Entity has implemented an ISO 14001:2015 Management System that includes a procedure for the management of internal scrap, its storage and external management. The Entity has established agreements with sectorial agents in the supply chain and in the market for the deployment of its strategy.
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity has implemented an ISO 14001-ISO 50001 Management System that includes the assessment of environmental aspects with a life cycle perspective, including the control, inventory and monitoring of Greenhouse Gas (GHG) Emissions and energy consumption. A procedure is defined for the control and monitoring of energy consumption and GHG Emissions for Material emissions and energy use by source. The Entity's GHG Emissions results and targets are

CRITERION	RATING	COMMENT
		<p>communicated to customers and authorities upon request and in its Sustainability Plan, pages 6-7: https://www.iberfoil.com/wp-content/uploads/2022/09/INFORME-SOSTENIBILIDAD-IBERFOIL-ES.pdf</p> <p>The Entity has shown strong performance in reducing GHG emissions and obtained the 'Calculo-Reduzco' seal for its carbon footprint by demonstrated a 20.67% reduction in average emission intensity for Scopes 1 and 2 over the three-year period. The 'Calculo-Reduzco' seal granted by the Spanish Office for Climate Change (OECC, Oficina Española de Cambio Climático) and is awarded to organisations that calculate and register their Carbon Footprint for a minimum of four years, have a plan for reducing their emissions and make effective their commitment to reduction.</p>
5.2 GHG emissions reductions	Minor Non-Conformance	<p>The Entity has implemented an ISO 14001 and ISO 50001 Management System. This system includes assessing environmental aspects from a life cycle perspective, monitoring GHG emissions reduction targets, and creating action plans for both Direct and Indirect GHG emissions.</p> <p>The Entity's GHG emissions targets are communicated to customers and authorities upon request. The GHG emissions data and the Entity's reduction commitment are included in the Sustainability Plan, pages 6-7: https://www.iberfoil.com/wp-content/uploads/2022/09/INFORME-SOSTENIBILIDAD-IBERFOIL-ES.pdf</p> <p>However, the Entity has not provided nor disclosed a quantifiable GHG emissions reduction target.</p>
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		
6.1 Emissions to Air	Minor Non-Conformance	<p>The Entity has implemented an ISO 14001:2015 Management System, which includes the assessment of atmospheric emissions. The procedure for managing Emissions to Air has been defined and includes an impact analysis and the establishment of mitigation plans to reduce</p>

CRITERION	RATING	COMMENT
		<p>emissions. The Entity communicates its emission reduction targets, mitigation plans, and air emission results to the relevant authorities.</p> <p>However, data on Emissions to Air is not available in the Sustainability Plan.</p>
6.2 Discharges to Water	Minor Non-Conformance	<p>The Entity has implemented an ISO 14001:2015 Management System that includes the evaluation of discharges. The procedure for managing Discharges to Water has been defined and includes an impact analysis and the establishment of mitigation plans to reduce discharges.</p> <p>The Entity communicates its discharge reduction targets, mitigation plans, and discharge results to the relevant authorities, however, the data, objectives and plans are not detailed in the Sustainability Plan.</p>
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	<p>The Entity has implemented an ISO 14001:2015 Management System that includes the assessment of Spills and Leakages. The procedures for risk assessment and action in case of Spills and Leakages have been implemented.</p>
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	<p>The Entity has implemented an ISO 14001:2015 Management System that includes the management, control and communication of Spills and Leakages. The procedure for action in case of Spills of hazardous liquid products, which includes the establishment of Incident Control and Communication Plans, has been implemented.</p> <p>A process for action in the event of leaks, based on an Internal Emergency Plan and atmospheric emissions, including the establishment of Incident Control and Communication Plans, has been implemented.</p> <p>There have been no Spills or Leakages since 2017.</p>
6.4a Reporting of Spills (immediate disclosure)	Conformance	<p>The Entity has communicated its environmental performance, including Spill incidents in the Sustainability Plan, page 9:</p> <p>https://www.iberfoil.com/wp-content/uploads/2022/09/INFORME-SOSTENIBILIDAD-IBERFOIL-ES.pdf</p> <p>There have been no Spills since 2017.</p>
6.4b Reporting of Spills (regular reporting)	Conformance	<p>The Entity has communicated its environmental performance, including Spill incidents in the Sustainability Report (due for publication in 2022).</p> <p>There have been no Spills since 2017.</p>

CRITERION	RATING	COMMENT
6.5a Waste management and reporting (strategy)	Conformance	The Entity has defined and implemented an ISO 14001:2015 Management System that includes waste management. The procedure for a waste management strategy in accordance with the Waste Mitigation Hierarchy has been implemented. The Entity has developed a control and mitigation plan that includes annual waste reduction targets and action plans.
6.5b Waste management and reporting (disclosure)	Conformance	The Entity has reported the quantities of Hazardous and Non-Hazardous Waste generated to the authorities. The Entity has reported their waste objectives and action plans, the quantities of Hazardous and Non-Hazardous Waste in the Sustainability Plan, page 9: https://www.iberfoil.com/wp-content/uploads/2022/09/INFORME-SOSTENIBILIDAD-IBERFOIL-ES.pdf
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 (state 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.

CRITERION	RATING	COMMENT
6.8a Dross (recovery)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8b Dross (recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8c Dross (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

PRINCIPLE 7 WATER STEWARDSHIP

7.1a Water assessment (mapping)	Conformance	The Entity has implemented an ISO 14001:2015 Management System that includes water management. The procedure for inventorying water sources, identifying their locations and types, and analysing their impacts has been implemented. The Entity is developing a water recirculation process to reduce water consumption.
7.1b Water assessment (risk assessment)	Conformance	The Entity has defined and implemented a procedure for the inventory of water sources, identifying their location, type and an analysis of impacts. The Entity has conducted an annual risk assessment for the use of water, identifying the risks as low.
7.2a Water management (management plans)	Conformance	The Entity has defined a control plan and annual objectives to reduce water use, with actions such as controlling cooling tower purges and automating processes. The Entity communicates its results, objectives and action plans on water consumption in the Sustainability Plan, pages 8 and 14: https://www.iberfoil.com/wp-content/uploads/2022/09/INFORME-SOSTENIBILIDAD-IBERFOIL-ES.pdf
7.2b Water management (monitoring)	Conformance	The Entity has defined a control plan and annual objectives to reduce water use. The Entity monitors the effectiveness of the objectives, its action plans and water use control plans.
7.3 Disclosure of water usage and risks	Conformance	The Entity has communicated the results, objectives and risks of water use to the authorities and the Ebro River Basin Authority. The Entity has disclosed water usage and risks in the Sustainability Plan, page 8: https://www.iberfoil.com/wp-content/uploads/2022/09/INFORME-SOSTENIBILIDAD-IBERFOIL-ES.pdf The Entity provides water management data upon request.

CRITERION	RATING	COMMENT
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	The Entity has prepared a Biodiversity Assessment Report to identify risks and their impacts in its Area of Influence. The assessment determined that there are no risk areas and therefore the risks and impacts are rated as low.
8.2a Biodiversity management (biodiversity action plans)	Conformance	<p>The Entity has prepared a Biodiversity Assessment Report to identify risks and their impacts in its Area of Influence. The assessment determined that there are no areas of high risk, and the risks and impacts are rated as low.</p> <p>The Entity has developed a Biodiversity Action Plan with defined objectives and actions to ensure the risks remain low. Stakeholders have been consulted on the plan and are informed of the actions and progress.</p>
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	<p>The Entity has prepared a Biodiversity Assessment Report to identify the risks and their impacts in its Area of Influence. The assessment found that there are no areas of high risk, and the risks of their impacts are rated as low.</p> <p>The Entity has developed a Biodiversity Action Plan in accordance with the Biodiversity Mitigation Hierarchy. An evaluation committee oversees the plan to monitor its implementation and effectiveness, and Stakeholders are consulted to report on results and actions.</p>
8.2c Biodiversity management (reporting)	Conformance	<p>The Entity has prepared a Biodiversity Assessment Report to identify the risks and their impacts in its Area of Influence. The assessment found that there are no areas of high risk, and the risks of their impacts are rated as low.</p> <p>The Entity has demonstrated that it has communicated and consulted with Stakeholders on the issues assessed in its Biodiversity Assessment Report, especially on the risks associated with the use of land and water. The Biodiversity risk analysis, objectives, results and action plan are in the Sustainability Plan, page 10: https://www.iberfoil.com/wp-content/uploads/2022/09/INFORME-SOSTENIBILIDAD-IBERFOIL-ES.pdf</p>
8.3 Alien Species	Conformance	The Entity has developed a Biodiversity assessment report to identify risks and their impacts in its Area of Influence, including risks related to flora and fauna species. The Entity proactively prevents the accidental or deliberate

CRITERION	RATING	COMMENT
		introduction of Alien Species that could have significant adverse impacts on Biodiversity. The Entity has defined an action plan focused on the control of species inside the plant with an inventory of species that is monitored every month. The control is shown to be effective, and no invasive species have been identified.
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.
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	<p>The Entity has defined and implemented a Code of Conduct outlining its commitments and principles on Human Rights and the safeguarding of human dignity. The Code of Conduct is reviewed periodically and is available at: https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p> <p>In addition to the Code of Conduct, the Entity has defined its Human Rights commitments in the Sustainability Plan, page 12: https://www.iberfoil.com/wp-content/uploads/2022/09/INFORME-SOSTENIBILIDAD-IBERFOIL-ES.pdf</p> <p>The Entity has implemented a procedure that contains an explicit commitment to respect Human Rights.</p>
9.1b Human Rights Due Diligence (process)	Conformance	The Entity has defined and implemented a process to assess the potential and actual risks and impacts on Human Rights. The conclusion is that the risk is low and does not contravene Human Rights. This analysis includes risks to Stakeholders. Control plans have been developed to ensure that there are no negative impacts. These plans include the supplier and sub-Contractor control process, as well as the Social Management Systems.

CRITERION	RATING	COMMENT
9.1c Human Rights Due Diligence (remediation)	Not Applicable	This Criterion is not applicable, as the Entity has not caused or contributed to adverse Human Rights impacts where remediation is required. However, the Entity has developed an ethical channel for any complaints from stakeholders or employees, including those related to Human Rights. No complaints have been received.
9.2 Women's Rights	Conformance	<p>The Entity has defined and implemented a Code of Conduct outlining its commitments and principles on women's rights. The Code of Conduct is reviewed periodically and published on the website: https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p> <p>The Entity has defined and implemented a procedure that includes an explicit commitment to respect Human Rights, including women's rights, through an equality plan in accordance with Applicable Law. The equality plan is implemented and supervised by an Equality Committee. The objectives and results achieved in terms of equality are published in the Sustainability Plan, page 12: https://www.iberfoil.com/wp-content/uploads/2022/09/INFORME-SOSTENIBILIDAD-IBERFOIL-ES.pdf</p> <p>The Entity has defined and implemented a sectoral labour agreement that includes aspects related to women's rights: https://www.boa.aragon.es/cgi-bin/EBOA/BRSCGI?CMD=VEROBJ&MLKOB=1312683023333</p>
9.3 Indigenous Peoples	Not Applicable	This Criterion is not applicable as there are no Indigenous Peoples in the Entity's Area of Influence, nor in Spain.
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	This Criterion is not applicable as there are no Indigenous Peoples in the Entity's Area of Influence, nor in Spain.
9.5 Cultural and sacred heritage	Not Applicable	This Criterion is not applicable as there are no sacred sites and values or cultural heritage within the Entity's Area of Influence.
9.6a Resettlements (avoid or minimise)	Not Applicable	<p>This Criterion is not applicable to the Entity, as no Resettlement is foreseen as part of the Entity's expansion project.</p> <p>The Entity is developing and implementing an expansion project on land that is already part of the plant. There is no impact on the local population and the environmental impacts are in accordance with the applicable legislation. The plant is not</p>

CRITERION	RATING	COMMENT
		<p>currently 100% operational. Information on the project and its progress is available at: https://www.iberfoil.com/wp-content/uploads/2022/09/INFORME-SOSTENIBILIDAD-IBERFOIL-ES.pdf https://www.iberfoil.com/iberfoil-impulsa-la-innovacion-sostenible-con-el-proyecto-integra-ii-pioneros-en-la-economia-circular-del-aluminio/</p>
9.6b Resettlements (where unavoidable)	Not Applicable	This Criterion is not applicable to the Entity, as no Resettlement is foreseen as part of the Entity's expansion project.
9.7a Local Communities (rights and interests)	Conformance	<p>The Entity has defined and implemented a Code of Conduct outlining its commitments and principles with community: https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p> <p>The Entity's integrated Management System identifies interested parties, assesses their needs and expectations, ensures these are met, and concludes there are no risks affecting the community, only opportunities are identified.</p>
9.7b Local Communities (impacts)	Conformance	The Entity has established and implemented an integrated Management System that integrates a Social Management System. This involves identifying Stakeholders with an assessment of whether their expectations and needs are being fulfilled. The assessment has determined that the needs and expectations of the Stakeholders are met, there are no risks affecting the community and only opportunities for the improvement of employability and the local economy are identified. Stakeholder identification and assessment are conducted annually and have shown no negative or positive impacts.
9.7c Local Communities (livelihoods)	Conformance	The Entity has established and implemented an integrated Management System that incorporates a Social Management System. This involves identifying Stakeholders with an assessment of whether their expectations and needs are being fulfilled. The assessment has determined that the needs and expectations of Stakeholders are being met, there are no risks affecting the Local Community and only opportunities for the improvement of employability and the local economy are identified. Stakeholder identification and assessment are conducted annually and have shown no negative or positive impacts.

CRITERION	RATING	COMMENT
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity has defined and implemented a Code of Conduct that sets out its commitments and principles relevant to the fulfilment of Human Rights. As provided in the Code of Conduct and the general purchasing conditions, suppliers and sub-Contractors are informed of commitments such as ethical conduct and social responsibility. The Entity has implemented procedures for the control of suppliers and supplies. The Entity does not contribute to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRAs).
9.9 Security practice	Conformance	The Entity has a security provider on its premises, which complies with the regulations applicable in Spain with respect to security services. This supplier is subject to the Entity's general purchasing conditions and commitments to respect Human Rights.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Entity has implemented an integrated Management System that includes the commitment to legal compliance related to Freedom of Association and the right to Collective Bargaining. The Entity has defined and implemented a sectoral labour agreement which addresses the rights of representation in a joint committee and Trade Union rights. The agreement for the metal sector in Huesca is available at: https://www.boa.aragon.es/cgi-bin/EBOA/BRSCGI?CMD=VEROBJ&MLKOB=1312683023333
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	The Entity has implemented an integrated Management System which includes the commitment to legal compliance related to Freedom of Association and the right to Collective Bargaining. The Entity has defined and implemented a sectoral labour agreement which addresses the rights of representation in a joint committee and Trade Union rights. The agreement for the metal sector in Huesca is available at: https://www.boa.aragon.es/cgi-bin/EBOA/BRSCGI?CMD=VEROBJ&MLKOB=1312683023333 The Entity ensures compliance with the Collective Bargaining Agreement and the rights of Workers to Collective Bargaining.

CRITERION	RATING	COMMENT
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable to the Entity, as Applicable Law in Spain does not restrict the right to Freedom of Association and Collective Bargaining.
10.2a Child Labour (minimum age)	Conformance	<p>The Entity has defined and implemented a Social Management system that prohibits and controls the age of Workers and prevents Child Labour in its human resources and recruitment processes. The minimum age for employment is 18 years. Compliance with this minimum age is ensured by verifying the age of the employee through the national identity card.</p> <p>In the case of trainees, the minimum age is reflected in the Collective Agreement, where it is specified that the contract must be signed by Workers aged over 16 and under 25.</p> <p>In order to control the age of employees of sub-Contractors, there is a platform for the coordination of business activities, and a factory entry point where these Worker must provide their identification and age.</p>
10.2b Child Labour (hazardous)	Conformance	<p>The Entity has defined and implemented a Code of Conduct outlining its support and respect for internationally recognised Labour Rights: https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p> <p>The Entity has defined and implemented a Social Management System and procedure that prohibits and controls the age of Workers, preventing child and youth labour.</p>
10.2c Child Labour (worst forms)	Conformance	<p>The Entity has defined and implemented a Code of Conduct outlining its support and respect for internationally recognised Labour Rights: https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p> <p>The Entity has defined and implemented a Social Management System and procedure with an explicit commitment to respect Human Rights and internationally recognised Labour Rights, including Child Labour.</p>
10.3a Forced Labour (human trafficking)	Conformance	<p>The Entity has defined and implemented a Code of Conduct outlining its support and respect for internationally recognised Labour Rights: https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p>

CRITERION	RATING	COMMENT
		The Entity has defined and implemented a social management system and procedure that prohibits and controls Human Trafficking.
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity has defined and implemented a Social Management System and procedure that prohibits and monitors the demand from Employees of any form of deposit, recruitment fee or equipment advance, either directly or through employment or recruitment agencies. The Entity does not require any form of deposit, hiring fee or advance of equipment from Workers.
10.3c Forced Labour (migrant workers)	Conformance	The Entity has defined and implemented a Social Management System and procedure that ensures the rights of Migrant Workers, ensuring that they are the same as Spanish Workers. The Entity does not require security deposits or payments from Migrant Workers.
10.3d Forced Labour (Debt Bondage)	Conformance	The Entity has defined and implemented a Social Management System and procedure that guarantees the rights of immigrant Workers, assuring them the same rights as Spanish Workers. This system prohibits and controls that Workers are not kept in debt bondage or forced to work to pay a debt.
10.3e Forced Labour (freedom of movement)	Conformance	The Entity has defined and implemented a Social Management System and procedure that guarantees the rights of migrant Workers, assuring them the same rights as Spanish Workers. This system prohibits and controls that the freedom of movement of Workers is not restricted in the workplace.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity has defined and implemented a Social Management System and procedure that ensures no original copies of employees' identity documents, work permits, travel documents or training certificates are retained.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity has defined and implemented in its Human Resources and contracting processes the conditions for termination of contracts. The Entity has defined and implemented a sectoral labour agreement that includes the right of employees and the freedom to terminate their employment at any time without penalty upon reasonable notice. The agreement for the metal sector in Huesca is available at:

CRITERION	RATING	COMMENT
		https://www.boa.aragon.es/cgi-bin/EBOA/BRSCGI?CMD=VEROBJ&MLKOB=1312683023333
10.4 Non-Discrimination	Conformance	<p>The Entity has a Code of Conduct outlining its commitments and principles on Human Rights and the safeguarding of human dignity, opposing any type of Discrimination based on gender, race, religion, political opinions, disability, sexual orientation, or marital status, among others. The Code of Conduct is published on the website: https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p> <p>The Entity has defined and implemented a Social Management System and procedure that prohibits and controls to ensure there is no Discrimination through promoting equal opportunities and treatment, a diverse and inclusive professional environment and respect and honesty.</p> <p>The Entity has established and implemented a sectoral collective agreement that sets out the rights and obligations of all employees, including equality clauses covering equal opportunities, non-Discrimination in labour relations, equality plans and other measures to promote gender equality and diversity plans: https://www.boa.aragon.es/cgi-bin/EBOA/BRSCGI?CMD=VEROBJ&MLKOB=1312683023333</p> <p>The Entity has established several committees to monitor and supervise the collective agreement.</p>
10.5 Communication and engagement	Conformance	<p>The Entity has defined and implemented a sectoral labour agreement that sets out the rights and obligations of all Workers: https://www.boa.aragon.es/cgi-bin/EBOA/BRSCGI?CMD=VEROBJ&MLKOB=1312683023333</p> <p>Several committees have been established to monitor and supervise the collective agreement. Employees can communicate any concerns, petitions or queries related to working conditions and the resolution of labour and compensation issues to their representatives on these committees.</p> <p>The Entity has defined and implemented a human resources process that ensures that employees have free access to their line managers or the Human Resources Department to communicate any concerns, requests or queries related to working conditions and the resolution of labour and compensation issues.</p>

CRITERION	RATING	COMMENT
		<p>The Entity holds LEAN meetings to communicate and involve Workers in operational, environmental and health and safety issues.</p>
10.6 Disciplinary practices	Conformance	<p>The Entity has defined and implemented a Code of Conduct outlining its commitments and principles on Human Rights and the safeguarding of human dignity: https://www.iberfoil.com/docs/codigo-conducta-en.pdf</p> <p>The Entity has defined and implemented a sectoral labour agreement that sets out the rights and obligations of all Workers, including the sanctioning regime in accordance with the regulations and internal rules: https://www.boa.aragon.es/cgi-bin/EBOA/BRSCGI?CMD=VEROBJ&MLKOB=1312683023333</p> <p>The Entity has defined and implemented a social management system and procedure that prohibits and controls corporal punishment, mental or physical coercion, Harassment and gender-based Violence, including sexual Harassment, and verbal abuse of Employees are neither applied nor tolerated. The Entity does not carry out or tolerate the use of punishment, mental or physical coercion, Harassment and gender-based Violence, including sexual Harassment, or verbal abuse of Workers.</p>
10.7a Remuneration (living wage)	Conformance	<p>The Entity has defined and implemented a sectoral labour agreement which includes a clause on economic conditions and Remuneration: https://www.boa.aragon.es/cgi-bin/EBOA/BRSCGI?CMD=VEROBJ&MLKOB=1312683023333</p> <p>The Entity complies with the collective agreement and Spanish legislation on the payment of fair wages in line with the cost of living in the area in which it operates.</p>
10.7b Remuneration (method of payment)	Conformance	<p>The Entity has defined and implemented a sectoral labour agreement which includes a clause on economic conditions and Remuneration: https://www.boa.aragon.es/cgi-bin/EBOA/BRSCGI?CMD=VEROBJ&MLKOB=1312683023333</p> <p>The Entity has defined and implemented a payroll process where payroll details are emailed to all employees in accordance with the collective agreement and Spanish regulations. The whole process is supported by documentation and payments are made in euros.</p>

CRITERION	RATING	COMMENT
10.8 Working Time	Conformance	<p>The Entity has defined and implemented a sectoral labour agreement which includes working hours, Overtime, holidays and the working calendar: https://www.asprometal.es/index.php?sec=convenios_colectivos_bd</p> <p>The Entity has implemented an effective process to control working hours, Overtime, holidays and the working calendar in accordance with the Collective Bargaining Agreement and Spanish regulations.</p>

PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY

11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	<p>The Entity has implemented an integrated Management System certified in accordance with ISO 9001, ISO 50001, ISO 14001 and ISO 45001. This system includes the definition, implementation and dissemination of an integrated Quality, Health and Safety, Environment and Energy (QHSE) Policy, approved by the Manager and department heads. The Policy is reviewed at least every two years and forms part of the elements of the management review, available at: https://www.iberfoil.com/calidad</p> <p>The Entity's management provides evidence of the provision of resources for the deployment of the integrated QHSE Policy, such as, among others, the appointment of people responsible for leading the Management System, investments for the improvement of processes and facilities and continuous training for employees.</p>
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	<p>The Entity has implemented an integrated Management System certified in accordance with ISO 9001, ISO 50001, ISO 14001 and ISO 45001. This system includes the definition, implementation and dissemination of an integrated Quality, Health and Safety, Environment and Energy (QHSE) Policy. The Policy is applicable to employees, sub-Contractors and Visitors.</p>
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	<p>The Entity has implemented an integrated Management System certified in accordance with ISO 9001, ISO 50001, ISO 14001 and ISO 45001. This system includes the definition, implementation and dissemination of an integrated Quality, Health and Safety, Environment and Energy (QHSE) Policy. The Policy includes the commitment to meet or exceed legal requirements, according to regulations or customer requests and it is published on the website: https://www.iberfoil.com/calidad</p>

CRITERION	RATING	COMMENT
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	<p>The Entity has a Code of Conduct outlining its commitments and principles relevant to environmental, social and governance performance, including commitments on health and safety and Compliance with Spanish regulations, which require that Workers have the right to understand the dangers and practices for their work, and the authority to refuse or stop unsafe work. The Code of Conduct is published on the website:</p> <p>https://www.iberfoil.com/docs/codigo-conducta.pdf</p>
11.2 OH&S Management System	Conformance	<p>The Entity has implemented an integrated Management System certified in accordance with ISO 9001, ISO 50001, ISO 14001 and ISO 45001.</p>
11.3 Employee engagement on health and safety	Conformance	<p>The Entity has implemented an integrated Management System certified in accordance with ISO 9001, ISO 50001, ISO 14001 and ISO 45001, which includes mechanisms for Workers to raise, discuss and participate in the resolution of Occupational Health and Safety issues. These mechanisms include the implementation of an Occupational Health and Safety Committee regulated by Collective Bargaining Agreement, a process for generating ideas for improvement, LEAN manufacturing and the review of IFES (incidents that can lead to accidents).</p>
11.4 OH&S performance	Conformance	<p>The Entity has implemented an integrated Management System certified in accordance with ISO 9001, ISO 50001, ISO 14001 and ISO 45001, which includes the definition and monitoring of objectives and indicators for safety and health. There have been no fatalities or serious accidents since the organisation was founded in 2014. The Entity, through the report of its prevention service, makes sectorial comparisons of its level of performance in health and safety. The Entity demonstrates the continuous improvement of its health and safety performance, for example with the improvement of its frequency rate and the maintenance of a zero accident rate. The Entity publishes its health and safety results, objectives and action plans in its Sustainability Plan, page 17: https://www.iberfoil.com/wp-content/uploads/2022/09/INFORME-SOSTENIBILIDAD-IBERFOIL-ES.pdf</p>

Document Control and Version History

Revision	Date	Notes
0	21 July 2022	Initial Certification Audit – Full Certification
1	4 November 2024	Surveillance Audit