

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# Impol – TLM d.o.o.

CERTIFICATE NUMBER

468

ASI STANDARD

PERFORMANCE  
STANDARD  
(V3.1 2023)

DATE OF ISSUE

1 AUGUST 2025

CERTIFICATION LEVEL

FULL  
CERTIFICATION

DATE OF EXPIRY

31 JULY 2028

ASI ACCREDITED  
AUDITING FIRM

BUREAU VERITAS  
CERTIFICATION

CERTIFIED SINCE

1 AUGUST 2025

AUTHORISED BY

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

CERTIFICATION SCOPE

Design and production of rolled semi-finished Aluminium alloy products such as slabs, sheets, strips, circles, and plain foils at Impol – TLM d.o.o. plant located in Šibenik, Croatia.

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

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

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	Impol – TLM d.o.o.
ENTITY NAME	Impol – TLM d.o.o.
CERTIFICATION SCOPE	Design and production of rolled semi-finished Aluminium alloy products such as slabs, sheets, strips, circles, and plain foils at Impol – TLM d.o.o. plant located in Šibenik, Croatia.
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 V3.1</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit</li></ul>
AUDIT FIRM	Bureau Veritas Certification
AUDIT DATE	<ul style="list-style-type: none"><li>28 – 29 January 2025</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>5 April 2025</li></ul>
AUDIT SCOPE	<p>The Audit Scope included the design and production of rolled semi-product of aluminium alloys at Impol – TLM d.o.o. plant located in Šibenik, Croatia.</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 applicable 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	1 August 2025 - 31 July 2028
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NEXT AUDIT TYPE	Re-Certification Audit
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NEXT AUDIT DATE	31 July 2028
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CERTIFICATE NUMBER	468
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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

Impol 2000, d.d. is the holding company of the Impol Group which 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 a.d.) and Croatia (Impol – TLM d.o.o.).

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. 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 – TLM d.o.o. (the 'Entity') operates at the Šibenik, Croatia site and is a subsidiary of the Impol Group, specialising in the production and processing of Aluminium products. The Entity focuses on rolling and manufacturing high-quality Aluminium sheets, coils and foils for various industries, including automotive, construction, packaging, and aerospace. In addition to its rolling operations, the site has Casting capacities, enabling the production of Aluminium slabs.

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
<b>SYSTEMS</b>	High	High	High	HIGH
<b>RISKS</b>	High	High	High	HIGH
<b>PERFORMANCE</b>	High	High	High	HIGH
<b>OVERALL</b>	HIGH			

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
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 for the Impol Group and a Code of Business Conduct for Suppliers are implemented. IMPOL commits itself to work against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing International Standards, both available at:</p> <p><a href="https://www.impol.com/app/uploads/2020/01/Kodeks_an_splet-2018.pdf">https://www.impol.com/app/uploads/2020/01/Kodeks_an_splet-2018.pdf</a></p> <p><a href="https://www.impol.com/supplier-portal">https://www.impol.com/supplier-portal</a></p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has implemented a Code of Business Conduct and a Suppliers Code of Conduct, both available at:</p> <p><a href="https://www.impol.com/app/uploads/2020/01/Kodeks_an_splet-2018.pdf">https://www.impol.com/app/uploads/2020/01/Kodeks_an_splet-2018.pdf</a></p> <p><a href="https://www.impol.com/supplier-portal">https://www.impol.com/supplier-portal</a></p> <p>Suppliers are required to accept the Code of Conduct.</p>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has implemented and maintained an integrated Group Policy and Sustainable Development Policy that contains the commitments towards environment, health, safety, and governance. The Entity has a strong commitment from management for the implementation of the Management Systems. External audits and internal evaluations take place to verify the effective implementation of the systems.</p> <p>The Policies can be downloaded from the website at: <a href="https://www.impol.com/quality/impol-group-policies">https://www.impol.com/quality/impol-group-policies</a></p> <p>Certificates can be found on the website at: <a href="https://www.impol.com/quality/certificates">https://www.impol.com/quality/certificates</a></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: <a href="https://www.impol.com/quality/impol-group-policies">https://www.impol.com/quality/impol-group-policies</a></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. Overall responsibility for the ASI implementation is allocated to senior management.
2.3a Environmental and Social Management Systems – Environmental	Conformance	<p>The Entity has implemented an integrated Policy that contains a commitment to the environment and energy, and is certified against ISO 14001:2015, the certificate is publicly available on the website: <a href="https://www.impol.com/quality/certificates">https://www.impol.com/quality/certificates</a></p> <p>External audits confirm the effectiveness of the systems.</p>

CRITERION	RATING	COMMENT
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has implemented a Social Management System, addressing Health and Safety as well as work-related topics. Trade Unions are present at the plant level, and worker representatives participate in meetings and committees.
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has implemented a Code of Business Conduct for Suppliers, which addresses environmental, social and governance issues. It must be signed together with the general purchasing conditions by the suppliers and is therefore an essential part of business activities. All suppliers are evaluated on their performance against these aspects.</p> <p>Code of Business Conduct:  <a href="https://www.impol.com/app/uploads/2020/01/Kodeks_an_splet-2018.pdf">https://www.impol.com/app/uploads/2020/01/Kodeks_an_splet-2018.pdf</a></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>However, 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 certified Management System and is monitored monthly. Both Impact Assessments are reviewed as part of management reviews. An annual review is incorporated into 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>However, 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 certified Management System and is monitored monthly. Both Impact Assessments are reviewed as part of management reviews. An annual review is incorporated into the integrated management review, and specific aspects are part of feasibility studies.</p>
2.7a-f Emergency Response Plan	Conformance	The Entity has implemented an Emergency Response Plan, undertaken with the involvement of the community. The effectiveness of the Plan is checked and trained regularly.
2.8a-d Suspended Operations	Conformance	The Entity will take appropriate precautions to take account of the impacts from the cessation of business operations, in accordance with Croatian legislation. If a considerable proportion of the workforce is made redundant, the Entity must notify relevant authorities.
2.9a-b Mergers and Acquisitions	Conformance	<p>The Entity has implemented a process to review environmental, social and governance issues as part of the Due Diligence process for mergers and acquisitions. The Entity's sustainability related Policies consider mergers and acquisitions, with a requirement of Due Diligence and an evaluation of the sustainable development aspect of the Entity and social responsibility:</p> <p><a href="https://www.impol.com/app/uploads/2020/03/ENG_politika_trajnostni_razvoj.pdf?_gl=1*r5mlcc*_up*MQ.*_ga*NDAzNTQ0Nzc5LjE3MzczNzA0MzA.*_ga_L434SE3GIK*MTczNzM3OTY5MC4yLjEuMTczNzM3OTY5NC4wLjAuMA">https://www.impol.com/app/uploads/2020/03/ENG_politika_trajnostni_razvoj.pdf?_gl=1*r5mlcc*_up*MQ.*_ga*NDAzNTQ0Nzc5LjE3MzczNzA0MzA.*_ga_L434SE3GIK*MTczNzM3OTY5MC4yLjEuMTczNzM3OTY5NC4wLjAuMA</a></p>

CRITERION	RATING	COMMENT
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has an environmental permit, which includes a mandatory procedure for the potential closure of the site. The Sustainable Development Policy of the Impol Group defines the prevention of negative impacts in the event of closure, available at: <a href="https://www.impol.com/app/uploads/2020/03/ENG_politika_trajnostni_razvoj.pdf?_gl=1*1r5mlcc*_up*MQ..*_ga*NDAzNTQ0Nzc5LjE3MzczNzA0MzA.*_ga_L434SE3G1K*MTczNzM3OTY5MC4yLjEuMTczNzM3OTY5NC4wLjAuMA">https://www.impol.com/app/uploads/2020/03/ENG_politika_trajnostni_razvoj.pdf?_gl=1*1r5mlcc*_up*MQ..*_ga*NDAzNTQ0Nzc5LjE3MzczNzA0MzA.*_ga_L434SE3G1K*MTczNzM3OTY5MC4yLjEuMTczNzM3OTY5NC4wLjAuMA</a>
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	The Entity publishes its Annual Report (which contains the Sustainability Report) according to GRI Guidelines on the website at: <a href="https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf">https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf</a>
3.2 Non-compliance and Liabilities	Conformance	A reference is made in the Annual Report to Global Reporting Initiative (GRI 307-1), that there were no non-compliances with environmental legislation in 2023. Refer to the Annual Report 2023, page 60 at: <a href="https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf">https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf</a>
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 Croatia audits the Entity regularly. Financial disclosures are disclosed in the Annual Report 2023, pages 26-28: <a href="https://www.impol.com/app/uploads/2020/01/Kodeks_an_splet-2018.pdf?_gl=1*1ucuuw*_up*MQ..*_ga*MTEINjk0MTcxLjE3MzczODA5MTg.*_ga_L434SE3G1K*MTczNzM4MDkxNy4xLjEuMTczNzM4MTk4OC4wLjAuMA">https://www.impol.com/app/uploads/2020/01/Kodeks_an_splet-2018.pdf?_gl=1*1ucuuw*_up*MQ..*_ga*MTEINjk0MTcxLjE3MzczODA5MTg.*_ga_L434SE3G1K*MTczNzM4MDkxNy4xLjEuMTczNzM4MTk4OC4wLjAuMA</a>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has implemented an external communication process to manage Stakeholder grievances and requests for information. It communicates in its Code of Business Conduct that all unethical behaviour and, non-compliances be reported directly through the website, refer to 'Reporting Inappropriate Practices': <a href="https://www.impol.com/impol-company/privacy-policy">https://www.impol.com/impol-company/privacy-policy</a>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	Different Life Cycle Assessments (LCA), based on the 'cradle to gate' approach, were developed by an external institution, addressing all types of Products. The assessments include the underlying assumption and boundaries and are sent to clients upon request.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	Different LCAs based on the cradle-to-grave approach, were developed by an external institution, addressing all types of products. The assessments include the underlying assumption and boundaries and are sent to clients upon request.
4.2 Product Design	Conformance	The Entity communicates the advantages of Aluminium for sustainable products in both the Annual Report and the Sustainability Policy. Sustainability objectives in the design and development processes are defined, targets include the minimisation of the use of Primary Aluminium, high recycling content, usage of low-carbon Aluminium, and reduction of the duration of heat treatment.

CRITERION	RATING	COMMENT
		Key Performance Indicators (KPIs) are used to evaluate sustainability goals in the design and development process.
4.3a-b Aluminium Process Scrap	Minor Non-Conformance	<p>The Entity collects 100% of process Scrap. It established process Scrap as a KPI 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 reused at the plants.</p> <p>However, the separation of types and qualities and their labelling should be managed more effectively in order to prevent mixing and the associated loss of high-quality alloys.</p>
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	Not Applicable	<p>This Criterion is not applicable to the Entity, as they produce semi-finished products and do not cooperate with any local, regional or national Aluminium collection and recycling programs.</p> <p>There are plans to construct a new foundry at the site, and engagement with local, regional, and national collection and recycling systems will be planned and implemented as part of the Impol Group's strategy. The plan also includes concluding contracts with local Aluminium waste collectors, as well as conducting monthly monitoring of the quantities consumed.</p>
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity publicly discloses its energy consumption and Greenhouse Gas (GHG) emissions for the plants in Slovenia, Serbia and Croatia in the Annual Report, pages 43- 47:  <a href="https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf">https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf</a></p> <p>GHG data is also available in the Decarbonisation strategy of Impol Group, available at:  <a href="https://www.impol.com/app/uploads/2024/03/decarbonization-strategy_en_ok.pdf">https://www.impol.com/app/uploads/2024/03/decarbonization-strategy_en_ok.pdf</a></p> <p>The energy consumption reports and GHG emissions are verified by recognised certification bodies. The certificates are available at:  <a href="https://www.impol.com/materials">https://www.impol.com/materials</a></p>
5.2a Aluminium Smelter GHG Emissions Intensity – Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity – In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.



CRITERION	RATING	COMMENT
5.3a GHG Emissions Reduction Plans	Conformance	<p>The Entity publishes time-bound GHG emissions reduction targets with 2021 set as the baseline year, and has implemented a plan to achieve these targets, see Decarbonisation Strategy:</p> <p><a href="https://www.impol.com/app/uploads/2024/03/decarbonization-strategy_en_ok.pdf">https://www.impol.com/app/uploads/2024/03/decarbonization-strategy_en_ok.pdf</a></p> <p>The emissions reduction pathways are consistent with a 1.5°C warming scenario, using an ASI-endorsed methodology.</p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	<p>The progress of the implementation of the GHG reduction plans will be evident in the Annual Report for 2024 in April 2025. 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 reported in the record of management review and in the Annual Report.</p> <p>The Entity's time-bound GHG emissions reduction targets and plan to achieve these targets are included in the Decarbonisation Strategy, available at:</p> <p><a href="https://www.impol.com/app/uploads/2024/03/decarbonization-strategy_en_ok.pdf">https://www.impol.com/app/uploads/2024/03/decarbonization-strategy_en_ok.pdf</a></p>
5.4 GHG Emissions Management	Conformance	<p>The Entity has an integrated Management System and a documented procedure for monitoring GHG emissions. The Entity is certified in accordance with the ISO 14001 standard and conducts energy reviews. Additionally, a management review process has been implemented, alongside an environmental plan designed to reduce GHG emissions through the construction of a potential new foundry and the purchase of green Aluminium.</p>
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Conformance	<p>The Entity has implemented a monitoring plan 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: <a href="https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf">https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf</a></p>
6.2a-g Discharges to Waters	Conformance	<p>The Entity quantifies Discharges to Water and reports the data annually to governmental authorities, and in the Annual Report 2023, page 46: <a href="https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf">https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf</a></p> <p>A reduction plan is implemented, which outlines how to evaluate environmental goals and investigate and evaluate environmental impacts.</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has identified the risks of Spills and Leakages and implemented an emergency response plan based on the identified risks.</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>Spills and Leakages in the Entity's responsible area are reported to the public in the Annual Report, and events of public importance are</p>

CRITERION	RATING	COMMENT
		reported immediately to relevant authorities. There have been no Spills in the last five years.
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 annual amounts and type of waste to the government and publishes it in the Annual Report, pages 48 – 50: <a href="https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf">https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf</a></p> <p>Assessments of the Material impacts on human well-being and the environment of the Wastes are performed, and there are no negative impacts identified.</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 all created Dross for further external recovery and maximises the recovery of treated dross residues. All Dross is weighed and sold to the processor for recovery. Dross is collected and sold for recovery by an external processor and Dross is not sent to landfill.
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity documents its water balance, that demonstrates all water inputs and output flows, sources and destinations in the Annual Report on water pollution. Industrial water and potable water use are communicated in the Annual Report as KPIs, including annual water consumption, which is disclosed in the Annual Report 2023, page 46: <a href="https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf">https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf</a></p> <p>The Entity's Environmental Management System includes an environmental risk analysis which includes water and water-related risks. No risks were identified. Water consumption is designated as a KPI, and 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>The Entity includes water in the Environmental Management System. Water consumption is reported as a KPI in the Annual Report 2023, page 46: <a href="https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf">https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf</a></p> <p>Significant reductions in water consumption have been achieved in recent years through monitoring, closed water cycles, and changes to pipes. There are no risks identified, and the Entity meets all water consumption limits set by the environmental permit.</p>
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	A risk and Impact Assessment of Biodiversity and Ecosystem Services was conducted by an external institute, which identified no Biodiversity risks. The assessment did not identify any areas of Material risk that would require specific Biodiversity actions.

CRITERION	RATING	COMMENT
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.</p> <p>The Biodiversity assessment of the Entity did not identify any areas of Material risk that require Biodiversity actions. Nevertheless, the Entity supports local environmental projects and a local NGO that works to protect the environment.</p> <p>The impact of changes on the Biodiversity of projects is explored in the permitting process for each planned change at the Entity, both internally (planning) and together with relevant authorities (permits).</p>
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as there are 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. The level of risk was rated as very low.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity is not located in or near a World Heritage site. However, the Entity is bound by legal requirements that prohibit the expansion of activities into World Heritage Sites for New Projects.
8.6a-d Protected Areas	Not Applicable	The Entity is not located 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.
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Conformance	<p>The Entity is committed to the requirements of the Universal Declaration of Human Rights and expresses this in Pillar 5 of its Sustainable Development Policy and its Annual Report 2024. Both documents are available at: <a href="https://www.impol.com/materials">https://www.impol.com/materials</a></p> <p>It expects the same commitment 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: <a href="https://www.impol.com/materials">https://www.impol.com/materials</a></p>

CRITERION	RATING	COMMENT
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity is committed to fair and equal opportunities and expresses this in the Sustainable Development Policy, in the Annual Report and in the Code of Business Conduct for Suppliers. Key figures are reported in the Annual Report 2023, page 18:  <a href="https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf">https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf</a></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	This Criterion is not applicable to the Entity as it is not located near any cultural and sacred heritage sites, according to the UNESCO World Heritage List: <a href="https://whc.unesco.org/en/statesparties/hr">https://whc.unesco.org/en/statesparties/hr</a>
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 and sacred heritage sites.</p> <p>There are no cultural heritage units in the Impol industrial zone. If there were any, cultural heritage protection conditions would need to be considered and the required approval for planned interventions, including maintenance and restoration works, obtained, as stipulated by the <i>Cultural Heritage Protection Act</i>. This Act and the guidelines of the competent conservation authorities ensure that interventions align with heritage protection requirements.</p>
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as there are no New Projects or Major Changes planned, and the Entity is located in an industrial area. Any land for expansion or permits to extend the site have to be approved in advance by the local authorities.
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity is in regular contact with the Local Community and describes its involvement in the Local Community on its website at: <a href="https://www.impol.com/sustainability/involvement-in-the-local-environment">https://www.impol.com/sustainability/involvement-in-the-local-environment</a></p> <p>There are no negative or significant impacts on the Local Community resulting from the Entity's operations. It supports local sports activities like basketball, children's organisations and the local charity.</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</p>

CRITERION	RATING	COMMENT
		Local Community and sponsors associations and local events. Refer to the Annual Report 2023, page 40: <a href="https://www.impol.com/materials">https://www.impol.com/materials</a>
9.8a Conflict-Affected and High-Risk Areas – Strong Management Systems	Conformance	<p>The Entity has established a Code of Conduct and a Suppliers Code of Conduct regarding the sourcing of materials from Conflict-Affected and High-Risk Areas (CAHRAs). The Entity requires suppliers to complete the Conflict Mineral Reporting Template (CMRT).</p> <p>A Statement on Controversial Minerals in the Code of Business Conduct for Suppliers:  <a href="https://www.impol.com/app/uploads/2020/01/kodeks_dobavitelj_2023_mar_en.pdf">https://www.impol.com/app/uploads/2020/01/kodeks_dobavitelj_2023_mar_en.pdf</a></p>
9.8b Conflict-Affected and High-Risk Areas – Identify and assess risks	Conformance	The Entity has implemented a strong risk assessment process for mineral suppliers. Risks were evaluated, and no high-risk areas were identified in the supply chain.
9.8c Conflict-Affected and High-Risk Areas – Strategy to respond to risks	Conformance	The Entity has implemented a procedure to manage any risk identified in its supply chain. If a supplier or parts of its supply chain are involved in a CAHRAs, senior management will then determine how to manage the supplier and its activities.
9.8d Conflict-Affected and High-Risk Areas – Audit of due diligence	Conformance	The Entity plans and conducts supplier audits based on the level of risk identified within the supplier Due Diligence. The Supplier evaluation system gets reviewed regularly by internal audits. The ASI Performance Standard audit also satisfies this requirement.
9.8e Conflict-Affected and High-Risk Areas – Report annually	Conformance	<p>The Entity has provided related disclosures in the Annual Report 2023, (GRI 409-1), pages 55-56:  <a href="https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf">https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf</a></p>
9.9 Security practice	Conformance	An external company provides security services to the Entity. A contractual agreement governing the terms and conditions of the service has been established. The service provider must act in accordance with the Private Security Act and other applicable regulations, taking into account Human Rights and freedoms.
<b>10. LABOUR RIGHTS</b>		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity commits itself to respect the Workers' rights, Freedom of Association and the employees' 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: <a href="https://www.impol.com/supplier-portal">https://www.impol.com/supplier-portal</a></p> <p>Worker councils and Unions are present at the Entity.</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	Child Labour is prohibited in Croatia. The Entity does not employ young Workers, the youngest Workers are at least 18 years old. The

CRITERION	RATING	COMMENT
		<p>Sustainable Development Policy prohibits the use of Child Labour and expects its suppliers to protect Human Rights and not to employ children under the legal age limit for employment.</p> <p>The Entity's Sustainable Development Policy is available at: <a href="https://www.impol.com/materials">https://www.impol.com/materials</a></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 and not to require any deposits, fees or payments from its employees, refer to the Code of Business Conduct for Suppliers, page 3: <a href="https://www.impol.com/app/uploads/2020/01/kodeks_dobaviteljev_2021_en.pdf">https://www.impol.com/app/uploads/2020/01/kodeks_dobaviteljev_2021_en.pdf</a></p> <p>The Entity employs Workers directly, and not through agencies, and Forced Labour and bonded labour are prohibited in Croatia. The Entity does not provide any loans to its employees.</p> <p>Besides limitations regarding access to the site and for security reasons, there are no restrictions on the freedom of movement at the site. The Human Resources department does not hold original documents but only copies of IDs and passports in the Workers' files.</p> <p>The Entity has disclosed their 'Statement on the Prevention of Modern Slavery', available at: <a href="https://www.impol.com/app/uploads/2025/01/izjava_prepr_mod_suz_EN.pdf">https://www.impol.com/app/uploads/2025/01/izjava_prepr_mod_suz_EN.pdf</a></p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity is committed to non-Discrimination at the workplace and communicates this requirement also in the Code of Business Conduct for Suppliers and the Sustainable Development Policy, page 12: <a href="https://www.impol.com/app/uploads/2020/03/ENG_politika_trajnostni_razvoj.pdf">https://www.impol.com/app/uploads/2020/03/ENG_politika_trajnostni_razvoj.pdf</a></p>
10.5 Communication and engagement	Conformance	<p>Direct and frequent communication with Workers, Worker representatives and Unions are established (e.g. development discussions, focus groups, suggestion boxes, etc.). The Entity has a Representative Body of Employees of the Impol Group, which is composed of members elected by the employees who also elect a Chairman of the Works Council.</p>
10.6a-g Violence and Harassment	Conformance	<p>The Entity highlights in its Sustainability Development Policy the respect for Human Rights and its Workers.</p> <p>Disciplinary practice is based on Croatian 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 wage payments are documented, made on time and are paid on the 15<sup>th</sup> 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</p>

CRITERION	RATING	COMMENT
		with the relevant bonus payments. Working hours are controlled and are according to Croatian worktime law with 40 hours per week.
10.9a-b Informing Workers of Rights	Conformance	The Entity has an onboarding process for employees where Workers are informed of their rights.
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity is certified against ISO 45001 and has a documented Occupational Health and Safety (OH&S) Management System in place. Since December 2020, the Entity has been certified against ISO 45001 (before against OHSAS 18001), the certificate is available at: <a href="https://www.impol.com/app/uploads/2019/10/ISO-45001certifikat.pdf">https://www.impol.com/app/uploads/2019/10/ISO-45001certifikat.pdf</a>
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 and implemented OH&amp;S Management System, which is subject to Surveillance audits.</p> <p>The Annual Report 2023 provides information on accident and incident figures, page 54: <a href="https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf">https://www.impol.com/app/uploads/2024/05/Letno-porocilo-2023-EN-FINAL-2024-05-22.pdf</a></p> <p>The Entity's overall OH&amp;S performance is better than the industry average compared to its peers. The site's OH&amp;S statistics for 2024 are disclosed at: <a href="https://www.impol.com/app/uploads/2025/01/VPD-Impol-en.pdf">https://www.impol.com/app/uploads/2025/01/VPD-Impol-en.pdf</a></p> <p>An internal organisational newsletter 'Impol Metaur Newsletter' includes Occupational KPIs, page 29: <a href="https://www.impol.com/app/uploads/2024/02/metalurg-01-2024_splet.pdf">https://www.impol.com/app/uploads/2024/02/metalurg-01-2024_splet.pdf</a></p>
11.2 Employee engagement on Health and Safety	Conformance	Safety committees are implemented at each site. The members of the committees are Workers, managers and Workers' representatives. Meetings are held at least annually. Suggestions can be made via mailboxes or computer based. The degree of implementation of improvement ideas and measures to prevent near misses is communicated to employees.

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#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	1 August 2025	Initial Certification Audit – Full Certification