

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# Nemak Aluminium Casting India Pvt Limited

CERTIFICATE NUMBER

524

ASI STANDARD

PERFORMANCE  
STANDARD  
(V3.1 2023)

CERTIFICATION LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITING FIRM

CETIZION VERIFICA

DATE OF ISSUE

30 JANUARY 2026

DATE OF EXPIRY

29 JANUARY 2029

CERTIFIED SINCE

30 JANUARY 2026

AUTHORISED BY

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

CERTIFICATION SCOPE

Production of Aluminium components for the automotive industry, including powertrain components at Nemak Aluminium Casting India Pvt Limited.

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

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

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	Nemak S.A.B de C.V
ENTITY NAME	Nemak Aluminium Casting India Pvt Limited
CERTIFICATION SCOPE	Production of Aluminium components for the automotive industry, including powertrain components at Nemak Aluminium Casting India Pvt Limited.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Material Conversion</li></ul>
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit</li></ul>
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	<ul style="list-style-type: none"><li>27 – 29 October 2025</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>24 November 2025</li></ul>
AUDIT SCOPE	<p>The Audit Scope included the production of Aluminium components for the automotive industry, including power train components at Nemak Aluminium Casting India Pvt Limited.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Material Conversion</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none"><li>Certification</li></ul>
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><li><input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.</li><li><input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.</li><li><input checked="" type="checkbox"/> The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.</li></ul>

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

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CERTIFICATION PERIOD 30 January 2026 – 29 January 2029

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NEXT AUDIT TYPE Surveillance Audit

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NEXT AUDIT DATE 29 July 2027

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CERTIFICATE NUMBER 524

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If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: <https://aluminium-stewardship.ethicspoint.com/>

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

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

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## ENTITY OVERVIEW

Nemak Aluminium Casting India Pvt Limited (the ‘Entity’) is a 100% owned subsidiary of Nemak, S. A. B. de C. V and commenced production in 2013. It is engaged in the manufacturing of Aluminium cylinder heads and blocks with a combined production capacity of 1.2 million castings per year. The Entity’s customers include domestic automotive Original Equipment Manufacturers (OEMs).

The Entity has production capabilities of High Pressure Die Casting (HPDC), Gravity Pressure Die Casting method (GSPM) and Rotocast and manufacturing processes includes melting, core making, cylinder heads using GSPM, cylinder blocks for HPDC, and shot blasting for cylinder blocks.

The Entity uses both Primary Aluminium and Recycled (secondary) Aluminium in the production of castings. The nearest port, accessible by road and train, is approximately 50 kilometres and nearest airport, Chennai, is 35 kilometres from the Entity. There are approximately 400 employees at the Entity.

## MATURITY RATINGS

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

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

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

## FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity has developed and implemented documented procedures addressing the identification of applicable legal requirements, use of external sources and evaluation of Compliance. The Entity has developed a legal register comprising all applicable legal requirements.</p> <p>During the Audit, major legal requirements were assessed including for: 1. Factory licence; 2. Interstate Migrant Workers; 3. Contract Labour licence; 4. Fire NOC; and 5. Consent to Operate (Environment Permit).</p> <p>Periodic training is provided to responsible employees and competency is mapped. Internal and External periodic monitoring of the Entity's Compliance is conducted.</p>
1.2 Anti-Corruption	Conformance	<p>As part of Nemark Corporate, the Entity has implemented the Anti-Corruption Policy, which was last published in May 2025, available at: <a href="https://nemark.com/media/3508/anti-corruption-policy.pdf">https://nemark.com/media/3508/anti-corruption-policy.pdf</a></p> <p>Online training on anti-Corruption is provided to employees.</p> <p>Reporting requirements are detailed in the Policy (section 5.9) and relevant email and toll-free number (0124 512 0063) provided. The helpline was functioning at time of the Audit.</p> <p>The Entity's Corruption-related risk and mitigation measures are detailed in corporate Annual Report 2024, pages 79 and 82: <a href="https://investorcloud.s3.amazonaws.com/nemark/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemark/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p>
1.3a-e Code of Conduct	Conformance	<p>As part of Nemark Corporate, the Entity has implemented the Code of Conduct, Edition 2025, available at: <a href="https://nemark.com/media/3500/code-of-conduct-english.pdf">https://nemark.com/media/3500/code-of-conduct-english.pdf</a></p> <p>Online training on the Code of Conduct is provided and employee acknowledgement is recorded.</p> <p>The reporting requirements are included in the Code of Conduct (page 10) and the relevant toll free number (0124 512 0063) provided. The helpline was functioning at time of the Audit.</p> <p>Related disclosures are included in the corporate Annual Report 2024, pages 79-81: <a href="https://investorcloud.s3.amazonaws.com/nemark/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemark/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>As part of Nemark Corporate, the Entity has implemented various Policies addressing environment, social and governance matters, available at: <a href="https://nemark.com/sustainability#sustainabilityPolicies">https://nemark.com/sustainability#sustainabilityPolicies</a></p> <p>Related communications and training is provided, as confirmed during employee interaction and review of implementation records.</p>
2.2a-c Leadership	Conformance	<p>The Entity's leadership team provides the required resources for effective implementation of the ASI Performance Standard, as evidenced through endorsement of various Policies that have been</p>

CRITERION	RATING	COMMENT
		developed with local context, in both English and local language (Tamil), including the HSE Policy with reference to Indian Laws.
2.3a Environmental and Social Management Systems – Environmental	Conformance	<p>The Entity has implemented its Environmental Management System, which is ISO 14001:2015 certified (since October 2016) for the scope of 'Manufacturing of Light Cast Metal Engine Blocks and Cylinder Heads for Automotive Applications'.</p> <p>The most recent Third Party audit, conducted in July 2025, identified no non-conformities.</p> <p>The Nemak Corporate Environmental Policy Statement is included in the Health, Safety, Environment and Energy Policy, on page 3: <a href="https://nemak.com/media/3526/hse-policy.pdf">https://nemak.com/media/3526/hse-policy.pdf</a></p>
2.3b Environmental and Social Management Systems – Social	Conformance	<p>The Entity has developed a Social Management System that comprises of a Policy, Employee Handbook, various procedures and key performance indicators (KPIs). The social Policies are publicly available at: <a href="https://nemak.com/sustainability#sustainabilityPolicies">https://nemak.com/sustainability#sustainabilityPolicies</a></p> <p>The Entity has conducted internal monitoring of social performance as per SA 8000 Standard and is working towards SA 8000 implementation and third-party certification.</p>
2.4a-e Responsible Sourcing	Minor Non-Conformance	<p>As part of the Nemak Group, the Entity has implemented various Policies, including the Sustainable Purchasing Policy (June 2025), available at: <a href="https://nemak.com/media/2842/sustainable-purchasing-policy.pdf">https://nemak.com/media/2842/sustainable-purchasing-policy.pdf</a> and</p> <p>Global Business Code for Suppliers (March 2024), available at: <a href="https://nemak.com/media/3374/nemak-business-code-for-suppliers.pdf">https://nemak.com/media/3374/nemak-business-code-for-suppliers.pdf</a></p> <p>The Business unit at regional/global level periodically updates the status of the Global Business Code for Suppliers. All metal suppliers have accepted the Entity's Code of Conduct for other production materials and the Global Business Code for Suppliers has been signed by critical suppliers. Suppliers are periodically assessed, as per the structured audit checklist following the Entity's procurement guidelines, which includes criteria related to product/process control, Health and Safety, corporate social responsibility, and energy management.</p> <p>The supplier monitoring results however do not fully address the requirements of the Global Business Code for Suppliers, for example, section III, Human Rights. The Entity did not adequately assess the Human Rights risks associated with a supplier of secondary metal (Post Consumer Scrap) during the monitoring program.</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as there have been no New Projects or Major Changes to the Facility.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as there have been no New Projects or Major Changes to the Facility.
2.7a-f Emergency Response Plan	Conformance	The Entity has developed an on-site emergency plan, which has been submitted to and approved by authorities (Directorate of Industrial Safety & Health). Emergency scenarios have been identified, including

CRITERION	RATING	COMMENT
		<p>fire/explosion due to LPG/shot blasting dust, and natural disasters such as storm, flood, and earthquake.</p> <p>Periodic mock drills are conducted and recorded in coordination with government authorities as per legal requirements and include the involvement of the MM Nagar Fire Service team.</p> <p>The Emergency Response Plan is provided/communicated internally and available to external Stakeholders upon request. Information on the Entity's Emergency Response Plan is included in the ASI Chennai Plant Report, page 3: <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p>
2.8a-d Suspended Operations	Conformance	<p>The Entity has developed a crisis management plan as part of its business continuity approach which follows a '5x5' risk assessment methodology including likelihood, people, environment, reputation, and assets. An offsite emergency control centre is situated approximately six kilometres from the site and the necessary agreements are in place. During the plant visit as part of the Audit, it was found that the crisis toolbox or 'black box' contained essential items including a laptop, charger and stationery.</p> <p>There are periodic reviews and updates on the Entity's crisis management plan and readiness.</p>
2.9a-b Mergers and Acquisitions	Conformance	<p>As part of Nemak Corporate, the Entity has a well-defined merger and acquisition process that is led by the global business development team. The process requires on-site review and consideration of environment, social and governance (ESG) factors as part of mergers and acquisitions. At present, there is no planned merger or acquisition activity at the Entity.</p>
2.10a-b Closure, Decommissioning and Divestment	Conformance	<p>As part of Nemak Corporate, the Entity has a well-defined closure, decommissioning and divestment process that is led by the global business development team. The process requires on-site review and consideration of ESG factors. At present, there is no planned closure, decommissioning or divestment at the Entity.</p>
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity provides sustainability performance information to the Nemak Global team for compilation and corporate-level annual reporting, which discloses information on financial and non-financial performance. The Entity has disclosed information on its sustainability strategy, framework, 2030 ambitions, Stakeholder engagement and materiality assessment in the Annual Report 2024, pages 19- 25: <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p> <p>In addition, the Entity has published the Entity's (Chennai Plant) related sustainability performance report for areas which were not sufficiently covered in the corporate reporting, available in the ASI Chennai Plant Report: <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p>
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity collects and discloses information on Material fines, judgments, penalties and non-monetary sanctions for failure to comply with Applicable Law. There were no incidents of Material fines, judgments, penalties or non-monetary sanctions, as disclosed in the</p>

CRITERION	RATING	COMMENT
		<p>ASI Chennai Plant Report, page 4:  <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p> <p>The related disclosure is available in the global Annual Report 2024, page 84:  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p>
3.3a-c Payments to Governments	Conformance	<p>The Entity makes payment to the Government for statutory taxes only, such as income tax and Goods and Service Tax (GST) in local currency (INR). The Entity's financial report states that no financial or in-kind political contributions were made, as disclosed in the ASI Chennai Plant Report, page 4: <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p> <p>The related disclosure is available in the global Annual Report 2024, page 84:  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>As part of Nemak Corporate, the Entity as has established a 'transparency helpline' that is independent of the Entity management and available for both internal and external Stakeholders, with country-specific contact details, available at:  <a href="https://secure.ethicspoint.com/domain/media/en/gui/97874/phone.html">https://secure.ethicspoint.com/domain/media/en/gui/97874/phone.html</a></p> <p>Communications on the grievance reporting hotline and the QR code to access the helpline are provided at various locations including noticeboards and the canteen area. The Human Resources (HR) Department is responsible for the Complaints Resolution Mechanism.</p> <p>Disclosure on complaints is included in the corporate Annual Report 2024, page 96 (the reported complaints are not related to the business activities of the Entity (Chennai plant)):  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity has developed a procedure to conduct a Life Cycle Assessment (LCA) of its Products that includes information such as impact categories and other related requirements. The Entity has conducted 'cradle-to-gate' LCAs for its major Products and models, including for 'Cylinder Head' and 'Engine Block'.</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity has disclosed information on its LCAs in its global Annual Report 2024, page 38:  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p> <p>The detailed LCA results are provided to customers and other relevant Stakeholders upon request.</p>
4.2 Product Design	Not Applicable	<p>This Criterion is not applicable to the Entity, as it is not engaged in Product design activities.</p>
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity collects, segregates and re-melts 100% process rejects (Aluminium Process Scrap). The Entity is working to reduce the</p>



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		generation of Scrap, with various initiatives, including warm-up rejection, leak and blow holes rejection.
4.4a-c Collection and Recycling of Products at End of Life – Material Conversion and other Manufacturing	Conformance	<p>As part of Nemak Corporate, the Entity has developed its 2030 Circular Economy ambitions, which are disclosed in the Annual Report 2024, pages 23 and 56:  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p> <p>At the Entity level, pre-consumer Scrap is collected at the Indian customers' sites for remelting and reuse. In addition, the Entity is working with suppliers of secondary material to promote higher use of Secondary Aluminium (Post Consumer Scrap) after fulfilling product quality and safety requirements.</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>As part of Nemak Corporate, the Entity has developed its 2030 Circular Economy ambitions, which are disclosed in the Annual Report 2024, pages 23 and 56:  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p> <p>At the Entity level, pre-consumer Scrap is collected at the Indian customers' sites for remelting and reuse. In addition, the Entity is working with suppliers of secondary material to promote higher use of Secondary Aluminium (Post-Consumer Scrap) after fulfilling product quality and safety requirements.</p>
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity has calculated its Material Greenhouse Gas (GHG) emissions (Scopes 1, 2 and 3), which are independently verified.</p> <p>Global data are included in the Global Annual Report 2024, pages 53-55:  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p> <p>ASI Chennai Plant Report, pages 4-7:  <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p>
5.2a Aluminium Smelter GHG Emissions Intensity – Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity – In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a GHG Emissions Reduction Plans	Conformance	<p>The Entity has developed a GHG Emissions Reduction Plan at the Entity level and ensures its GHG Emissions Reduction Pathway is consistent with a 1.5°C warming scenario using the ASI methodology. The GHG emissions reduction targets are Science Based Targets Initiative (SBTi) approved.</p> <p>The Entity has used a 2019 baseline year and as such is required to demonstrate its GHG emissions reduction performance against its emissions reduction slope. The Entity's GHG intensity levels are below</p>

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		the sectoral targets as per the GHG Emissions Reduction Pathway and targets.
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	<p>The Entity has developed its GHG Emissions Reduction Plan and Pathway that includes Intermediate Targets, as disclosed in the ASI Chennai Plant Report, page 7: <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p> <p>Global-level information is included in the Annual Report 2024, page 35: <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p> <p>The Entity's reduction targets mirror the Corporate-level targets, including to reduce Scope 1 &amp; 2 GHG emissions by 28% and Scope 3 GHG emissions by 14% by 2030 from a 2019 baseline year and achieving 'net zero' on or before 2050.</p>
5.4 GHG Emissions Management	Conformance	<p>The Entity is implementing its Energy Management System as per ISO 50001 and progress various initiatives with an objective to further reduce GHG emissions. Further details on the initiatives are included in the ASI Chennai Plant Report, page 6: <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p>
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Conformance	<p>The Entity has a valid environment permit, or 'Consent to Operate' (CTO), that establishes air emissions limits under the local <i>Air Act</i>. The Entity monitors emissions at 'point of source' monthly in accordance with the CTO, via an external accreditation laboratory.</p> <p>Melting furnaces stacks are real-time connected with the State Pollution Control Board (SPCB) and transmit air emissions data at three-minute intervals. A review of transmitted emissions data found emissions (PM2.5 &amp; PM10) were within permissible limits.</p> <p>Noise emissions monitoring is undertaken for both day and night readings at various locations, which is within permissible limits.</p> <p>The Entity monitors indoor air quality at critical work areas such as the core shop, and emissions were within permissible limits. Independent testing is carried out by the regulatory authority (Tamilnadu Pollution Control Board)</p> <p>The Entity's emissions disclosures are included in the ASI Chennai Plant Report, page 8: <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p>
6.2a-g Discharges to Water	Conformance	<p>The Entity has a valid permit under the local <i>Water Act</i> that addresses water use, wastewater treatment and disposal. The Entity operates a sewage treatment plant (STP) (40 kilolitres per day (KLD) capacity), an Effluent Treatment Plant (ETP) (40 KLD capacity) and wet scrubber (0.1 KLD) for solar evaporation. Treated water is either re-used for process, cooling tower and gardening purposes with 'Zero Liquid Discharge' to the external environment.</p> <p>Monthly testing of both the STP and ETP is conducted by an external accredited agency, with the latest report confirming parameters were within permissible limits.</p>

CRITERION	RATING	COMMENT
		<p>Independent wastewater testing is conducted by State environment authorities every six months, and parameters are within permissible limits.</p> <p>The Entity has disclosed data in the ASI Chennai Plant Report, page 9: <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has undertaken a Spills and Leakage risk assessment as part of the ISO 14001:2015 Environmental Management System. Further information is included in the ASI Chennai Plant Report, page 10: <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>No Material Spills or Leakages have occurred at the Entity, which is disclosed in the ASI Chennai Plant Report, page 10: <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has documented a waste management procedure. Statutory waste reporting is submitted to the relevant authority in the prescribed form (Form-4) for 2024-2025.</p> <p>The Entity has a Hazardous Waste authorisation, which is currently under a renewal process with Government authorities. A manifest using the prescribed Form-10 is maintained for each lot of Waste disposed, with the waste consignment shared with the authorised agency.</p> <p>Related disclosures are included in the ASI Chennai Plant Report, page 10: <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Conformance	<p>The Entity systematically assesses and evaluates its Dross generation, Aluminium recovery and Dross Residue disposal to authorised recyclers (Shree Balaji Metals). The Entity has initiated improvements to its Dross management, including using a Dross drip pot and an improved design of skimming tools.</p> <p>The supplier/recycler further recovers Aluminium for use in alternative industrial applications. Documentation from the supplier detailing the process flow chart, major customer and product forms (ingots, slags/ash powder), and customer invoices confirm that Dross Residue is not sent to landfill.</p>
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity sources water from a nearby industrial plant (Ford Motoring Company) and external water tankers, at approximately 90 KLD. The Entity has conducted a water risk assessment using the World Resources Institute (WRI) Aqueduct Tool which identified the Entity as within a 'medium to high' risk area.</p> <p>Related disclosures are included in the ASI Chennai Plant Report, pages 9-10: <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p>

CRITERION	RATING	COMMENT
7.2a-e Water Management	Conformance	<p>The Entity is progressing its water conservation projects through various water saving initiatives. The major consumption relates to process cooling.</p> <p>The Entity's water consumption monitoring is undertaken for review and analysis. The water flow meters are calibrated. The Entity has achieved its target of five litres water consumption per casting, with actual usage at three litres/casting.</p> <p>There are two rainwater harvesting pits in the premises which are maintained to recharge groundwater.</p> <p>Related disclosures are included in the ASI Chennai Plant Report, page 10: <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p>

## 8. BIODIVERSITY AND ECOSYSTEM SERVICES

8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity is located within the industrial area of the Ford Motor Company (Ford Supplier Park). The Entity has conducted a Biodiversity risk and Impact Assessment using the IBAT tool, which found that the Biodiversity and Ecosystem Services risks and impacts are 'low' due to the Entity's activities and Area of Influence.</p> <p>As part of the Nemak global commitment, the Entity has established a Policy on Biodiversity and Ecosystem Services, available at: <a href="https://www.nemak.com/media/2574/biodiversity-ecosystem-services-policy-public.pdf">https://www.nemak.com/media/2574/biodiversity-ecosystem-services-policy-public.pdf</a></p> <p>Further information is included in the ASI Chennai Plant Report, page 11: <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as there are no Priority Ecosystem Services that are relevant to Affected Populations and Organisations.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity, as the risk assessment determined that the risk and impact on Biodiversity and Ecosystem Services was low.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as there are no Priority Ecosystem Services that are relevant to Affected Populations and Organisations.
8.4 Alien Species	Conformance	<p>The Entity has undertaken an Alien Species risk assessment to prevent accidental or deliberate introduction of Alien Species that could have Material adverse impacts on Biodiversity and Ecosystem Services. Wooden pallets are heat treated as per national and International Standards for Phytosanitary Measures (ISPM) Standards.</p>
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	<p>As part of the Nemak global commitment, the Entity has established a Policy on Biodiversity and Ecosystem Services that also includes a commitment on World Heritage Properties, available at: <a href="https://www.nemak.com/media/2574/biodiversity-ecosystem-services-policy-public.pdf">https://www.nemak.com/media/2574/biodiversity-ecosystem-services-policy-public.pdf</a></p>
8.6a-d Protected Areas	Conformance	<p>As part of the Nemak global commitment, the Entity has established a Policy on Biodiversity and Ecosystem Services that also includes a commitment to respect Protected Areas, available at:</p>

CRITERION	RATING	COMMENT
		<a href="https://www.nemak.com/media/2574/biodiversity-ecosystem-services-policy-public.pdf">https://www.nemak.com/media/2574/biodiversity-ecosystem-services-policy-public.pdf</a>  There are no Protected Areas located near the Entity, with the related disclosure included in the ASI Chennai Plant Report, page 11: <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a>
8.6e Protected Areas – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Conformance	<p>The Entity has implemented the Nemak Corporate Human Rights Policy, which addresses the roles and responsibility to implement and monitor salient Human Rights (including the Freedom of Association and right to Collective Bargaining, Modern Slavery, Forced Labour and Human Trafficking, Health and Safety, Violence and Harassment, and Child Labour), a Human Rights management framework, and contact information to report violations of the Human Rights Policy.</p> <p>The responsible functions have been communicated with and trained on the assigned responsibility to adhere with the Human Rights Policy. Due Diligence practices are implemented, for example the Purchasing Department, responsible for Human Rights within the supply chain, implements a supplier risk assessment process.</p> <p>The Human Rights Policy is available at:  <a href="https://www.nemak.com/media/3520/global-human-rights-policy-2025-v2.pdf">https://www.nemak.com/media/3520/global-human-rights-policy-2025-v2.pdf</a> </p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity has developed and implemented Policies and procedures that address gender equity and women's empowerment. The related Diversity and Inclusion Policy is publicly available at:  <a href="https://www.nemak.com/media/3300/global-diversity-inclusion-policy.pdf">https://www.nemak.com/media/3300/global-diversity-inclusion-policy.pdf</a> </p> <p>Equity is included in the Entity's Sustainability Framework and Sustainability Roadmap 2030. The related disclosures are included in the Nemak Annual Report 2025, pages 18, 22 and 23:  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a> </p> <p>The Nemak Bloomberg Gender Equality Index 2024 results are publicly available at: <a href="https://www.nemak.com/media/3343/bloomber-gei-v2.pdf">https://www.nemak.com/media/3343/bloomber-gei-v2.pdf</a></p>
9.3a-i Indigenous Peoples	Conformance	<p>The Entity has established related Policies that address Indigenous Peoples, including the Corporate Citizenship Policy, (Point 3.12), available at: <a href="https://www.nemak.com/media/3133/corporate-citizenship-policy-public.pdf">https://www.nemak.com/media/3133/corporate-citizenship-policy-public.pdf</a></p> <p>The Entity has conducted a review to determine the presence of Indigenous Peoples and confirmed that there are no Indigenous Peoples within its Area of Influence.</p>
9.4a Free, Prior, and Informed Consent (FPIC) –	Not Applicable	This Criterion is not applicable to the Entity, as there is no presence of Indigenous Peoples within the Entity's Area of Influence.

CRITERION	RATING	COMMENT
New Projects or Major Changes		
9.4b Free, Prior, and Informed Consent (FPIC) – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) – Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity, as there is no presence of Indigenous Peoples within the Entity's Area of Influence.
9.5a Cultural and Sacred Heritage – Identification	Conformance	<p>The Entity has determined that there are no cultural or sacred heritage sites or values present within its Area of Influence.</p> <p>The Entity has made a commitment to respect and protect World Heritage Properties through its Biodiversity and Ecosystem Services Policy, available at: <a href="https://www.nemak.com/media/2574/biodiversity-ecosystem-services-policy-public.pdf">https://www.nemak.com/media/2574/biodiversity-ecosystem-services-policy-public.pdf</a></p>
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity, as it has determined that there are no cultural or sacred heritage sites or values present within its Area of Influence.
9.6a-i Displacement	Not Applicable	<p>This Criterion is not applicable to the Entity, as it is operating from an established industrial area and no displacement has occurred.</p> <p>The Entity's position on displacement and potential impacts on affected communities is disclosed in the Nematik Group Annual Report 2024, pages 116–117: <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p>
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity policy on affected communities and its positive and negative impacts are disclosed in the Nematik Group Annual Report 2024, pages 116–117: <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p> <p>The Entity implements corporate social responsibility projects such as the Nallammai Ramanathan Rotary Medical Centre and Maramalai Fire Station and others which reflect a strategic focus on access to health care and community safety.</p>
9.8a Conflict-Affected and High-Risk Areas – Strong management systems	Conformance	<p>The Entity has addressed Conflict Affected and High-Risk Areas (CAHRAs) requirements as per OECD Guidelines under Chapter III, Human Rights and relevant Management System procedures have been developed and implemented. The Global Business Code for Suppliers is available at: <a href="https://www.nemak.com/media/3374/nemak-business-code-for-suppliers.pdf">https://www.nemak.com/media/3374/nemak-business-code-for-suppliers.pdf</a></p> <p>The related disclosure is included in the Group Annual Report, page 71: <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p>

CRITERION	RATING	COMMENT
9.8b Conflict-Affected and High-Risk Areas – Identify and assess risks	Conformance	The Entity has conducted supplier risk assessments as per the Global Business Code for Supplier requirements, which addresses CAHRAs, and related procedures and guidelines are available e.g. Supplier Risk Management and Supply Chain Due Diligence Process, which follows a 'step by step' process to identify critical suppliers with potential Human Rights and CAHRAs risks. The Entity sources Primary Aluminium from an ASI Performance Standard Certified Entity and Secondary Aluminium from a Southern India based recycling/remelting facility.
9.8c Conflict-Affected and High-Risk Areas – Strategy to respond to risks	Conformance	The Entity has conducted supplier risk assessments as per the Global Business Code for Supplier requirements, which addresses CAHRAs, and related procedures and guidelines are available e.g. Supplier Risk Management and Supply Chain Due Diligence Process, which follows a 'step by step' process to identify critical suppliers with potential Human Rights and CAHRAs risks. The Entity sources Primary Aluminium from an ASI Performance Standard Certified Entity and Secondary Aluminium from a Southern India based recycling/remelting facility.
9.8d Conflict-Affected and High-Risk Areas – Audit of due diligence	Conformance	The Entity's Due Diligence practices have been audited as part of this ASI Performance Standard Audit, which fulfills the Criterion requirements.
9.8e Conflict-Affected and High-Risk Areas – Report annually	Minor Non-Conformance	<p>The Entity has disclosed information on its supply chain Due Diligence, including confirmation that there were no severe Human Rights violations identified within its value chain, in the Group Annual Report 2024, (Chapter: 'Progress in Responsible Supply Chain Management in 2024'), page 78:  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p> <p>The Entity's disclosure does not however fully meet the Criterion requirements on annual disclosure of the presence and/or actions taken with specific regards to CAHRAs in accordance with OECD Due Diligence Guidance.</p>
9.9 Security practice	Conformance	The Entity uses unarmed security personnel sourced from an external agency who are sufficiently trained on Human Rights, the Code of Conduct and related instructions. Security guards are positioned at the main gate 24 hours a day/seven days per week and control both personnel and material movements. The perimeter wall is monitored through closed-circuit cameras, available in the security room at main gate.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity respect the employees' rights to Freedom of Association and Collective Bargaining as stipulated in various documents and disclosures.</p> <p>The Code of Conduct (Point 3.1.5), is available at:  <a href="https://www.nemak.com/media/3500/code-of-conduct-english.pdf">https://www.nemak.com/media/3500/code-of-conduct-english.pdf</a></p> <p>The Group Annual Report 2024, page 92:  <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></p> <p>The Global Human Rights Policy, page 2:  <a href="https://www.nemak.com/media/3520/global-human-rights-policy-2025-v2.pdf">https://www.nemak.com/media/3520/global-human-rights-policy-2025-v2.pdf</a></p>

CRITERION	RATING	COMMENT
		A Trade Union for all full time employees has recently been formed in accordance with the <i>India Trade Union Act 1926</i> .
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 Indian Labour Laws do not restrict employees’ rights to Freedom of Association and Collective Bargaining.
10.2a-c Child Labour	Conformance	<p>The Entity does not employ Child Labour and the prohibition is a part of its commitment and practices, as outlined in several documents, including the Code of Conduct, Global Human Rights Policy and the Group Annual Report 2024.</p> <p>A review of employment records (age proof) and randomly selected Workers interviews conducted during the Audit confirmed that there was no Child Labour at the Entity.</p>
10.3a-c Forced Labour	Conformance	<p>The Entity does not use Forced Labour and the prohibition is part of its commitment and practices, as outlined in several documents, including the Code of Conduct, Global Human Rights Policy and the Group Annual Report 2024.</p> <p>The Entity, at Group level, has published a Modern Slavery Statement, available at: <a href="https://www.nemak.com/media/3311/modern-slavery-statement-2024.pdf">https://www.nemak.com/media/3311/modern-slavery-statement-2024.pdf</a></p> <p>A review of employment records (age proof) and randomly selected Workers interviews conducted during the Audit confirmed that there were no Forced Labour practices at the Entity.</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity implements the principles of non-Discrimination in hiring, training and career opportunities as part of its commitment and practices.</p> <p>The Global Violence and Harassment Policy is available at: <a href="https://www.nemak.com/media/3384/violence-and-harassment-global-policy_170225_v2.pdf">https://www.nemak.com/media/3384/violence-and-harassment-global-policy_170225_v2.pdf</a></p> <p>The Global Human Rights Policy is available at: <a href="https://www.nemak.com/media/3520/global-human-rights-policy-2025-v2.pdf">https://www.nemak.com/media/3520/global-human-rights-policy-2025-v2.pdf</a></p> <p>No indication of discriminatory practices by the Entity were identified during the Workers interviews or review of implementation records related to hiring, training, career opportunities and promotions.</p>
10.5 Communication and engagement	Conformance	<p>The Entity periodically communicates and engages with its employees through various means including classroom training, ‘town hall’ meetings, and displays within work areas. Related records are maintained and were checked during the Audit.</p> <p>The Nemak Group recently released a Wellbeing Policy, which prescribes five interconnected pillars (Mental, Work, Financial, Social, and Physical), available at: <a href="https://www.nemak.com/media/3527/policy-global-wellbeing.pdf">https://www.nemak.com/media/3527/policy-global-wellbeing.pdf</a></p>
10.6a-g Violence and Harassment	Conformance	The Entity prohibits Violence and Harassment as part of its commitment and practices, including in the Violence and Harassment



CRITERION	RATING	COMMENT
		<p>Policy, available at: <a href="https://www.nemak.com/media/3384/violence-and-harassment-global-policy_170225_v2.pdf">https://www.nemak.com/media/3384/violence-and-harassment-global-policy_170225_v2.pdf</a></p> <p>The statutory Prevention of Sexual Harassment (POSH) Committee has been formed as per Indian Law, the <i>Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013</i>. The POSH Committee has been formed with an external consultant (subject matter expert), and annual POSH reports are submitted to the relevant Government authority.</p> <p>No indication of Violence or Harassment was identified during the Workers interviews or review of records.</p>
10.7a-c Remuneration	Minor Non-Conformance	<p>The Entity's remuneration commitment and practices are outlined in several documents, including the Code of Conduct, Global Human Rights Policy and the Group Annual Report 2024.</p> <p>Remuneration is paid above the legal minimum wage, as per the State government notification with effect from 1 April 2025. The Entity has calculated a living wage for 2024 with inclusion of a yearly inflation rate. The average remuneration is higher than the legal minimum wage and closer to the calculated living wage.</p> <p>Provision of benefits such as an attendance bonus, based on an attendance pro-rata basis, is provided. Other benefits such as food, bus transport and uniforms are provided free of charge for employees and contract Workers. Payslips with leave details are provided to employees via a mobile app accessible to all the employees.</p> <p>The Audit however found that for some contract Workers the written description in terms of the language and format of the terms and conditions of employment in the work contract was not adequate to meet the requirements.</p>
10.8a-c Working Time	Conformance	<p>The Entity's working hours commitment and practices are outlined in several documents, including the Code of Conduct, Global Human Rights Policy and the Group Annual Report 2024.</p> <p>The Entity operates 24 hours a day, seven days a week with three working shifts as per shift roster. The weekly rest day is provided after six days of consecutive working days, as confirmed during Workers interviews and review of production records and attendance records. Working hours are recorded through a biometric system for all employees, including contractors. There are occasional cases of Overtime, which have been paid at a premium rate. The Entity complies with the national working hours related regulations.</p>
10.9a-b Informing Workers of Rights	Minor Non-Conformance	<p>The Entity provide training to its own employees on their rights, including the Code of Conduct, as confirmed during Worker interviews and review of training records. For some contract Workers however, no records of the information provided and/or training on their rights was available during the Audit.</p>
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity has a Global Health, Safety, Environmental and Energy Policy, available at: <a href="https://www.nemak.com/media/3526/hse-policy.pdf">https://www.nemak.com/media/3526/hse-policy.pdf</a></p> <p>The Entity has implemented and certified its Occupational Health and Safety (OH&amp;S) Management System as per ISO 45001:2018. The most recent Third Party audit found no non-conformances.</p>

CRITERION	RATING	COMMENT
		<p>The Entity is progressing a machine safety program with assistance of external experts with provision of double PLC (safety followed by operation PLC). The Hazard Identification and Risk Assessment (HIRA) has been conducted and necessary control measures have been defined and implemented.</p> <p>Medical examination of employees is conducted by an external agency (including ECG, lung function test, and audiometry).</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity periodically reviews its OH&amp;S Management System Key Performance Indicators (KPIs), which include leading and lagging indicators, and its overall effectiveness. Related disclosures, including peer benchmarking is available in the ASI Chennai Plant Report, pages 11-13: <a href="https://www.nemak.com/media/3545/asi-chennai.pdf">https://www.nemak.com/media/3545/asi-chennai.pdf</a></p>
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity actively engages with employees including contract Workers on Health and Safety, as confirmed during Worker interviews and review of related documents. The Entity implements the ongoing employee safety engagement drive, called 'Lead the way, be the safety champ', an HSE quiz, safety-related games, and badges for Safety Committee members (checked during plant visit and interview). The second level leadership team members receive specific training on OH&amp;S issues.</p>

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#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	30 January 2026	Initial Certification Audit – Full Certification