

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# Gestamp Etem Automotive Bulgaria S.A.

CERTIFICATE NUMBER  
**460**

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

DATE OF ISSUE  
**14 APRIL 2025**

CERTIFICATION LEVEL  
**FULL  
CERTIFICATION**

DATE OF EXPIRY  
**13 APRIL 2028**

ASI ACCREDITED  
AUDITING FIRM  
**TÜV RHEINLAND  
CERT GMBH**  
  
CERTIFIED SINCE  
**14 APRIL 2025**

## AUTHORISED BY

A stylized, handwritten signature in black ink, consisting of a large, flowing 'A' followed by a horizontal line.

Aluminium Stewardship Initiative Ltd  
ACN 606 661 125, Australia  
[info@Aluminium-stewardship.org](mailto:info@Aluminium-stewardship.org)

*Validity of this Certificate is subject to  
continued conformance with the  
applicable ASI Standard and can be  
verified at  
[www.Aluminium-stewardship.org](http://www.Aluminium-stewardship.org)*

## CERTIFICATION SCOPE

Precise machining and cutting of  
Aluminium extruded profiles, at the  
Gestamp Etem Automotive facility,  
Bulgaria.

# AUDIT REPORT

## PERFORMANCE

## STANDARD

### OVERVIEW

MEMBER NAME	Gestamp Etem Automotive Bulgaria S.A.
ENTITY NAME	Gestamp Etem Automotive Bulgaria S.A.
CERTIFICATION SCOPE	Precise machining and cutting of Aluminium extruded profiles, at the Gestamp Etem Automotive facility, Bulgaria.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Material Conversion</li></ul>
ASI STANDARD	Performance Standard V3
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit</li></ul>
AUDIT FIRM	TÜV Rheinland Cert GmbH
AUDIT DATE	<ul style="list-style-type: none"><li>28 – 30 November 2024</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>11 March 2025</li></ul>
AUDIT SCOPE	<p>The Audit Scope includes the precise machining and cutting of Aluminium extruded profiles, at the Gestamp Etem Automotive facility, located in Bulgaria..</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Material Conversion</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none"><li>Certification</li></ul>
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><li><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.</li><li><input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.</li><li><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.</li><li><input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.</li></ul>
CERTIFICATION PERIOD	14 April 2025 – 13 April 2028
NEXT AUDIT TYPE	Surveillance Audit

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NEXT AUDIT DATE	13 April 2026
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CERTIFICATE NUMBER	460
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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.

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## ENTITY OVERVIEW

Gestamp Etem Automotive Bulgaria S.A. (the 'Entity') is a Joint Venture (JV) operation under the ownership of Gestamp (51%) and Viohalco – Etem (49%). The Entity, founded in 2019 is located in Sofia, Bulgaria. The Entity supplies Aluminium profiles for a range of dynamic markets from automotive to non-automotive industries in the region, with annual production of approximately 12,300 tonnes.

The activities undertaken at the facility include sawing, machining, bending, washing, quality control, packaging and storage. The Entity currently has over 165 employees, including 39 women 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
<b>SYSTEMS</b>	Medium	High	Medium	MEDIUM
<b>RISKS</b>	Low	High	High	MEDIUM
<b>PERFORMANCE</b>	Medium	High	Medium	MEDIUM
<b>OVERALL</b>	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: <a href="https://etemgestamp.com/contact">https://etemgestamp.com/contact</a></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 regular meetings. The Code is reviewed periodically during senior management review meetings and kept updated. The Code is publicly available to all Stakeholders at: <a href="https://etemgestamp.com/wp-content/uploads/2023/11/ETEM-GESTAMP-Business-code-of-conduct-_EN_2023.pdf">https://etemgestamp.com/wp-content/uploads/2023/11/ETEM-GESTAMP-Business-code-of-conduct-_EN_2023.pdf</a></p> <p>A modified version of the Suppliers Code of Conduct is also available for the suppliers' acknowledgment and approval, and is available at: <a href="https://etemgestamp.com/wp-content/uploads/2023/11/EGAE-Supplier-Code-of-Conduct_EN_2023.pdf">https://etemgestamp.com/wp-content/uploads/2023/11/EGAE-Supplier-Code-of-Conduct_EN_2023.pdf</a></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: <a href="https://etemgestamp.com/sustainability">https://etemgestamp.com/sustainability</a>
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 the Aluminium Stewardship

CRITERION	RATING	COMMENT
		Initiative). Resources and support from the Entity's senior management 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	<p>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 June 2027, available at:  <a href="https://etemgestamp.com/wp-content/uploads/2024/06/ISO-14001_0110801_ENG_Gestamp_Etem_Automotive_Bulgaria_SA.pdf">https://etemgestamp.com/wp-content/uploads/2024/06/ISO-14001_0110801_ENG_Gestamp_Etem_Automotive_Bulgaria_SA.pdf</a></p>
2.3b Environmental and Social Management Systems – Social	Conformance	<p>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 June 2027, available at:  <a href="https://etemgestamp.com/wp-content/uploads/2024/06/ISO-45001_0110802_ENG_Gestamp_Etem_Automotive_Bulgaria_SA.pdf">https://etemgestamp.com/wp-content/uploads/2024/06/ISO-45001_0110802_ENG_Gestamp_Etem_Automotive_Bulgaria_SA.pdf</a></p> <p>Although the Entity's social Management System is not certified, it has a mechanism to meet the SA8000 requirements, as assessed by a multinational independent audit company. Social management topics are included in annual senior management meetings.</p>
2.4a-e Responsible Sourcing	Conformance	<p>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:  <a href="https://etemgestamp.com/wp-content/uploads/2023/11/GEAB-Supplier-Code-of-Conduct_EN_2023_rev.06.pdf">https://etemgestamp.com/wp-content/uploads/2023/11/GEAB-Supplier-Code-of-Conduct_EN_2023_rev.06.pdf</a></p> <p>The Entity also has a 'stand-alone' Raw Materials Policy and Sustainability Policy covering its related parties including suppliers, available at:  <a href="https://etemgestamp.com/sustainability">https://etemgestamp.com/sustainability</a></p> <p>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.</p> <p>The Entity has published a Modern Slavery Statement that addresses its supply chain, available at:  <a href="https://etemgestamp.com/wp-content/uploads/2024/10/GEAB-Modern-Slavery-Statement_EN.pdf">https://etemgestamp.com/wp-content/uploads/2024/10/GEAB-Modern-Slavery-Statement_EN.pdf</a></p>
2.5a-g Environmental and Social Impact Assessments	Conformance	<p>The Entity provides information on significant projects related to expansion or improvements on its website, including the announcement of a new investment including a cleaner process change to that is expected to be realised by the end of 2025. The Entity has commenced an Environmental and Social Impact Assessment associated with the project and final outcomes will be evaluated in the next Surveillance Audit.</p>
2.6a-h Human Rights Impact Assessment	Conformance	<p>The Entity provides information on significant projects related to expansion or improvements on its website, including the announcement of a new investment including a cleaner process</p>

CRITERION	RATING	COMMENT
		change to that is expected to be realised by the end of 2025. The Entity has commenced an Environmental and Social Impact Assessment (ESIA) associated with the project and final outcomes will be evaluated in the next Surveillance Audit.
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 developed 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 and recovery). The Business Contingency Plan has been approved by senior management and has been updated periodically with the latest issue in 2024.
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.
<b>3. TRANSPARENCY</b>		
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 the 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: <a href="https://www.viohalco.com/676/en/Annual-reports">https://www.viohalco.com/676/en/Annual-reports</a></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: <a href="https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf">https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf</a></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:  <a href="https://etemgestamp.com/sustainability">https://etemgestamp.com/sustainability</a> and</p> <p>The Viohalco Group Sustainability Report, page 102:  <a href="https://www.viohalco.com/ckfinder/userfiles/files/Viohalco%20Annual%20Report%202022%20-%20EN.pdf">https://www.viohalco.com/ckfinder/userfiles/files/Viohalco%20Annual%20Report%202022%20-%20EN.pdf</a></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 that are addressed in its corporate Policies and Code of Conduct, available at:  <a href="https://etemgestamp.com/sustainability">https://etemgestamp.com/sustainability</a></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 a hotline. External Stakeholders can communicate with the Entity openly via website contact information, or anonymously via the integrity hotline at:  <a href="https://etemgestamp.com/contact">https://etemgestamp.com/contact</a></p>
<b>4. MATERIAL STEWARDSHIP</b>		
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 specific automotive products. 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>The Entity has undertaken a 'cradle-to-gate' LCA for its specific automotive products, conducted according to ISO 14040 and ISO 14044 standards by external competent parties. The LCA report is available upon request. Further details are provided in the Entity's Sustainability Report:  <a href="https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf">https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf</a></p>



CRITERION	RATING	COMMENT
4.2 Product Design	Not Applicable	This Criterion is not applicable to the Entity, as it uses the end-client and Original Equipment Manufacturers' (OEM) designs for production.
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, it 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	<p>The Entity had 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 and Sustainability Policy; and are shared with related parties via corporate sustainability reports.</p> <p>However, the Entity's recycling strategy primarily remains for use internally, and as such is not yet publicly disclosed via suitable communication platforms.</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity provides its Products to Original Equipment Manufacturers (OEMs) in the automotive sector and final products are used on vehicles in the market. The Entity is working together both with local and regional environmental authorities and with national (and overseas) private recycling companies, including other ASI Certified Entities.
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	<p>The Entity monitors its Material energy consumption continuously and calculates 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, from page 90 in the 'Climate change and energy' section:  <a href="https://www.viohalco.com/ckfinder/userfiles/files/Viohalco%20Annual%20Report%202023-EN.pdf">https://www.viohalco.com/ckfinder/userfiles/files/Viohalco%20Annual%20Report%202023-EN.pdf</a></p> <p>Independent verification of these data has been conducted by an independent Third Party.</p> <p>Commencing from 2023-2024, the Entity commenced several new actions including signing a new renewable energy purchase agreement, and commenced calculation of Scope 3 GHG emissions and preparation of a stand-alone Sustainability Report.</p> <p>However, the Entity's site-specific GHG emissions data are currently not disclosed.</p>
5.2a Aluminium Smelter GHG Emissions Intensity – Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity –	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
In production up to and including 2020		
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. 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 has used an SBTi methodology to develop its emissions reduction Pathway and it had not been developed using the ASI Entity GHG Pathways Calculation Tool specifically, and Intermediate Targets have not been set within five years of the current 2020 baseline year.</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 meet 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. 'Cradle-to-gate' LCA studies for several products have been conducted in accordance with ISO 14040 and 14044 Standards. Energy audits and detailed studies 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 proper resources.</p> <p>The Entity's Energy Efficiency Management Report (local language) is available at: <a href="https://etemgestamp.com/wp-content/uploads/2024/10/Energy-Efficiency-Report-2023.pdf">https://etemgestamp.com/wp-content/uploads/2024/10/Energy-Efficiency-Report-2023.pdf</a></p>
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Minor Non-Conformance	<p>The Entity manages and monitors its air emissions continuously under its emission permit requirements. As per national regulations, air emission measurements (including direct and indirect CO<sub>2</sub> or NO<sub>x</sub>) are conducted by authorised third party laboratories and reported to the Ministry of Environment by the Entity. Whilst results are significantly below the threshold limits, the Entity has its own published targets and related energy management duties (on-site energy efficiency projects, and securing green power purchase agreements) for minimising its emissions load.</p> <p>However, air emissions and pollutants data are not publicly available in the disclosed documentation on the Entity website, neither in the Energy Efficiency Management Plan nor the Sustainability Report.</p>
6.2a-g Discharges to Water	Conformance	<p>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 the permit issued by the local authority. Discharge to the industrial zone's wastewater network is under regular measurements and strict monitoring. Both water usage and wastewater discharge volume, and also wastewater concentration is lower than allowable limits. In September 2024, the</p>

CRITERION	RATING	COMMENT
		<p>Entity completed 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 its sustainability reporting:</p> <p>Viohalco Group Sustainability Report 2023, page 107:  <a href="https://www.viohalco.com/ckfinder/userfiles/files/Viohalco%20Annual%20Report%202023-EN.pdf">https://www.viohalco.com/ckfinder/userfiles/files/Viohalco%20Annual%20Report%202023-EN.pdf</a></p> <p>Gestamp Etem Sustainability Report 2023, page 17:  <a href="https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf">https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf</a></p>
6.3a-g Assessment and Management of Spills and Leakages	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 annual senior management meetings and addressed in the annual Sustainability Report.</p> <p>Public disclosure is also available in the Entity-specific Sustainability Report, page 17: <a href="https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf">https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf</a></p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity has relevant procedures relating to public disclosure in case of Spills or Leakages. No significant Spills or Leakages have occurred at the Entity's premises in recent years. The Entity-specific Sustainability Report includes a related declaration, refer page 17 under the 'Assessment and Management of Spills and Leakages' section:  <a href="https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf">https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf</a></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 15-17:  <a href="https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf">https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf</a></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. The Entity has undertaken a water risk assessment and prepared a water stewardship report (September 2024) to determine the water-related risks.</p> <p>Annual water withdrawal is publicly disclosed, and data indicates that water consumption in 2023 increased in parallel with increased production. Further information on potential environmental impacts and control methods are addressed in the Sustainability Report, pages 17-19:</p> <p><a href="https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf">https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf</a></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 recently completed a water risk assessment study, which determined that there are no major risks. Regardless, the Entity has commenced a project for online continuous monitoring and breakdown of water consumption in detail. Further information is available in the Sustainability Report, pages 17-19:</p> <p><a href="https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf">https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf</a></p>
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>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. The Entity has undertaken a comprehensive Biodiversity and Ecosystem Services assessment with a competent and qualified external body. 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, and related Ecosystem Services are identified with negligible value, except for provision of underground water which is addressed in the water assessment.</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</p>

CRITERION	RATING	COMMENT
		involuntary transportation with wooden packaging materials is not excluded, however the present risk of this aspect was assessed as low.
8.5a-b Commitment to “No Go” in World Heritage Properties	Conformance	The Entity does not have any New Projects outside its current facility. The Entity has undertaken an assessment, including an independent report, 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 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.
<b>9. HUMAN RIGHTS</b>		
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: <a href="https://etemgestamp.com/wp-content/uploads/2023/11/Labour-Human-Rights-Policy_EN.pdf">https://etemgestamp.com/wp-content/uploads/2023/11/Labour-Human-Rights-Policy_EN.pdf</a> and <a href="https://etemgestamp.com/sustainability">https://etemgestamp.com/sustainability</a></p> <p>Under the umbrella of these high-level management commitments, the Entity had prepared a comprehensive Due Diligence study 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 refers 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 to any adverse Human Rights impacts.</p>
9.2a-e Gender Equity and Women’s Empowerment	Minor Non-Conformance	<p>The Entity identified gender and women’s rights risk factors and focused to have improvements in practice. Senior management supports this initiative, has related Policies, and monitors the implementation. The Entity has commenced implementation of the Diversity, Equity and Inclusion (DEI) training program, which continues with a high participation rate of approximately 90% of all employees. The Entity has also commenced a motivation campaign to promote the success of its women employees. Whilst the number of women employees has increased, the ratio of women employees has remained at 23% for the two successive years in 2023-2024.</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>

CRITERION	RATING	COMMENT
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) - New Projects or Major Changes	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.
9.4b 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 only sources Aluminium profiles from the ASI Certified Viohalco Group company Etem Gestamp Aluminium Extrusion (EGAE), which has an internal Management System to control sourcing activities according to ISO, IATF and ASI Standards, and 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 EGAE's 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:

CRITERION	RATING	COMMENT
		<a href="https://etemgestamp.com/wp-content/uploads/2023/11/GEAB-Supplier-Code-of-Conduct_EN_2023_rev.06.pdf">https://etemgestamp.com/wp-content/uploads/2023/11/GEAB-Supplier-Code-of-Conduct_EN_2023_rev.06.pdf</a>
9.8b Conflict-Affected and High-Risk Areas – Identify and assess risks	Conformance	The Entity has conducted several risk-based Human Rights Due Diligence assessments, which include conflicted areas and/or conflict materials in its supply chain activities. Risk assessments and supplier evaluations, which include ESG topics, are conducted. The Entity only sources Aluminium profiles, under approved Code of Conduct rules, from the ASI Certified Viohalco Group company EGAE.
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) suppliers are identified and evaluated separately. The Entity only sources Aluminium profiles, under approved Code of Conduct rules, from the ASI Certified Viohalco Group company EGAE, which has its own risk management and response systems about Conflict-Affected and High-Risk Areas (CAHRAS).
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 conflicted areas and/or conflict materials in its supply chain activities.  The Entity's Due Diligence practices were audited as part of this ASI Audit, which meets the requirement for an independent third party assessment.
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 sustainability reports, which are publicly available include details and sections on armed conflicts, Human Rights abuses or Conflict-Affected and High-Risk Areas.  The Entity's 2023 Sustainability Report has a stand-alone 'Responsible Sourcing' section (linked with UN Sustainable Development Goals (SDG)'s Goals 8 and 12) covering impacts, risks, opportunities and actions about its metal producers' value chain, page 32: <a href="https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf">https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf</a>  The Viohalco Group 2023 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: <a href="https://www.viohalco.com/ckfinder/userfiles/files/Viohalco%20Annual%20Report%202022%20-%20EN.pdf">https://www.viohalco.com/ckfinder/userfiles/files/Viohalco%20Annual%20Report%202022%20-%20EN.pdf</a>
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

CRITERION	RATING	COMMENT
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity respects the right of Freedom of Association, and has clear declarations in its Labour and Human Rights Policy:  <a href="https://etemgestamp.com/wp-content/uploads/2023/11/Labour-Human-Rights-Policy_EN-1.pdf">https://etemgestamp.com/wp-content/uploads/2023/11/Labour-Human-Rights-Policy_EN-1.pdf</a></p> <p>Worker representatives are freely selected via election, and a collective labour agreement is in force. Workers have the freedom to join a Labour Union. Worker interviews conducted during the Audit confirmed the Entity's statements.</p>
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	<p>This Criterion is not applicable to the Entity, as Bulgaria does not restrict the right to Freedom of Association and Collective Bargaining.</p>
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:  <a href="https://etemgestamp.com/sustainability">https://etemgestamp.com/sustainability</a></p> <p>Worker interviews and on-site observations during the Audit confirmed the Entity's statements.</p>
10.3a-c Forced Labour	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, including topics of good working conditions, Freedom of Association and supply chain compliance. Human Rights Due Diligence including Forced Labour has been conducted and a Human Rights Officer has been assigned. Worker interviews and on-site observations during the Audit confirmed the Entity's statements.</p> <p>Public statements and actions taken by the Entity are summarised and published via sustainability reporting at both the Group and Entity level. Refer to the Entity-level Sustainability Report 2023, page 22:  <a href="https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf">https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf</a></p> <p>The Entity has disclosed a Modern Slavery Statement, available at:  <a href="https://etemgestamp.com/wp-content/uploads/2024/10/GEAB-Modern-Slavery-Statement_EN.pdf">https://etemgestamp.com/wp-content/uploads/2024/10/GEAB-Modern-Slavery-Statement_EN.pdf</a></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 social situations confirmed that the Entity has a culture of non-Discrimination.</p> <p>Both at the Group and Entity level, Policies, strategies, and declarations are clearly defined against Discrimination. Further information is available at:  <a href="https://etemgestamp.com/sustainability">https://etemgestamp.com/sustainability</a></p>



CRITERION	RATING	COMMENT
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 an integrity hotline:</p> <p><a href="https://etemgestamp.com/contact">https://etemgestamp.com/contact</a></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><a href="https://etemgestamp.com/sustainability">https://etemgestamp.com/sustainability</a></p> <p>Interviews and discussions with Workers confirmed that there has been no physical or mental Violence or Harassment experienced at the Entity.</p>
10.7a-d Remuneration	Conformance	<p>The Entity typically provides a 45% 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.</p>
10.8a-c Working Time	Conformance	<p>The Entity complies with the local regulatory requirements for Working Time including Overtime, holidays, days off between working periods and paid annual leave. Worker interviews confirmed the proper implementation on Working Time.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>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).</p>
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity has implemented an ISO 45001 Occupational Health and Safety (OH&amp;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:</p> <p><a href="https://etemgestamp.com/wp-content/uploads/2024/06/ISO-45001_0110802_ENG_Gestamp_Etem_Automotive_Bulgaria_SA.pdf">https://etemgestamp.com/wp-content/uploads/2024/06/ISO-45001_0110802_ENG_Gestamp_Etem_Automotive_Bulgaria_SA.pdf</a></p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Minor Non-Conformance	<p>The Entity has disclosed information on leading and lagging parameters' including Health and Safety training hours per employee, Lost Time Injuries (LTI) and Lost Time Injury Frequency Rate (LTIFR), Total Recordable Injury Frequency Rate (TRIFR), severity rate, via its annual Sustainability report:</p>

CRITERION	RATING	COMMENT
		<a href="https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf">https://etemgestamp.com/wp-content/uploads/2025/02/Gestamp-Etem-Sustainability-Report-2023-updated.pdf</a>  However, comparative analysis 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 (quarterly) 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 legislative requirements.  Reports by employees on OH&S issues including unsafe conditions and near misses are maintained and supports OH&S engagement.

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#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	14 April 2025	Initial Certification Audit – Full Certification