

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Magna PT S.p.A Modugno

CERTIFICATE NUMBER
201

ASI STANDARD
PERFORMANCE
STANDARD
(V3.1 2023)

CERTIFICATION LEVEL
FULL
CERTIFICATION

ASI ACCREDITED
AUDITING FIRM
GUTcert (AFNOR
GROUP)

DATE OF ISSUE
19 APRIL 2025

DATE OF EXPIRY
18 APRIL 2028

CERTIFIED SINCE
19 APRIL 2022

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', with a long horizontal line extending to the right.

Aluminium Stewardship Initiative Ltd
ACN 606 661 125, Australia
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*

CERTIFICATION SCOPE

Production of automotive
transmissions at the Modugno site,
Italy.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Magna International Inc.
ENTITY NAME	Magna PT S.p.A Modugno
CERTIFICATION SCOPE	Production of automotive transmissions at the Modugno site, Italy.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Material Conversion
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit (1 April 2022)Re-Certification Audit and Scope Change (18 – 21 March 2025)
AUDIT FIRM	GUTcert (AFNOR Group)
AUDIT DATE	<ul style="list-style-type: none">1 April 2022 (Initial Certification Audit)18 – 21 March 2025 (Re-Certification Audit and Scope Change)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">6 April 2022 (Initial Certification Audit)18 July 2025 (Re-Certification Audit and Scope Change)
AUDIT SCOPE	<p><u>Initial Certification Audit (1 April 2022)</u></p> <p>The Audit Scope covers the production of transmissions at the Modugno site, Italy.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Material Conversion (Industrial Users) <p>All criteria from Principal 4 Material Stewardship in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Re-Certification Audit and Scope Change (18 – 21 March 2025)</u></p> <p>The Audit Scope covers the production of transmissions at the Modugno site, Italy.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Material Conversion <p>All relevant 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"><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.

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- ☑ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
 - ☑ 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 19 April 2025 – 18 April 2028

NEXT AUDIT TYPE Re-Certification Audit

NEXT AUDIT DATE 18 April 2028

CERTIFICATE NUMBER 201



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

Magna PT S.p.A. Modugno ("the Entity") was established in 1997 and is an operating unit of Magna International Inc. The Entity manufactures dual-clutch transmissions and gearwheel sets for the automotive industry. It is located in Modugno, Bari, Italy, and covers an area of 110,000 m². Current production focuses on the DCT 300 and DCT Eco dual-clutch transmissions. A new assembly line was installed in 2024 to produce hybrid transmissions, with production scheduled to begin in 2025.

The Entity operates a combined heat and power plant and photovoltaic installations, which provide part of its energy needs. Wastewater is discharged into the public sewer after treatment, and measures to reduce water consumption and recover wastewater are undertaken annually. The Entity is currently implementing the 'Rain-Water Harvesting' project, which could save up to an estimated 20% of its industrial water usage. The Entity actively cooperates with universities and local institutions to improve environmental performance and support technical development. As a downstream user, the Entity sources primary material in form of semi-finished Aluminium products. As the Entity does not machine any Aluminium containing parts, the amount of generated Aluminium scrap is not material.

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	Medium	High	HIGH
PERFORMANCE	High	Medium	High	HIGH
OVERALL		HIGH		

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity has developed and implemented systems, processes and procedures that conform to the ASI Performance Standard legal Compliance requirements. Systems have been implemented to maintain awareness of and ensure Compliance with Applicable Law.</p> <p>The Entity is certified against EMAS (EU Eco Management and Audit Scheme), ISO 14001 (Environment), ISO 45001 (Health & Safety) and IQNet SR10 (Social Responsibility). Information on the Entity's certifications is available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</p>
1.2 Anti-Corruption	Conformance	<p>The Entity works against Corruption in all its forms and has implemented the Group level Magna Code of Conduct and Ethics, which is communicated internally and externally. The Entity has provided training to employees with regard to business ethics.</p> <p>The Group level Magna Code of Conduct and Ethics is available at: https://www.magna.com/code-of-conduct-pages/downloads</p> <p>The Entity has also issued a separate Group level Supplier Code of Conduct, available at: https://www.magna.com/de/unternehmen/lieferanten/downloads</p> <p>The Entity operates a 'whistleblowing hotline' where potential breaches or suspected Corruption can be reported confidentially, accessible at: https://www.magna.com/company/for-employees/our-culture/the-hotline</p> <p>The Entity's financial system is audited annually by an external tax auditor.</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has implemented the Group level Magna Code of Conduct and Ethics, which is communicated internally and externally. The Entity has provided training to employees with regard to business ethics.</p> <p>The Group level Magna Code of Conduct and Ethics is available at: https://www.magna.com/code-of-conduct-pages/downloads</p> <p>The Entity has also issued a separate Group level Supplier Code of Conduct, available at: https://www.magna.com/company/suppliers/supplier-code-of-conduct-and-ethics</p> <p>The Entity operates a 'whistleblowing hotline' where potential breaches or suspected Corruption can be reported confidentially, accessible at: https://www.magna.com/company/for-employees/our-culture/the-hotline</p> <p>The Entity's financial system is audited annually by an external tax auditor.</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has issued Group-level Policies on sustainability and environment, Labour standards and Codes of Conduct. Policy documents are regularly reviewed by the Group's management. The Entity has implemented its policies by establishing and maintaining</p>

CRITERION	RATING	COMMENT
		<p>certified Management Systems for the Environment (EMAS & ISO 14001), Health & Safety (ISO 45001) and social aspects (IQNet SR 10).</p> <p>The Sustainability and Environment Policy is available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</p> <p>The Labour Standards Policy is available at: https://www.magna.com/company/for-employees/other-policies/global-labour-standards</p> <p>The Code of Conduct and Ethics is available at: https://www.magna.com/code-of-conduct-pages/downloads</p> <p>The Supplier Code of Conduct is available at: https://www.magna.com/company/suppliers/supplier-code-of-conduct-and-ethics</p>
2.2a-c Leadership	Conformance	<p>The Entity's General Manager has the overall responsibility and authority for ensuring conformance with the ASI Performance Standard and providing sufficient resource to support its implementation.</p> <p>The Group's Sustainability Management System Officer coordinates the management activities, including the implementation and communication of the Policies.</p> <p>Resources for the implementation of the relevant systems are sufficiently provided, including certified management systems, organisational structures and the financial budget.</p>
2.3a Environmental and Social Management Systems – Environmental	Conformance	<p>The Entity has documented and implemented an Environmental Management System according to the European Union Eco Management and Audit Scheme (EMAS) and ISO 14001:2015. Information on the Entity's certifications is available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</p>
2.3b Environmental and Social Management Systems – Social	Conformance	<p>The Entity has documented and implemented a Social Management System according to IQNet SR10. The Occupational Health & Safety (OH&S) Management System is certified against ISO 45001. Information on the Entity's certifications is available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</p>
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has issued a Group-level Responsible Sourcing Policy as part of its Supplier Code of Conduct, covering environmental, social and governance issues, consistent with the principles of the ASI Performance Standard.</p> <p>The Supplier Code of Conduct is available at: https://www.magna.com/company/suppliers/supplier-code-of-conduct-and-ethics</p> <p>This Audit confirmed that the Entity's implementation of this Policy is appropriate.</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	<p>This Criterion is currently not applicable to the Entity, as there have been no recent New Projects or Major Changes which would require a related Environmental or Social Impact Assessment.</p>

CRITERION	RATING	COMMENT
		However, on divisional level, the Entity has implemented a system to assess environmental impacts in the event of New Projects or Major Changes to existing Facilities.
2.6a-h Human Rights Impact Assessment	Not Applicable	<p>This Criterion is currently not applicable to the Entity, as there have been no recent New Projects or Major Changes which would require a related Environmental or Social Impact Assessment.</p> <p>However, on divisional level, the Entity has implemented a system to assess Human Rights in the event of New Projects or Major Changes to existing Facilities.</p>
2.7a-f Emergency Response Plan	Conformance	The Entity has implemented site-specific Emergency Response Plans which were developed in collaboration with relevant Stakeholders including the local fire brigade. The Emergency Response Plans are made available upon request. The Entity holds valid EMAS, ISO 14001 and ISO 45001 certificates.
2.8a-d Suspended Operations	Conformance	As part of the preparation for emergencies and incidents, the Entity has developed a Business Resilience Plan, which includes factors outside its control. A regular review is ensured as part of the Entity's document control system.
2.9a-b Mergers and Acquisitions	Conformance	Mergers and acquisitions are managed by the Entity's corporate headquarters. At a Corporate level, both a process and procedure are in place. The Entity itself systematically reviews environmental, social and governance issues as part of its planning and Due Diligence processes. At the time of the Audit, the Entity was not in a post-merger or acquisition phase.
2.10a-b Closure, Decommissioning and Divestment	Conformance	Planning for closure, decommissioning or divestment is managed by the Entity's corporate headquarters. At a Corporate level, both a process and procedure are in place. The Entity itself systematically reviews environmental, social and governance issues as part of its planning and Due Diligence processes. At the time of the Audit, no plans for closure, decommissioning or divestment of parts of or the entire Entity had been announced.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity reports annually at a Group-level regarding its governance approach to environmental, social and economic impacts and its impacts related to ASI Performance Standard principles. The Entity reports this information in the Group-level integrated Environmental Declaration and Sustainability Report, available at:</p> <p>https://www.magna.com/company-information/magna-groups/magna-powertrain/facts-figures</p>
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity has publicly confirmed that in the 2024 reporting period, no violations of the legal provisions were identified, nor were any penalties or fines imposed by state authorities. The Entity has made this confirmation in its Environmental Declaration and Sustainability Report (page 140), available at:</p> <p>https://www.magna.com/company-information/magna-groups/magna-powertrain/facts-figures</p>

CRITERION	RATING	COMMENT
3.3a-c Payments to Governments	Conformance	The Entity reports on payments to governments annually at a Group level in its Environmental Declaration and Sustainability Report regarding its payments to Governments. The current Environmental Declaration and Sustainability Report confirms that in the 2024 reporting period, that there were no payments to Governments outside of legal frameworks, and no donations to political parties. The Environmental Declaration and Sustainability Report (page 139) is available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	A hotline is available that provides a method for employees and third parties to report suspected violations of the Entity's Employee Charter and the Code of Conduct and Ethics. The hotline is available in many languages and can be accessed via telephone or available at: http://magnahotline.com
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has completed a multi-criteria Life Cycle Assessment for its main Products, on a 'cradle-to-gate' basis. The assessment was conducted using the GaBi tool and was based on ISO 14040 and ISO 14044 Standards.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity communicates 'cradle-to-gate' LCA information on its major transmission Product on customer request. The process to manage customer requests is well established. To date, there has been no formal customer request regarding the LCA.
4.2 Product Design	Not Applicable	This Criterion is not applicable to the Entity, as it undertakes manufacturing only. Design is undertaken in the Magna Group's German Facilities which are ASI Performance Standard Certified.
4.3a-b Aluminium Process Scrap	Conformance	As the Entity does not machine any Aluminium containing parts, the amount of Aluminium Scrap generated is not considered Material. With the low volume of Aluminium Scrap produced and the current requirements of the Waste recycling facility the Entity uses, there is no need identified to further separate Aluminium alloys and grades for recycling.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	The Entity has implemented a recycling strategy which is designed in accordance with the Waste Mitigation Hierarchy, including specific timelines, activities and targets. The strategy is described in the Entity's material recovery strategy and the recycling-optimised design for vehicle transmissions procedure. All employees received training on waste management. The recycling strategy is disclosed in the Group Environmental Declaration and Sustainability Report (page 56), available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures Recycling of the Entity's Products is also regulated by Applicable Law. The conditions for recovery of 'end-of-life' vehicles are predominantly stipulated in the European Directive (2000/53/EC). The Entity engages in 'Business-to-Business' (B2B) activity and there is a legal obligation for clients to take back, reuse and/or recycle the vehicles and their components. The Entity supports their clients' efforts by continual optimisation of their Products.

CRITERION	RATING	COMMENT
		The Magna Group is a member of the Association of the German Automotive Industry (VDA) and supports the Association's working group on car recycling.
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The Magna Group is member of the German Association of the Automotive Industry (VDA) and supports the Association's Working Group on Car Recycling. The Entity is also a member of the Catena-X Automotive Network, an automotive alliance that enables a secure and cross-company wide data exchange of all participants of the automotive value chain.</p> <p>Locally, the Entity has frequent contact with its clients and waste company to continuously improve recycling initiatives.</p>
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity accounts for its energy and Material Greenhouse Gas (GHG) emissions data which are verified by an independent external environmental verifier. The Entity's GHG emissions data are disclosed in the Environmental Performance Indicators section of the Report (page 60 onwards), and the Sustainability Measures section of the Report (pages 166-167). The Statement of Independent Verification is available on page 179-180 of the Report. The Environmental Declaration and Sustainability Report is available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</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.
5.3a GHG Emissions Reduction Plans	Conformance	<p>The Entity has implemented its GHG Emissions Reduction Plan and Pathway at a Group level, covering its emissions from Aluminium procurement. The Entity has demonstrated that the Plan and Pathway are in accordance with a 1.5 °C warming scenario and are verified as compatible with the ASI endorsed methodology. The GHG Emissions Reduction Plan and Pathway are publicly available in the Environmental Declaration and Sustainability Report (page 46 onwards), available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	<p>The Entity has implemented its GHG Emissions Reduction Plan and Pathway at a Group level, covering its emissions from Aluminium procurement. The Entity has demonstrated that the Plan and Pathway are in accordance with a 1.5 °C warming scenario and are verified as compatible with the ASI endorsed methodology. The GHG Emissions Reduction Plan and Pathway are publicly available in the Environmental Declaration and Sustainability Report (page 46 onwards), available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</p>

CRITERION	RATING	COMMENT
		The Entity's GHG Emissions Reduction Plan and Pathway are reviewed annually.
5.4 GHG Emissions Management	Conformance	<p>The Entity demonstrated that a system and processes are in place to implement its GHG reduction targets.</p> <p>The GHG management system is integrated into the Entity's Environmental Management System, which is certified against ISO 14001 and the Eco-Management and Audit Scheme (EMAS).</p>
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Minor Non-Conformance	<p>Emissions to Air have been quantified at the Entity level and activities to minimise exposure to and impacts of Emissions to Air have been publicly disclosed in the Environmental Declaration and Sustainability Report (page 64), available at: https://www.magna.com/company-information/magna-groups/magna-powertrain/facts-figures</p> <p>However, the Entity has not publicly disclosed its Emissions Minimisation Plan.</p>
6.2a-g Discharges to Water	Conformance	<p>The Entity measures its water inputs and outputs, with effluent processed in an internal waste-water treatment plant. Effluent is analysed and then discharged into the publicly owned treatment plant. The Entity aims to re-use water where possible. The Entity describes its Discharges to Water at a Facility level in the Group Environmental Declaration and Sustainability Report (page 166), available at: https://www.magna.com/company-information/magna-groups/magna-powertrain/facts-figures</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has assessed the major risk areas of its operations including Spills and Leakages using an environmental aspects and impact analysis. The Entity's Environmental Management System is certified according to ISO 14001.</p> <p>A plan is in place to prevent, detect and remediate Spills and Leakages, including compliance controls and a monitoring program. Relevant staff receive annual training on the plan.</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity reports any Material Spill or Leakage if they may occur. Depending on the severity of the Spill and in compliance with local legislation, additional steps will be taken to inform potentially affected parties, including the relevant authority.</p> <p>The Entity has stated there has been no Material Spills or Leakages in the Group Environmental Declaration and Sustainability Report (page 166), available at: https://www.magna.com/company-information/magna-groups/magna-powertrain/facts-figures</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has implemented a recycling strategy, including specific timelines, activities and targets. The Entity accounts for and discloses the quantity of Hazardous and Non-Hazardous Waste produced. All employees received training on waste management. The recycling strategy and Waste quantities are disclosed in the Group Environmental Declaration and Sustainability Report (page 56), available at: https://www.magna.com/company-information/magna-groups/magna-powertrain/facts-figures</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	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity's water withdrawal and use by source and type are publicly available at a Facility level in the Group Environmental Declaration and Sustainability Report (page 63), available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</p> <p>The Entity has established an annual water use reduction target.</p>
7.2a-e Water Management	Conformance	<p>The Entity has established and implemented a water management plan. The main ongoing project is the Entity's 'Rain-Water Harvesting' project, which could save up to an estimated 20% of its industrial water usage.</p> <p>Information on water management is provided in the Group level Environmental Declaration and Sustainability Report, available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</p>
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>An external specialist company has been commissioned to identify and evaluate risks and potential impacts on Biodiversity and Ecosystem Services within the Entity's Area of Influence.</p> <p>Protected Areas have also been considered in this assessment. The Entity's impact on Biodiversity and Ecosystem Services has been evaluated as low.</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as it has assessed the risks to Biodiversity and Ecosystem Services within its Area of Influence, which did not identify Priority Ecosystem Services and assessed that the risk and impact on Biodiversity is low.
8.2a-g Biodiversity Management	Conformance	<p>The Entity has implemented a Biodiversity Action Plan, based on the outcomes of its Biodiversity and Ecosystem Services study.</p> <p>The Biodiversity Action Plan includes time-bound targets, and the Entity monitors its effectiveness on a monthly basis. As the Biodiversity and Ecosystem Services study concluded that the Entity's impact on Biodiversity is low, the action plan has not been publicly disclosed.</p>
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as the assessment did not identify Priority Ecosystem Services and assessed that the risk and impact on Biodiversity is low.
8.4 Alien Species	Conformance	A risk assessment of potential impacts from Alien and Invasive Species was completed as part of the Entity's Biodiversity risk assessment.

CRITERION	RATING	COMMENT
		No invasive neophytes were detected on the Entity's premises. Only packaging material that conforms to the phytosanitary standard ISPM-15 is used.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity does not operate or plan to explore or develop New Projects in or close to World Heritage Properties. There are no World Heritage Properties in the direct vicinity of the Entity's operation. The nearest World Heritage Properties, 'Trulli of Alberobello', is over 50 kilometres from the Entity.
8.6a-d Protected Areas	Conformance	The Entity has identified Protected Areas within its Area of Influence. The Entity's Biodiversity study concluded that the Entity has no impact on these Protected Areas. These Protected Areas are in the vicinity of the Entity, but not directly adjacent to or on the Entity's premises. Given the results of the assessment, a specific management plan is not required. Potential impacts on Protected Areas are managed via the Entity's integrated Management System.
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 has established a Human Rights Due Diligence process and reported publicly on the process in the Group level Environmental Declaration and Sustainability Report, page 94 onwards, available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures The Entity's commitment to respect Human Rights can also be found in several documents including: The Group level Magna Code of Conduct and Ethics, available at: https://www.magna.com/code-of-conduct-pages/downloads The Magna Employee's Charter, available at: https://www.magna.com/company/for-employees/our-culture/employees-charter The Magna Sustainability Policy included in the Environmental Declaration and Sustainability Report, page 19 onwards, available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures The Entity's parent Group has established a systematic Human Rights Due Diligence process with a focus on its supply chain. The Entity has completed mapping of Affected Populations and Organisations that did not identify salient Human Rights issues which were caused by the Entity or that it contributed to.
9.2a-e Gender Equity and Women's Empowerment	Conformance	The Entity implements activities to promote gender equity and women's empowerment. In 2023 the Entity's parent Group created a new position titled 'Director Diversity, Equity & Inclusion and HR Transformation'. Information on the program to promote gender equity and women's empowerment as well as performance is publicly available in the

CRITERION	RATING	COMMENT
		<p>Entity's Group level Environmental Declaration and Sustainability Report, page 118 onwards, available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</p> <p>The Entity's management demonstrates a strong commitment to gender equity and supporting actions. The Entity is certified against the UNI/PDR 125 'Guideline for Gender Equity' Standard.</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.
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. The Entity has assessed for the presence of sacred or cultural heritage sites in its Area of Influence. No sacred or cultural heritage sites and values were identified within the Entity's Area of Influence. Further, Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity as no sacred or cultural heritage sites and values were identified within the Entity's Area of Influence. In addition, Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.6a-i Displacement	Not Applicable	<p>This Criterion is not applicable to the Entity, as it has not required any resettlement or displacement.</p> <p>The Entity's management confirmed that no resettlement or displacement is planned for any New Projects or Major Changes.</p>
9.7a-h Affected Populations and Organisations	Not Applicable	This Criterion is not applicable to the Entity, as the outcome of the Stakeholder assessment confirmed that there are no salient issues with Local Communities.
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Conformance	<p>The Entity and its parent Group have implemented a Management System with tools and practices in place to monitor and assess supply chain related risks. Aluminium purchasing is managed at the Group Headquarters.</p> <p>As a downstream user, the Entity sources Primary material in form of semi-finished Aluminium products. The Entity avoids purchasing from Conflict-Affected and High-Risk Areas (CAHRAs) and has obliged its suppliers to implement responsible sourcing, including prohibitions on</p>

CRITERION	RATING	COMMENT
		<p>sourcing materials from areas of conflict. The Entity has disclosed its Group-level global supply chain requirements at: https://www.magna.com/company/suppliers/global-supply-chain-requirements</p> <p>The Entity has implemented tools and practices to monitor and assess supply chain related risks. During the assessment, there were no indications observed that the Entity would contribute to armed conflict or Human Rights abuses in CAHRAs.</p>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	<p>The Entity has implemented a Management System with tools and practices in place to monitor and assess supply chain related risks.</p> <p>As a downstream user, the Entity sources Primary material in form of semi-finished Aluminium products. The Entity avoids purchasing from Conflict-Affected and High-Risk Areas (CAHRAs) and has obliged its suppliers to implement responsible sourcing, including prohibitions on sourcing materials from areas of conflict. The Entity has disclosed its Group-level global supply chain requirements at: https://www.magna.com/company/suppliers/global-supply-chain-requirements</p> <p>The Entity has implemented tools and practices to monitor and assess supply chain related risks. During the assessment, there were no indications observed that the Entity would contribute to armed conflict or Human Rights abuses in CAHRAs.</p>
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	<p>The Entity has defined a strategy to minimise supply chain related Environmental, Social and Governance (ESG) risks and respond to ESG related incidents. The Entity's action on identified specific supplier risks was demonstrated during the Audit.</p>
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	<p>This external ASI Audit fulfills the requirement of this Criterion, to audit the Entity's Due Diligence practices related to CAHRAs.</p>
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	<p>Information on the Entity's Group level supply chain Due Diligence is made publicly available in the Group level Environmental Declaration and Sustainability Report, page 86 onwards, available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</p>
9.9 Security practice	Conformance	<p>The Entity's Human Rights risk assessment did not identify Material risks related to security practices. Worker interviews confirmed that there are no known Human Rights violations caused by the security service. Security services are provided by a trained and licensed external service provider, which is committed to abide to the Entity's Supplier Code of Conduct and Ethics and its Sustainability Policy.</p>
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity is committed to respecting all employees' rights to Freedom of Association and Collective Bargaining within the framework of applicable National Laws and Regulations, as described in the Entity's statements on global Labour standards at: https://www.magna.com/company/for-employees/other-policies/global-labour-standards</p>

CRITERION	RATING	COMMENT
		<p>Freely elected Worker representatives are present at the Entity, whom confirmed that they can undertake their work unhindered and receive the necessary resources.</p> <p>A Collective Bargaining Agreement has been negotiated with the Labour Unions.</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 the right to Freedom of Association and Collective Bargaining is not restricted in the country where the Entity operates.
10.2a-c Child Labour	Conformance	The Entity neither uses nor support the use of Child Labour. The minimum working age of 15 years is respected. The youngest Worker at the time of the Audit was 18 years old. The Entity has implemented robust practices to ensure that children are not employed.
10.3a-c Forced Labour	Conformance	<p>The Entity neither engages in nor supports the use of Forced Labour or Human Trafficking, either directly or through any employment or recruitment agencies, as confirmed by interviews.</p> <p>The Entity is committed to fair Labour practices, as described in its Global Labour Standards available at: https://www.magna.com/company/for-employees/other-policies/global-labour-standards</p> <p>The Entity has disclosed its Statement on Modern Slavery and Human Trafficking in its Group level Environmental Declaration and Sustainability Report, page 96, available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</p> <p>The Entity has also disclosed its Report on Fighting Against Forced Labour and Child Labour in Supply Chains at: https://www.magna.com/company/investors/financial-reports-public-filings/tax-other-reports</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity is committed to non-Discrimination and communicates this commitment in its Group level Magna Code of Conduct and Ethics, available at: https://www.magna.com/code-of-conduct-pages/downloads</p> <p>The Entity does not engage in, nor supports Discrimination in hiring, salary, promotion, training, advancement opportunities or termination of any Worker on the basis of 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. This was confirmed in this Audit by interviews and document review. Employees receive diversity and anti-Discrimination training.</p>
10.5 Communication and engagement	Conformance	<p>The Entity ensures open communication and direct engagement with Workers and their representatives regarding working conditions and resolution of workplace and compensation issues, without the threat of reprisal, intimidation, or Harassment. This was confirmed by interviews with Workers and their representatives.</p> <p>The latest employee opinion survey confirmed a high overall satisfaction rate amongst Workers.</p>

CRITERION	RATING	COMMENT
10.6a-g Violence and Harassment	Conformance	<p>Violence and Harassment are not tolerated by the Entity. The Entity's position against Violence and Harassment is confirmed in the Magna global Labour Standards document, available at: https://www.magna.com/company/for-employees/other-policies/global-labour-standards</p> <p>The Entity ensures open communication and direct engagement with Workers and their representatives regarding working conditions and resolution of workplace and compensation issues, without the threat of reprisal, intimidation, or Harassment. This was confirmed by interviews with Workers and their representatives.</p>
10.7a-c Remuneration	Conformance	<p>The Entity respects the rights of Workers to a living wage and ensures that wages paid for a normal working week meet the industry standard. Working Time, payments and leave are negotiated in Collective Bargaining Agreements. The wages paid by the Entity are above the living wage and are in accordance with the National industry standard.</p>
10.8a-c Working Time	Conformance	<p>The Entity complies with Applicable Law and industry standards on Working Time, public holidays and paid annual leave. Working Time is incorporated into the Collective Bargaining Agreements and each employment contract.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>Document review and interviews confirmed that Workers are informed on their work-related rights at the commencement of employment and during periodic training.</p>
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity has implemented an Occupational Health and Safety (OH&S) Management System and holds a valid ISO 45001 certificate, available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity has implemented an OH&S Management System and holds a valid ISO 45001 certificate, available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</p> <p>The ISO 45001 standard requires a periodic review of the OH&S Management System. The latest reviews were undertaken in January 2025.</p> <p>The effectiveness of the OH&S Management System including a comparison with leading and lagging indicators is made publicly available at a Group-level Environmental Declaration and Sustainability Report, page 103 onwards, available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures</p>
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity's OH&S Management System is ISO 45001 certified. The Entity has implemented a joint OH&S committee where Workers can raise, discuss and participate in the resolution of OH&S issues with management. Agendas and meeting minutes were readily on hand during the Audit and proof of implemented improvement measures demonstrated the effectiveness of this mechanism.</p>

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	19 April 2022	Initial Certification Audit – Full Certification
1	29 October 2025	Re-Certification Audit and Scope Change – Full Certification Scope Change to apply Performance Standard V3.1, including corresponding adjustment in the title of the supply chain activity to 'Material Conversion'.
