

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# GRUPA KĘTY S.A.

CERTIFICATE  
NUMBER

267

ASI  
STANDARD

PERFORMANCE  
STANDARD  
(V2 2017)

CERTIFICATION  
LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITOR

TÜV RHEINLAND  
CERT GMBH

DATE OF ISSUE

12 APRIL 2023

DATE OF EXPIRY

11 APRIL 2026

CERTIFIED SINCE

12 APRIL 2023

AUTHORISED BY

A stylized, handwritten signature in black ink, likely representing the Aluminium Stewardship Initiative Ltd.

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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

Foundry and extrusion plant manufacturing  
aluminium profiles and components at Grupa Kęty  
S.A (Poland).

# SUMMARY AUDIT REPORT

## PERFORMANCE

## STANDARD

### OVERVIEW

MEMBER NAME	Grupa Kęty S.A.
ENTITY NAME	Grupa Kęty S.A.
CERTIFICATION SCOPE	Foundry and extrusion plant manufacturing aluminium profiles and components at Grupa Kęty S.A (Poland).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Semi-Fabrication</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>Performance Standard V2</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit (5 – 6 September 2022)</li><li>Surveillance Audit (7 – 8 April 2025)</li></ul>
AUDIT FIRM	TÜV Rheinland Cert GmbH
AUDIT DATE	<ul style="list-style-type: none"><li>5 – 6 September 2022 (Initial Certification Audit)</li><li>7 – 8 April 2025 (Surveillance Audit)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>24 February 2023 (Initial Certification Audit)</li><li>5 June 2025 (Surveillance Audit)</li></ul>
AUDIT SCOPE	<p><u>Initial Certification Audit (5 – 6 September 2022)</u></p> <p>The Audit Scope includes the foundry and extrusion plant at Grupa Kety S.A. (Poland).</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Semi-Fabrication</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Surveillance Audit (7 – 8 April 2025)</u></p> <p>The Audit Scope includes the foundry and extrusion plant at Grupa Kety S.A. (Poland).</p>

	<p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"> <li>Aluminium Re-melting/Refining</li> <li>Casthouses</li> <li>Semi-Fabrication</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	12 April 2023 – 11 April 2026
NEXT AUDIT TYPE	Re-Certification Audit
NEXT AUDIT DUE DATE	11 April 2026
CERTIFICATE NUMBER	267

## SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has developed and implemented policies, systems, procedures and processes that conform to the ASI Performance Standard's legal compliance requirements. The management board takes overall responsibility for legal Compliance, as per local law obligations. A Compliance Officer has been appointed to monitor compliance with local and international law. The Entity implements systems, including a legal database and qualified in-house and external legal advisers to maintain awareness of and ensure Compliance with Applicable Law. The Entity holds ISO 9001, ISO 14001 and ISO 45001 certifications from an accredited certification body to ensure Compliance with Applicable Law.
1.2 Anti-Corruption	Conformance	The Entity has implemented an Anti-Corruption Policy and conflict of interest guidelines and communicates these internally and externally at: <a href="https://grupakety.com/en/sustainable-development/society/documents-and-policies/">https://grupakety.com/en/sustainable-development/society/documents-and-policies/</a> The financial system is annually audited by an external tax auditor. These guidelines are incorporated into the Management System and are subject to regular review and internal monitoring. The Entity regularly trains Workers at all levels.
1.3 Code of Conduct	Conformance	The Entity has issued and communicated a Code of Ethics. The Code is integrated with the Entity's long-term ESG Strategy and supports the implementation of Sustainable Development Goals both by the Entity and its supply chain. Refer to: <a href="https://grupakety.com/en/sustainable-development/society/documents-and-policies/">https://grupakety.com/en/sustainable-development/society/documents-and-policies/</a> These guidelines are incorporated into the Management System and are subject to regular review and internal monitoring. The Entity regularly trains Workers at all levels.
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	The Entity is certified in accordance with ISO 14001, ISO 45001, ISO 9001 and IATF 16949 standards. The Entity has issued and communicated both internally and publicly Policy statements addressing environmental, social, and governance aspects, which are available at: <a href="https://grupakety.com/en/sustainable-development/society/documents-and-policies/">https://grupakety.com/en/sustainable-development/society/documents-and-policies/</a> Also refer to: Code of Ethics <a href="https://grupakety.com/en/code-of-ethics-of-the-capital-group-of-grupa-kety-s-a/">https://grupakety.com/en/code-of-ethics-of-the-capital-group-of-grupa-kety-s-a/</a> Human Rights Policy <a href="https://grupakety.com/wp-">https://grupakety.com/wp-</a>

CRITERION	RATING	COMMENT
		<a href="content/uploads/2021/12/RespectForHumanRightsPolicy.pdf">content/uploads/2021/12/RespectForHumanRightsPolicy.pdf</a>
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The Entity has developed a system to review and update its Policies following any changes in the Management System, legal requirements and/or risks. Senior management has endorsed all relevant Policies.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	<p>The Entity has developed communication channels to inform all internal and external Stakeholders about its Policies within the scope of environmental, social, and governance aspects of its business operations. Information is available at:</p> <p>ESG Strategy 2025: <a href="https://grupakety.com/en/sustainable-development/esg-strategy-2025/">https://grupakety.com/en/sustainable-development/esg-strategy-2025/</a></p> <p>Annual Report: <a href="https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/">https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/</a></p> <p>The Entity has a system to collect feedback about the effectiveness of the Policies through various communication channels, including but not limited to surveys, consultations and a 'whistleblowing' mechanism.</p>
2.2 Leadership	Conformance	The Entity's management board has the ultimate responsibility and authority for ensuring conformance with the ASI Performance Standard and to ensure sufficient resources to support the implementation of the Standard. The Quality and Environmental Manager has been nominated to implement, maintain and continuously improve the Management System.
2.3a Environmental and Social Management Systems (environmental)	Conformance	<p>The Entity has documented and implemented an integrated Management System, which is certified according to ISO 14001:2015. There are no overdue open actions from the latest audit report. Refer to:</p> <p><a href="https://profile.grupakety.com/en/certificates-and-ce-declarations/">https://profile.grupakety.com/en/certificates-and-ce-declarations/</a></p>
2.3b Environmental and Social Management Systems (social)	Conformance	<p>The Entity has documented and implemented an integrated Management System, which is certified according to ISO 45001:2018 (valid until 1 July 2023) by an accredited certification body:</p> <p><a href="https://profile.grupakety.com/en/certificates-and-ce-declarations/">https://profile.grupakety.com/en/certificates-and-ce-declarations/</a></p> <p>With respect to social accountability, the Entity has implemented a Management System based on the guidelines of ISO:26000 (Guidance on Social Responsibility) (not certified). Additional reference documents for the implementation of the social and governance Management System at the Entity include the</p>

CRITERION	RATING	COMMENT
		<p>UN Global Compact and the Sustainable Development Goals (SDG).</p> <p>There are no overdue open actions from the latest ISO 14001 audit report of the certification body. The non-financial report statement for 2024 does not indicate any violations of Human Rights or Stakeholders' rights.</p>
2.4 Responsible Sourcing	Conformance	<p>The Entity has implemented a Responsible Sourcing Policy via the Code of Conduct for Suppliers, available at: <a href="https://grupakety.com/wp-content/uploads/2022/11/Code_Conduct_Of_The_Suppliers.pdf">https://grupakety.com/wp-content/uploads/2022/11/Code_Conduct_Of_The_Suppliers.pdf</a></p> <p>A supplier Due Diligence process has been implemented and is consistently applied in routine practice.</p>
2.5 Impact Assessments	Conformance	<p>The Entity has implemented a sustainable development strategy aligned with selected UN SDG's to minimise its environmental and social impact. While no New Projects or Major Changes to the existing Facility were initiated during the reporting period, the Entity has established internal procedures to define what constitutes a 'Major Change' and to ensure that environmental, social, cultural, and Human Rights Impact Assessments, including gender analysis, are conducted when applicable. Monitoring of key performance indicators provides regular insight into progress toward sustainability goals, regardless of their relevance to current or future operations.</p>
2.6 Emergency Response Plan	Conformance	<p>The Entity has developed a site-specific emergency response plan in collaboration with relevant Stakeholders such as the local fire brigade. The Entity holds ISO 14001 and ISO 45001 certifications. The emergency plan is available to relevant Stakeholders on request.</p>
2.7 Mergers and Acquisitions	Conformance	<p>The Entity has not undergone or planned a merger or acquisition (M&amp;A) since becoming a member of ASI. However, the Entity has relevant processes and procedures to perform Due Diligence and assess risks, including risks for Human Rights and environmental violations.</p>
2.8 Closure, Decommissioning and Divestment	Conformance	<p>The Entity has developed procedures for closure, decommissioning and divestment. Any changes in business relations that lead to closure, decommissioning, or divestment are analysed in relation to business continuity plans.</p>
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	<p>The Entity's non-financial information is published in the Grupa Kęty Integrated Annual Report 2024 (only Polish version is currently available):</p>

CRITERION	RATING	COMMENT
		<a href="https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r">https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r</a> The Entity has adopted the European Sustainability Reporting Standards (ESRS) as a reporting standard.
3.2 Non-compliance and liabilities	Conformance	There were no fines or similar paid in the previous 12 months or in the annual reporting period, as confirmed through a review of financial reports and publicly available data. For further information, refer to: <a href="https://grupakety.com/en/investor-relations/grupa-kety-on-wse/ebi-reports/">https://grupakety.com/en/investor-relations/grupa-kety-on-wse/ebi-reports/</a> and <a href="https://raportzintegrowany.grupakety.com/en/environment/environmental-compliance/">https://raportzintegrowany.grupakety.com/en/environment/environmental-compliance/</a>
3.3a Payments to governments (legal and contractual)	Conformance	The Entity has implemented a process to identify legal and contractual obligations for payment to governmental agencies. Payments address taxes and social security. For further information, refer to: <a href="https://grupakety.com/en/investor-relations/grupa-kety-on-wse/ebi-reports/">https://grupakety.com/en/investor-relations/grupa-kety-on-wse/ebi-reports/</a> and <a href="https://raportzintegrowany.grupakety.com/en/environment/environmental-compliance/">https://raportzintegrowany.grupakety.com/en/environment/environmental-compliance/</a>
3.3b Payments to governments (disclosure - bauxite mining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.4 Stakeholder complaints, grievances and requests for information	Conformance	The Entity has established accessible Complaints Resolution Mechanisms, adequate to address Stakeholder complaints, grievances, and requests for information relating to its operations. Refer to: <a href="https://grupakety.com/en/sustainable-development/governance/reporting-breaches-of-law/">https://grupakety.com/en/sustainable-development/governance/reporting-breaches-of-law/</a> and <a href="https://grupakety.com/en/sustainable-development/governance/csr-management/">https://grupakety.com/en/sustainable-development/governance/csr-management/</a> A dedicated e-mail address has been established ( <a href="mailto:etyka@grupakety.com">etyka@grupakety.com</a> ). The Ethics Officer/Ombudsman can be reached directly and Workers can report grievances directly to their representatives (Trade Unions).
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity has evaluated the life cycle impacts of its major Products and has an Environmental Product Declaration (EPD). The certificate is available on the website, the ECO-PLATFORM, and ITB websites: <a href="https://www.eco-platform.org/epd-data.html">https://www.eco-platform.org/epd-data.html</a> <a href="https://www.itb.pl/epd">https://www.itb.pl/epd</a>
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Entity provides information to customers on the Life Cycle Assessment (LCA) of its Products. The LCA is not yet published on the website but is available upon customer request. The EPD certificate is available on the

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		Entity's website and all specific product technical data (ingots and profiles) are available on the manufacturer's website. Refer to: <a href="https://www.eco-platform.org/epd-data.html">https://www.eco-platform.org/epd-data.html</a> <a href="https://www.itb.pl/epd">https://www.itb.pl/epd</a>
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The Entity has published the EPD, which contains details of the boundaries, underlying assumptions, and data sources, available at: <a href="https://profile.grupakety.com/en/certificates-and-ce-declarations/">https://profile.grupakety.com/en/certificates-and-ce-declarations/</a>
4.2 Product design	Not Applicable	This Criterion is not applicable, as the Entity's Management System excludes design and development activities, as Products are either based on customer-provided individual designs (e.g., section drawings) or are standard, commercially available items (such as bars and pipes).
4.3a Aluminium Process Scrap (targets)	Conformance	As confirmed by interviews, document review, and site observations, the Entity has systems and a program in place to recycle 100% of its Aluminium Process Scrap, either within its site, within the Grupa Kęty group, or at external partners. The Entity has set specific quantitative and qualitative goals to be implemented. The content of Aluminium Scrap in Products extruded from low-emission billets for 2025 is defined as 75%.
4.3b Aluminium Process Scrap (alloy separation)	Conformance	The Entity has developed and implemented processes that allow for the separation of different grades of Aluminium. The effectiveness of these processes has been demonstrated through document review and site observations.
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	The Entity actively cooperates with certified recycling systems and increases the use of Post-Consumer Aluminium Scrap, aligning with its 'end-of-life' product strategy. Through selective Scrap collection and energy-efficient secondary smelting, it significantly reduces the overall environmental impact compared to Primary Aluminium production.
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	The Entity closely cooperates with certified collection and recycling systems to support accurate measurement and improve recycling rates as part of its 'end-of-life' product strategy. A key objective is to increase the share of Post-Consumer Aluminium Scrap in its products by 50% by 2025.
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity accounts for and discloses Material Greenhouse Gas (GHG) emissions and energy use by source on an annual basis in the Grupa Kęty Integrated



CRITERION	RATING	COMMENT
		Report (pages 105-110): <a href="https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/">https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/</a>
5.2 GHG emissions reductions	Conformance	The Entity has published GHG emissions reduction targets in both its Climate Change Policy document: <a href="https://grupakety.com/wp-content/uploads/2021/12/ClimateChangePolicy.pdf">https://grupakety.com/wp-content/uploads/2021/12/ClimateChangePolicy.pdf</a> and the Grupa Kęty Annual Report (pages 105-110): <a href="https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/">https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/</a>
5.3a Aluminium Smelting (management system)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3b Aluminium Smelting (up to and including 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		
6.1 Emissions to Air	Conformance	The Entity reports on its Emissions to Air that have adverse effects on humans or the environment annually in the Grupa Kęty Integrated Report. Measurements are undertaken by an accredited independent laboratory, as requested by the relevant authority. Further information is available in the Grupa Kęty Annual Report (page 110): <a href="https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/">https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/</a>
6.2 Discharges to Water	Conformance	The Entity has a sanitary sewerage system for the disposal of domestic wastewater and a combined sewerage system for the disposal of industrial wastewater. Discharges to Water are under strict control according to local regulations and permits. Further information is available in the Grupa Kęty Annual Report (page 111): <a href="https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/">https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/</a>
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	As part of the ISO 14001 certified Environmental Management System, the Entity has a systematic approach to risk assessment which includes prevention and detection of Spills and Leakage.
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	The Entity has established management and external communication plans, compliance controls, and a monitoring program to prevent and detect Spills and Leakages. Compliance with environmental standards is verified through third-party inspections and continuous

CRITERION	RATING	COMMENT
		operational optimisation is aligned with Best Available Techniques (BAT).
6.4a Reporting of Spills (immediate disclosure)	Conformance	<p>As part of the ISO 14001 certified Environmental Management System, the Entity has procedures in place to ensure disclosure to affected parties of the volume, type, and potential impact of significant Spills immediately after an incident.</p> <p>The Entity has not experienced any significant Spills since 2004. The 2024 Annual Report (page 112) confirms that during the reporting period, no failures occurred that resulted in contamination or other damage to the natural environment:</p> <p><a href="https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/">https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/</a></p>
6.4b Reporting of Spills (regular reporting)	Conformance	There have been no significant Spills or uncontrolled release of hazardous material at the Entity since 2004.
6.5a Waste management and reporting (strategy)	Conformance	The Entity implements a waste management strategy in accordance with the Environmental Policy, taking into account national legal requirements and other commitments.
6.5b Waste management and reporting (disclosure)	Conformance	<p>In line with the ISO 14001 certified Environmental Management System, the Entity has collected data on waste generation and disposal. The quantity of Hazardous and Non-Hazardous Waste generated by the Entity and the associated waste disposal methods are reported in the Annual Report 2024 (page 124):</p> <p><a href="https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/">https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/</a></p>
6.6a Bauxite Residue (storage construction)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6b Bauxite Residue (integrity checks and controls)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6c Bauxite Residue (water discharge)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6d Bauxite Residue (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6e Bauxite Residue (state of the art technologies)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6f Bauxite Residue (remediation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
6.7a Spent Pot Lining (SPL) (storage and management)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a Dross (recovery)	Conformance	The Entity maximises the recovery of Aluminium by sending all generated Dross to a specialised facility operated by a third party that processes and recovers metal from Dross.
6.8b Dross (recycling)	Conformance	The Entity ships all recovered Dross to a recycling facility.
6.8c Dross (review of alternatives)	Conformance	As the Entity sends all recovered Dross to specialised recycling companies, there is no landfilling.
PRINCIPLE 7 WATER STEWARDSHIP		
7.1a Water assessment (mapping)	Conformance	The Entity has implemented a system to identify and map its water withdrawal and use by source and type.
7.1b Water assessment (risk assessment)	Conformance	The Entity has undertaken a corporate water risk assessment and identified that it is located in a low risk area, and that no specific risks related to the water withdrawal and use on the Watershed from the Facility's activities were identified.
7.2a Water management (management plans)	Conformance	The Entity has an environmental permit that includes terms and conditions relating to water management and use, which is monitored by the relevant competent authorities.
7.2b Water management (monitoring)	Conformance	Monitoring of water consumption is undertaken according to permit requirements.
7.3 Disclosure of water usage and risks	Conformance	The Entity maintains full compliance with its water abstraction permit (valid until 2034), ensuring systematic measurement, reporting, and sustainable use of water resources. Daily monitoring, annual reporting to authorities, and ISO 14001/45001-certified emergency protocols safeguard against operational disruptions and environmental impacts. Water consumption is transparently disclosed as a Key Performance Indicator (KPI) in the

CRITERION	RATING	COMMENT
		Annual Report (page 115): <a href="https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/">https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/</a>
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	The Entity has undertaken a biodiversity assessment and the Entity's site and operations are not a source of significant impact on the natural environment, due to the location within an industrial area and the implemented countermeasures.
8.2a Biodiversity management (biodiversity action plans)	Not Applicable	This Criterion is not applicable as the biodiversity assessment determined that there is no significant risk to biodiversity.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Not Applicable	This Criterion is not applicable as the biodiversity assessment determined that there is no significant risk to biodiversity.
8.2c Biodiversity management (reporting)	Not Applicable	This Criterion is not applicable as the biodiversity assessment determined that there is no significant risk to biodiversity.
8.3 Alien Species	Conformance	Alien Species were considered in the biodiversity assessment and the only potential risk is with the use of wooden pallets. All pallets are sourced locally.
8.4a Commitment to "No Go" in World Heritage properties (exploration and new mines)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.4b Commitment to "No Go" in World Heritage properties (existing mines)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.5a Mine rehabilitation (best available techniques)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.5b Mine rehabilitation (financial provisions)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	The Entity has published its declaration to respect Human Rights: <a href="https://grupakety.com/wp-content/uploads/2021/12/RespectForHumanRightsPolicy.pdf">https://grupakety.com/wp-content/uploads/2021/12/RespectForHumanRightsPolicy.pdf</a>
9.1b Human Rights Due Diligence (process)	Conformance	The Entity has implemented a system to assess salient Human Rights issues. A Policy on Respect for Human Rights reflects the principles deemed necessary by the

CRITERION	RATING	COMMENT
		Entity to ensure compliance with international Human Rights standards. As of the time of the Audit, no salient Human Rights issues have been identified. Refer to: <a href="https://grupakety.com/en/sustainable-development/society/documents-and-policies">https://grupakety.com/en/sustainable-development/society/documents-and-policies</a>
9.1c Human Rights Due Diligence (remediation)	Not Applicable	This Criterion is not applicable as the Entity has not identified that it has caused Human Rights impacts.
9.2 Women's Rights	Conformance	The Entity has developed a Diversity Policy as a basis to support the employment of women and vulnerable groups: <a href="https://grupakety.com/en/sustainable-development/society/documents-and-policies">https://grupakety.com/en/sustainable-development/society/documents-and-policies</a> There was no evidence of the violation of the legal rights of female Workers. As of 2023, women represented 16% of the management team across the Entity, with ongoing efforts to promote diversity and inclusion. Refer to: <a href="https://raportzintegrowany.grupakety.com/en/society/employees/diversity-and-ensuring-equal-opportunities/">https://raportzintegrowany.grupakety.com/en/society/employees/diversity-and-ensuring-equal-opportunities/</a>
9.3 Indigenous Peoples	Not Applicable	This Criterion is not applicable as there are no Indigenous Peoples in the Entity's Area of Influence.
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	This Criterion is not applicable as there are no Indigenous Peoples in the Entity's Area of Influence.
9.5 Cultural and sacred heritage	Not Applicable	This Criterion is not applicable as there are no cultural and sacred heritage in the Entity's Area of Influence.
9.6a Resettlements (avoid or minimise)	Not Applicable	This Criterion is not applicable as the Entity performs business operations in an industrial area and there is no resettlement.
9.6b Resettlements (where unavoidable)	Not Applicable	This Criterion is not applicable as the Entity performs business operations in an industrial area and there is no resettlement.
9.7a Local Communities (rights and interests)	Conformance	The Entity has incorporated Local Community needs with respect to a clean environment into its Corporate Social Responsibility (CSR) Policy and Climate Change Policy: <a href="https://grupakety.com/en/sustainable-development/society/documents-and-policies/">https://grupakety.com/en/sustainable-development/society/documents-and-policies/</a> The Entity has implemented a process to annually monitor the progress against climate goals.
9.7b Local Communities (impacts)	Conformance	The Entity has developed a CSR Policy that is focused on equity and health promotion through sport. For further information, refer to: <a href="https://grupakety.com/en/sustainable-development/society/documents-and-policies/">https://grupakety.com/en/sustainable-development/society/documents-and-policies/</a> and <a href="https://grupakety.com/en/sustainable-development/esg-strategy-2025/">https://grupakety.com/en/sustainable-development/esg-strategy-2025/</a>

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9.7c Local Communities (livelihoods)	Conformance	The Entity has developed a CSR Policy that is focused on equity and health promotion through sport. For further information, refer to: <a href="https://grupakety.com/en/sustainable-development/society/documents-and-policies/">https://grupakety.com/en/sustainable-development/society/documents-and-policies/</a> and <a href="https://grupakety.com/en/sustainable-development/esg-strategy-2025/">https://grupakety.com/en/sustainable-development/esg-strategy-2025/</a>
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity does not operate in Conflict-Affected and High-Risk Areas (CAHRA) and has an effective Due Diligence process in place to assess risk for business and Human Rights violations. As a result of the Due Diligence process, the Entity can resign from markets involved in conflicts.
9.9 Security practice	Conformance	The Entity only employs unarmed guards. Observations confirmed that the private security provider respects Human Rights in line with recognised standards and good practices. No body searches are performed.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Entity respects the rights of Workers to unite freely in the Trade Unions and seek representation without interference. A freely elected Worker representation is in place and there are two Unions that can perform their activities. No evidence of violation of the right to represent Workers was found.
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	Through the review of documents and analysis of testimonials by Trade Union representatives, the Entity demonstrates it has an open attitude to negotiating the Collective Bargaining agreement. No evidence of violation of the Workers' right to negotiate the agreement was found.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable as, there are no legal restrictions for the establishment of trade unions or the joining of trade unions despite the form of employment, in Poland.
10.2a Child Labour (minimum age)	Conformance	The Entity does neither use nor support the use of Child Labour. The minimum working age of 15 years is respected. No young Workers were observed on site during the Audit.
10.2b Child Labour (hazardous)	Conformance	The Entity does neither use nor support the use of Child Labour. The minimum working age of 15 years is respected. No young Workers were observed on site during the Audit.
10.2c Child Labour (worst forms)	Conformance	The Entity does neither use nor support the use of Child Labour. The minimum working age of 15 years is

CRITERION	RATING	COMMENT
		respected. No young Workers were observed on site during the Audit.
10.3a Forced Labour (human trafficking)	Conformance	The Entity does neither engage in nor support the use of Forced Labour. There was no evidence of engagement in or support of Human Trafficking either directly or through any employment or recruitment agencies, as confirmed by interviews with Workers' representatives and management as well as a document review. It was witnessed that all Workers could leave their workstations after regular working hours, or for breaks.
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity does neither engage in nor support the use of Forced Labour. The Entity does not require any form of deposit, Recruitment Fee or equipment advance from Workers either directly or through employment or recruitment agencies, as confirmed by interviews and document review.
10.3c Forced Labour (migrant workers)	Conformance	The Entity does neither engage in nor support the use of Forced Labour. Migrant Workers from Ukraine are employed by subcontractors at the Entity. No evidence of employment of Migrant Workers from high-risk countries was found.
10.3d Forced Labour (debt bondage)	Conformance	The Entity does neither engage in nor support the use of Forced Labour. The Entity does not hold Workers in Debt Bondage or force them to work in order to pay off a debt, as confirmed by interviews and document review.
10.3e Forced Labour (freedom of movement)	Conformance	There was no evidence that the Workers' freedom of movement was restricted. It was witnessed that all Workers could leave their workstations after regular working hours or for breaks.
10.3f Forced Labour (retention of Identity papers, permits, certificates)	Conformance	The Entity has established a document management system that allows it to retain copies of Workers' documents only in the personnel files.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity has an employment procedure that allows Workers to terminate their employment agreements with reasonable notice, defined in local labour law as either two weeks one month or three months, depending on the type of the agreement.
10.4 Non-Discrimination	Conformance	The Entity has implemented a Diversity Policy that promotes equal opportunities in employment and development regardless of gender, age or background. No cases of direct or indirect Discrimination were identified, and the rights of employees with special needs, including young mothers and persons with disabilities, are respected.



CRITERION	RATING	COMMENT
		<p>A publicly available Grievance Mechanism is in place, allowing alleged breaches of the Code of Ethics to be reported confidentially via email (<a href="mailto:etyka@grupakety.com">etyka@grupakety.com</a>), by post or 'in person' to the Business Ethics Ombudsman. For further information, refer to:</p> <p><a href="https://grupakety.com/en/sustainable-development/governance/reporting-breaches-of-law/">https://grupakety.com/en/sustainable-development/governance/reporting-breaches-of-law/</a></p> <p><a href="https://grupakety.com/en/sustainable-development/governance/csr-management/">https://grupakety.com/en/sustainable-development/governance/csr-management/</a></p>
10.5 Communication and engagement	Conformance	<p>The Entity has established both 'one-way' and 'two-way' communication channels. Information boards, posters and campaign materials are used to inform about policies, goals, and values. Regular meetings with Workers and their representatives are provided, and meetings are documented.</p> <p>Workers can ask questions or raise ideas via various channels, either by reporting them to the Human Resources team, or other relevant managers or their representatives. The Entity has developed various channels (e.g., online, analogue and 'in person') to respect the Workers' diversity and communication requirements.</p>
10.6 Disciplinary practices	Conformance	<p>The Entity has developed and implemented disciplinary procedures that respect human dignity. No evidence of using corporal or mental punishment was found.</p>
10.7a Remuneration (living wage)	Conformance	<p>The Entity has developed a transparent remuneration process based on the Collective Bargaining Agreement. Workers are paid in full, and additional benefits are provided in addition to their basic wages, as confirmed by a review of randomly selected Worker remuneration records. Payment for Overtime, as well as social security, was provided. No evidence of payment in vouchers or goods was found during the Audit.</p> <p>The Entity ensures that all employees receive at least a living wage, in line with internal remuneration policies and market benchmarks. Compensation practices are regularly reviewed to maintain fairness, transparency, and alignment with the local cost of living. Further information is available in the Annual Report (pages 127 and 130):</p> <p><a href="https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/">https://grupakety.com/raporty_okresowe/skonsolidowany-raport-roczny-za-2024-r/</a></p>
10.7b Remuneration (method of payment)	Conformance	<p>The Entity has implemented payment regulations in line with local law. Monthly salaries along with social benefits such as annual leave (if applicable) are paid by bank transfer to the Workers' bank account by the 10th day of the following month. On request, Workers can be also paid</p>



CRITERION	RATING	COMMENT
		in cash. No evidence of unjustified salary deductions was found.
10.8 Working Time	Conformance	Working Time is part of each employment contract and evidence of Working Time is maintained. Overtime is voluntary and due to the shift system is very limited.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity has issued and made publicly available its Occupational Health and Safety (OH&S) Policy at: <a href="https://grupakety.com/wp-content/uploads/2022/07/SKM_C25822070608570.pdf">https://grupakety.com/wp-content/uploads/2022/07/SKM_C25822070608570.pdf</a>
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	As confirmed by interviews with Workers and management, the Entity applies its OH&S Policy to all Workers and Visitors.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The OH&S Policy does include the commitment to comply with all applicable legislation.
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	The Entity has issued and communicated its OH&S Policy. The Entity's Labour Code states that Workers have the right to understand the hazards and safe practices for their work, and the authority to refuse or stop unsafe work. Employees are trained during induction on important OH&S issues.
11.2 OH&S Management System	Conformance	The Entity's OH&S Management System is ISO 45001 certified.
11.3 Employee engagement on health and safety	Conformance	The Entity has implemented mechanisms for OH&S issues to be discussed between management and Workers. Meetings between Workers' representatives, and appointed safety representatives from the workforce - Komisja BHP, are required by Polish Law.
11.4 OH&S performance	Conformance	As confirmed by documented evidence, the Entity has developed and monitors various leading and lagging indicators monthly in accordance with the requirements of the ASI Performance Standard.

#### **Document Control and Version History**

Revision	Date	Notes
0	12 April 2023	Initial Certification Audit – Full Certification
1	18 June 2025	Surveillance Audit Update to include 'Casthouses' to the Supply Chain Activities for the Initial Certification Audit