

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Symetal Aluminium Foil Industry Single Member S.A.

CERTIFICATE NUMBER
196

ASI STANDARD
PERFORMANCE
STANDARD
(V3.1 2023)

CERTIFICATION LEVEL
PROVISIONAL
CERTIFICATION

ASI ACCREDITED
AUDITING FIRM
DNV BUSINESS
ASSURANCE
SERVICES UK LTD.

DATE OF ISSUE
27 OCTOBER 2025

DATE OF EXPIRY
26 OCTOBER 2026

CERTIFIED SINCE
18 MARCH 2022

AUTHORISED BY

CERTIFICATION SCOPE

Aluminium Foil Rolling Facility
(Oinofyta) and Foil Converting
Facility (Mandra) in Greece.

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*

* Provisional Certification is valid
for the period of one year, during
which the company can address
the non-conformances assessed
and subsequently seek full
certification.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Symetal
ENTITY NAME	Symetal Aluminium Foil Industry Single Member S.A.
CERTIFICATION SCOPE	Aluminium Foil Rolling Facility (Oinofyta) and Foil Converting Facility (Mandra) in Greece.
SUPPLY CHAIN ACTIVITIES	- Semi-Fabrication - Material Conversion
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	- Initial Certification Audit (11 – 12 January 2022 (Remote) and 19 January 2022 (On-site)) - Re-Certification Audit and Scope Change (10 –12 June 2025)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	19 – 23 May 2025 (Initial Certification Audit) 10 –12 June 2025 (Re-Certification Audit and Scope Change)
AUDIT REPORT SUBMISSION	12 June 2025 (Initial Certification Audit) 9 September 2025 (Re-Certification Audit and Scope Change)
AUDIT SCOPE	<u>Initial Certification Audit (19 – 23 May 2025)</u> The Audit Scope includes the Aluminium Foil Rolling Facility (Oinofyta) and Foil Converting Facility (Mandra) in Greece. The supply chain activities included in the Audit Scope: - Semi-Fabrication - Material Conversion (Production and Transformation) All relevant Criteria in the ASI Performance Standard were included in the Audit Scope. The Audit has been undertaken as a combined ‘desktop’ and on-site exercise, in accordance with ASI Interim Policy regarding Audits, Audit-Related Travel and Coronavirus (v4), and included a remote audit (11 – 12 January 2022) and an on-site audit (19 January 2022). <u>Re-Certification Audit and Scope Change (10 –12 June 2025)</u> The Audit Scope includes the Aluminium Foil Rolling Facility (Oinofyta) and Foil Converting Facility (Mandra) in Greece. The supply chain activities included in the Audit Scope: - Semi-Fabrication - Material Conversion

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

AUDIT OUTCOME

Provisional Certification

AUDIT METHODOLOGY
DECLARATION

The Auditors confirm that:

- ☑ The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.
- ☑ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
- ☑ 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.

CERTIFICATION PERIOD

27 October 2025 – 26 October 2026

NEXT AUDIT TYPE

Surveillance Audit

NEXT AUDIT DATE

27 April 2025

CERTIFICATE NUMBER

196



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

Symetal (the 'Entity') produces Aluminium foil products, mainly used in packaging solutions for the food, pharmaceutical and tobacco industries. Symetal is an Aluminium segment subsidiary of ElvalHalcor SA (the 'Group'), a global industrial producer of aluminium and copper. The Group produces more than 500,000 tonnes of Aluminium products annually and has the second largest hot rolling capacity in Europe, selling in more than 70 countries.

The Entity has two production facilities in Greece, at Oinofyta and Mandra. The Oinofyta rolling plant commenced operations in 2000 and produces foil for various applications, including flexible and pharmaceutical packaging, food containers, household, and technical applications with capacity of 52,000 tonnes/year. The plant is equipped with two rolling mills, one doubling machine, four slitters, and 15 annealing furnaces.

The Mandra converting plant commenced operations in 1977 and carries out foil coating and/or paper lamination for products used for food and pharmaceutical packaging, and cigarette inner liners, with a 30,000 tonnes capacity. The plant is equipped with three laminating lines, three lacquering lines, two imposing machines, 14 slitters, and three rewinders. Product exports focus mainly on Europe, but also within America and Asia.

Symetal has over 40 years of experience in foil rolling and processing and provides a range of foil solutions. Established in 1977, the company has expanded its production Facility more than 30 times. Its sustainability-related activities are reflected in assessments and certifications including Ecovadis Platinum, CDP, Sedex, Flexible Packaging Europe, and ISO 9001, 14001, 45001 and 5001.

MATURITY RATINGS

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

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

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

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity demonstrates strong awareness and monitoring of Applicable Law and regulatory requirements. Legal compliance is included as an objective in the Sustainability Policy, Code of Conduct and Business Ethics, as well as in the Environmental and Health and Safety Policies. Compliance is enforced by dedicated procedures included in the Entity's ISO 14001 and ISO 45001 Management System certifications, while appropriate implementation is ensured through the reporting hierarchy at all levels and personnel. The Entity is a part of the Viohalco Group and legislative conformance is supported by the Group's Legal Department.
1.2 Anti-Corruption	Conformance	The Entity operates under a Business Code of Conduct which includes Corruption and Bribery: https://www.symetal.gr/arxeia/files/SYMETAL-Business-Code-of-Conduct-EN.pdf The Entity implements a ESG Risk Assessment and is subject to internal audits by Viohalco Group to identify and monitor risks around anti-Corruption. Furthermore, the external financial audit process assesses the corruption risk and compliance with corruption legislation.
1.3a-e Code of Conduct	Conformance	The Entity has implemented a Business Code of Conduct, which is communicated to all internal Stakeholders and Contractors and is available at: https://www.symetal.gr/arxeia/files/SYMETAL-Business-Code-of-Conduct-EN.pdf
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity follows corporate standards and Policies consistent with the environmental, social and governance practices included in this Standard. Publicly available Policies include Health & Safety Policy, Environment Policy, Energy & Climate Change Policy, Modern Slavery Statement, Labour and Human Rights Policy, Sustainability Policy, Business Partners' Code of Conduct, Code of Conduct & Business Ethics (internal). All documents are available at: https://www.symetal.gr/en/sustainability
2.2a-c Leadership	Conformance	The Entity's General Manager has formally appointed the Quality Assurance and Sustainability Managers at the Oinofyta and Mandra plants as the persons with overall responsibility for conformance with the ASI Performance Standard at each Plant.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity holds valid Management Systems Certifications for Environment (ISO 14001), Quality (ISO 9001), Health and Safety (ISO 45001) and Energy (ISO 50001). Certificates can be accessed at: https://www.symetal.gr/en/how-we-do-business#certificates
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has implemented an Integrated Management System, certified to ISO 14001, ISO 50001, ISO 9001, and ISO 45001 standards. Social elements are managed across many parts of these Management Systems. The Entity also has implemented a Labour and Human Rights Policy, Sustainability Policy, Business Partners' Code of Conduct and Code of Conduct and Business Ethics. Based on the

CRITERION	RATING	COMMENT
		Environmental, Social, and Governance (ESG) Risk Assessment, social aspects risks and performance are reviewed periodically.
2.4a-e Responsible Sourcing	Conformance	The Entity has implemented a Responsible Sourcing Policy and Business Partners' Code of Conduct which is communicated to suppliers and is available at: https://www.symetal.gr/en/sustainability The Entity has a process for supply chain sustainability Due Diligence which includes a supplier Sustainability Assessment according to which, all suppliers are being evaluated according to self-assessment questionnaire. Suppliers are classified based on spend and criticality. Performance monitoring is completed through EcoVadis and on-site audits.
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as no New Projects or Major Changes to existing Facilities have taken place since the Entity joined ASI. The Entity however has an approved Environmental Impact Assessment, which includes an assessment of all environmental, cultural, climate, fauna and flora, land use, local economy, air quality, natural environment, water, noise, and radiation. No Material risks have been identified from these studies. An ESG Risk Assessment has been undertaken, updated bi-annually, which includes working conditions, Health and Safety, Stakeholder engagement, and environment.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as no New Projects or Major Changes to existing Facilities have taken place since the Entity joined ASI. The Entity has conducted a Human Rights Due Diligence which includes a detailed Human Rights Impact Assessment. Human Rights Impact Assessments have been drafted for all existing projects and are conducted in accordance with the 'Guide to Human Rights Impact Assessment and Management' (HRIAM), UN Global Compact'. The Labour and Human Rights Policy is available at: https://www.symetal.gr/arxeia/files/SYMETAL-Labour-Human-Rights-Policy-EN.pdf
2.7a-f Emergency Response Plan	Conformance	The development of Emergency Response Plans (ERPs) are requirements of ISO 14001 and ISO 45001, where valid certifications are valid for both plants: https://www.symetal.gr/en/how-we-do-business#certificates The Entity has risk assessments and Standard Operating Procedures (SOPs) to identify, manage and respond to emergency risks. The Emergency Response Plan is available to the public upon request.
2.8a-d Suspended Operations	Conformance	The Entity has developed a Business Contingency Plan to address situations where it may have to suspend or significantly alter operations due to factors outside its control, which takes into account adverse environmental, social and governance impacts. No such suspension has occurred since joining ASI.
2.9a-b Mergers and Acquisitions	Conformance	The Entity is a part of the Viohalco Group and the Group's Legal Department has a corporate Standard Operating Procedure that prescribes the process to be followed to evaluate environmental, social and governance risks relating to mergers and acquisitions. The

CRITERION	RATING	COMMENT
		procedure is implemented centrally by Viohalco Group Legal Department.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has implemented a Standard Operating Procedure which prescribes a process to review risks relating to environmental social and governance issues upon the closure, decommissioning and de-investment of an existing Facility.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity participates in the Sustainability Reporting of ElvalHalcor (part of the Viohalco Group). The Sustainability Report, developed according to the Global Reporting Initiative (GRI) Guidelines and Third Party verified against the AA1000 Assurance Standard, is available at: https://www.symetal.gr/arxeia/files/ElvalHalcor-AR-2024-EN.pdf (from page 120) The Entity prepares an annual, detailed Environmental Statement as part of its Eco-Management and Audit Scheme (EMAS) Certification: https://www.symetal.gr/arxeia/files/SYMETAL-ESG-Scorecard.pdf The Entity annually submits data on wastes, air emissions, wastewater disposal and water use to the Ministry of Environment. These data are made public.
3.2 Non-compliance and Liabilities	Conformance	There were no incidents of non-compliance with laws and regulations during 2024. Fines or judgements are detailed, where applicable, in the Annual Financial Report, pages 24 and 51: https://www.symetal.gr/arxeia/files/SYMETAL-Annual-Financial-Report-2024-EN.pdf and https://www.symetal.gr/arxeia/files/SYMETAL-ESG-Scorecard.pdf
3.3a-c Payments to Governments	Conformance	The Entity issues an Annual Financial Report, which is publicly available: https://www.symetal.gr/arxeia/files/SYMETAL-Annual-Financial-Report-2024-EN.pdf The Entity makes no payments to Government other than the legal payment of taxes.
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has implemented a system to address complaints, grievances, and requests for information, which is accessible to both internal and external Stakeholders. This system is defined in the Code of Conduct. There are complaint and suggestion boxes on-site for employees to submit anonymous complaints and an integrity hotline available externally: https://symetal.gr/en/contact
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has conducted Life Cycle Assessments (LCAs) according to ISO 14044 for the Laminated Material and Lacquered Foil Aluminium products (Mandra plant) and Single Rolled and Double Rolled Aluminium products (Oinofyta plant). Both LCAs are available upon request (summary versions). Relevant emissions data are published on Sphera platform and in the Sustainability Scorecard, available at: https://www.symetal.gr/arxeia/files/SYMETAL-ESG-Scorecard.pdf

CRITERION	RATING	COMMENT
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity's LCAs are available to the public on request. The LCAs include system boundaries, and the Entity follows the ISO 14044 requirement for the content of any public communication of an LCA. The Entity, as part of the European Aluminium/ European Aluminium Foil Association, regularly takes part in sustainability surveys and annually submits data to be processed by the association for industry-level studies, which are publicly available. Relevant data can also be found on the publicly available scorecard: https://www.symetal.gr/arxeia/files/SYMETAL-ESG-Scorecard.pdf
4.2 Product Design	Conformance	The Entity's product design and development procedure includes consideration of life cycle impacts. The design and development process includes design for recyclability and re-use. Dismantling, disassembly, and reuse/recycling relies on the downstream links of the Aluminium value chain. The procedure applies specifically to the Laminated Material and Lacquered Foil Aluminium products (Mandra Plant).
4.3a-b Aluminium Process Scrap	Conformance	The Entity monitors all Process Scrap produced on site and segregates it for re-melting. Monitoring occurs under multiple perspectives, aiming to ensure involvement both by Management and personnel. Process Scrap reduction and recycling is an important internal Key Performance Indicator (KPI). All Scrap produced internally is collected separately in designated areas in both Plants.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	The Entity implements recycling strategy requirements of its parent company, Elval, which has a clear approach in regards of all process concerning collection and recycling of products at 'end-of-life'. Elval's industry campaign 'Every Can Counts' is fully implemented and supported by the Entity. Monitoring takes place to ensure involvement both by Management and personnel.
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity implements recycling strategy requirements of the mother company, Elval, which has a clear approach in regards of all process concerning collection and recycling of products at 'end-of-life'. Elval has issued a 2020 – 2025 recycling strategy which includes targets, time frames and supporting activities. Elval's industry campaign 'Every Can Counts' is fully implemented and supported by the Entity. The recycling strategy is available at: https://www.elval.com/en/aluminium-recycling Monitoring takes place to ensure involvement both by Management and personnel. The Entity's approach to waste management is available at: https://www.symetal.gr/arxeia/files/SYMETAL-Environmental-Policy-EN.pdf
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	The Entity is included in the ElvalHalcor Annual Report 2024, which includes independently verified energy and Greenhouse Gases (GHG) emissions data, pages 53-55 : https://www.symetal.gr/arxeia/files/ElvalHalcor-AR-2024-EN.pdf The Entity reports GHG emissions to EcoVadis, Sphera and the CDP and energy data to the European Aluminium/European Aluminium Foil Association. The Entity annually submits data on wastes, air emissions,

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		wastewater disposal, and water use to the Ministry of Environment, which are made public. The Entity's disaggregated data are also disclosed in its publicly available scorecard: https://www.symetal.gr/arxeia/files/SYMETAL-ESG-Scorecard.pdf
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-e GHG Emissions Reduction Plans	Major Non-Conformance	A series of energy reduction objectives and targets, which will deliver GHG emissions reductions are contained within the public decarbonisation statement on the Entity's webpage: https://www.symetal.gr/en/sustainability Decarbonisation Pathway 2030: https://www.symetal.gr/arxeia/files/SYMETAL-Decarbonization-Pathway-2030.pdf There is however no decarbonisation pathway consistent with a 1.5 degree warming scenario calculated by using the ASI Entity GHG Pathways Method and Calculation Tool.
5.3b-e GHG Emissions Reduction Plans - Targets, review and disclosure	Minor Non-Conformance	The Entity has publicly disclosed a GHG Emissions Reduction Plan including an Intermediate Target and has been reviewed within the last year. The Plan is available at: https://www.symetal.gr/arxeia/files/SYMETAL-Decarbonization-Pathway-2030.pdf This Plan however does not include a longer-term target that aligns with a science-based approach nor is it aligned with the ASI Entity GHG Pathways Method and Calculation Tool. There is also a current lack of annual disclosure of progress against the Plan.
5.4 GHG Emissions Management	Conformance	The Entity has demonstrated the implementation of a Management System for their GHG Emissions Reduction Plans and targets, through an integration with existing ISO certified energy management structures. Since the decarbonisation goals have been recently formulated, effectiveness will be clearly monitored in coming years.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	The Entity is certified under ISO 14001 Environmental Management System which is fully implemented. All Emissions to Air relate to the combustion of natural gas and are monitored, analysed, and reported to the Government under terms of Environmental Permit Conditions. Both Plants are operating in accordance with the valid permits. The potential impacts of these emission types have been assessed in the Environmental Impact Assessment.
6.2a-g Discharges to Waters	Conformance	The Oinofyta Plant's wastewater is treated by the parent company Elval, which is adjacent to the plant. Elval operates a Wastewater

CRITERION	RATING	COMMENT
		Treatment Plant that includes two modern wastewater treatment lines for different wastewater streams. The output is discharged to the Asopos River, located near the Plant's boundary. The Mandra plant has conducted a Water Risk Assessment (WRA) which includes the quality of wastewater discharged. Based on the WRA results, no Material risks were identified, and no adverse effects arise from this process as the quality of the wastewater is well below the established threshold. Water is monitored and publicly disclosed to the Government as part of permit requirements.
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity has conducted a risk assessment and identified risks of Spills and Leakage. The Entity has established plans and procedures for incident management and reporting. The Entity's certified ISO 14001 management system covers the management of Spills and Leakage. Relevant information on Spills and Leakages is made available to Greek authorities within the environmental permit. The Entity issues an annual report to the Ministry of Environment. If there is a major incident, they are required to inform the authorities immediately.
6.4a-b Public Disclosure of Spills and Leakages	Conformance	In case of a Spill or Leakage that results in environmental pollution, the Entity enacts a Standard Operation Procedure which prescribes the immediate steps to be taken to address the incident, to report and identify the root causes to proceed with corrective actions. The procedure is in accordance with the Entity's environmental permits and ISO 14001 certification. The Entity's environmental performance is disclosed in the Sustainability Scorecard: https://www.symetal.gr/arxeia/files/SYMETAL-ESG-Scorecard.pdf There were no significant Spills at the Entity during the Certification Period.
6.5a-c Waste Management and Reporting	Conformance	The Entity has implemented an Environmental Management System, certified to the ISO 14001 standard. The Entity annually publishes in ElvalHalcor's Sustainability Report, the quantity of Hazardous and Non-Hazardous Waste produced, pages 59 (125): https://www.symetal.gr/arxeia/files/ElvalHalcor-AR-2024-EN.pdf All relevant data are submitted to the State Authority (Ministry of Environment) annually via the Waste Management Digital Register System: https://wrm.ypeka.gr
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	Minor Non-Conformance	The Entity has conducted Water Risk Assessments (WRA), which includes a Water Mass Balance and maps the flow of water from the input to the outputs. The Entity's operation permits include a verified Environmental Impact Assessment where Water Mass Balance has been derived, and input-output water flow mapping is included. Water

CRITERION	RATING	COMMENT
		Risk Assessments which include the Entity's catchments have been conducted taking into consideration references from the WWF Water Risk Filter and the Alliance for Water Stewardship's International Water Stewardship Standard. Water related-data are disclosed in the Sustainability Scorecard: https://www.symetal.gr/arxeia/files/SYMETAL-ESG-Scorecard.pdf Whilst it is disclosed in CDP (https://www.cdp.net), water source and type are not disclosed in the scorecard, but will be disclosed in future.
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity, as water-related risks have been assessed as part of the EMS and no material water risks have been identified. The Entity has implemented an Environmental Management System (EMS), certified to ISO 14001. Environmental Permits issued by the Ministry of Environment and Energy are in place, including terms and conditions relating to water management and use, monitored by the relevant competent authorities.
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has conducted Biodiversity and Alien Species Impact Assessments for the Oinofyta and Mandra Plants. Impacts on biodiversity considered results of a bibliographical study and the field observations by Third Party experts.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as the risks and potential impacts on Biodiversity and Ecosystem Services are assessed and documented as low. The Entity has conducted Biodiversity and Alien Species Impact Assessments for the Oinofyta and Mandra plants. The assessments conclude that the Entity does not pose a significant risk to the Biodiversity of the Area of Influence or its Ecosystem Services.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity, as the risks and potential impacts on Biodiversity and Ecosystem Services are assessed and documented as low. The Entity has conducted Biodiversity and Alien Species Impact Assessments for the Oinofyta and Mandra plants. Impacts on Biodiversity considered the results of a bibliographical study and the field observations by external experts. An improvement plan was prepared and completed as scheduled at the Oinofyta plant.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as it does not depend on Priority Ecosystem Services. The Entity has conducted Biodiversity and Alien Species Impact Assessments for the Oinofyta and Mandra plants and concludes both plants do not depend on Priority Ecosystem Services. Impacts on Biodiversity will also be covered in the Environmental Impact Assessment submitted to competent authority.
8.4 Alien Species	Conformance	The Entity has conducted Biodiversity and Alien Species Impact Assessments for the Oinofyta and Mandra plants. No Material risks

CRITERION	RATING	COMMENT
		were identified. Alien Species have been planted as decorative garden plants, none of which are considered invasive.
8.5a-b Commitment to “No Go” in World Heritage Properties	Not Applicable	This Criterion is not applicable to the Entity, as both Plants are located in Industrial Parks and neither have any World Heritage Properties in its proximity.
8.6a-d Protected Areas	Not Applicable	This Criterion is not applicable to the Entity, as there are no Protected Areas within the Area of Influence of both Plants.
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's commitment to protect Human Rights is evident in its Code of Conduct and Business Ethics: https://www.symetal.gr/arxeia/files/SYMETAL-Business-Code-of-Conduct-EN.pdf A clear statement of support to the United Nations Global Compact's principles is included in the Sustainability Policy and included in the ElvalHalcor Annual Report 2024: https://www.symetal.gr/arxeia/files/SYMETAL-Sustainability-Policy-EN.pdf https://www.symetal.gr/arxeia/files/ElvalHalcor-AR-2024-EN.pdf The Entity operates under the Greek legislation and European Union normative, respecting the constitutional Human Rights values and in line with its corporate values. The Human Rights Due Diligence process has identified no evidence that the Entity has caused or contributed to adverse Human Rights impacts. Further information is available in the following Policies: https://www.symetal.gr/arxeia/files/SYMETAL-Labour-and-Human-Rights-Policy-EN.pdf https://www.symetal.gr/arxeia/files/SYMETAL-Modern-Slavery-Statement.pdf https://www.symetal.gr/arxeia/files/SYMETAL-Responsible-Sourcing-Policy-EN.pdf https://www.symetal.gr/arxeia/files/SYMETAL-Business-Partners-Code-of-Conduct-EN.pdf
9.2a-e Gender Equity and Women's Empowerment	Minor Non-Conformance	A clear statement is included in the Entity's Code of Conduct and Business Ethics against Discrimination and on the protection of women's rights. There is no evidence of intentional Discrimination, unjustifiable under-representation, unequal pay, physical or sexual abuse, lack of opportunities or any other source of indirect impact has been identified. Whilst the Entity discloses gender data, there are no specific programmes to promote gender equity. Refer to the Sustainability Score Card: https://www.symetal.gr/arxeia/files/SYMETAL-ESG-Scorecard.pdf

CRITERION	RATING	COMMENT
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 does not apply 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 there are no Indigenous Peoples in the Entity's Area of Influence.
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples in the Entity's Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as both Plants are located in Industrial Parks and there are no resettlement requirements.
9.7a-h Affected Populations and Organisations	Conformance	The Human Rights Due Diligence process did not identify any potential infringement of Human Rights. The Entity has ongoing constructive and positive engagement with its Local Communities as evidenced by Stakeholder interviews and feedback, as well as the ESG Scorecard and ElvalHalcó Annual Report 2024: https://www.symetal.gr/arxeia/files/SYMETAL-ESG-Scorecard.pdf https://www.symetal.gr/arxeia/files/ElvalHalcó-AR-2024-EN.pdf The Entity has ongoing constructive and positive engagement with Local Communities as evidenced through Stakeholder interviews and feedback and a complaint receiving mechanism is in place at: https://www.elval.com/en/integrityhotline A community program is in place to support Local Communities, with donations of equipment and in-kind support rather than financial donations. Refer to: https://www.elval.com/en/sustainability-care-for-society
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	The Entity is not located in an area of conflict or high risk; however, any potential risks are associated with the supply chain are addressed by the Code of Conduct and the supplier evaluation procedure. The Entity's Business Partners' Code of Conduct which is communicated to suppliers and is available online: https://www.symetal.gr/arxeia/files/SYMETAL-Business-Partners-Code-of-Conduct-EN.pdf
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has developed a process for supply chain sustainability Due Diligence which includes a supplier Sustainability Assessment according to which all suppliers are being evaluated according to Self

CRITERION	RATING	COMMENT
		Assessment questionnaire. Suppliers are classified based on spending and criticality.
9.8c Conflict-Affected and High-Risk Areas – Strategy to respond to risks	Conformance	Suppliers are classified based on risk level. High and medium-risk suppliers are required to sign the Code of Conduct and return to the Entity. For 2024 and 2025, high-risk suppliers are also undergoing EcoVadis assessments. Supplier performance is monitored through EcoVadis evaluations and on-site audits conducted by the entity.
9.8d Conflict-Affected and High-Risk Areas – Audit of due diligence	Conformance	The Entity plans and conducts supplier audits and the Entity's Due Diligence processes were included in this ASI Performance Standard Certification Audit, which addresses this requirement.
9.8e Conflict-Affected and High-Risk Areas – Report annually	Conformance	The Entity discloses their Due Diligence activities in the Sustainability Scorecard which includes percentage of suppliers evaluated based on sustainability criteria and supplier covered by supplier assessments: https://www.symetal.gr/arxeia/files/SYMETAL-ESG-Scorecard.pdf
9.9 Security practice	Conformance	Private security providers are not used at the Oinofyta plant. In synergy with Elval, the Entity employs gatehouse personnel and night guardians that operate monitoring systems in accordance with its Code of Conduct and Business Ethics. At the Mandra plant, a private security company has been contracted which operates under specific rules and with certain authorities on incident management, all of which fall within the scope of the Entity's Code of Conduct and Business Ethics. Refer to: https://www.elval.com/en/about-elval
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity fully respects the right of Freedom of Association. A clear statement is included in the Code of Conduct and Business Ethics and in the Labour and Human Rights Policy: https://www.symetal.gr/arxeia/files/SYMETAL-Business-Code-of-Conduct-EN.pdf and https://www.symetal.gr/arxeia/files/SYMETAL-Labour-and-Human-Rights-Policy-EN.pdf Support for the UN Global Compact has been formally declared in the ElvalHalcor Annual Report 2024: https://www.symetal.gr/arxeia/files/ElvalHalcor-AR-2024-EN.pdf The Entity fully respects the right to Collective Bargaining. A clear statement is included in the Code of Conduct and Business Ethics and in the Labour and Human Rights Policy: https://www.symetal.gr/arxeia/files/SYMETAL-Business-Code-of-Conduct-EN.pdf The Entity's Modern Slavery Statement is available at: https://www.symetal.gr/arxeia/files/SYMETAL-Modern-Slavery-Statement.pdf
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 a country (Greece) where Applicable Law restricts the right to Freedom of Association and Collective Bargaining. Worker representation is assured by participation in Open Councils, Health and Safety Representatives Team, 'on-the-job' awareness sessions, suggestion boxes, and procedures.

CRITERION	RATING	COMMENT
10.2a Child Labour	Conformance	Child Labour is not permitted at the Entity. A clear policy against Child Labour is included in the Code of Conduct & Business Ethics as well as in the Labour and Human Rights Policy. https://www.symetal.gr/arxeia/files/SYMETAL-Business-Code-of-Conduct-EN.pdf https://www.symetal.gr/arxeia/files/SYMETAL-Labour-and-Human-Rights-Policy-EN.pdf https://www.symetal.gr/arxeia/files/SYMETAL-Modern-Slavery-Statement.pdf Child Labour is prohibited by Greek and European law. The Entity fulfils its legal conditions and has a clear policy against Child Labour. All Workers at the Entity are aged 18 or over.
10.3a-c Forced Labour	Conformance	In accordance with Greek and European Union law, Forced Labour is prohibited. The Entity fulfils its legal requirements and is implementing a Human Rights Due Diligence that includes evaluation of Forced Labour risks. It does not engage in Forced Labour, directly or indirectly, nor tolerate it in its supply chain. A clear policy against Forced Labour is included in the Code of Conduct and Business Ethics, the Sustainability Report (supporting the UN Global Compact), and the Business Partners' Code of Conduct. The Entity does not require any form of deposit, fee, or advance from Workers prior to employment, nor tolerate such actions in its supply chain. Migrant Workers are not required to lodge deposits or security payments. Its Policies prohibit holding Workers in Debt Bondage or forcing loan repayments, as outlined in the Code of Conduct and Business Ethics, Sustainability Report, Business Partners' Code of Conduct, and Human Rights Due Diligence. The Entity is committed to fair employment practices, does not restrict movement on site, and does not retain Workers' personal documents. Greek legislation and EU normative frameworks are fully respected. All employees are free to terminate employment at their own will, in accordance with Applicable Law. For further information, refer to the following: https://www.symetal.gr/arxeia/files/SYMETAL-Business-Code-of-Conduct-EN.pdf https://www.symetal.gr/arxeia/files/SYMETAL-Labour-and-Human-Rights-Policy-EN.pdf https://www.symetal.gr/arxeia/files/SYMETAL-Modern-Slavery-Statement.pdf https://www.symetal.gr/arxeia/files/Sustainability-Report-2023-EN.pdf https://www.symetal.gr/arxeia/files/SYMETAL-ESG-Scorecard.pdf
10.4a-c Non-Discrimination	Conformance	The Entity's Code of Conduct and Business Ethics, and Business Partners' Code of Conduct cover Non-Discrimination. The Human Rights Due Diligence assessment did not highlight any Material risks concerning Discrimination. Refer to: https://www.symetal.gr/arxeia/files/SYMETAL-Business-Code-of-Conduct-EN.pdf https://www.symetal.gr/arxeia/files/SYMETAL-Labour-and-Human-Rights-Policy-EN.pdf

CRITERION	RATING	COMMENT
		https://www.symetal.gr/arxeia//files/SYMETAL-Responsible-Sourcing-Policy-EN.pdf https://www.symetal.gr/arxeia//files/SYMETAL-Business-Partners-Code-of-Conduct-EN.pdf https://www.symetal.gr/arxeia/files/SYMETAL-Occupational-Health-and-Safety-Policy-EN.pdf
10.5 Communication and engagement	Conformance	Communication and direct engagement of Workers is assured via Health and Safety Committee meetings, departmental meetings, and 'on-the-job' training seminars. A dedicated procedure is in place enforcing the submissions of improvement proposals. Complaints can be raised via a dedicated mechanism, anonymously and without any threat of reprisal intimidation or Harassment, available at: https://www.elval.com/en/integrityhotline
10.6a-g Violence and Harassment	Conformance	The Entity's Code of Conduct and Business Ethics Policy outline the Disciplinary procedure and practices. The Human Rights Impact Assessment, included in the Human Rights Due Diligence, has revealed no Material risks relating to the Entity's disciplinary practices. Violence and Harassment is addressed in the following Policies: https://www.elval.com/en/integrityhotline https://www.symetal.gr/arxeia/files/SYMETAL-Business-Code-of-Conduct-EN.pdf https://www.symetal.gr/arxeia/files/SYMETAL-Labour-and-Human-Rights-Policy-EN.pdf https://www.symetal.gr/arxeia/files/SYMETAL-Occupational-Health-and-Safety-Policy-EN.pdf
10.7a-c Remuneration	Conformance	Minimum wages are set according to the National Collective Agreement, and the Entity is fulfilling the legal requirements agreed by all social Stakeholders. The Entity provides all employees with additional benefits that improve their living standards, including private health insurance, food vouchers, and bonuses. All payments are made centrally, in full and without delays, according to domestic legislation, after the legal deductions for taxes, health insurance and pension schemes contributions. The monthly payments are approximately 20% greater than the National monthly minimum wage.
10.8a-c Working Time	Conformance	The Entity complies with Applicable Law on Working Time (including Overtime), public holidays and paid annual leave. Overtime is voluntary and is reimbursed according to national legislation. The Labour Inspectorate is the relevant state authority responsible for controlling and inspecting the implementation of legal requirements.
10.9a-b Informing Workers of Rights	Conformance	The Entity's Code of Conduct and Business Ethics Policy outline the awareness of employees in regards of the workers and Human Rights. The Entity complies with applicable legal requirements. https://www.symetal.gr/arxeia/files/SYMETAL-Business-Code-of-Conduct-EN.pdf https://www.symetal.gr/arxeia/files/SYMETAL-Labour-and-Human-Rights-Policy-EN.pdf

CRITERION	RATING	COMMENT
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has implemented a certified ISO 45001 Occupational Health and Safety (OH&S) Management System at both Plants.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	The Entity has implemented an Occupational Health and Safety (OH&S) Management System that is certified against the ISO 45001 Standard. Management reviews occur systematically and annually. Disclosure of leading and lagging indicators are disclosed in the Sustainability Scorecard, available at: https://www.symetal.gr/arxeia/files/SYMETAL-ESG-Scorecard.pdf A comparative analyses with peer businesses and leading practices is disclosed at: https://www.symetal.gr/arxeia/files/SYMETAL-HS-KPIs-Comparative-Analysis-of-Performance.pdf
11.2 Employee engagement on Health and Safety	Conformance	Following Greek and European Union legal requirements, employees are made aware of and informed on OH&S issues and controls. The Entity has implemented a certified ISO 45001 Management System at both Plants, where specific procedures, reporting and documentation is included aiming to confirm employees' awareness and training on OH&S. Employee engagement in OH&S is promoted through regular Health and Safety Committee and daily Plant meetings, 'on-the-job' training, suggestion boxes, and a formal improvement proposal process. All employees participate in mandatory safety training, including induction and 'on-the-job' sessions.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	18 March 2022	Initial Certification Audit – Full Certification. Due to restricted access to facilities associated with COVID-19 travel restrictions a three month extension to Symetal's two year deadline for Certification to 31 January 2022 was granted.
1	27 October 2025	Re-Certification Audit and Scope Change – Provisional Certification. Scope Change refer to the Supply Change Activities from 'Material Conversion (Production and Transformation)' to 'Material Conversion'.