

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

## Nemak Dillingen GmbH and Nemak Dillingen Casting GmbH & Co. KG

CERTIFICATE NUMBER  
470

ASI STANDARD  
PERFORMANCE  
STANDARD  
(V3 2022)

DATE OF ISSUE  
6 JUNE 2025

CERTIFICATION LEVEL  
FULL  
CERTIFICATION

DATE OF EXPIRY  
5 JUNE 2028

ASI ACCREDITED  
AUDITING FIRM  
TÜV RHEINLAND CERT  
GMBH  
CERTIFIED SINCE  
6 JUNE 2025

### AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', followed by a long horizontal line.

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

### CERTIFICATION SCOPE

The manufacture of motor blocks  
and electric housings as well as the  
development centre at the Nemak  
Dillingen plant (Nemak Dillingen  
GmbH, Nemak Dillingen Casting  
GmbH & Co. KG) located in  
Dillingen, Saarland, Germany.

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	Nemak S.A.B de C.V
ENTITY NAME	Nemak Dillingen GmbH and Nemak Dillingen Casting GmbH & Co. KG
CERTIFICATION SCOPE	The manufacture of motor blocks and electric housings as well as the development centre at the Nemak Dillingen plant (Nemak Dillingen GmbH, Nemak Dillingen Casting GmbH & Co. KG) located in Dillingen, Saarland, Germany.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>• Casthouses</li><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>• 9 – 11 December 2024</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>• 25 April 2025</li></ul>
AUDIT SCOPE	<p>The Audit Scope included the manufacture of motor blocks and electric housings as well as the development centre at the Nemak Dillingen plant (Nemak Dillingen GmbH, Nemak Dillingen Casting GmbH &amp; Co. KG) located in Dillingen, Saarland, Germany.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>• Casthouses</li><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>

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CERTIFICATION PERIOD	6 June 2025 – 5 June 2028
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NEXT AUDIT TYPE	Surveillance Audit
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NEXT AUDIT DATE	5 December 2026
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CERTIFICATE NUMBER	470
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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

Nemak S.A.B de C.V ('the Group') is a provider of lightweighting solutions for the automotive industry specialising in the development and manufacturing of Aluminium components for powertrain, e-mobility, and structural applications. In 2022, the Group generated a revenue of US\$4.7 billion and joined the Aluminium Stewardship Initiative (ASI).

Nemak Dillingen GmbH and Nemak Dillingen Casting GmbH & Co. KG (collectively 'the Entity') are 100% owned subsidiaries of Nemak S. A. B. de C. V that are located in Dillingen, Saarland, Germany. The Entity produces Aluminium components for the automotive industry, including engine blocks and e-engine housings. Production includes core package systems with gravity casting. All products undergo heat treatment and further processing is conducted internally. The plant area is approximately 130,000 square meters (m<sup>2</sup>) of which approximately 50,000 m<sup>2</sup> are buildings. The nearest residential areas are the town of Dillingen, approximately half a kilometre from the Entity. The Entity has approximately 900 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>	Medium	High	Medium	MEDIUM
<b>PERFORMANCE</b>	High	High	Medium	HIGH
<b>OVERALL</b>	MEDIUM			

## FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	Both the Entity and its parent Group have systems, processes and procedures in place to ensure awareness of, and Compliance to Applicable Law and other binding obligations. Compliance risks have been identified and are systematically managed as required.
1.2 Anti-Corruption	Conformance	<p>The Entity has developed and implemented a system to work against Corruption, Bribery and other similar practices in all their forms. A global Business Code of Conduct and a global Anti-Corruption Policy have been issued, communicated within the Entity and made publicly available.</p> <p>The Code of Conduct has been translated into several languages and is available on the Group website at:  <a href="https://www.nemak.com/media/2592/code-of-conduct-en-pdf.pdf">https://www.nemak.com/media/2592/code-of-conduct-en-pdf.pdf</a></p> <p>The Anti-Corruption Policy is accessible at:  <a href="https://www.nemak.com/sustainability/?sc=0#sustainabilityPolicies">https://www.nemak.com/sustainability/?sc=0#sustainabilityPolicies</a></p> <p>A documented procedure for identifying and monitoring those parts of the Entity that inherently have high Bribery risk has been implemented. Evidence has been provided that Bribery-related risks have been identified and assessed and that personnel are periodically trained in Corruption risks.</p>
1.3a-e Code of Conduct	Conformance	<p>The Nemak Group has issued and publicly communicated its global Code of Conduct, available in every language where the Group has operations. The English version of the Code is disclosed at:  <a href="https://www.nemak.com/media/2592/code-of-conduct-en-pdf.pdf">https://www.nemak.com/media/2592/code-of-conduct-en-pdf.pdf</a></p> <p>The Code is also communicated internally at the Entity through means such as physical posting and the intranet. Training is provided every two years to existing employees and to every new employee. Employees are required to sign the Code.</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has issued and communicated its Policy statements through different channels including the website, posters, leaflets, notifications about newly published/updated policies and training available for Workers.</p> <p>These policies have been endorsed by senior management who have also provided the required resources for implementation. The policies are regularly reviewed.</p> <p>Nemak Group global policy documents are publicly disclosed at:  <a href="https://www.nemak.com/sustainability/?sc=0#sustainabilityPolicies">https://www.nemak.com/sustainability/?sc=0#sustainabilityPolicies</a></p> <p>The Entity has established an Integrated Management System to ensure effective implementation of these Policies and ASI requirements. Several components of the Entity's Integrated Management System have been certified against international management system standards (e.g. ISO 14001, ISO 45001, ISO 50001, TISAX, IATF16949).</p>
2.2a-c Leadership	Conformance	The Site Manager has overall responsibility for the implementation of Policies and leads communication of the Policies within the Entity. The

CRITERION	RATING	COMMENT
		Site Manager is supported by a local ASI Coordinator and a central sustainability team. Roles are defined. Through a document review, site tour and interviews this Audit confirmed that whilst at present overall implementation resources are limited, these are still considered adequate.
2.3a Environmental and Social Management Systems – Environmental	Conformance	<p>The Entity has implemented and is maintaining an Environmental and Energy Management System which is certified against ISO 14001, the European Eco-Management and Audit Scheme (EMAS) and ISO 50001 by an accredited certification body (TÜV Rheinland Cert).</p> <p>The latest external ISO audit reports did not identify any non-conformity relating to the Entity's Environmental and Energy Management System.</p>
2.3b Environmental and Social Management Systems – Social	Minor Non-Conformance	<p>The Entity has established an active Social Management System as part of its integrated management approach. The System is based on the Group's Code of Conduct, Human Rights Policy, Diversity and Inclusion Policy and further policy documents which are disclosed at: <a href="https://nemak.com/sustainability/?sc=0#sustainabilityPolicies">https://nemak.com/sustainability/?sc=0#sustainabilityPolicies</a></p> <p>As confirmed by interviews and document review, social risks are systematically identified and assessed. Employees receive regular training on social topics.</p> <p>The Social Management System is not however adequately documented. as a framework document that clearly describes the organisation, roles &amp; responsibilities and all processes which are relevant for the Social Management System has not been developed.</p>
2.4a-e Responsible Sourcing	Conformance	<p>The Nemak Group has issued and communicated its Business Code for Suppliers and Sustainable Purchasing Policy at: <a href="https://www.nemak.com/sustainability/?sc=0#sustainabilityPolicies">https://www.nemak.com/sustainability/?sc=0#sustainabilityPolicies</a></p> <p>As part of the Entity's supply chain management system, relevant suppliers are systematically assessed and evaluated.</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	<p>This Criterion is currently not applicable to the Entity, as there have been no New Projects or Major Changes to existing facilities since the Entity joined ASI.</p> <p>Processes are in place however to ensure that impact assessments would be conducted for New Projects or Major Changes to existing facilities.</p>
2.6a-h Human Rights Impact Assessment	Not Applicable	<p>This Criterion is currently not applicable to the Entity, as there have been no New Projects or Major Changes to existing facilities since the Entity joined ASI.</p> <p>The Group has implemented a global procedure to ensure that Human Rights impacts will be assessed for any New Projects or Major Changes. This procedure is supported by local tools such as documented risk assessments.</p>
2.7a-f Emergency Response Plan	Conformance	The Entity has site specific Emergency Response Plans (ERPs) in place that were confirmed by document review and interviews during the Audit. The ERPs are regularly tested. The ERPs are available on request to relevant Stakeholders, subject to management approval.

CRITERION	RATING	COMMENT
2.8a-d Suspended Operations	Conformance	The Entity has developed plans to address risk and emergency situations related to suspended operations. No evidence of suspension of activities at the Entity's site in the previous 12 months was identified.
2.9a-b Mergers and Acquisitions	Conformance	The Group has developed a procedure for managing the Due Diligence process for Mergers and Acquisitions (M&A) which addresses Environmental, Social and Governance (ESG) issues.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Group's global business development team is responsible for ensuring that ESG practices are reviewed in the planning process for Closure, Decommissioning and Divestment (CCD) events. A documented process for managing CCD is implemented. Entity management confirmed during the Audit that there are no current plans to close, decommission or divest the site in Dillingen.
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	<p>The Nemak Group-wide Annual Report gives information on ESG aspects, initiatives and performance. The Annual Report is disclosed at:  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf</a></p> <p>The Entity has further disclosed a Global Reporting Initiative (GRI) Index associate with the Annual Report at:  <a href="https://www.nemak.com/media/3174/gri-index-2023.pdf">https://www.nemak.com/media/3174/gri-index-2023.pdf</a></p>
3.2 Non-compliance and Liabilities	Conformance	<p>The Group provides a statement in its Annual Report on any Material fines, judgments, penalties or non-monetary sanctions for failure to comply with Applicable Law. The 2023 Sustainability Report confirms on page 69 that no such Material non-compliances occurred in the reporting period:  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf</a></p>
3.3a-c Payments to Governments	Conformance	<p>The Entity has confirmed that in accordance with their Anti-Corruption Policy, no payments were made to governments other than those made through legal frameworks such as the payment of taxation and fees. This is confirmed in the Group's Annual Report, page 71:  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf</a></p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Minor Non-Conformance	<p>Nemak has implemented its Complaints Resolution Mechanism and has made the Mechanism available on its website in multiple languages: <a href="https://nemak.com/transparency-helpline/">https://nemak.com/transparency-helpline/</a></p> <p>The design of the mechanism considered guiding principle 31 of the United Nations 'Guiding Principles on Business and Human Rights'. The Entity has not provided an adequate description of the Grievance Mechanism publicly available however.</p>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has evaluated the life cycle impacts of its major Products on a 'cradle-to-gate' basis. Documentation has been provided to

CRITERION	RATING	COMMENT
		demonstrate this Life cycle Assessment (LCA). The assessment is based on the "LCA for Experts" (ex GaBi) software.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The LCA is available on customer request. The Entity has not yet received any customer request for an LCA for its Products.</p> <p>System boundaries and underlying assumptions of the assessment are stated in the LCA report.</p>
4.2 Product Design	Conformance	<p>As a manufacturer of automotive parts, the Entity's customers have the ultimate responsibility for product design.</p> <p>The Entity has nevertheless implemented a product design &amp; development process which includes sustainability aspects such as circularity and 'net zero' products.</p>
4.3a-b Aluminium Process Scrap	Conformance	The Entity has implemented a process to minimise and monitor the generation of Aluminium Process Scrap, with measures in place to decrease the generation of production Scrap. Scrap generation targets have been implemented. Scrap quantities are monitored and regularly review. Most of the Aluminium Scrap generated is recycled internally.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	<p>The Group's Recycling Strategy is described and disclosed in their 2023 Annual Report, pages 48 to 50:  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf</a></p> <p>Approximately 70 percent of the Group's globally sourced Aluminium is already secondary material. The Entity itself uses approximately 90 percent Recycled Aluminium. Further information is available in the Entity's Dillingen Plant Report, page 7:  <a href="https://www.nemak.com/media/3360/2024_-asi-_dilligen-plant-report.pdf">https://www.nemak.com/media/3360/2024_-asi-_dilligen-plant-report.pdf</a></p>
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The Entity produces automotive parts exclusively in 'business-to-business' relationships. As the automotive manufacturers are the responsible party for selling products, the primary responsibility for recycling of the products lies with them.</p> <p>The Entity is however a member of the German car manufacturers association 'VDA' and actively working in the trade association "Verein Deutscher Giessereifachleute e.V." The Group is also working with customers to foster the circularity of the Products by developing closed loop systems.</p>
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Nemak Group has published its Greenhouse Gas (GHG) emissions and made the data publicly available in the 2023 Annual Report, pages 13 and 44:  <a href="https://investors.nemak.com/financiera/informacion_anual">https://investors.nemak.com/financiera/informacion_anual</a></p> <p>Entity level data is further disclosed in the Dillingen Plant Report at:  <a href="https://www.nemak.com/media/3360/2024_-asi-_dilligen-plant-report.pdf">https://www.nemak.com/media/3360/2024_-asi-_dilligen-plant-report.pdf</a></p> <p>The Group's data for Material Scope 1, Scope 2 and Scope 3 (Category 1-4) emissions have been independently verified.</p>



CRITERION	RATING	COMMENT
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a-e GHG Emissions Reduction Plans	Conformance	<p>The Entity has established a GHG Emissions Reduction Plan and pathway using the ASI endorsed methodology for Scope 1, 2 and 3 emissions at the Entity level. The Entity level reduction pathway is disclosed in the Dillingen Plant Report at: <a href="https://www.nemak.com/de/nachhaltigkeit/?sc=0#sustainabilityPolicies">https://www.nemak.com/de/nachhaltigkeit/?sc=0#sustainabilityPolicies</a></p> <p>In addition to the Entity level Emissions Reduction Plan, the Nemak Group has committed to a Group level Emissions Reduction Plan. After completing a validation process with the Science Based Targets initiative (SBTi), Nemak committed to achieving a 28% absolute reduction in their Scopes 1 and 2 GHG emissions (direct and certain indirect emissions, respectively) by 2030, from a 2019 baseline year. The Group also committed to reduce absolute Scope 3 GHG emissions from purchased goods and services by 14% over the same timeframe. Although the SBTi targets are set to a well-below 2°C level, Nemak's overall transition plan and long-term strategy are in line with supporting a 1.5°C level, with its aim to be net zero by 2050.</p> <p>Further information on the Nemak Group's climate strategy is available in its Annual Report at: <a href="https://investors.nemak.com/financiera/informacion_anual">https://investors.nemak.com/financiera/informacion_anual</a>.</p>
5.4 GHG Emissions Management	Conformance	The Entity works systematically to achieve performance aligned to the GHG Emissions Reduction Plan and targets. The direct Emissions Reduction Plan is managed using the ISO 50001 Management System. The latest external ISO audit reports did not identify any non-conformity.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	<p>The Entity has measured, quantified and publicly reported on Material Emissions to Air. Information is available in the Entity's validated Environmental Declaration disclosed at: <a href="https://www.nemak.com/media/3361/umwelterklaerung-2023.pdf">https://www.nemak.com/media/3361/umwelterklaerung-2023.pdf</a></p> <p>Actions and efforts to minimise exposure to, and impacts from, Emissions to Air have been demonstrated and described in a documented publicly available improvement plan, disclosed in the Dillingen Plant Report at: <a href="https://www.nemak.com/de/nachhaltigkeit/?sc=0#sustainabilityPolicies">https://www.nemak.com/de/nachhaltigkeit/?sc=0#sustainabilityPolicies</a></p>
6.2a-g Discharges to Water	Conformance	The Entity quantifies and publicly discloses its Material Discharges to Water from its activities. A plan is implemented to minimise exposure to and impacts from Discharges to Water. The Entity does not discharge directly into a water body.

CRITERION	RATING	COMMENT
		<p>Information on Discharges to Water is available on the Dillingen Plant Report, page 6: <a href="https://www.nemak.com/media/3360/2024_-asi-_dilligen-plant-report.pdf">https://www.nemak.com/media/3360/2024_-asi-_dilligen-plant-report.pdf</a></p> <p>Information is also available in the Environmental Declaration, pages 25 and 26: <a href="https://www.nemak.com/media/3361/umwelterklaerung-2023.pdf">https://www.nemak.com/media/3361/umwelterklaerung-2023.pdf</a></p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has assessed major operational risk areas including Spills and Leakages within the framework of environmental aspects and impact analysis. The Entity's relevant Management System is certified according to ISO 14001 and has a validated Environmental Declaration from EMAS, disclosed at: <a href="https://www.nemak.com/media/3361/umwelterklaerung-2023.pdf">https://www.nemak.com/media/3361/umwelterklaerung-2023.pdf</a></p> <p>A plan to prevent, detect and remediate Spills and Leakages is in place. The Plan includes compliance controls and a monitoring program.</p>
6.4a-b Public Disclosure of Spills and Leakages	Not Applicable	<p>This Criterion is currently not applicable to the Entity, as no Material Spills nor Leakages have occurred. This was confirmed during the Audit by the Entity's management and reported in the independently validated Environmental Declaration at: <a href="https://www.nemak.com/media/3361/umwelterklaerung-2023.pdf">https://www.nemak.com/media/3361/umwelterklaerung-2023.pdf</a></p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Group has established a Waste management procedure at a global level. Nemak reports quantities of Hazardous and Non-Hazardous Waste to authorities and publicly discloses the data in the Annual Report at: <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf</a></p> <p>Entity specific data on Waste quantities are publicly disclosed in the Dillingen Plant Report at: <a href="https://www.nemak.com/de/nachhaltigkeit/?sc=0#sustainabilityPolicies">https://www.nemak.com/de/nachhaltigkeit/?sc=0#sustainabilityPolicies</a></p> <p>The Entity has assessed impacts on human wellbeing and the environment from produced Waste.</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	Conformance	The Entity collects 100% of produced Dross which is recycled externally. Dross is stored appropriately, and no Dross is landfilled. The Entity reviews its produced Dross quantity annually.
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has identified and mapped its water use and disclosed its water withdrawal and use by source and type. Water consumption is monitored within the Environmental Management System. Water intake is reported internally on a monthly basis.</p> <p>Public information on water withdrawal and use is disclosed in the Environmental Declaration and the Dillingen Plant Report.</p>

CRITERION	RATING	COMMENT
		<p>The Environmental Declaration is disclosed at:  <a href="https://www.nemak.com/media/3361/umwelterklaerung-2023.pdf">https://www.nemak.com/media/3361/umwelterklaerung-2023.pdf</a></p> <p>The Dillingen Plant Report is disclosed at:  <a href="https://www.nemak.com/media/3360/2024_-asi-_dilligen-plant-report.pdf">https://www.nemak.com/media/3360/2024_-asi-_dilligen-plant-report.pdf</a></p> <p>Water-related risks in watersheds have been assessed. The study concluded that the Entity's activities have no Material risks to watersheds in the Entity's Area of Influence.</p>
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity, as the Entity's risk assessment identified the risks related to water withdrawal and discharge as low. This rating is supported by data from the Aqueduct Water Risk Atlas and monthly water analysis reports.
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity conducted a Biodiversity and Ecosystem Services risk assessment. The study concluded that there are no Material impacts on Biodiversity from the Entity's activities.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as the Entity's Biodiversity risk assessment concluded that the Facility has no Material impacts on Biodiversity features and values.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity, as the Entity's Biodiversity risk assessment concluded that the Facility has no Material impacts on Biodiversity features and values.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as the Entity's Biodiversity risk assessment did not identify any Ecosystem Services dependencies.
8.4 Alien Species	Conformance	The Entity has a procedure in place to manage risks from Alien Species. The Biodiversity risk assessment did not recommend any specific actions related to invasive species.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity's Facility is not located in or near World Heritage properties, as confirmed by the site visits and the UNESCO map of World Heritage: <a href="https://whc.unesco.org/en/statesparties/">https://whc.unesco.org/en/statesparties/</a>
8.6a-d Protected Areas	Conformance	The Entity is not located in or adjacent to a Protected Area.
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Minor Non-Conformance	The Group has disclosed the Human Rights Policy at: <a href="https://www.nemak.com/media/1646/nemak-global-human-rights-policy.pdf">https://www.nemak.com/media/1646/nemak-global-human-rights-policy.pdf</a>

CRITERION	RATING	COMMENT
		<p>Human Rights are also addressed in other Policy documents such as the Code of Conduct, global Diversity and Inclusion Policy, Business Code for Suppliers and the Sustainable Purchasing Policy collectively disclosed at:  <a href="https://nemak.com/sustainability/?sc=0#sustainabilityPolicies">https://nemak.com/sustainability/?sc=0#sustainabilityPolicies</a></p> <p>The Group has conducted a gender-sensitive Human Rights Due Diligence assessment at the global level, however at the time of the Audit the evaluation of identified risks has not yet been documented at an Entity level.</p> <p>The Due Diligence assessment concluded that the Entity did not cause or contribute to Material Human Rights issues.</p>
9.2a-e Gender Equity and Women's Empowerment	Minor Non-Conformance	<p>The Group has subscribed to the UN Global Compact and joined the initiative's gender equality program in 2021 to set and deliver on corporate targets for female representation and leadership. In 2022, the Group also became a signatory to the UN's Women's Empowerment Principles (WEPs).</p> <p>The Group is committed to maintaining and promoting a workplace free of Discrimination and Harassment by actively promoting programs devoted to further develop all aspects of Diversity and Inclusion (D&amp;I) in the workplace.</p> <p>Information about the effectiveness of the measures taken to promote gender equity is made publicly available in the Group Annual Report, pages 79 to 82:  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf</a></p> <p>Further information is available in the Bloomberg Gender Equality Index Survey: <a href="https://www.nemak.com/media/3343/bloomberg-gei-v2.pdf">https://www.nemak.com/media/3343/bloomberg-gei-v2.pdf</a></p> <p>The Entity however did not sufficiently demonstrate that an effective, comprehensive and documented program is implemented which promotes gender equity and women's empowerment in:</p> <ul style="list-style-type: none"> <li>i. employment practices;</li> <li>ii. training opportunities;</li> <li>iii. awarding of contracts;</li> <li>iv. processes of engagement; and</li> <li>v. management activities.</li> </ul>
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity as it is located in Central Europe, and no Indigenous Peoples or their lands, territories and resources are present or directly affected by the Entity's operations.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity as it is located in Central Europe, and no Indigenous Peoples or their lands, territories and resources are present or directly affected by the Entity's operations.
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 it is located in Central Europe, and no Indigenous Peoples or their lands, territories and resources are present or directly affected by the Entity's operations.

CRITERION	RATING	COMMENT
9.5a Cultural and Sacred Heritage – Identification	Conformance	There are no sacred or cultural heritage sites on, or in the vicinity of the Entity's Facility. No sites could be directly impacted by the Entity's activities. The nearest World Heritage site is located approximately 20 km from the Entity ("Völklinger Hütte").
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity as it is located in Central Europe, and no Indigenous Peoples or their lands, territories and resources are present or directly affected by the Entity's operations. No sacred or cultural heritage sites are impacted by the Entity's activities.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity as no resettlements or displacements have occurred, are currently taking place, or are expected to occur during the Certification period.
9.7a-h Affected Populations and Organisations	Conformance	<p>The Group has established a systematic and active approach to 'corporate citizenship', including respecting the rights and interests of Affected Communities. The Group has developed and is using materiality and impact assessment for projects and major changes to their operations.</p> <p>At a Group level, Nemak publicly reports on its corporate citizenship in its 2023 Annual Report 2023, pages 87 to 89:  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf</a></p>
9.8a Conflict-Affected and High-Risk Areas – Strong management systems	Conformance	The Entity has demonstrated that there are processes in place to ensure a risk-based Due Diligence over its Aluminium supply chain. The Entity regularly conducts documented risk assessments. The latest assessment confirmed that the Entity is not sourcing from Conflict-Affected and High-Risk Areas (CAHRAs).
9.8b Conflict-Affected and High-Risk Areas – Identify and assess risks	Conformance	The Entity has demonstrated that there are processes in place to ensure a risk-based Due Diligence over its Aluminium supply chain. The Entity regularly conducts documented risk assessments. The latest assessment confirmed that the Entity is not sourcing from Conflict-Affected and High-Risk Areas (CAHRAs).
9.8c Conflict-Affected and High-Risk Areas – Strategy to respond to risks	Conformance	The Entity has implemented a strategy to respond to identified risks in their supply chain. The Entity confirmed that until the time of the Audit they were not sourcing any metal from CAHRAs.
9.8d Conflict-Affected and High-Risk Areas – Audit of due diligence	Conformance	This ASI Performance Standard Audit satisfies the requirements of this Criterion.
9.8e Conflict-Affected and High-Risk Areas – Report annually	Conformance	The Group has publicly reported on its supply chain Due Diligence process and results in the 2023 Annual Report, pages 59 to 60: <a href="https://investors.nemak.com/financiera/informacion_anual">https://investors.nemak.com/financiera/informacion_anual</a>
9.9 Security practice	Conformance	The Entity's security service provider commits to the Group's Business Code for Suppliers, which includes a commitment to respect Human Rights. Security workers on site are responsible for monitoring security only and are not allowed to perform high risk actions such as body searches.

CRITERION	RATING	COMMENT
<b>10. LABOUR RIGHTS</b>		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity respects the right of Freedom of Association and the employees' right to Collective Bargaining. This commitment is written in the Group's Human Rights Policy, in their Code of Conduct, as well as in the Business Code for Suppliers. These Policies are regularly reviewed, approximately every two years. These documents are communicated internally and are disclosed on the Group website at: <a href="https://www.nemak.com/sustainability/?sc=0#sustainabilityPolicies">https://www.nemak.com/sustainability/?sc=0#sustainabilityPolicies</a></p> <p>Worker representatives confirmed that the Entity does not interfere in their work and that Workers' rights are respected.</p>
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity, as Applicable Law guarantees Workers rights to the Freedom of Association and Collective Bargaining.
10.2a-c Child Labour	Conformance	<p>In the Group Human Rights Policy, it is clearly stated that the Group 'strictly prohibits the use of Child Labour'. The prohibition of child work is also stated in Nemak's business code for suppliers. Both documents are accessible at: <a href="https://www.nemak.com/sustainability/?sc=0#sustainabilityPolicies">https://www.nemak.com/sustainability/?sc=0#sustainabilityPolicies</a></p> <p>The Entity adheres to all regulations and Applicable Law related to Child Labour and Forced or Compulsory Labour. The Entity does not employ individuals under the age of 15 years.</p>
10.3a-c Forced Labour	Conformance	<p>Through a site tour, interviews and document review, the Audit confirmed that the Entity is not involved in Forced Labour, neither directly nor through labour agencies. Neither deposits nor security payments are required, nor is any form of Debt Bondage permitted.</p> <p>The Entity does not unreasonably restrict the freedom of movement of Workers in the workplace, does not retain original copies of Workers' identity papers, work permits, travel documents or training certificates.</p> <p>Workers may terminate their employment at any time without penalty, given notice of reasonable length. The time for announced termination is defined in the working contracts, based on local law.</p> <p>The Group has issued a Modern Slavery Statement (dated August 2024), accessible at: <a href="https://www.nemak.com/sustainability/?sc=0#sustainabilityPolicies">https://www.nemak.com/sustainability/?sc=0#sustainabilityPolicies</a></p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity does not tolerate any form of Discrimination or Harassment in the workplace and communicates its approach through the Group Code of Conduct: <a href="https://www.nemak.com/sustainability/?sc=0#sustainabilityPolicies">https://www.nemak.com/sustainability/?sc=0#sustainabilityPolicies</a></p> <p>The Group provides a global compliance hotline to report any breaches of its code. This is communicated to Workers both in training and on the website.</p>
10.5 Communication and engagement	Conformance	<p>The Entity has a multitude of channels to systematically and openly communicate with its employees.</p> <p>Interviewed workers confirmed that there is no threat of reprisal, intimidation or Harassment from open communication.</p>

CRITERION	RATING	COMMENT
10.6a-g Violence and Harassment	Minor Non-Conformance	<p>The Group is committed to maintaining and promoting a workplace free from Discrimination and Harassment by actively promoting programs devoted to further develop all aspects of diversity and inclusion in the workplace.</p> <p>During the Audit, Workers did not report any cases of Violence or Harassment at the workplace in the confidential Worker interviews.</p> <p>All Workers receive regular training on the Group's Code of Conduct which addresses Violence and Harassment at the workplace.</p> <p>Whilst the Group has issued a documented specific workplace Policy on Violence, at the time of the Audit however, this document was not yet publicly available.</p>
10.7a-c Remuneration	Conformance	<p>Workers receive work contracts prior to the start of their employment. These work contracts detail all necessary information including working hours, payment and vacation entitlements. Document review and interviews with Workers, Worker representatives and management confirmed that wages exceed the national legal minimum. Wages and salaries are collectively negotiated with the Union that is active at the Entity's site. Overtime is paid with a premium of at least 25%. Salary/wages are paid monthly to the employees' bank accounts.</p>
10.8a-c Working Time	Conformance	<p>The Entity provided documented evidence during the Audit that it complies with Applicable Law and industry standards on standard working time, overtime, public holidays and vacation.</p> <p>Based on the legal 40 hour working week, Workers do not work more than eight hours per workday as an average over a six-month period. Workers have an average of two days off per seven-day period.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>As confirmed by interviews with Workers and management during the Audit, the Entity's workers are informed on Human and Labour Rights during the onboarding process. All Workers receive documented training on fundamental documents such as the Group Code of Conduct and Policies.</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 Occupational Health &amp; Safety (OH&amp;S) Management System which is externally certified since 2006 (OHSAS 18001 and subsequently according to ISO 45001) from an accredited certification body. The Group's Global OH&amp;S policy is publicly disclosed at: <a href="https://www.nemak.com/media/2773/hse-policy.pdf">https://www.nemak.com/media/2773/hse-policy.pdf</a></p> <p>The Entity level OH&amp;S Policy is disclosed as part of the Entity's Environmental Declaration at: <a href="https://www.nemak.com/media/3361/umwelterklaerung-2023.pdf">https://www.nemak.com/media/3361/umwelterklaerung-2023.pdf</a></p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity's OH&amp;S Management System is ISO 45001 certified by an accredited certification body. The Entity has implemented and communicated the OH&amp;S Policy and reviews annually its OH&amp;S Management System including its Policy.</p> <p>Information on the effectiveness of the OH&amp;S Management System is publicly disclosed. The performance disclosure includes both leading and lagging indicators, as well as a comparative analysis of performance with peer businesses. The disclosure is made in the</p>

CRITERION	RATING	COMMENT
		Dillingen Plant Report, pages 12-13: <a href="https://nemak.com/media/3442/asi-dilligen-v2.pdf">https://nemak.com/media/3442/asi-dilligen-v2.pdf</a>
11.2 Employee engagement on Health and Safety	Conformance	The Entity has established a joint OH&S committee which meets quarterly. Minutes of these meetings demonstrate that Workers can raise, discuss and participate in the resolution of OH&S issues with management.

#### ASI LIMITATION OF LIABILITY DISCLAIMER

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

#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	6 June 2025	Initial Certification Audit – Full Certification