

ASI CERTIFICATION **PERFORMANCE STANDARD**



PRESENTED TO

Impol 2000 d.d.

CERTIFICATE NUMBER

466

ASI STANDARD

**PERFORMANCE
STANDARD
(V3.1 2023)**

CERTIFICATION LEVEL

**FULL
CERTIFICATION**

ASI ACCREDITED
AUDITING FIRM

**BUREAU VERITAS
CERTIFICATION**

DATE OF ISSUE

27 AUGUST 2025

DATE OF EXPIRY

26 AUGUST 2028

CERTIFIED SINCE

2 AUGUST 2025

AUTHORISED BY

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

Aluminium Stewardship Initiative Ltd
ACN 606 661 125, Australia
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*Validity of this Certificate is subject to
continued conformance with the
applicable ASI Standard and can be
verified at
www.aluminium-stewardship.org*

CERTIFICATION SCOPE

Design and production of rolled, extruded and drawn semi-finished products of Aluminium alloys, such as rolling slabs and extrusion billets, sheets, strips, slugs, tread plates, plain foils, extruded and drawn rods, tubes and wires, extruded profiles, mechanical components and forged parts at Impol d.o.o and its subsidiaries (Impol FT d.o.o., Impol PCP d.o.o, Impol LLT d.o.o., and Stampal SB d.o.o.), Impol FinAl d.o.o. and Rondal d.o.o., in Slovenia. Corporate functions at Impol 2000 d.d., Slovenia.

AUDIT REPORT

PERFORMANCE

STANDARD

OVERVIEW

MEMBER NAME	Impol 2000, d. d.
ENTITY NAME	Impol 2000 d.d.
CERTIFICATION SCOPE	<p>Design and production of rolled, extruded and drawn semi-finished products of Aluminium alloys, such as rolling slabs and extrusion billets, sheets, strips, slugs, tread plates, plain foils, extruded and drawn rods, tubes and wires, extruded profiles, mechanical components and forged parts at Impol d.o.o and its subsidiaries (Impol FT d.o.o, Impol PCP d.o.o, Impol LLT d.o.o., and Stampal SB d.o.o.), Impol FinAl d.o.o. and Rondal d.o.o., in Slovenia. Corporate functions at Impol 2000 d.d., Slovenia.</p>
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesSemi-Fabrication
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none">Re-Certification Audit and Scope Change - expired Certificate
AUDIT FIRM	Bureau Veritas Certification
AUDIT DATE	<ul style="list-style-type: none">20 – 24 January 2025
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">4 April 2025
AUDIT SCOPE	<p>The Audit Scope included the design and production the design and production of rolled, extruded and drawn semi-product of Aluminium alloys at Impol d.o.o plant and corporate functions at Impol 2000 d. d. in Bistrica, Slovenia.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesSemi-Fabrication <p>All applicable criteria in the ASI Performance Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none">Certification
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none">☐ The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.☐ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.

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- ☑ The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.
 - ☑ The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
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CERTIFICATION PERIOD	27 August 2025 – 26 August 2028
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NEXT AUDIT TYPE	Re-Certification Audit
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NEXT AUDIT DATE	26 August 2028
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CERTIFICATE NUMBER	466
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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.

ENTITY OVERVIEW

Impol 2000 d. d. is the holding company of the Impol Group. Impol Group comprises several companies, including Impol 2000, d. d., Impol d. o. o., Impol PCP d. o. o., Impol FT d. o. o., and Impol LLT d. o. o., Stampal SB d. o. o., Rondal d.o.o., among others. The Group's headquarters are located in Slovenska Bistrica, Slovenia, with additional production facilities in Serbia (Impol Seval) and Croatia (Impol-TLM).

The Group produces a wide range of Aluminium products, including rolled products (such as foils, strips, discs, sheets, and plates), extruded products (rods, bars, tubes, profiles, and sections), cast products (billets, slabs), and finalised products (components for battery housing systems, chassis systems, and crash management systems). These products serve various industries, including automotive, pharmaceutical, food processing, transport, electrical, renewable resources, consumer goods, construction, and aeronautical and aerospace.

Impol 2000 d. d. (the 'Entity'), serves as the parent company and strategic decision-making centre of the Impol Group. It oversees the development and implementation of the Group's business strategies, coordinates operations among subsidiaries, and ensures alignment with the Group's vision and objectives.

Impol d. o. o. is a subsidiary of Impol 2000 d. d., and is co-located with the corporate headquarters at Slovenska Bistrica. It also has its own subsidiaries, and all production activities take place within the sub-entities (subsidiaries): Impol FT d. o. o. (rolling mill), Impol PCP d. o. o. (extrusion), Impol LLT d. o. o. (Cathouse), Impol FinAl d. o. o. (mechanical components), Stampal SB d. o. o. (forged products), and Rondal d. o. o. (slugs).

Impol d. o. o. purchases all Aluminium for the entire Impol Group and distributes it to its subsidiaries for further processing. The sale of final products is carried out predominantly under the Impol d. o. o. brand.

The site also features warehouses, employee parking areas, and green spaces. The Group emphasises environmental responsibility by integrating recycling processes into its operations and investing in energy-efficient technologies. Notably, the Entity completed its first ecological project in 1984 and obtained the ISO 14001 environmental management certification in 2000.

Key external Stakeholders include shareholders and investors, business partners, the public, social partners, and governmental bodies. The Group maintains a strong focus on sustainability, innovation, and quality, continually investing in modern technologies and expanding its product portfolio to meet the evolving demands of various industries.

MATURITY RATINGS

A rating of maturity (low, medium or high) determined by the Auditor that provides a general assessment in terms of systems, Residual Risk and performance assigned to a Sustainability Component.

Maturity ratings are not a direct assessment of conformance to the Standard.

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
SYSTEMS	High	High	High	HIGH
RISKS	High	High	High	HIGH
PERFORMANCE	High	High	High	HIGH
OVERALL	HIGH			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has systems in place to maintain awareness of and ensure Compliance with Applicable Law.
1.2 Anti-Corruption	Conformance	<p>A Code of Business Conduct and a Code of Business Conduct for Suppliers are in place. The Entity is committed to work against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing international standards. Both Codes are available at:</p> <p>https://www.impol.com/app/uploads/2020/01/Kodeks_an_splet-2018.pdf</p> <p>https://www.impol.com/supplier-portal</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has implemented a Code of Business Conduct and a Code of Business Conduct for Suppliers, both available at:</p> <p>https://www.impol.com/app/uploads/2020/01/Kodeks_an_splet-2018.pdf</p> <p>https://www.impol.com/supplier-portal</p> <p>Suppliers are requested to accept the Code of Business Conduct for Suppliers.</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has implemented an integrated Group Policy and Sustainable Development Policy that together address the Impol Group's commitment towards environment, health and safety and governance. Management is committed to the implementation of the Management Systems. External audits and internal evaluations are undertaken to verify the effective implementation of the Systems.</p> <p>The Policies can be downloaded from the website:</p> <p>https://www.impol.com/quality/impol-group-policies</p> <p>Certificates can be found on the website at:</p> <p>https://www.impol.com/quality/certificates</p> <p>Both the overall Policy and the Sustainable Development Policy of Impol Group are communicated internally at the Entity and externally through the Impol website: https://www.impol.com/quality/impol-group-policies</p>
2.2a-c Leadership	Conformance	The Entity has established a team for ASI implementation and identified all responsible persons for the different clauses of the ASI Performance Standard. A member of the management team has been appointed as the ASI Management Representative. Overall responsibility for the ASI implementation lies with senior management.
2.3a Environmental and Social Management Systems – Environmental	Conformance	<p>The Entity has an integrated Policy that contains its commitment to the environment and energy management. The Entity's Management System is certified against ISO 14001:2015; the certificate is publicly available on the website: https://www.impol.com/quality/certificates</p> <p>External audits confirm the effectiveness of the System.</p>

CRITERION	RATING	COMMENT
2.3b Environmental and Social Management Systems – Social	Conformance	<p>The Entity has implemented a Social Management System, covering health and safety as well as work-related issues. Trade Unions are present at the plant level, and Worker representatives participate in meetings and committees. Periodic external audits are conducted by public authorities and independent certification bodies.</p> <p>The Entity is certified to the SA8000 Standard, the certificate is available at: https://www.impol.com/app/uploads/2024/01/SA-8000-Impol.pdf</p>
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has a Code of Business Conduct for Suppliers, which covers environmental, social and governance issues. Suppliers must sign the Code together with the general purchasing conditions, and it is an essential part of daily business. All suppliers are evaluated on their performance against these aspects.</p> <p>Code of Business Conduct: https://www.impol.com/app/uploads/2020/01/Kodeks_an_splet-2018.pdf</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	<p>This Criterion is not applicable to the Entity, as there are no New Projects or Major Changes.</p> <p>Nonetheless, the Entity conducts Impact Assessments on several levels. The Environmental Impact Assessment is part of the ISO 14001 certified Management System. The Social Impact Assessment is part of the SA8000 certified Management System and is monitored monthly. Both Impact Assessments are reviewed as part of management reviews. An annual review is part of the integrated management review, and specific aspects are part of feasibility studies.</p>
2.6a-h Human Rights Impact Assessment	Not Applicable	<p>This Criterion is not applicable to the Entity, as there are no New Projects or Major Changes.</p> <p>Nonetheless, the Entity conducts Impact Assessments on several levels. The Environmental Impact Assessment is part of the ISO 14001 certified Management System. The Social Impact Assessment is part of the SA8000 certified Management System and is monitored monthly. Both Impact Assessments are reviewed as part of management reviews. An annual review is part of the integrated management review, and specific aspects are part of feasibility studies.</p>
2.7a-f Emergency Response Plan	Conformance	<p>The Entity has implemented an Emergency Response Plan, developed with the involvement of the community. The effectiveness of the Emergency Response Plan is checked and trained regularly.</p>
2.8a-d Suspended Operations	Conformance	<p>In accordance with the Slovenian legislation, the Entity must take appropriate precautions to account for the possible impacts of the cessation of business operations. Social plans must be submitted to the authorities if a significant proportion of the workforce is dismissed.</p>
2.9a-b Mergers and Acquisitions	Conformance	<p>The Entity has established a process to review environmental, social and governance issues in the Due Diligence process for mergers and acquisitions.</p> <p>The Entity's sustainability-related Policies consider mergers and acquisitions, with a requirement of Due Diligence and an evaluation of</p>

CRITERION	RATING	COMMENT
		the sustainable development aspect of the Entity and social responsibility: https://www.impol.com/app/uploads/2020/03/ENG_politika_trajnos_tni_razvoj.pdf?_gl=1*1r5mlcc*_up*MQ..*_ga*NDAzNTQ0Nzc5LjE3MzczNzA0MzA.*_ga_L434SE3G1K*MTczNzM3OTY5MC4yLjEuMTczNzM3OTY5NC4wLjAuMA
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has an environmental permit, which includes a mandatory procedure for a potential closure of the site. The Sustainable Development Policy of the Impol Group defines the prevention of negative impacts in event of closure, available at: https://www.impol.com/app/uploads/2020/03/ENG_politika_trajnos_tni_razvoj.pdf?_gl=1*1r5mlcc*_up*MQ..*_ga*NDAzNTQ0Nzc5LjE3MzczNzA0MzA.*_ga_L434SE3G1K*MTczNzM3OTY5MC4yLjEuMTczNzM3OTY5NC4wLjAuMA
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity has published an Annual Report in accordance with the Global Reporting Initiative (GRI) guidelines, available on the website: https://www.impol.com/materials
3.2 Non-compliance and Liabilities	Conformance	In accordance with the Global Reporting Initiative (GRI 307-1) requirements, the Entity's Annual Report states that there were no non-compliances with environmental legislation in 2023. See the 2023 Annual Report, page 60: https://www.impol.com/materials Representatives of the Entity confirmed this.
3.3a-c Payments to Governments	Conformance	The Entity adheres to the anti-Corruption Policy in its Code of Business Conduct. The financial administration of the Republic of Slovenia audits the Entity regularly. Financial disclosures are disclosed in the Annual Report 2023, pages 26-28: https://www.impol.com/materials
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has an external communication process in place to handle Stakeholder grievances and requests for information. It communicates in its Code of Business Conduct that activities such as unethical behaviour and non-compliance should be reported directly through the website, see 'Reporting Inappropriate Practices': https://www.impol.com/impol-company/privacy-policy
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	Seven different Life Cycle Assessments (LCA) were developed by an external institution, covering all types of the Entity's production lines. These assessments follow a cradle-to-gate approach.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	Seven different LCA, based on the cradle-to-gate approach, were developed by an external institution, covering all types of the Entity's products. The assessments include the underlying assumption and boundaries and are provided to clients upon request.
4.2 Product Design	Conformance	For all new projects, the impact on the environment is investigated using a checklist that covers energy efficiency, environment, LCA, social and other sustainability aspects.

CRITERION	RATING	COMMENT
		Sustainability objectives in the design and development processes are defined, and targets include the minimisation of the use of Primary Aluminium, high recycling content, use of low-carbon Aluminium, and the reduction in duration for heat treatment.
4.3a-b Aluminium Process Scrap	Conformance	The Entity collects 100% of its Process Scrap. It has established Key Performance Indicators (KPIs) for the Process Scrap and monitors the progress monthly. The Entity has detailed procedures in place to collect internal and external Process Scrap by alloys and grades. Whenever possible, internal Scrap is re-used at the plant.
4.4a-c Collection and Recycling of Products at End of Life – Material Conversion and other Manufacturing	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The Entity has defined clear targets for the use of secondary Aluminium, and they are monitored monthly. Contracts for the procurement of secondary Aluminium exist with Scrap metal collectors.</p> <p>In addition, the Entity is participating in the Laško Bivouac for White Peaks project (Laško Bivak za bele vrhove). As part of the initiative, the Entity is collaborating with 12 municipal utility companies across Slovenia to collect Aluminium cans using dedicated containers. The collected cans are remelted at Talum, a project partner, into secondary ingots, which serve as raw material for the Casthouse at the Entity. The slabs are cast and then processed through hot and cold rolling to produce Aluminium sheets, which form the basic structural elements of bivouacs to be installed in the Slovenian mountains. The first two units are scheduled for installation in the second half of 2025, and the third in 2026.</p>
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	<p>The Entity has publicly disclosed its energy consumption and Greenhouse Gases (GHG) emissions in the Annual Report 2023, pages 44-47: https://www.impol.com/materials</p> <p>GHG Data is also available in the Decarbonisation Strategy of Impol Group, available at: https://www.impol.com/app/uploads/2024/03/decarbonization-strategy_en_ok.pdf</p> <p>The energy consumption reports, and GHG emissions are verified by recognised certification bodies, the certificates are available at: https://www.impol.com/materials</p> <p>However, the Entity has not publicly disclosed GHG emissions data for Scope 3, Category 1 GHG emissions.</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.

CRITERION	RATING	COMMENT
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 GHG Emissions Reduction Plans	Conformance	<p>The Entity has published time-bound GHG emissions reduction targets using a 2021 baseline year and has implemented a GHG Emissions Reduction Plan to achieve these targets, see the Decarbonisation Strategy of Impol Group: https://www.impol.com/app/uploads/2024/03/decarbonization-strategy_en_ok.pdf</p> <p>The GHG Emissions Reduction Pathways are consistent with a 1.5°C warming scenario, using an ASI-endorsed methodology. Further details on the Pathways for Scopes 1, 2 and 3 (page 7) and decarbonisation performance are available at: https://www.impol.com/app/uploads/2025/06/Decarbonisation_2024_Results.pdf</p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	<p>The Entity's progress on implementation of the GHG Emissions Reduction Plans and decarbonisation results are available at: https://www.impol.com/app/uploads/2025/06/Decarbonisation_2024_Results.pdf</p> <p>The Entity has established year-on-year reduction targets to 2030. The results of the Decarbonisation Strategy are reviewed annually during the management review of the Environmental Management System and the Energy Management System. The results are documented and reported in management review records and the Annual Report.</p>
5.4 GHG Emissions Management	Conformance	The Entity has implemented an integrated Management System (including ISO 14001, 50001, 45001, etc.). Energy and environmental programmes are developed and reviewed annually through internal and external audits and management reviews. There are procedures that regulate the creation and maintenance of energy consumption and GHG emissions.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	<p>The Entity has a monitoring plan in place to quantify Emissions to Air, noise, water and waste. A regular risk evaluation and Environmental Impact Assessment are documented.</p> <p>Emissions to Air are publicly disclosed in the Annual Report 2023, page 46: https://www.impol.com/materials</p>
6.2a-g Discharges to Waters	Conformance	<p>The Entity quantifies Discharges to Water and reports the data annually to governmental authorities. Data on Discharges to Water are disclosed in the Annual Report 2023, page 46: https://www.impol.com/materials</p> <p>A reduction plan to evaluate environmental goals, investigate and evaluate environmental impacts is in place.</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity identified the risks of Spills and Leakages and implemented an emergency response plan based on the identified risks.

CRITERION	RATING	COMMENT
6.4a-b Public Disclosure of Spills and Leakages	Conformance	Spills and Leakages in the Entity's responsible area are reported to the public in the Annual Report, and events of public importance are reported immediately to the authorities. No relevant Spills and Leakages have occurred.
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has implemented a Waste management strategy to reduce Waste in accordance with the Waste Mitigation Hierarchy.</p> <p>The Entity reports the amount and type of Waste generated to the government annually and disclosed this information in the Annual Report 2023, pages 48-50: https://www.impol.com/materials</p> <p>Assessments of the Material impacts on human well-being and the environment regarding Wastes are performed, and there are no negative influences.</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	<p>The Entity is collecting all created Dross for further external recovery and maximises the recovery of treated Dross residues. All skimming/Dross is weighed and sold to the processor for recovery.</p> <p>Dross is collected and sold for recovery by an external processor.</p> <p>Dross is not sent to landfill.</p>
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity documents its water balance with water inputs and output flows, sources and destinations in the Annual Report. Industrial water and potable water use is communicated in the Annual Report as KPIs, including annual water consumption. See the Annual Report 2023, page 46: https://www.impol.com/materials</p> <p>Water management is part of the Entity's Environmental Management System, and water-related risks are included in environmental risk analysis. Water consumption is a KPI. The Entity has achieved significant reductions in water consumption in recent years through closed water cycles.</p>
7.2a-e Water Management	Not Applicable	<p>This Criterion is not applicable to the Entity, as there are no identified risks. The Entity meets all water consumption limits set by the environmental permit.</p> <p>However, water management is part of the Entity's Environmental Management System and water consumption is reported as a KPI in the Annual Report, page 46: https://www.impol.com/materials</p>
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	Responsibility towards nature is one of the seven sustainable pillars of the Entity's sustainability strategy. The site is located in an industrial area and is not located near a high conservation value area (Natura 2000). The Entity supports local activities for the protection of the environment. An external institute conducted an assessment of the

CRITERION	RATING	COMMENT
		<p>Biodiversity and the site's influence on it. The assessment determined that no significant impacts or risks were identified.</p> <p>There are several meadows where the grass is no longer cut as frequently, as the flowers in the meadows are important for bees. Information signs have been installed.</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment – Priority	Not Applicable	This Criterion is not applicable to the Entity, as there were no Priority Ecosystem Services or impacts identified in the Biodiversity assessment.
8.2a–g Biodiversity Management	Not Applicable	<p>This Criterion is not applicable to the Entity, as there were no Priority Ecosystem Services or impacts identified in the Biodiversity assessment. The Biodiversity assessment of the Entity did not show any areas of Material risk that require Biodiversity actions. Nevertheless, the Entity engages in activities such as tree planting and provides support to a beekeeper and a local non-government organisation that works to protect the forest. Several activities have been implemented since the previous ASI Audit (e.g. flower meadows).</p> <p>The impact of changes on the Biodiversity of projects is explored in the permitting process for each planned change of the Entity, both internally (planning) and together with the authorities (permits).</p>
8.3a–c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as there were no Priority Ecosystem Services or impacts identified in the Biodiversity assessment.
8.4 Alien Species	Conformance	A Biodiversity assessment was conducted, and Alien Species were evaluated using the Global Invasive Species Database. It was found as either very low or no risk at all.
8.5a–b Commitment to “No Go” in World Heritage Properties	Not Applicable	<p>This Criterion is not applicable to the Entity, as there are no World Heritage Properties within its Area of Influence. This is confirmed via the UNESCO World Heritage Site list for Slovenia: https://www.slovenia.info/si/destinacije/znamenitosti/svetovna-dediscina-unesco</p> <p>For New Projects, the Entity must adhere to legal requirements that prohibit the expansion of activities into World Heritage Properties.</p>
8.6a–d Protected Areas	Not Applicable	This Criterion is not applicable to the Entity, as it is not located near or within Protected Areas (e.g. Natura 2000) and is also not located within a water protection area.
8.6e Protected Areas – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a–i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9. HUMAN RIGHTS		
9.1a–d Human Rights Due Diligence	Conformance	The Entity is committed to the requirements of the Universal Declaration of Human Rights and expresses this in pillar 5 of its

CRITERION	RATING	COMMENT
		<p>Sustainable Development Policy and its Annual Report 2023. Both documents are available at: https://www.impol.com/materials</p> <p>It expects the same from its suppliers, who must complete a sustainability questionnaire and sign the Entity's Code of Business Conduct for Suppliers. Within the Entity, various means exist to report Human Rights violation cases to the Trade Union, Workers' Council, the office for mobbing prevention and the representatives for mobbing prevention. In the Code of Business Conduct for Suppliers, the Entity requests suppliers to report any inappropriate practices.</p> <p>The Entity has identified its key Stakeholders, and the report on the Due Diligence activities is disclosed in the Annual Report 2023, pages 40 and 52: https://www.impol.com/materials</p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity is committed to fair and equal opportunities as expressed in the Sustainable Development Policy, Annual Report 2023 and Code of Business Conduct for Suppliers. Key figures are reported in the Annual Report 2023, page 18: https://www.impol.com/materials</p> <p>No cases of Discrimination were reported for 2023.</p>
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.
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.
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.
9.5a Cultural and Sacred Heritage - Identification	Not Applicable	<p>This Criterion is not applicable to the Entity, as it is not located near any cultural or sacred heritage sites according to the Republic of Slovenia Ministry of Culture's list of cultural heritage sites: https://geohub.gov.si/ghapp/giskd</p>
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	<p>This Criterion is not applicable to the Entity, as it is not located near any cultural or sacred heritage sites.</p> <p>However, if there were any, cultural heritage protection conditions would be considered as the Entity must obtain approval for any planned interventions, including maintenance and restoration work, as stipulated by the Cultural Heritage Protection Act (ZVKD-1).</p>
9.6a-i Displacement	Not Applicable	<p>This Criterion is not applicable to the Entity, as there are no New Projects or Major Changes planned, and no Business activities that have resulted in displacement or resettlement.</p> <p>The Entity is located in an industrial area, and the local authorities approved the land for expansion.</p>

CRITERION	RATING	COMMENT
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity is in close relationship with the Local Community and describes their involvement in the Local Community on its website: https://www.impol.com/sustainability/involvement-in-the-local-environment</p> <p>It supports local sports activities and is the sponsor of the Impol Judo Club.</p> <p>The Entity identifies its neighbours as important Stakeholders. It is aware of the significant impact it can have on the quality of life of the Local Community and therefore sponsors associations and local events. Further information is available in the Annual Report 2023, page 40: https://www.impol.com/materials</p> <p>There are no negative influences on the community from the Entity's operations.</p>
9.8a Conflict-Affected and High-Risk Areas – Strong Management Systems	Conformance	<p>The Entity has defined in the Code of Conduct and the Code of Business Conduct for Suppliers the sourcing of material from Conflict-Affected and High-Risk Areas (CAHRAs). The Entity requires suppliers to complete the conflict mineral reporting template.</p> <p>A statement on controversial minerals is included in the Code of Business Conduct for Suppliers: https://www.impol.com/app/uploads/2020/01/kodeks_dobaviteljev_2023_mar_en.pdf</p>
9.8b Conflict-Affected and High-Risk Areas – Identify and assess risks	Conformance	<p>The Entity has a robust risk assessment process for mineral suppliers. A risk evaluation confirmed that there are no high-risk areas in the supply chain.</p>
9.8c Conflict-Affected and High-Risk Areas – Strategy to respond to risks	Conformance	<p>The Entity has a procedure in place to manage supply chain risks. If a supplier or any part of its supply chain is involved in CAHRAs, senior management determines how to deal with the supplier.</p>
9.8d Conflict-Affected and High-Risk Areas – Audit of due diligence	Conformance	<p>The Entity plans and conducts supplier audits based on the level of risk identified within the supplier Due Diligence. The supplier evaluation system is reviewed regularly by internal audits.</p> <p>The Entity's Due Diligence processes were included in this ASI Performance Standard Certification Audit, which addresses this requirement.</p>
9.8e Conflict-Affected and High-Risk Areas – Report annually	Conformance	<p>The Entity has made related disclosures in the Annual Report 2023 (GRI 409-1), pages 55-56: https://www.impol.com/materials</p>
9.9 Security practice	Conformance	<p>An external company provides plant security, and a contractual agreement exists that outlines the conditions of the service. The service provider must act in accordance with the Private Security Act and other applicable regulations, taking into account Human Rights and freedoms and may only take actions in the manner specified by the Act.</p>

10. LABOUR RIGHTS

CRITERION	RATING	COMMENT
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity commits itself to respect the Freedom of Association and the Workers' right to Collective Bargaining and expects the same from its suppliers. This is communicated in the Sustainable Development Policy and the Code of Business Conduct for Suppliers, available at: https://www.impol.com/supplier-portal</p> <p>A Workers Council and Trade Union are present at the company.</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 they do not operate in countries where the Freedom of Association or the right to Collective Bargaining are restricted by law.
10.2a Child Labour	Conformance	<p>Child Labour is prohibited in Slovenia. The Entity does not employ young Workers, the youngest Workers are at least 18 years old. The Sustainable Development Policy prohibits the use of Child Labour and the Entity expects its suppliers to protect Human Rights and not to employ children under the legal age limit for employment.</p> <p>The Sustainable Development Policy is available at: https://www.impol.com/materials</p>
10.3a-c Forced Labour	Conformance	<p>The Entity commits itself to respect Human Rights and labour rights and expects its suppliers to do the same. The Entity does not require any deposits, fees or payments from its employees and expects its suppliers to implement the same standards, see the Code of Business Conduct for Suppliers, page 3: https://www.impol.com/app/uploads/2020/01/kodeks_dobaviteljev_2021_en.pdf</p> <p>The Entity employs Workers directly, not through agencies, and Forced Labour and bonded labour are prohibited in Slovenia. The Entity does not provide any loans to its employees.</p> <p>Besides some limitations regarding access to the site and for security reasons, there are no restrictions on the freedom of movement at the site or to leave the site. The Human Resources department does not hold original documents, only copies of IDs, passports, etc., in the Workers' files.</p> <p>The Entity has disclosed their Statement on the Prevention of Modern Slavery, available at: https://www.impol.com/app/uploads/2025/01/izjava_prepr_mod_s_uz_EN.pdf</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity is committed to non-Discrimination at the workplace as expressed in the Code of Business Conduct for Suppliers and the Sustainable Development Policy, page 12: https://www.impol.com/app/uploads/2020/03/ENG_politika_trajnos_tni_razvoj.pdf</p>
10.5 Communication and engagement	Conformance	The Entity has a Representative Body of Employees of the Impol Group, which is composed of members elected by the employees. Direct and frequent communication with Workers, Worker representatives and Trade Unions is established (e.g. development discussions, focus groups, suggestion box, etc.).

CRITERION	RATING	COMMENT
10.6a-g Violence and Harassment	Conformance	<p>The Entity highlights in its Sustainable Development Policy the respect for Human Rights and its Workers, available at: https://www.impol.com/app/uploads/2020/03/ENG_politika_trajnos_tni_razvoj.pdf</p> <p>Disciplinary practice is based on Slovenian law and requires under certain circumstances the involvement of the Worker representatives or lawyers of the Union.</p>
10.7a-c Remuneration	Conformance	<p>Wages are regulated through the Collective Bargaining Agreement. The Entity provides its employees additional financial and non-financial benefits (average salaries are higher than average national salaries, profit participation, and employee rewards).</p> <p>All payments are documented and made on time. They are submitted in two parts to the employees' bank accounts. The first part is paid on the 1st of the following month, the second part (including bonus and other payments) on the 18th of the following month.</p>
10.8a-c Working Time	Conformance	<p>The Entity complies with Applicable Law and industry standards on Working Time (including Overtime working hours), public holidays and paid annual leave. Working hours are recorded electronically and paid with the relevant bonus payments. Working hours are controlled and are according to the Slovenian worktime law, with 40 hours per week.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>The Entity has an onboarding process for employees in place where Workers are informed of their rights. There are also Workers' Council meetings, Union representatives' meetings and the Employee Handbook.</p>
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity is certified against ISO 45001 and has a documented Occupational Health and Safety (OH&S) Management System in place. The Entity's ISO 45001 certificate is available at: https://www.impol.com/app/uploads/2019/10/ISO-45001certifikat.pdf</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity is certified against ISO 45001 and has a documented OH&S Management System, which is subject to ongoing audits.</p> <p>The Annual Report 2023 provides information on the Entity's accident and incident figures, page 54: https://www.impol.com/materials</p> <p>The Entity's overall OH&S performance is better than the industry average compared to its peers. The site's OH&S statistics for 2024 are disclosed at: https://www.impol.com/app/uploads/2025/01/VPD-Impol-en.pdf</p> <p>An internal organisational newsletter 'Impol Metaur Newsletter' also includes occupational KPIs, page 29: https://www.impol.com/app/uploads/2024/02/metalurg-01-2024_splet.pdf</p>
11.2 Employee engagement on Health and Safety	Conformance	<p>A Safety Committee has been established at the Entity, made up of Workers, managers and Workers' representatives. Meetings are held at least once a year. Suggestions on OH&S matters can be made via mailboxes or online. The degree of implementation of improvement</p>

CRITERION	RATING	COMMENT
		ideas and measures to prevent near misses is communicated to employees.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	27 August 2025	Re-Certification Audit and Scope Change - expired Certificate – Full Certification The Entity was previously certified from 20 August 2020 to 19 August 2023 under Certificate 91, which expired at the end of the Certification Period.