

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Nemak Spain SL

CERTIFICATE NUMBER
508

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

DATE OF ISSUE
5 DECEMBER 2025

CERTIFICATION LEVEL
**FULL
CERTIFICATION**

DATE OF EXPIRY
4 DECEMBER 2028

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

CERTIFIED SINCE
5 DECEMBER 2025

AUTHORISED BY

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

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

CERTIFICATION SCOPE

The Nemak Spain SL production site
consisting of a melting centre as
well as a Facility for casting and
machining of Aluminium parts for
the automotive industry located in
Etxebarria, Spain.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Nemak S.A.B de C.V
ENTITY NAME	Nemak Spain SL
CERTIFICATION SCOPE	The Nemak Spain SL production site consisting of a melting centre as well as a Facility for casting and machining of Aluminium parts for the automotive industry located in Etxebarria, Spain.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesMaterial Conversion
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit
AUDIT FIRM	TÜV Rheinland Cert GmbH
AUDIT DATE	<ul style="list-style-type: none">21 – 23 July 2025
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">10 October 2025
AUDIT SCOPE	<p>The Audit Scope includes the Nemak Spain SL production site consisting of a melting centre as well as a Facility for casting and machining of Aluminium parts located in Etxebarria, Spain.</p> <p>The Supply Chain Activities included in the Audit Scope:</p> <ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesMaterial 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.<input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.<input checked="" type="checkbox"/> The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.

☑ The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

CERTIFICATION PERIOD 5 December 2025 – 4 December 2028

NEXT AUDIT TYPE Surveillance Audit

NEXT AUDIT DATE 5 June 2027

CERTIFICATE NUMBER 508



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

Nemak Spain S.L. (Nemak España S.L.) (the ‘Entity’) is located in Etxebarria, a town in the province of Bizkaia. Specifically, its registered office is located at Pol. Ind Galarza 1, 48277 Etxebarria (Bizkaia), Spain. It manufactures high-pressure diecast (HPDC) Aluminium components for the automotive industry, including parts for internal combustion engines (ICE) such as transmissions, engine blocks, and oil pans. They produce 2.5 million units annually of saleable products and the primary destination of its products include OEMs based both in Europe and North America.

The site includes a melting centre, casting operations, and machining Facilities. The plant covers an area of approximately 35,000 m² with a melting area, 18 DCM, five machining halls, packaging and FG area. The Facility currently employs around 500 people.

Other ancillary infrastructure on site includes power stations with a high-voltage tower, two plant access roads, one Workers’ rest area and two car parks. The nearest sensitive receptors to the site include the municipality of Etxebarria and the watercourse of the Urko river.

MATURITY RATINGS

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

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

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

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Facility has identified Applicable Laws related to social, labour, environmental, and ethical aspects. The Facility has contracted legal advisory services, which continuously inform the Facility of any changes to the current applicable legal framework.</p> <p>The Entity is a member of the Vizcaya Metal Federation, which includes communications on legal updates applicable to the sector. The Entity has processes of compliance evaluation and conducts social and labour compliance audits.</p> <p>The Entity communicates through various communication channels including an employee portal, the 'Noris System', newsletter, billboards, screen announcements, informational notices, the delivery of specific documents, or mandatory training on legal requirements and other requirements assumed by the company.</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has implemented several Policies documenting the prohibition of Bribery in all business practices and transactions, e.g., the Code of Conduct, the Global Code of Conduct for Suppliers, the Anti-Corruption Policy, the Antitrust and Fair Trade Policy, the Anti-Money Laundering and Sanctions Compliance Policy, and the Administration and Management of Confidential and Privileged Information Policy.</p> <p>These Policies have been communicated internally through training, induction actions and other communication channels. The Entity has identified risks related to corruption at a global level. A summary of these risks is published in the Entity's Sustainability Report, which is available online. Any records of Corruption incidents and associated sanctions are publicly disclosed both in the Entity's GRI Index and Annual Report, which are available online.</p> <p>The Entity has developed a 'whistleblowing' procedure and communicated it to employees through training. In 2025, the Entity implemented a new transparency helpline adapted to European regulations. The Ethics Risk Committee is responsible for monitoring issues related to integrity and 'whistleblowing'.</p> <p>Nemak conducts compliance audits globally. The most recent audit was conducted in 2025.</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has established a Code of Conduct and other relevant Policies, standards, and procedures that specifically refer to the ASI Performance Standard. The Entity conducts Due Diligence reviews both within the organisation and at the supply chain level as follows, a country risk analysis is performed globally, and internal ASI audits are also conducted with a focus on social issues and the resulting corrective action plans.</p> <p>The Entity has implemented training for staff on the Code of Conduct, both during initial induction upon hiring and regularly throughout various training sessions. The Entity has established an Ethics Risk Committee responsible for monitoring issues related to integrity and 'whistleblowing'. The Entity conducts compliance audits globally, with the most recent audit undertaken in 2025.</p> <p>The Codes are available at:</p>

CRITERION	RATING	COMMENT
		https://www.nemak.com/media/2592/code-of-conduct-en-pdf.pdf https://www.nemak.com/media/3374/nemak-business-code-for-suppliers.pdf
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity established the following Policies, documented and signed by senior management: Anti-Corruption Policy, Anti-Money Laundering and Sanctions Compliance Policy, Antitrust and Fair Trade Policy, Biodiversity Ecosystem Services Policy, Code Of Conduct, Diversity Inclusion Policy, Human Rights Policy, Health, Safety and Environment (HSE) Policy, Modern Slavery Statement, Business Code For Suppliers, Sustainable Purchasing Policy, and Violence and Harassment Policy. These Policies are available online.</p> <p>Relevant Policies are available at: https://www.nemak.com/media/2577/anti-corruption-policy-public.pdf https://www.nemak.com/media/2579/antitrust-and-fair-trade-policy.pdf https://www.nemak.com/media/2578/anti-money-laundering-and-sanctions-compliance-policy.pdf</p> <p>The Entity has defined roles and assigned responsibilities related to integrity. The organisational chart presents the established roles for the local Human Resources Manager, local HSE Manager, local ASI Coordinator, and local purchasing personnel. Each of these job descriptions associated with the positions includes specific responsibilities. The allocation of resources for the implementation of Policies involves, among others, structure and staff, annual CAPEX by area, implementation and certification of Management Systems (according to IATF, ISO 14001, 45001, 50001 Standards), and training.</p>
2.2a-c Leadership	Conformance	<p>The Entity has defined roles and assigned responsibilities related to integrity. The organisational chart presents the established roles for the local Human Resources Manager, local HSE Manager, local ASI Coordinator, and local purchasing personnel. Each of these job descriptions associated with the positions includes specific responsibilities. The allocation of resources for the implementation of Policies involves, among others, structure and staff, annual CAPEX by area, implementation and certification of Management Systems (according to IATF, ISO 14001, 45001, 50001 Standards), and training.</p>
2.3a Environmental and Social Management Systems – Environmental	Conformance	<p>The Facility has implemented an Environmental Management System (EMS) and has been certified to the following international Standards: ISO 14001:2015 – Environmental Management System and ISO 50001:2018 – Energy Management Systems.</p> <p>The Entity has implemented a documentation system related to the implementation of these Standards. The Entity has established a framework to plan and undertake preventive activities to eliminate, or where appropriate, reduce and control the risks of occupational accidents and illnesses, as well as to control all environmental aspects and their impacts and improve the Entity's energy performance systematically and continuously.</p>

CRITERION	RATING	COMMENT
2.3b Environmental and Social Management Systems – Social	Conformance	<p>The Facility has implemented a Social Management System that has been certified to ISO 45001:2018. The Facility also has a documentation system consistent with the requirements of ISO 45001. Additionally, the Facility has integrated into its management the local implementation of all Policies and procedures related to integrity and transparency, Human Rights and fundamental rights at work, and material stewardship.</p> <p>The environmental and social risk identification and Impact Assessment are conducted at the corporate and Entity level. The Entity has an annual audit plan for its Management System review and receives audits from corporate to test compliance with, and the effectiveness of the ESMS. The Entity provides training to Workers on Policies and procedures as well as communicating legal responsibilities associated with their tasks.</p>
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has implemented a Corporate level Sustainable Purchasing Policy and is available at: https://www.nemak.com/media/2842/sustainable-purchasing-policy.pdf</p> <p>There are no significant changes that have been observed requiring an adjustment to the Policy since its last revision in November 2023. The Entity has also implemented an Information Security Requirements for Suppliers Procedure.</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 they joined ASI.</p> <p>The Entity's environmental and social impact management plan however is revised annually. The Entity publishes an annual Sustainability Report globally using the GRI reporting methodology, which is available in the Annual Report 2024: https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</p> <p>Additionally, Entity-specific HSE information has been published in the ASI Spain Plant Report, available at: https://www.nemak.com/media/3519/asi-spain-v2.pdf</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 they joined ASI.</p> <p>However, a Corporate-level, Human Rights Impact Assessment has been undertaken, including a gender analysis as well as a double Materiality assessment, with reference to the requirements laid out in the European Sustainability Reporting Standards (ESRS). The scope of this assessment was global, which includes the Entity, and considered the entire Entity's value chain.</p> <p>The scope of this assessment was limited to Nemak's Aluminium suppliers,</p>
2.7a-f Emergency Response Plan	Conformance	<p>The Entity has developed a Safety and Emergency Plan which has prepared in accordance with local legislation and was prepared using the results of engagement activities with both Workers and firefighters from the town of Markina. The Safety and Emergency Plan is regularly updated.</p> <p>The Safety and Emergency Plan is tested at least annually via emergency drills. The Entity has published Facility-specific HSE</p>

CRITERION	RATING	COMMENT
		information in the ASI Spain Plant Report. This document includes a section on the Emergency Response Plan and is available at: https://www.nemak.com/media/3519/asi-spain-v2.pdf
2.8a-d Suspended Operations	Conformance	The Facility has implemented an updated Crisis Management Manual. A business continuity risk assessment has assessed, natural disasters, accidents, criminal events, political and social events, as well as product and service-based risks.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has developed and implemented an Anti-trust and Fair Trade Policy and has established Due Diligence in the event of negotiations related to merger or acquisition transactions. Anti-trust and Fair Trade Policy: https://www.nemak.com/media/2579/antitrust-and-fair-trade-policy.pdf
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity will adhere to corporate-level procedures for closure, decommissioning and divestment that involves Material environmental, social and governance impact analysis, including legacy impacts, associated with any future closure, decommissioning or divestment activities.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity's annual Sustainability Report was prepared in accordance with the GRI Guidelines. The latest Report has also aligned the presentation of information with European Sustainability Reporting Standards (ESRS) requirements. This Report publishes information on its performance in relation to environmental, social, and economic governance aspects. The report includes a dual Materiality analysis. The Annual Report 2024 is publicly available at: https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf
3.2 Non-compliance and Liabilities	Conformance	The Entity annually publicly discloses information on material purposes, judgements, penalties and non-monetary sanctions for failure to comply with Applicable Law, in the GRI index, available at: https://www.nemak.com/media/3448/nemak_ia_2024-gri_eng.pdf
3.3a-c Payments to Governments	Conformance	The Entity annually publicly disclose information on Payments to Governments in the GRI index, available on the Nemak website.
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity commits to observe international 'whistleblower' protection standards and laws as part of its public Human Rights commitment, available at: https://www.nemak.com/media/3301/global-human-rights-policy.pdf Retaliation against a person for reporting an issue in good faith is a violation of the Code of Conduct. The Entity expects employees and suppliers to report all known or suspected violations of the Human Rights Policy. All Stakeholders can raise concerns or report violations without fear of reprisal through different channels including the Nemak Governance department, or the Nemak's online transparency facility.

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		Stakeholders can report Complaints and Grievances at: https://secure.ethicspoint.com/domain/media/es/gui/97874/index.html or via email (governance@nemak.com).
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has established a Life Cycle Assessment (LCA) procedure. This procedure provides guidance on roles and responsibilities and control procedures. The Entity has conducted an LCA of its products, which considers the requirements under both ISO 14040 and 14044 Standards.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>'Cradle-to-gate' LCA information on Aluminium is available to clients upon request. The Entity has developed an LCA procedure that includes guidance on the client feedback mechanism.</p> <p>Information related to the LCA is presented in the Annual Report 2024, page 38: https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</p> <p>LCA information is also available in the ASI Spain Plant Report, page 4: https://www.nemak.com/media/3519/asi-spain-v2.pdf</p>
4.2 Product Design	Conformance	The Entity is unable to influence product development, as each client determines this. As part of its internal processes however, the Entity applies a circular approach, such as using Scrap as raw material, reusing swarf, and remelting surplus casting material.
4.3a-b Aluminium Process Scrap	Conformance	The Entity follows an Aluminium Process Scrap Recycling Plan and has set Scrap annual targets. The Facility has implemented controls to separate Aluminium alloys and grades for recycling from the design of its processes since they are classified by alloy and reused in different ways.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	<p>The Entity follows the Nemak Aluminium Process Scrap Recycling Plan and has established Scrap-related annual targets. The Facility has implemented controls to separate Aluminium alloys and grades for recycling from the design of its processes since they are classified by alloy and reused.</p> <p>The Entity's Recycling Strategy is disclosed in the Annual Report 2024: https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity follows the corporate Aluminium Process Scrap Recycling Plan. According to the EU Directive on 'end-of-life' vehicles, the Entity is unable to recycle car parts after their use, nor can it influence the destiny of its products at the end of life. Automobile manufacturers are primarily responsible for recycling of the Products. The Entity however actively contributes to the circular economy through the recycling of its internal Scrap and also purchases Recycled Aluminium (including Pre- and Post-Consumer Scrap).

CRITERION	RATING	COMMENT
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	The Entity accounts for and publicly discloses energy use and GHG Emissions by source on an annual basis. Publicly disclosed energy and GHG emissions data are independently verified. Public figures on GHG emissions are available in the ASI Spain Plant Report, pages 4-5: https://www.nemak.com/media/3519/asi-spain-v2.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 GHG Emissions Reduction Plans	Conformance	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.
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	Nemak has developed and communicated targets to reduce by 28% its greenhouse gas (GHG) emissions by 2030. After completing a validation process with the Science Based Targets initiative (SBTi), Nemak has committed to achieving a 28% absolute reduction in Scope 1 and 2 GHG emissions (both direct and some indirect emission sources, respectively) by 2030, from a 2019 baseline year. Nemak has also committed to reduce absolute Scope 3 GHG emissions from purchased goods and services by 14% over the same timeframe. Public disclosure of the GHG pathway, plan and progress is annually reported in the ASI Spain Plant Report: https://www.nemak.com/media/3519/asi-spain-v2.pdf
5.4 GHG Emissions Management	Conformance	As part of its environmental strategy, the Entity holds ISO 50001 Certification, which includes evaluation procedures, and operating controls to achieve performance aligned to the GHG Emissions Reduction Actions.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	The Entity quantifies and publicly discloses Material Emissions to Air from its activities. Emissions to the air are disclosed in the ASI Spain Plant Report, page 7: https://www.nemak.com/media/3519/asi-spain-v2.pdf
6.2a-g Discharges to Waters	Conformance	The Entity has publicly disclosed current figures on Material Discharges to Waters in the ASI Spain Plant Report, page 8: https://www.nemak.com/media/3519/asi-spain-v2.pdf
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity assesses the risks of Leakages, and Spills, and establishes actions to prevent and respond in case of any related event. No leakages or Spills are reported in the last year. Any Spills and Leakages will be disclosed in the ASI Spain Plant Report, page 9: https://www.nemak.com/media/3519/asi-spain-v2.pdf

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6.4a-b Public Disclosure of Spills and Leakages	Conformance	Public disclosure of relevant Spills or Leakages are reported as relevant. No Spills or Leakages have been reported since 2022. Relevant Spills or Leakage information will be disclosed in the ASI Spain Plant Report: https://www.nemak.com/media/3519/asi-spain-v2.pdf
6.5a-c Waste Management and Reporting	Conformance	At the global level, Nematik has established a Waste Management procedure that will be updated according to new requirements. Nematik reports quantities of Hazardous and non-Hazardous Waste to authorities and publicly discloses these data in the global annual report. Nematik also recycles paper packaging, iron waste, as well as electro-waste. Entity-specific waste data and associated plans are disclosed in the ASI Spain Plant Report, pages 9-10: https://www.nemak.com/media/3519/asi-spain-v2.pdf
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Conformance	The Entity stores and manages Dross to prevent the release of Dross and leachate to the environment. Evidence is available. Dross is sent to an external provider for treatment where Aluminium is recovered and recycled.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	The Entity identifies, documents and publicly discloses its water withdrawal and use by source and type on an annual basis. The Entity has completed a water risk assessment by using the World Resources Institute (WRI) Aqueduct tool, to identify water-stressed zones where the Entity operates. The Entity has identified the water-related risk as low. Water-related disclosures are in the ASI Spain Plant Report, pages 8-9: https://www.nemak.com/media/3519/asi-spain-v2.pdf
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity, as the risk assessment identified the water-related risk as low, and no additional plans (apart from the internal ones to reduce water consumption and discharges) are required beyond the boundaries of the Entity itself.
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The risk to, and potential impacts on Biodiversity and Ecosystem Services have been assessed within the Entity's Area of Influence (5 kilometre radius) using the IBAT tool for a global assessment of all Nematik locations. Protected Areas are also addressed in local impact assessments. Impact has been assessed as very low for the Entity.
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 and Ecosystem Services. The Entity is not dependent on a specific Ecosystem Services.
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

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		Biodiversity and Ecosystem Services. No specific or additional actions are required.
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 and Ecosystem Services. There are no Priority Ecosystem Services identified.
8.4 Alien Species	Conformance	The Entity has implemented a work instruction that includes preventative measures, to inspect shipments arriving from other continents to ensure and prevent the introduction of Alien Species.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	<p>The Entity is not located in, or near World Heritage Properties, as confirmed by site visits and the UNESCO Map of World Heritage (https://whc.unesco.org/en/statesparties/es).</p> <p>The nearest UNESCO World Heritage Site is located over ten kilometres from the Entity, and no current or planned activities are anticipated to have any impact.</p>
8.6a-d Protected Areas	Conformance	<p>There are protected natural areas located within a five kilometre radius of the Entity's operations that have been duly identified. The Entity fully complies with all applicable legal and regulatory requirements associated with these protected zones. The ASI Spain Plant Report (pages 10 and 11) publicly discloses information on the Entity's potential influence on these Protected Areas:</p> <p>https://www.nemak.com/media/3519/asi-spain-v2.pdf</p>
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	<p>The Entity has implemented the Nematik Global Human Rights Policy. The Policy establishes the Due Diligence mechanism throughout its operations and supply chains, specifying the mechanisms for identifying and assessing adverse impacts, and how to address them. The Policy is communicated internally and externally and is available at: https://www.nemak.com/media/3301/global-human-rights-policy.pdf</p> <p>The Entity has implemented an employee portal, where the Human Rights Policy is also communicated. The Entity has established a Diversity and Inclusion Policy. It has been implemented at the Entity via a Diversity, Equality and Social Management Committee, which meets monthly with the participation of employee representatives, in addition to Management Representatives.</p> <p>The Entity has conducted a global Materiality analysis, in which it assessed the topics of labour practices and diversity and inclusion as Material, with low impact and low relevance. The Entity conducts social and labour legal compliance annual audits. The Entity has identified its relevant Stakeholders and has also conducted a community engagement process and a community impact assessment. The</p>

CRITERION	RATING	COMMENT
		annual action plan, which includes performance indicators, is developed based on this impact assessment.
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity has established a Code of Ethics that includes diversity and inclusion management, available at: https://www.nemak.com/media/2593/code-of-conduct-es-pdf.pdf</p> <p>The Entity has established a Diversity and Inclusion Policy implemented through a Diversity, Equality, and Social Management Committee which meets monthly with the participation of three employee representatives in addition to Management Representatives.</p> <p>The Entity has established a Human Rights Protocol for the prevention and response to sexual and gender-based Harassment, available at: https://www.nemak.com/media/3384/violence-and-harassment-global-policy_170225_v2.pdf</p> <p>The Protocol establishes the functioning of the Diversity, Equality, and Social Management Committee regarding workplace Harassment and abuse. It has also established a Violence and Harassment Policy, available online. Furthermore, the Entity has a Psychosocial Risk Prevention Policy, available at: https://www.nemak.com/media/3052/pol%C3%ADtica-de-prevenci%C3%B3n-de-riesgos-psicosociales.pdf</p> <p>The Entity has developed the 'Women Belong' programme, which is aimed at the development of women within the Entity. The Entity trains staff regarding the Code of Conduct and its main Policies: an induction is provided upon hiring a new employee, as well as regular training (at least once a year). The Entity evaluates performance in relation to its Equality and Social Management Plan annually. Refer to the Annual Report 2024, pages 105-109: https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</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	Conformance	Under Spanish law, an activity licence must be requested, which involves conducting an environmental and social impact assessment, including an analysis of potential impacts on cultural heritage (list of environmental elements susceptible to impact). The most recent EIA was conducted in March 2000 which related to the last plant

CRITERION	RATING	COMMENT
		expansion, with no relevant impacts on any cultural and sacred heritage sites.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity, as no sacred or cultural heritage sites or values within the Entity's Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as there are no New Projects or Major Changes that require resettlement.
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity's Annual Report 2024 includes information on its performance in relation to environmental, social, and economic governance aspects, including Affected Populations and Organisations. The Report includes a dual Materiality analysis and is available at:</p> <p>https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</p>
9.8a Conflict-Affected and High-Risk Areas – Strong Management Systems	Conformance	The Entity has established a supplier Management System, including Policies, risk management and supplier evaluations and Due Diligence processes, to avoid involvement in armed conflict or Human Rights abuses.
9.8b Conflict-Affected and High-Risk Areas – Identify and assess risks	Conformance	<p>The Entity undertakes an annual assessment of its suppliers' sustainability performance based on criticality analyses and priorities set out in its supplier management process. The Entity also identifies, tracks, and acts on any potential risks based on its supplier risk management process.</p> <p>All suppliers are evaluated by the Nematik Global Risk Committee, with regional managers responsible for them. To this end, a supplier self-assessment has been implemented, and financial and reputational risk analysis tools are used for this assessment.</p> <p>Additionally, the Entity uses the EcoVadis initiative as a tool and has designated regional managers to monitor all critical suppliers, ensuring the effective implementation of the action plan.</p>
9.8c Conflict-Affected and High-Risk Areas – Strategy to respond to risks	Conformance	The Entity has demonstrated a structured approach to risk assessment and mitigation, where documented assessments and supplier audits ensure conformance. The Business Support team facilitates effective follow-up, while the buyer collaborates with suppliers to address non-compliance risks, reinforcing our commitment to responsible sourcing and risk management.
9.8d Conflict-Affected and High-Risk Areas – Audit of due diligence	Conformance	<p>The Entity has conducted a gap analysis, with an ASI-registered specialist, for the Human Rights Due Diligence to conform with ASI, OECD and UN Guiding Principles, and these gaps have been addressed.</p> <p>In addition, the Entity has conducted ASI pre-audits in some locations and implemented recommendations from auditors.</p>
9.8e Conflict-Affected and High-Risk Areas – Report annually	Conformance	<p>A summary of the Entity's supply chain Due Diligence actions are published in Annual Report 2024, available at:</p> <p>https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</p>

CRITERION	RATING	COMMENT
9.9 Security practice	Conformance	<p>The Entity has established a Policy to respect Human Rights and the Code of Conduct for Suppliers.</p> <p>The Entity has performed a risk assessment for impacts associated with security activities as part of the crisis management risk assessment and has included security activities in the general Due Diligence process.</p> <p>The agreements with security suppliers include respect for the Human Rights and dignity of all people. Security providers follow the Entity's Code of Conduct for Suppliers. The Entity has outsourced access control to a specialised provider. The personnel in charge of this service are unarmed, and their role is to record entry and exit from the Entity and communicate potential emergency alerts to emergency response services.</p>
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity has establish its commitment to Freedom of Association in its Code of Conduct, available at: https://www.nemak.com/media/2206/code-of-conduct-esp%C3%B1ol.pdf</p> <p>The Entity has developed and implemented a Human Rights Policy, which establishes its commitment to respect and responsibility in the section on Freedom of Association and Collective Bargaining: https://www.nemak.com/media/3301/global-human-rights-policy.pdf</p> <p>Union organisations operate at the Facility. Elections are free, and all Workers participate, except for management. A total of thirteen Union representatives are present at the Facility. The Facility has provided an office for each Union and Union billboards.</p> <p>Additionally, the Equality, Social Management, and Right to Non-Discrimination Policy includes a commitment to the right to non-Discrimination based on Union membership or non-membership. The Facility meets regularly with Union representatives and records the meeting minutes which are communicated to all Workers.</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 in the country (Spain) in which the Entity operates.
10.2a Child Labour	Conformance	<p>The Entity has established a commitment to prohibiting Child Labour in its Code of Conduct, available at: https://www.nemak.com/media/2206/code-of-conduct-esp%C3%B1ol.pdf</p> <p>The Entity has a Human Rights Policy which includes a commitment to respect and take responsibility for Child Labour, available at: https://www.nemak.com/media/3301/global-human-rights-policy.pdf</p> <p>The Entity only hires individuals over the age of 18.</p>
10.3a-c Forced Labour	Conformance	<p>The Entity has established its commitment to the prohibition of Forced Labour in its Code of Conduct and Human Rights Policy which are both available at: https://www.nemak.com/media/3301/global-human-rights-policy.pdf</p>

CRITERION	RATING	COMMENT
		<p>https://www.nemak.com/media/2206/code-of-conduct-espa%C3%Blol.pdf.</p> <p>The global Modern Slavery Statement is available at: https://www.nemak.com/media/3496/modern-slavery-statement-2025.pdf.</p> <p>The Entity does not operate with prison labour or with Forced Labour conditions. All Workers are free to leave their positions at any time. No funds are withheld from Workers upon recruitment, nor is there any induced debt. There are no Migrant Workers. The Facility does not operate with recruitment agencies, and it only hires employees directly.</p> <p>Upon hiring, all Workers receive a copy of the Code of Conduct and an employment contract specifying all working conditions. Overtime is exceptional and, if applicable, is voluntary. The Works Council (which includes Union representatives) ensures compliance with the legal limit of no more than 80 hours of Overtime per year prior to its implementation.</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity has established its commitment to equality and non-discrimination in its Code of Conduct, https://www.nemak.com/media/2206/code-of-conduct-espa%C3%Blol.pdf.</p> <p>The Entity has established a Human Rights Policy, which establishes its commitment to respect and responsibility in the section on Violence and Harassment (including Discrimination): https://www.nemak.com/media/3301/global-human-rights-policy.pdf</p> <p>The Entity has also established a Diversity and Inclusion Policy, which has been implemented by a Diversity, Equality and Social Management Committee, which meets monthly with the participation of employee representatives in addition to Management Representatives.</p> <p>The Equality Plan ensures the implementation of the necessary actions to guarantee the absence of Discrimination biases. The Entity monitors the indicators related to the objectives established at monthly Committee meetings. The Entity has conducted a global Materiality analysis, in which it classified the topics of labour practices and diversity and inclusion as material, with low impact and low relevance.</p>
10.5 Communication and engagement	Conformance	<p>The Entity has established various communication tools including, billboards, screens located throughout the plant, an employee portal, group meetings between the Plant Manager and employees, annual meetings with the entire workforce to communicate the strategy, a company magazine (print and digital), and Works Council meetings with the participation of employee and Management Representatives.</p> <p>An internal and external communication procedure, as well as a communication guide provides guidance on communication channels, and a four-phase project to implement actions to strengthen internal communication.</p>
10.6a-g Violence and Harassment	Conformance	<p>The Entity has established its commitment to preventing Harassment, abuse and mistreatment in its Code of Conduct, available at: https://www.nemak.com/media/2206/code-of-conduct-espa%C3%Blol.pdf</p>

CRITERION	RATING	COMMENT
		<p>The Entity also has established a Human Rights Policy, which sets out its commitment to respect and responsibility in relation to Violence and Harassment, available at: https://www.nemak.com/media/3301/global-human-rights-policy.pdf</p> <p>The Entity also has a Violence and Harassment Policy, which is also available at: https://www.nemak.com/media/3384/violence-and-harassment-global-policy_170225_v2.pdf</p> <p>The Entity has conducted a socio-occupational risk analysis, which includes Violence and Harassment. Additionally, the Entity's OH&S Department has conducted a psychosocial risk analysis, which includes the risk of Violence and Harassment. Employees receive training both upon joining the Entity and regularly on the Code of Conduct, particularly on Harassment prevention. The Facility has established two committees with the participation of employee and Management Representatives, which include reviewing compliance with the Violence and Harassment Policy.</p>
10.7a-c Remuneration	Conformance	<p>The Entity has established a commitment to salaries and benefits in its Code of Conduct, available at: https://www.nemak.com/media/2206/code-of-conduct-esp%C3%B1ol.pdf.</p> <p>The Entity has a Human Rights Policy which establishes its commitment to Respect and Responsibility in the section 'Working Conditions, Working Hours, Wages, and Benefits': https://www.nemak.com/media/3301/global-human-rights-policy.pdf</p> <p>The Entity applies the Sectoral Collective Agreement for the Steel and Metal Industry of Bizkaia. The Entity has also signed an agreement which improves the salary conditions of the Sectoral Collective Agreement regarding leave, wages, permits, and other social benefits. All employees receive a copy of their signed employment contract with the employment conditions specified in Spanish.</p> <p>The Entity has established a Compensation Policy and communicates it to employees, reinforcing it with information on compensation, benefits, and recognition. The Entity has conducted a living wage assessment, and its salaries are above the Spanish standard wage. Salaries are paid on the last day of each month.</p>
10.8a-c Working Time	Conformance	<p>The Entity has established its commitment to working hours in its Code of Conduct: https://www.nemak.com/media/2206/code-of-conduct-esp%C3%B1ol.pdf</p> <p>The Entity has a Human Rights Policy which establishes its commitment to respect and responsibility in the section Working Conditions, Working Hours, Wages and Benefits: https://www.nemak.com/media/3301/global-human-rights-policy.pdf</p> <p>The Entity operates Monday through Friday, with three rotating shifts of eight hours each. In exceptional cases (due to customer requests for additional production capacity), additional shifts are established, which include appropriate daily breaks.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>The Entity communicates to employees their labour rights, the CBA (Compensation for Labour), and the labour legal framework through various channels: the employee portal, billboards, screens located throughout the plant, the newsletter, and meetings with management.</p>

CRITERION	RATING	COMMENT
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity implements the Nemak global HSE Policy and a localised version at the Entity-level, aligned with local regulations and communicated both in Basque and Spanish. The Entity operates under an ISO 45001-Certified HSE Management System, with defined objectives, risk assessments, annual planning, and employee engagement.</p> <p>Roles are clearly assigned, with an HSE Manager overseeing implementation. Communication and training plans are in place, along with consultation channels and regular committee meetings. Operational procedures cover compliance, incident management, contractor control, and monitoring.</p> <p>Internal and external audits support continuous improvement, and the system is reviewed annually. The Entity publishes HSE information in the global Annual Report 2024 using the GRI reporting methodology and in the Facility-specific ASI Spain Plant Report:</p> <p>https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</p> <p>https://www.nemak.com/media/3519/asi-spain-v2.pdf</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity has implemented processes for monitoring, measuring, analysing, and evaluating performance, such as legal requirements and compliance with HSE legislation, incident investigation and analysis, use of personal protective equipment, control of contractors and subcontractors, health monitoring, and purchasing, among others. Additionally, the Entity conducts internal audits according to audit plans and external audits linked to ISO 45001 certification and regulatory audits of the prevention system. The Facility has a continuous improvement procedure included in the Occupational Risk Prevention, Environment, and Energy Management Manual, as well as one related to nonconformities. The HSE Management System is reviewed annually by management and there are no significant changes in management are evident.</p> <p>Additionally, Entity-specific HSE information regarding performance data, including leading and lagging indicators and comparative analyses with peer businesses and leading practices, is disclosed in the ASI Spain Plant Report, available at:</p> <p>https://www.nemak.com/media/3519/asi-spain-v2.pdf</p>
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity has established a Health and Safety Committee, which operates according to the Safety and Environment Committee Procedure. It comprises of Entity representatives and employee representatives. The committee meets at least every three months, or earlier if any of the committee members so request. Each committee meeting is recorded in minutes.</p> <p>Additionally, the Entity has implemented an employee portal, billboard, screens located throughout the Entity, a newsletter, and meetings with management, where it shares HSE-related content. Additionally, 'HSE Month' is held in September, an awareness-raising activity to promote and maintain an HSE culture throughout the Entity.</p>

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	5 December 2025	Initial Certification Audit – Full Certification