

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# Nemak Linz GmbH

CERTIFICATE NUMBER  
**481**

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

DATE OF ISSUE  
**10 JULY 2025**

CERTIFICATION LEVEL  
**FULL  
CERTIFICATION**

DATE OF EXPIRY  
**9 JULY 2028**

ASI ACCREDITED  
AUDITING FIRM  
**TÜV RHEINLAND CERT GMBH**

CERTIFIED SINCE  
**10 JULY 2025**

## AUTHORISED BY

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

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

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

## CERTIFICATION SCOPE

Production of cylinder heads for the  
automotive industry, including the  
related Product Development  
Centre (PDC) at Nemak Linz GmbH,  
Austria.

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	Nemak S.A.B de C.V
ENTITY NAME	Nemak Linz GmbH
CERTIFICATION SCOPE	Production of cylinder heads for the automotive industry, including the related Product Development Centre (PDC) at Nemak Linz GmbH, Austria.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>• Casthouses</li><li>• Material Conversion</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	TÜV Rheinland Cert GmbH
AUDIT DATE	<ul style="list-style-type: none"><li>• 11 – 14 February 2025</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>• 12 June 2025</li></ul>
AUDIT SCOPE	<p>The Audit Scope includes the volume production of cylinder heads for the automotive industry, including the related Product Development Centre (PDC) at Nemak Linz GmbH, Austria.</p> <p>The Supply Chain Activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>• Casthouses</li><li>• Material Conversion</li></ul> <p>All relevant criteria in the ASI Performance Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	Certification
GHG PERFORMANCE EXEMPTION	<p>The Entity has been approved for an exemption relating to its GHG emissions performance under Criteria 5.3a and/or 5.4. Under this exemption, Major Non-Conformance(s) will not count towards any Provisional Certification status, and the Entity must develop Corrective Action Plans and demonstrate progress over time.</p>
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></ul>

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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	10 July 2025 – 9 July 2028
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NEXT AUDIT TYPE	Surveillance Audit
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NEXT AUDIT DATE	9 January 2027
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CERTIFICATE NUMBER	481
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If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: <https://aluminium-stewardship.ethicspoint.com/>

EthicsPoint is a comprehensive and confidential reporting tool that enables complaints to be securely raised, managed and responded to. This enables anonymity to be maintained where desired by complainants, or as relevant to whistleblowing situations.

Information is available in five languages – English, French, Chinese, German and Portuguese (Brazil). Translation services provided by EthicsPoint enable complaints and correspondence to be managed in multiple languages.

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## ENTITY OVERVIEW

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

Nemak Linz GmbH (the ‘Entity’) produces cylinder heads for the automotive industry with ROTACAST technology, which also includes a Product Development Centre (PDC). The plant area is approximately 15,000 m², of which approximately 10,500 m² are buildings and the site has two production lines and one development foundry. The plant is situated within a residential area in the city of Linz in Austria and has approximately 330 employees.

## MATURITY RATINGS

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

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

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
<b>SYSTEMS</b>	Medium	High	Medium	MEDIUM
<b>RISKS</b>	Medium	High	Medium	MEDIUM
<b>PERFORMANCE</b>	High	High	Medium	HIGH
<b>OVERALL</b>	MEDIUM			

## FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>Both the Entity and its parent Group have systems, processes, and procedures in place to ensure awareness of and Compliance with Applicable Law and other binding obligations.</p> <p>The audited site is certified against the following Management System standards: ISO 14001 (environment), ISO 27001 and TISAX (IT security), ISO 45001 (occupational health &amp; safety), ISO 50001 (energy), and IATF 16949 standards.</p> <p>Compliance risks have been identified and are systematically managed.</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has established and implemented a system to work against Corruption, Bribery, and other similar practices in all their forms. A global business Code of Conduct and a global Anti-Corruption Policy have been issued, communicated within the Entity, and made publicly available.</p> <p>The Code of Conduct has been translated into several languages and is available at: <a href="https://www.nemak.com/media/2592/code-of-conduct-en-pdf.pdf">https://www.nemak.com/media/2592/code-of-conduct-en-pdf.pdf</a></p> <p>The Anti-Corruption Policy is available at: <a href="https://www.nemak.com/media/2577/anti-corruption-policy-public.pdf">https://www.nemak.com/media/2577/anti-corruption-policy-public.pdf</a></p>
1.3a-e Code of Conduct	Conformance	<p>Nemak Corporate has issued and publicly communicated its global Code of Conduct, available in every language where Nemak has operations. The Code of Conduct has been translated into several languages and is available at: <a href="https://www.nemak.com/media/2592/code-of-conduct-en-pdf.pdf">https://www.nemak.com/media/2592/code-of-conduct-en-pdf.pdf</a></p> <p>The Code is also communicated internally through means such as posting and the intranet. Training on the Code occurs every two years for existing employees and for every new employee. Employees are required to sign the Code.</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has issued and communicated its Policy statements through various channels including the website, posters, leaflets, and notifications about newly published or updated Policies. Training on the Policies is available for employees.</p> <p>Senior management has endorsed these Policies and provided the necessary resources for their implementation. The Policies are regularly reviewed.</p> <p>The Nemak global Policy documents are publicly available at: <a href="https://www.nemak.com/sustainability/#sustainabilityPolicies">https://www.nemak.com/sustainability/#sustainabilityPolicies</a></p> <p>The Entity has established an Integrated Management System to ensure effective implementation of ASI requirements. Several facets have been certified against international Management System standards (ISO 14001, ISO 45001, ISO 50001, and IATF16949).</p>

CRITERION	RATING	COMMENT
2.2a-c Leadership	Conformance	<p>The Site Manager has overall responsibility for the implementation of the ASI requirements and leads communication of the Policies within the Entity. A local ASI Coordinator and the central sustainability team provide implementation support. These roles are defined.</p> <p>Document review, site tour and interviews confirmed that overall resources are sufficient.</p>
2.3a Environmental and Social Management Systems – Environmental	Conformance	<p>The Entity has implemented and maintains an Environmental and Energy Management System that is certified against ISO 14001 and ISO 50001 standards by an accredited certification body (TÜV Rheinland Cert).</p> <p>The latest audit report from the certification body did not identify any non-conformances.</p>
2.3b Environmental and Social Management Systems – Social	Minor Non-Conformance	<p>The Entity has established a documented an active Social Management System as part of its integrated management approach. The System is based on Nematik's Code of Conduct, Global Human Rights Policy, Global Diversity &amp; Inclusion Policy and further Policy documents, which are publicly available at:  <a href="https://www.nematik.com/sustainability/#sustainabilityPolicies">https://www.nematik.com/sustainability/#sustainabilityPolicies</a></p> <p>As confirmed through interviews and document review, social risks are systematically identified and assessed. Employees receive regular training on social topics.</p> <p>However, the Social Management System is not adequately documented, for example, the organisational roles and responsibilities and processes relevant to the Social Management System are missing.</p>
2.4a-e Responsible Sourcing	Conformance	<p>The Entity, as part of the Nematik Group, has issued and communicated its Global Business Code for Suppliers and Sustainable Purchasing Policy, available at:  <a href="https://www.nematik.com/sustainability/#sustainabilityPolicies">https://www.nematik.com/sustainability/#sustainabilityPolicies</a></p> <p>As part of Entity's supply chain management, relevant suppliers are systematically assessed and evaluated.</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	<p>This Criterion is not applicable to the Entity, as there have been no New Projects or Major Changes to existing Facilities since the Entity joined ASI.</p>
2.6a-h Human Rights Impact Assessment	Not Applicable	<p>This Criterion is not applicable to the Entity, as there have been no New Projects or Major Changes to existing Facilities since the Entity joined ASI.</p>
2.7a-f Emergency Response Plan	Conformance	<p>As confirmed by document review and interviews, the Entity has site-specific emergency response plans (ERPs) in place, and they are regularly tested. The ERPs are available on request to relevant Stakeholders, subject to management approval.</p>
2.8a-d Suspended Operations	Conformance	<p>The Entity has developed plans to address risk and emergency situations. The potential suspension of activities has been considered and documented in a resilience plan.</p>

CRITERION	RATING	COMMENT
2.9a-b Mergers and Acquisitions	Conformance	The Entity is not in a merger or an acquisition (M&A) or post-merger situation. However, there is an established procedure for managing the Due Diligence process for M&As, which addresses environmental, social and governance issues.
2.10a-b Closure, Decommissioning and Divestment	Conformance	Nemak's global business development team is responsible for ensuring that environmental, social and governance practices are reviewed in the planning process for closure, decommissioning, and divestment (CCD). A documented process for managing CCD was provided. Management confirmed that there are no plans known to close, decommission or divest the site in Linz.
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	Nemak's Annual Report contains details about the Group's Environmental, Social and Governance aspects, initiatives, and performance. The Annual Report is publicly available at: <a href="https://investors.nemak.com/financiera/informacion_anual">https://investors.nemak.com/financiera/informacion_anual</a>  The associated Global Reporting Initiative (GRI) Index Report is available at: <a href="https://www.nemak.com/media/3174/gri-index-2023.pdf">https://www.nemak.com/media/3174/gri-index-2023.pdf</a>
3.2 Non-compliance and Liabilities	Conformance	The Nemak Group has included a statement in its Annual Report 2023, (page 69), that there were no Material fines, judgments, penalties, or non-monetary sanctions for failure to comply with Applicable Law.  The Annual Report is available at: <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf</a>
3.3a-c Payments to Governments	Conformance	The Entity's management has confirmed that in accordance with the Anti-Corruption Policy, no payments to governments were made other than taxes, fees and the alike. The Nemak Group has included a statement in its Annual Report 2023, page 71, that there were no payments to governments and no direct or indirect, financial, or in-kind, political contributions.  The Annual Report is available at: <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf</a>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Minor Non-Conformance	The Entity has implemented its Complaints Resolution Mechanism and has made the Mechanism available on its website in multiple languages, available at: <a href="https://nemak.com/transparency-helpline">https://nemak.com/transparency-helpline</a>  The design of the Mechanism considered Guiding Principle 31 of the United Nations 'Guiding Principles on Business and Human Rights'.  However, the Entity has not made publicly available an adequate description of the Grievance Mechanism.
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has provided documentation to demonstrate that it has evaluated the life cycle impacts of its major Products. The Life Cycle Assessment (LCA) is based on the 'LCA for Experts' (ex GaBi) software and has been documented.

CRITERION	RATING	COMMENT
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity can provide LCA information to customers upon request, however no requests have been received to date. The LCA outcomes are included in the Annual Report, available at: <a href="https://investors.nemak.com/financiera/informacion_anual">https://investors.nemak.com/financiera/informacion_anual</a></p> <p>System boundaries and underlying assumptions are stated in the LCA report.</p>
4.2 Product Design	Conformance	<p>As a manufacturer automobile parts, the Entity's customers have the ultimate responsibility for Product design. Nonetheless, the Entity has implemented a Product design and development process that includes sustainability aspects such as circularity and 'net zero' Products.</p>
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity has implemented a process to minimise and monitor the generation of Aluminium Process Scrap. There are measures in place to decrease the generation of production Scrap. Targets as well as monitoring of Scrap are implemented, and Scrap quantities are regularly reviewed. Most of the generated Aluminium Scrap is recycled internally.</p>
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	<p>The Entity's recycling strategy is described and made publicly available in the Annual Report 2023, pages 48-50: <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2023-en.pdf</a></p> <p>Approximately 70% of Nemak's globally sourced Aluminium is secondary material.</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The Entity produces automobile parts solely for business-to-business customers. As the automobile manufacturers put the cars on the market, they are primarily responsible for recycling the Products.</p> <p>However, the Nemak Group is working with customers to foster the circularity of the Products by developing closed-loop systems.</p>
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Nemak Group has disclosed its global Greenhouse Gases (GHG) emissions data in its Annual Report 2023, pages 44 and 46: <a href="https://www.nemak.com/media/3065/ia-2023-en.pdf">https://www.nemak.com/media/3065/ia-2023-en.pdf</a></p> <p>Entity-specific data for energy use and GHG emissions are available in the 'ASI Linz Plant Report', pages 4-5: <a href="https://nemak.com/media/3445/asi-linz-v3.pdf">https://nemak.com/media/3445/asi-linz-v3.pdf</a></p> <p>The data for Scopes 1, 2 and 3 have been independently verified.</p>
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	<p>This Criterion is not applicable to the Entity's Certification Scope.</p>
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Not Applicable	<p>This Criterion is not applicable to the Entity's Certification Scope.</p>



CRITERION	RATING	COMMENT
5.3a GHG Emissions Reduction Plans	Major Non-Conformance	<p>The Entity has established a GHG Emissions Reduction Plan with a Pathway that is consistent with the ASI methodology for a 1.5°C warming scenario:  <a href="https://nematik.com/media/3445/asi-linz-v3.pdf">https://nematik.com/media/3445/asi-linz-v3.pdf</a></p> <p>The Nematik Group has completed a validation process with the Science Based Targets initiative (SBTi). As an organisation, Nematik has defined targets in accordance with the SBTi to reduce its Scopes 1 and 2 emissions by 28% by 2030, using 2019 as the baseline year. This target is also applied to the Entity, at plant level.</p> <p>Due to centralised sourcing, Scope 3, Category 1 emissions are managed at the group level. While Nematik's purchased Aluminium has a notably low emissions intensity, below 4 tCO<sub>2</sub>/t Aluminium, which is significantly under the industry sector average (see 'ASI Linz Plant Report', page 7: <a href="https://www.nematik.com/media/3373/linz-asi-plant-report-2023.pdf">https://www.nematik.com/media/3373/linz-asi-plant-report-2023.pdf</a>). The Nematik group has not yet demonstrated that its Scope 3, Category 1 GHG emissions intensity reduction performance aligns with its ASI method-derived GHG Emissions Reduction Pathway.</p> <p>This is the first Certification Period in which the Entity has exceeded the required GHG Emissions Reduction Pathway.</p> <p>As per the Criteria 5.3a &amp; 5.4 Exemption Process, both Non-Conformances are exempt from the Certification outcomes and member obligations resulting from non-conformance as outlined in the ASI Assurance Manual.</p> <p>It is expected that the Entity will be required to ongoing disclose its performance and to meet the other requirements of the GHG emissions related criteria and to reduce its emissions intensity (all conditions of exemption). At subsequent Audits, the Entity's ability to meet the conditions of exemption will be reviewed, should the Major Non-Conformances remain valid.</p> <p>Under these exemption rules, Major Non-Conformance against Criterion 5.3a or performance related elements of 5.4 will not count towards the maximum three (3) Major Non-Conformances leading to a Provisional Certification nor 3+ leading to non-issuance or revocation of a Certificate.</p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	<p>The Entity has established a GHG Emissions Reduction Plan with a Pathway that is consistent with the ASI methodology for a 1.5°C warming scenario:  <a href="https://nematik.com/media/3445/asi-linz-v3.pdf">https://nematik.com/media/3445/asi-linz-v3.pdf</a></p> <p>After completing a validation process with the Science Based Targets initiative (SBTi), the Nematik Group is committed to achieving a 28% absolute reduction in Scopes 1 and 2 GHG emissions (direct and certain indirect emissions, respectively) by 2030, from a 2019 baseline year, and reducing absolute Scope 3 GHG emissions from purchased goods and services by 14% over the same timeframe. These goals also apply to the Entity.</p> <p>The Entity aims to deliver an 18% reduction in its Scope 1 and 2 emissions by 2026 relative to a 2019 baseline; and an 14% reduction for Scope 3 emissions by 2030. This goal is aligned with its plans to reach a 28% reduction by 2030, all of which were verified by the SBTi.</p> <p>Whilst the SBTi targets are set to a 'well-below 2°C' warming scenario, both the Nematik Group and the Entity's overall transition plan and long-term strategy support a 1.5°C scenario, with an aim to be net zero by 2050.</p>

CRITERION	RATING	COMMENT
5.4 GHG Emissions Management	Major Non-Conformance	<p>The Entity has implemented an ISO 50001 certified Energy Management System and has established goals and indicators to monitor progress and actions to achieve them.</p> <p>The Nematik group has not yet demonstrated that its Scope 3, Category 1 GHG emissions intensity reduction performance aligns with its ASI method-derived GHG Emissions Reduction Pathway.</p> <p>This is the first Certification Period in which the Entity has exceeded the required GHG Emissions Reduction Pathway.</p> <p>As per the Criteria 5.3a &amp; 5.4 Exemption Process, both Non-Conformances are exempt from the Certification outcomes and member obligations resulting from non-conformance as outlined in the ASI Assurance Manual.</p> <p>It is expected that the Entity will be required to ongoingly disclose its performance and to meet the other requirements of the GHG emissions related criteria and to reduce its emissions intensity (all conditions of exemption). At subsequent Audits, the Entity's ability to meet the conditions of exemption will be reviewed, should the Major Non-Conformances remain valid.</p>

## 6. EMISSIONS, EFFLUENTS AND WASTE

6.1a-f Emissions to Air	Conformance	<p>The Entity has quantified and publicly reports on relevant Emissions to Air (e.g. particulate matter, organic carbon, Dimethyl propylamine and others) in the 'ASI Linz Plant Report', page 7:  <a href="https://www.nematik.com/media/3373/linz-asi-plant-report-2023.pdf">https://www.nematik.com/media/3373/linz-asi-plant-report-2023.pdf</a></p> <p>Actions and efforts to minimise exposure to, and impacts from Emissions to Air have been demonstrated and described in a documented improvement plan.</p>
6.2a-g Discharges to Waters	Conformance	<p>Water is sourced from the municipality and groundwater. The groundwater is used for cooling, and the remaining water is mainly used for production and sanitary purposes. The Entity has publicly disclosed its Discharges to Water in the 'ASI Linz Plant Report', page 7:  <a href="https://www.nematik.com/media/3373/linz-asi-plant-report-2023.pdf">https://www.nematik.com/media/3373/linz-asi-plant-report-2023.pdf</a></p> <p>The data includes the quantity and quality of the water discharged into the public sewage system.</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has assessed major risk areas of operations including Spills and Leakages within the context of the environmental aspects and impact analysis. The Entity has implemented measures to prevent, detect and remediate Spills and Leakage.</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity has reported that there have not been any Material Spills or Leakages since joining ASI, see the 'ASI Linz Plant Report', page 8:  <a href="https://www.nematik.com/media/3373/linz-asi-plant-report-2023.pdf">https://www.nematik.com/media/3373/linz-asi-plant-report-2023.pdf</a></p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has documented and provided training on its Waste management strategy, which is designed in accordance with the Waste Mitigation Hierarchy. The Entity has quantified and publicly disclosed the quantity of Hazardous and Non-Hazardous Waste generated from its activities in the 'ASI Linz Plant Report', pages 9 -10:  <a href="https://nemak.com/media/3445/asi-linz-v3.pdf">https://nemak.com/media/3445/asi-linz-v3.pdf</a></p>

CRITERION	RATING	COMMENT
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 site tour, interviews and document review confirmed that 100% of the Dross is gathered, stored, and recycled externally. Dross is not sent to landfill. The Entity reviews its generated Dross quantity annually.
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has identified and mapped its water withdrawal and use by source and type. Water consumption is monitored within the Environmental Management System, and the water intake is reported internally on a monthly basis.</p> <p>Site-specific water assessment and data on water withdrawal and use is disclosed in the 'ASI Linz Plant Report', pages 9-10: <a href="https://nemak.com/media/3445/asi-linz-v3.pdf">https://nemak.com/media/3445/asi-linz-v3.pdf</a></p> <p>Water-related risks in Watersheds have been assessed. The study concluded that the Entity has no Material risks to Watersheds in its Area of Influence.</p>
7.2a-e Water Management	Not Applicable	This Criterion is not applicable, as the Entity's risk assessment identified water-related risks linked to water withdrawal and discharge are low. This rating is supported by data from the Aqueduct Water Risk Atlas ( <a href="https://www.wri.org">https://www.wri.org</a> ) and monthly water analysis reports.
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has conducted a Biodiversity and Ecosystem Services risk assessment. The study concluded that there are no Material impacts on Biodiversity from the Entity's activities.</p> <p>Biodiversity management information is available in the 'ASI Linz Plant Report', pages 10-11: <a href="https://nemak.com/media/3445/asi-linz-v3.pdf">https://nemak.com/media/3445/asi-linz-v3.pdf</a></p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as the Biodiversity risk assessment concluded that the site has no Material impacts on Biodiversity values. The Entity is not dependent on a specific Ecosystem Service.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity, as the Biodiversity risk assessment concluded that the site has no Material impacts on Biodiversity values.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as the Biodiversity risk assessment concluded that the site has no Material impacts on Biodiversity values. The Entity is not dependent on a Priority Ecosystem Services.
8.4 Alien Species	Conformance	The Biodiversity assessment did not recommend any actions related to invasive species. The Entity has established a procedure and implemented practices to proactively prevent the accidental or deliberate introduction of Alien Species.

CRITERION	RATING	COMMENT
8.5a-b Commitment to “No Go” in World Heritage Properties	Conformance	The Entity is not located in or near World Heritage Properties, as confirmed by site visits and the UNESCO Map of World Heritage Properties ( <a href="https://whc.unesco.org/en/statesparties">https://whc.unesco.org/en/statesparties</a> ).
8.6a-d Protected Areas	Conformance	The Entity’s site is certified according to ISO 14001, and it is not situated in a Protected Area.
8.6e Protected Areas – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Conformance	<p>The Entity adheres to the Nematik Global Human Rights Policy: <a href="https://www.nematik.com/media/1646/nematik-global-human-rights-policy.pdf">https://www.nematik.com/media/1646/nematik-global-human-rights-policy.pdf</a></p> <p>Human Rights are also addressed in other Policy documents (Code of Conduct, Global Diversity &amp; Inclusion Policy, Global Business Code for Suppliers, Sustainable Purchasing Policy, available at: <a href="https://www.nematik.com/sustainability/#sustainabilityPolicies">https://www.nematik.com/sustainability/#sustainabilityPolicies</a></p> <p>The Entity has conducted a documented gender-sensitive Human Rights Due Diligence assessment, which identified Human Rights issues that the Entity strives to prevent or mitigate through concrete action plans.</p>
9.2a-e Gender Equity and Women’s Empowerment	Conformance	<p>The Entity is committed to maintaining and promoting a workplace free of Discrimination and Harassment by actively promoting programs devoted to further developing all aspects of diversity and inclusion (D&amp;I) in the workplace. A goal to further increase the proportion of women at all levels of the organisation by 2030 through the D&amp;I program has been established.</p> <p>Information on the effectiveness of the measures taken to promote gender equity is publicly available in Annual Report 2023, pages 73–82, and the Bloomberg Gender Equality Index Survey: <a href="https://investors.nematik.com/financiera/informacion_anual">https://investors.nematik.com/financiera/informacion_anual</a></p> <p><a href="https://nemak.com/media/2777/bloomber-gei-v2.pdf">https://nemak.com/media/2777/bloomber-gei-v2.pdf</a></p> <p>The Entity, as part of the Nematik Group, has subscribed to the UN Global Compact and joined the initiative’s ‘target gender equality’ program in 2021 to set and deliver on corporate targets for female representation and leadership. In 2022, Nematik also became a signatory to the UN’s Women’s Empowerment Principles (WEPs).</p>
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity’s operations.
9.4a Free, Prior, and Informed Consent (FPIC) – New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity’s operations.

CRITERION	RATING	COMMENT
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 Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.5a Cultural and Sacred Heritage - Identification	Not Applicable	This Criterion is not applicable to the Entity, as confirmed by document review, there are no sacred or cultural heritage sites on the property or in the vicinity of the site.
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable to the Entity, as confirmed by document review, there are no sacred or cultural heritage sites on the property or in the vicinity of the site.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, there are no New Projects or Major Changes that require resettlement.
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity has established a systematic and active approach to 'corporate citizenship', including respecting the rights and interests of Affected Communities. They have developed and are using Materiality and Impact Assessment for all projects and Major Changes to their operations.</p> <p>Nemak publicly reports on their corporate citizenship, including the strategy description and initiatives at the Group-level in the Annual Report 2023, page 87: <a href="https://www.nemak.com/media/3065/ia-2023-en.pdf">https://www.nemak.com/media/3065/ia-2023-en.pdf</a></p>
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	The Entity has implemented processes and procedures for its supply chain, which clearly define rules and expectations for suppliers, contractors, and others with whom they do business. The Entity has implemented a Management System, including a supplier evaluation and selection process based on a documented risk rating.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has implemented a supplier evaluation and selection process based on a documented risk rating. They also identify, track, and act on any potential risks based on their supplier risk management process. The Entity's global purchasing department confirmed that the Entity does not source any metal from Conflict-Affected and High-Risk Areas (CAHRAs).
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	The Entity has implemented a strategy to respond to identified risks in their supply chain. Management has confirmed the Entity is not sourcing any metal from CAHRAs.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity's Due Diligence practices were included in this ASI Performance Standard Certification Audit, which addresses this requirement.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	<p>The Entity reports on its supply chain Due Diligence process and results in the Annual Report 2023, pages 59-60:</p> <p><a href="https://investors.nemak.com/financiera/informacion_anual">https://investors.nemak.com/financiera/informacion_anual</a></p>

CRITERION	RATING	COMMENT
9.9 Security practice	Conformance	Site tour and interviews confirmed that the Entity respects Human Rights in regard to security practices. Security Workers on-site are responsible for monitoring security on-site and are not allowed to perform body searches. They do not carry firearms.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity respects the Freedom of Association and the employees' right to Collective Bargaining, as documented in the Global Human Rights Policy, the Code of Conduct, and the Global Business Code for Suppliers. These documents are publicly available at: <a href="https://www.nemak.com/sustainability/#sustainabilityPolicies">https://www.nemak.com/sustainability/#sustainabilityPolicies</a></p> <p>They are reviewed regularly, approximately every two years.</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 Freedom of Association and Collective Bargaining is not restricted by law.
10.2a Child Labour	Conformance	<p>In the Nemak Global Human Rights Policy and Global Business Code for Suppliers, it is stated that the use of Child Labour is strictly prohibited, see: <a href="https://www.nemak.com/sustainability/#sustainabilityPolicies">https://www.nemak.com/sustainability/#sustainabilityPolicies</a></p> <p>The Entity adheres to all regulations and Applicable Law related to Child Labour and compulsory or Forced Labour and does not employ individuals under the age of 16 years (minimum 18 years in production).</p>
10.3a-c Forced Labour	Conformance	<p>Site tour, interviews and document review confirmed that the Entity is not involved in Forced Labour, neither directly nor through labour agencies. Neither deposits nor security payments are required, nor is any form of Debt Bondage permitted.</p> <p>The Entity does not unreasonably restrict the freedom of movement of Workers in the workplace and does not retain original copies of Workers' identity papers, work permits, travel documents or training certificates.</p> <p>Workers may terminate their employment at any time without penalty, given notice of reasonable length. The time for announced termination is defined in the working contracts, based on local law.</p> <p>Nemak Corporate has issued a Modern Slavery Statement (August 2024) which is applicable to the Entity, available at: <a href="https://www.nemak.com/media/3311/modern-slavery-statement-2024.pdf">https://www.nemak.com/media/3311/modern-slavery-statement-2024.pdf</a></p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity does not tolerate any form of Discrimination or Harassment in the workplace and communicates its approach internally via training and through the Code of Conduct, available at: <a href="https://www.nemak.com/sustainability/#sustainabilityPolicies">https://www.nemak.com/sustainability/#sustainabilityPolicies</a></p> <p>There is a global compliance hotline for reporting any breaches of the Code.</p> <p>As verified by interviews and document review, there is no Discrimination in pay for equal work. Also, during interviews and site</p>

CRITERION	RATING	COMMENT
		tour, there was no indication of deliberate Discrimination based on gender, race, national or social origin, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age, or any other condition that could give rise to Discrimination.
10.5 Communication and engagement	Conformance	The Entity has multiple channels to communicate systematically and openly with its employees regarding their working conditions and issues. Interviewed Workers confirmed that there is no threat of reprisal, intimidation, or Harassment.
10.6a-g Violence and Harassment	Conformance	The Entity has issued and internally communicated its Violence and Harassment Policy, which is publicly available at: <a href="https://nemak.com/media/3384/violence-and-harassment-global-policy_170225_v2.pdf">https://nemak.com/media/3384/violence-and-harassment-global-policy_170225_v2.pdf</a>
10.7a-c Remuneration	Conformance	Workers receive work contracts prior to the start of their employment. The contract details all necessary information including working hours, payment, and vacation. Document review and interviews with Workers, Workers' representatives and management confirmed that wages meet the industry standard, which is higher than the living wage. They are collectively negotiated ("Kollektivvertrag").  Overtime is paid with a premium of at least 25% and salary/wages are paid monthly directly into the employees' bank accounts.
10.8a-c Working Time	Conformance	The Entity provided documented evidence that it complies with Applicable Law and industry standards for standard Working Time, Overtime, public holidays, and vacation. Based on the legal 40-hour working week, Workers do not work more than eight hours per workday, as an average over a six-month period. Workers have an average of two days off per seven-day period.
10.9a-b Informing Workers of Rights	Conformance	As confirmed through interviews with Workers and management during the Audit, the Entity's Workers are informed on human and labour rights during the onboarding process. All Workers receive documented training on fundamental documents such as the Code of Conduct and Policies.
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has implemented its Occupational Health and Safety (OH&S) Management System, which has been certified since 2005 (OHSAS 18001 and subsequently according to ISO 45001) by an accredited certification body. Nematik's Global Health, Safety, and Environmental Policy is supported by the Entity's local OH&S Policy and is available at: <a href="https://www.nemak.com/media/2773/hse-policy.pdf">https://www.nemak.com/media/2773/hse-policy.pdf</a>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	The Entity has implemented its OH&S Management System, including its local Policy, which are reviewed annually.  Information on the effectiveness of the Entity's OH&S Management System is publicly available, including leading and lagging indicators and a comparative analysis of performance with peer businesses. See the 'ASI Linz Plant Report', pages 11-12: <a href="https://nemak.com/media/3445/asi-linz-v3.pdf">https://nemak.com/media/3445/asi-linz-v3.pdf</a>

CRITERION	RATING	COMMENT
11.2 Employee engagement on Health and Safety	Conformance	The Entity has established a joint OH&S Committee, which meets quarterly. The minutes of these meetings demonstrate that Workers can raise, discuss and participate in the resolution of OH&S issues with management.

#### ASI LIMITATION OF LIABILITY DISCLAIMER

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

#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	10 July 2025	Initial Certification Audit – Full Certification