

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# Befesa Aluminio, S.L.U.

CERTIFICATE NUMBER  
**313**

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

CERTIFICATION LEVEL  
**FULL  
CERTIFICATION**

ASI ACCREDITED  
AUDITING FIRM  
**DNV BUSINESS  
ASSURANCE  
SERVICES UK LTD.**

DATE OF ISSUE  
**10 APRIL 2026**

DATE OF EXPIRY  
**9 APRIL 2029**

CERTIFIED SINCE  
**17 AUGUST 2023**

## AUTHORISED BY

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

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

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

## CERTIFICATION SCOPE

Production of Solid and Liquid  
Aluminium Alloys and Aluminium  
waste treatments at the Erandio  
Plant, Spain, the Les Franqueses  
Plant, Spain and the Bernburg Plant,  
Germany.

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	Befesa Aluminio, S.L.U.
ENTITY NAME	Befesa Aluminio, S.L.U.
CERTIFICATION SCOPE	Production of Solid and Liquid Aluminium Alloys and Aluminium waste treatments at the Erandio Plant, Spain, the Les Franqueses Plant, Spain and the Bernburg Plant, Germany.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li></ul>
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit (26 – 29 June 2023)</li><li>Surveillance Audit and Scope Change (14 – 16 October 2024)</li><li>Re-Certification Audit and Scope Change (1 – 11 December 2025)</li></ul>
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>26 – 29 June 2023 (Initial Certification Audit)</li><li>14 – 16 October 2024 (Surveillance Audit and Scope Change)</li><li>1 – 11 December 2025 (Re-Certification Audit and Scope Change)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>21 July 2023 (Initial Certification Audit)</li><li>9 January 2025 (Surveillance Audit and Scope Change)</li><li>20 February 2026 (Re-Certification Audit and Scope Change)</li></ul>
AUDIT SCOPE	<p><u>Initial Certification Audit (26 – 29 June 2023)</u></p> <p>The Audit Scope covers the activities for the production of solid and Liquid Aluminium alloys and Aluminium Waste treatments at Erandio Plant, Spain.</p> <p>Supply Chain Activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Surveillance Audit and Scope Change (14 – 16 October 2024)</u></p> <p>The Audit Scope covers the activities for the production of solid and Liquid Aluminium alloys and Aluminium Waste treatments at Erandio Plant, Spain and Les Franqueses Plant, Spain.</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></ul>

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

Re-Certification Audit and Scope Change (1 – 11 December 2025)

The Audit Scope included activities for the production of solid and Liquid Aluminium alloys and Aluminium Waste treatments at Erandio Plant and Les Franqueses Plant, Spain and Bernburg Plant, Germany.

Supply chain activities included in the Audit Scope:

- Aluminium Re-melting/Refining
- Casthouses

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

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AUDIT OUTCOME

- Certification

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AUDIT METHODOLOGY DECLARATION

The Auditors confirm that:

- The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.
- The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
- The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.
- The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

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CERTIFICATION PERIOD

10 April 2026 – 9 April 2029

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NEXT AUDIT TYPE

Re-Certification Audit

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NEXT AUDIT DATE

9 April 2029

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CERTIFICATE NUMBER

313



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

Befesa Aluminio, S.L. (the 'Entity') operates three facilities located in Erandio (Bizkaia, Spain), Les Franqueses del Vallés (Barcelona, Spain) and in Bernburg (Germany). All three facilities are Secondary Aluminium Smelters involved in the eco-industry sector, producing Aluminium alloys in solid and liquid forms. The Entity recycles, recovers, and values all types of waste from the Aluminium industry. The Facilities were established in 1956 (Erandio), 1985 (Les Franqueses del Vallés) and 2014 (Bernburg).

Since its inception, the Entity has focused on producing Aluminium alloys that meet various specifications for the automotive, domestic appliance, and construction sectors. The Erandio plant produces final products in three forms: Aluminium ingots and their alloys for moulding, 1,000 kilogram (kg) ingots for remelting, and liquid Aluminium. The Les Franqueses produces Aluminium ingots and their alloys weighing 7 - 10 kg for moulding. The Bernburg plant produces Aluminium ingots and their alloys for moulding and liquid Aluminium. The Erandio and Les Franqueses plants each produce approximately 75,000 tonnes of Aluminium alloys annually, while Bernburg produces approximately 90,000 tonnes of Aluminium alloys annually from 145,000 tonnes of Scrap. The Entity's Facilities at the respective plants include multiple rotary furnaces, holding furnaces, Liquid Aluminium installations, Casting lines, salt slag cooling systems, gas filter systems, warehouses and outdoor car parks. The Entity is planning to expand its Bernburg plant by constructing a new production line in a new, separate building of approximately 10 ha to increase the plant's capacity, requiring up to 140,000 additional tonnes of raw materials annually.

The Facilities occupy approximately 35 hectares (ha) (Erandio), 40 ha (Les Franqueses) and 23 ha (Bernburg). The Entity employs approximately 100 Workers at each Facility. There are no sensitive receptors identified close to any of the three Facilities. Major Stakeholders include local residents to the three plants, collaborating companies, local authorities, and educational and social organisations in the surrounding area.

## 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	High	High	HIGH
<b>RISKS</b>	High	High	High	HIGH
<b>PERFORMANCE</b>	High	High	High	HIGH
<b>OVERALL</b>		<b>HIGH</b>		

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Conformance	<p>The Entity has implemented a system to ensure legal Compliance across all functions of the Entity, supported by a competent legal team. The Entity has defined Policies and processes to ensure risk identification and Compliance with Applicable Law and ensures communication to all persons within the Entity. This process is led by the Chief Executive Officer and is continuously reviewed by external consultants and audited on an annual basis.</p> <p>Legal Compliance commitments are documented and communicated internally and externally in the Code of Conduct and Integrated Policy.</p> <p>The Code of Conduct is available at:  <a href="https://images.befesa.com/media/2022/03/Codigo-de-Conducta-Apendice-penal-ES.pdf">https://images.befesa.com/media/2022/03/Codigo-de-Conducta-Apendice-penal-ES.pdf</a></p> <p>The Integrated Policy is available at:  <a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559856-6a3a2270-05f5">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559856-6a3a2270-05f5</a></p>
1.2 Anti-Corruption	Conformance	<p>The Entity has established and implemented a Code of Conduct and an Anti-Corruption Policy to support the Compliance process to identify and manage risks against Corruption in all its forms, including Bribery, in accordance with Applicable Law and international standards.</p> <p>The defined processes apply to all individuals within the Entity, as well as subcontractors. Compliance is promoted through training and communication with all employees and internal audits. Additionally, the Entity has implemented a 'whistleblowing' process to address complaints from Stakeholders, including instances of suspected Corruption. The 'whistleblowing' process and channel are available at:  <a href="https://www.bkms-system.net/bkwebanon/report/clientInfo?cin=2befesa1&amp;c=-1&amp;language=eng">https://www.bkms-system.net/bkwebanon/report/clientInfo?cin=2befesa1&amp;c=-1&amp;language=eng</a></p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has defined and implemented a Code of Conduct that sets out the commitments and principles relating to its environmental, social and governance performance. The Code of Conduct is reviewed regularly and is available at:  <a href="https://images.befesa.com/media/2023/09/Code_of_Conduct_-_EN_.pdf">https://images.befesa.com/media/2023/09/Code_of_Conduct_-_EN_.pdf</a></p> <p>The Entity has defined processes to communicate and apply the Code of Conduct to all employees and subcontractors.</p>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has established Policies consistent with the environmental, social and governance practices included in the ASI Performance Standard. The Entity's General Management has approved and supported the implementation of the Policies by providing appropriate resources. The Entity has demonstrated that the Policies are periodically reviewed as part of the management review process within its management system. The Entity communicates its Policies</p>

CRITERION	RATING	COMMENT
		<p>internally through brochures, training, on the intranet and externally via the Entity website.</p> <p>The Policies are available at:  <a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559856-6a3a2270-05f5">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559856-6a3a2270-05f5</a></p>
2.2a-c Leadership	Conformance	The Entity has designated responsibilities to the General Manager and their management team for the implementation and communication of Policies and the provision of resources to implement, maintain and improve the Management System.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has implemented Environmental Management Systems in accordance with and certified to ISO 14001, EU Eco-Management and Audit Scheme (EMAS), ISO 50001 and ISO 14064. These Management Systems are audited by an independent entity on an annual basis.
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has implemented an ISO 45001 certified Management System. This Management System is audited by an independent entity on an annual basis.
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has implemented a Supplier Code of Conduct addressing relevant aspects including environmental protection, energy efficiency, Human Rights, Health and Safety, business integrity and corporate governance. The Supplier Code of Conduct is referenced in the Entity's 'Terms and Conditions of Purchase' and available on the Entity's website.</p> <p>Terms and Conditions of Purchase:  <a href="https://images.befesa.com/media/2024/10/BA_Condiciones_generales_de_compra_2024Vf.pdf">https://images.befesa.com/media/2024/10/BA_Condiciones_generales_de_compra_2024Vf.pdf</a></p> <p>Supplier Code of Conduct:  <a href="https://images.befesa.com/media/2021/08/Supplier-Code-of-Conduct-BEFESA-Spanish1.pdf">https://images.befesa.com/media/2021/08/Supplier-Code-of-Conduct-BEFESA-Spanish1.pdf</a></p> <p>The Entity has defined objectives relating to the communication of the Supplier Code of Conduct to suppliers that are described in the Annual Report, page 186:  <a href="https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf</a></p> <p>The Entity has implemented a risk analysis for suppliers in relation to compliance with the Supplier Code of Conduct.</p>
2.5a-g Environmental and Social Impact Assessments	Conformance	<p>The Entity has implemented an internal procedure and undertakes Environmental and Social Impact Assessments for New Projects or significant modifications to existing Facilities. Risk assessments and measures derived from the management plan are undertaken annually.</p> <p>The Entity demonstrates that there are no changes to its facilities that could have a negative environmental or social impact, and that is has made investments to improve operations and eliminate or reduce risks.</p> <p>The Entity has implemented a process to determine an environmental and social impact management plan to prevent, mitigate and, if necessary, remedy any significant impacts identified.</p>

CRITERION	RATING	COMMENT
		<p>The Entity is in the process of expanding the Bernburg Plant. The risks of the new plant have been assessed, and a hazard identification report completed by a Third Party. No environmental or other relevant risks to identified impact factors including Emissions to Air, noise and Biodiversity were identified.</p> <p>The Entity discloses the Environmental and Social Impact Assessments and the latest active version of the Environmental and Social Impact Management Plan in the EMAS Declaration, available at: <a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550</a></p>
2.6a-h Human Rights Impact Assessment	Conformance	<p>The Entity has undertaken a Human Rights Impact Assessment (HRIA), including a gender analysis, for New Projects or significant changes to existing Facilities. It has procedures in place to manage New Projects, which assess the impact on Human Rights. In addition, the Entity has established a preventive control process to ensure that Human Rights are not violated (Due Diligence). It assesses risks and defines an annual action plan for all processes and Facilities to control these risks.</p> <p>The Entity demonstrates that it does not cause Human Rights impacts in the projects it undertakes, nor in its current operations and facilities, and therefore it has not been necessary to remedy any significant impacts.</p> <p>The strategy and plan for managing any impact on Human Rights are included in the Entity's Annual Report, pages 157 and 176: <a href="https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf</a></p>
2.7a-f Emergency Response Plan	Conformance	<p>The Entity has implemented an ISO 14001 and ISO 45001 certified Management System with internal procedures and an Emergency Response Plan, described as a 'Self-Protection Plan' in some jurisdictions, which sets out the methodologies to be followed in case of possible emergencies that may arise because of its activities.</p> <p>The Entity has notified the local authorities of the Emergency Response Plan/Self-Protection Plan. The Entity has demonstrated it has delivered training and informed employees on the guidelines for action in the event of emergencies and undertaken drills to test the effectiveness of the Emergency Response Plan/Self-Protection Plan.</p> <p>The Entity has communicated the Emergency Response Plans/Self-Protection Plans to the relevant authorities, and it is available to Stakeholders upon request. The Emergency Response Plans/Self-Protection Plans are available on the respective local authorities' websites: <a href="https://www.euskadi.eus/autoproteccion/web01-a2babesa/es/">https://www.euskadi.eus/autoproteccion/web01-a2babesa/es/</a> and, <a href="https://interior.gencat.cat/es/arees_dactuacio/proteccio_civil/paus_hermes/index.html">https://interior.gencat.cat/es/arees_dactuacio/proteccio_civil/paus_hermes/index.html</a> and, <a href="https://buenger.sachsen-anhalt.de/en/detail?areald=16093&amp;pstId=200299&amp;ouid=29795466">https://buenger.sachsen-anhalt.de/en/detail?areald=16093&amp;pstId=200299&amp;ouid=29795466</a></p>
2.8a-d Suspended Operations	Conformance	<p>The Entity has implemented an internal procedure that forms a part of its Management System and which includes the methodology for identifying and assessing business continuity risk levels. The Entity has developed a contingency plan for risk situations that defines the action to be taken in the event of a disaster, including actions to be undertaken, those responsible, estimated times and return to</p>

CRITERION	RATING	COMMENT
		normality. The identification and assessment of business continuity risk situations are reviewed annually and recorded in the Annual Management Report.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has implemented a procedure that includes a protocol for action in the event of any mergers and/or acquisition event, which defines the different phases and responsibilities. The Entity has demonstrated there have been no mergers and/or acquisitions in recent years therefore has not needed to initiate the process.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has implemented a procedure that includes a protocol for action in the event of divestments, closures or closures, which defines the different phases and responsibilities. The Entity has demonstrated there have been no divestments, or closures in recent years, and therefore has not needed to initiate the process.
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity publicly discloses its governance approach and its environmental, social and governance impacts on an annual basis in the Annual Report, available at: <a href="https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf</a></p> <p>This Report follows the guidelines of the Global Reporting Initiative (GRI) and includes information on the Entity's performance with respect to environmental, social and governance issues.</p> <p>The Entity also annually publishes their approach to governance and environmental impacts in the EMAS Statement for each Facility, available at: <a href="https://www.befesa.com/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550">https://www.befesa.com/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550</a></p>
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity has publicly disclosed the results of their Compliance with all applicable legal requirements and any sanctions received or in processes in the Annual Report, page 81: <a href="https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf</a></p> <p>The Entity communicates its environmental legal Compliance in the annual EMAS Statement for each site, available at: <a href="https://www.befesa.com/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550">https://www.befesa.com/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550</a></p> <p>The Entity has not received any fine or sanction from relevant authorities in recent years for any non-Compliance situations with Applicable Law.</p>
3.3a-c Payments to Governments	Conformance	<p>The Entity has implemented an Anti-Corruption and Bribery Policy which includes a commitment to only make payments to Governments or public institutions on legal and/or contractual bases and principles. Any other payments to public institutions are strictly prohibited.</p> <p>The Entity has implemented annual external and internal audit processes, in compliance with local tax legislation, which verify the consolidated annual accounts and the statutory annual accounts. These audits are performed by an external audit firm and an independent internal audit team. At the corporate level, the results of the audits and legal Compliance are included in the Annual Report,</p>

CRITERION	RATING	COMMENT
		<p>including financial statements, from page 278 onwards:  <a href="https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf</a></p> <p>The Entity has not made any contributions to political parties, authorities or Governments, and therefore it is not necessary to disclose this aspect in the reports.</p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has implemented a complaints resolution process, available at:  <a href="https://www.befesa.com/es/sustainability/governance/#compliance">https://www.befesa.com/es/sustainability/governance/#compliance</a></p> <p>The process is accessible to all interested parties. The Entity informs and trains employees in the complaints resolution process to ensure awareness. The Entity has established a Compliance Committee and a compliance system to manage complaints received. The system and resources are adequate to deal with complaints, claims and requests for information about the Entity's operations.</p> <p>The Entity's compliance system is reviewed annually through internal audits and includes a risk analysis to identify control gaps.</p>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity has prepared two 'cradle-to-gate' environmental Life Cycle Assessment (LCA) reports, developed by an independent external consultant, based on the internationally recognised ISO 14040:2006 and ISO 14044:2006 Standards. Both assessments are developed for the manufacture of all solid and liquid alloys produced by the Entity. These assessments include the environmental impacts corresponding to the stages of raw material supply, transport of raw materials to the plants and production processes carried out within the plants.</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity has established an internal procedure to make LCA reports available to customers upon request. The Entity has provided information to customers on the carbon footprint of the production of manufactured Aluminium alloys through ISO 14064 certification. The Entity publishes its annual carbon footprint through the EMAS Statement, which includes a specific section on direct and indirect emissions: <a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550</a></p>
4.2 Product Design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity is a secondary Aluminium smelter, and all raw material inflows to the Entity are considered Aluminium Waste. All Aluminium entering the Entity's Facilities is consumed at the Entity's Facilities, focusing on the 100% recycling of all raw materials received. The Entity has implemented procedures as a part of its ISO 9001 and ISO 14001 Management Systems for the treatment, characterisation, and storage of the different types of materials that may be received as raw materials. The Entity has defined a Scrap recycling target of 100% and monitors compliance using indicators that are reviewed regularly.</p>
4.4a-c Collection and Recycling of Products at End of Life - Material	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
Conversion and other Manufacturing		
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The Entity is a member of several associations at the state level (Aseral, <a href="http://www.aseral.es">http://www.aseral.es</a>, Confemetal, <a href="https://confemetal.es">https://confemetal.es</a>) and the European level (European Aluminium Association, <a href="https://www.european-aluminium.eu">https://www.european-aluminium.eu</a>).</p> <p>The Entity actively participates in the sustainability committees of these entities with a focus on improving the collection and recycling of products at the end of their useful life, establishing clear recycling plans, deadlines and strategies.</p> <p>The Entity is a member of the European Aluminium Association (EAA) and participates in making complete Aluminium life cycle data available. The 2023 Life Cycle Inventory (LCI) report for the European Aluminium industry is available at: <a href="https://european-aluminium.eu/wp-content/uploads/2024/11/2024-11-07-European-Aluminium-EPR-2024-Executive-Summary.pdf">https://european-aluminium.eu/wp-content/uploads/2024/11/2024-11-07-European-Aluminium-EPR-2024-Executive-Summary.pdf</a></p> <p>Carbon footprint information is available at: <a href="https://european-aluminium.eu/blog/environmental-profile-reports/">https://european-aluminium.eu/blog/environmental-profile-reports/</a></p>
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity has implemented an Environmental Management System that includes procedures for the calculation of its Greenhouse Gas (GHG) emissions inventory and energy use. The Entity calculates and publishes its GHG emissions performance data and energy uses by energy source in the EMAS Statement and Annual Report. The Entity verifies energy consumption and emissions data on an annual basis via external audits undertaken by independent entities based on ISO 14064-1, ISO 14001, EMAS and ISO 50001 standards. The EMAS Statement is available at: <a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550</a></p> <p>Energy consumption and GHG emissions data are disclosed in the Annual Report 2024, pages 129, 135 and 139: <a href="https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.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	The Entity has developed annual energy action plans to reduce the consumption of natural gas, electricity and diesel. These energy action plans form the basis of the GHG Emissions Reduction Plans. The GHG Emissions Reduction Plans include quantified reduction targets for each of the emission types (direct and indirect). The Entity has published an annual EMAS Statement that includes data on GHG emissions and the reduction plan with the progress achieved. Refer to:

CRITERION	RATING	COMMENT
		<p><a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550</a></p> <p>The Entity's publicly disclosed target is to be at 'net zero' by 2050, which is in accordance with the Paris Agreement commitment to mitigate global warming to no more than 1.5°C. The baseline year has been set as 2019. Intermediate targets are included in the environmental declarations, complying with the EMAS regulation. Updated targets are declared annually with both the results and the next targets.</p> <p>The Entity has used the ASI Pathway Calculation Tool to verify its emissions reduction pathway and has assessed a detailed scenario to determine the trend for a scenario of warming below 1.5 °C. The Entity's climate action plan is included in the 2024 Annual Report, pages 128-139:  <a href="https://images.befesa.com/media/2025/04/Befesa__Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa__Annual_Report_2024-68112577a748f.pdf</a></p> <p>The Entity's Environmental Declarations for each site are available at:  <a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550</a></p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	<p>The Entity has developed annual energy action plans to reduce the consumption of natural gas, electricity, and diesel. These energy action plans form the basis of the GHG Emissions Reduction Plans. The GHG reduction plans include quantified reduction targets for each of the emissions (direct and indirect). The Entity has published an annual EMAS Statement that includes data on GHG emissions and the reduction plan with the progress achieved:  <a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550</a></p> <p>The Entity publishes its GHG reduction pathway and its performance with respect to GHG emissions in the 2024 Annual Report, pages 129, 135 and 139:  <a href="https://images.befesa.com/media/2025/04/Befesa__Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa__Annual_Report_2024-68112577a748f.pdf</a></p> <p>The Entity has reduced GHG emissions in recent years through investment projects incorporated in plans to reduce emissions and energy consumption.</p>
5.4 GHG Emissions Management	Conformance	<p>The Entity has implemented a Management System certified according to ISO 14064-1, ISO 14001, EMAS, and ISO 50001 Standards. This system has operational controls to deploy and monitor the GHG Emissions Reduction Plans and the energy consumption reduction plans. The Entity develops annual energy action plans with assigned responsibilities, means and deadlines for implementation that include specific actions aimed at reducing their energy consumption.</p> <p>The Entity monitors progress of the actions of the energy reduction plan via an energy committee. These energy action plans form the basis for the GHG Emissions Reduction Plan.</p> <p>The Entity develops an annual GHG Emissions Reduction Plan which includes quantified and specific reduction targets for emissions (direct and indirect). The percentage of actual reduction achieved is monitored periodically. The Entity also determines environmental indicators associated with energy consumption and GHG emissions. These indicators form a part of the scorecard used at the management committee meetings.</p>

CRITERION	RATING	COMMENT
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Conformance	<p>The Entity has implemented a certified Environmental Management System based on ISO 14001-EMAS Standards. This system includes procedures for the control of atmospheric emissions, including compliance with legislation. The Entity holds environmental authorisations from the relevant environmental authorities which includes the maximum limits allowed for atmospheric emissions, as well as the frequency with which the parameters must be measured for each source of emissions. The Entity has demonstrated compliance with the established frequency of controls and no parameter has been exceeded in the measurements taken.</p> <p>The Entity has defined a plan to reduce atmospheric emissions, taking as a reference the emission levels achieved in each year of activity, and setting target values for reduction to be achieved in the new year. The results of atmospheric emissions are monitored monthly. The Entity considers Best Available Technology (BAT) and has made investments in recent years that have contributed to the reduction of atmospheric emissions. The Entity had published the results of its atmospheric emissions and reduction plans annually in the EMAS Statement: <a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550</a></p> <p>The Entity publishes the results of its Emissions to Air monitoring and its reduction plan in the 2024 Annual Report, pages 140-144: <a href="https://images.befesa.com/media/2025/04/Befesa_-_Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa_-_Annual_Report_2024-68112577a748f.pdf</a></p>
6.2a-g Discharges to Water	Conformance	<p>The Entity has implemented a certified Environmental Management System based on ISO 14001 and EMAS Standards. This Management System includes procedures for the control of Discharges into Water, including Compliance with legislation. The Entity annually assesses the environmental impact associated with Discharges to Water. The Entity conducts controlled discharges of water based on analyses of water quality. The periodicity of the characterisations, as well as the parameters and limits to be controlled and monitored, are set out in the Entity's environmental licences. The Entity has defined a plan for the reduction of Discharges to Water, taking as a reference the discharge quality values and the pollutant load achieved in each year of activity, and setting a target for the reduction to be achieved in the following year.</p> <p>The Entity has published the results of Discharges to Water and its reduction and control plan annually in the EMAS Statement for each Facility: <a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550</a></p> <p>At the corporate level, the Entity has published its approach to water management in the 2024 Annual Report, pages 51 and 117: <a href="https://images.befesa.com/media/2025/04/Befesa_-_Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa_-_Annual_Report_2024-68112577a748f.pdf</a></p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has implemented a certified Management System based on the ISO 14001, EMAS and ISO 45001 Standards. This system includes procedures for the evaluation of impacts related to potential Leakages and Spills as emergency situations. The Entity has implemented an Emergency Response Plan/Self-Protection Plan where they have evaluated potential emergency situations, determining the probable causes or origins, consequences, risk</p>

CRITERION	RATING	COMMENT
		<p>estimation and preventive and/or corrective measures. The Entity has demonstrated that the Emergency Response Plan/Self-Protection Plan is reviewed at least every five years and is communicated to the authorities and agents related to the emergency and civil protection network.</p> <p>The Entity has notified the local authorities of these Plans and disclosed the Emergency Response Plan/Self-Protection Plan to manage Spills and Leakages as well as its effectiveness in the annual EMAS Statement: <a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550</a></p> <p>The Entity undertakes annual drills to assesses its implementation of the Emergency Response Plan/Self-Protection Plan. The Entity monitors incidents of Spills and Leakages and has demonstrated there have been no incidents that require the Emergency Response Plan/Self-Protection Plan to be revised.</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity has implemented an Emergency Response Plan/Self-Protection Plan in accordance with its Management System based on ISO 14001 and ISO 45001 Standards. The Emergency Response Plan/Self-Protection Plan defines the protocols for notification and communication of potential emergency situations that may arise because of the Entity's activity, including Spills and Leakages, which also indicates which institutions should be notified of emergency situations including neighbours, members of the Community and other Stakeholders.</p> <p>The Entity publishes any environmental incidents that may have occurred from Spills, Leakages and/or discharges in the annual EMAS Statement: <a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550</a></p> <p>There have been no such incidents to report.</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has published data on the quantities of Hazardous and Non-Hazardous Waste generated in the annual EMAS Statement for each Facility: <a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550</a></p> <p>In Compliance with Applicable Law, the Entity reports quantities and types of the different Hazardous and Non-Hazardous Wastes managed and generated annually to local authorities.</p> <p>The amount of Waste generated and annual comparisons are disclosed in the 2024 Annual Report, pages 145 to 153: <a href="https://images.befesa.com/media/2025/04/Befesa_-_Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa_-_Annual_Report_2024-68112577a748f.pdf</a></p> <p>The Entity has implemented procedures for the annual quantification and evaluation of environmental impacts, including those related to Waste. The Entity has also made investments in recent years to achieve the annual improvement targets and objectives in the Waste minimisation plan.</p> <p>The Entity has implemented internal Waste management procedures. These procedures define how to respond to the requirements stipulated by legislation on Waste management regarding storage, labelling, transport and management through authorised transporters and managers.</p> <p>The Entity has implemented a Waste management strategy designed in accordance with the Waste Mitigation Hierarchy. This is evidenced</p>

CRITERION	RATING	COMMENT
		by the prevention of Waste generation, the reuse of Waste generated in processes, the recycling of Waste as raw materials for processes and the recycling of Waste by sending it to other plants for reprocessing.
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 is a secondary Aluminium smelter, and its core business is in the recycling of all types of Aluminium waste, including Aluminium slag/Dross. The Entity's Management System includes procedures for slag management. The Entity has Facilities considered 'Best Available Technology' for the management and recovery of Aluminium slag (rotary kilns and tilting reverberatory furnaces).</p> <p>The Entity's strategy is to achieve the highest degree of recovery of raw materials. The Entity has demonstrated that no Aluminium slag or Salt Slag is sent to landfill and it has achieved 100% recycling of both Aluminium Slag and Salt Slag.</p>
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity annually identifies and documents its water use by source and type. The Entity has published its water consumption and water discharge data in the annual EMAS Statement for each Facility: <a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550</a></p> <p>The Entity annually publishes an overview of the results of its water consumption and discharges monitoring and its reduction plan in the 2024 Annual Report, pages 51 and 117: <a href="https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf</a></p> <p>The Entity annually assesses impacts associated with water consumption and discharges and has concluded the environmental impact is not significant. The Entity has demonstrated sound water consumption performance through ongoing reduction of its consumption.</p>
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity as it has classified its water consumption and water discharge as low risk.
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has conducted a study on the overall impact its operational activities could have on the environment, its surroundings, Biodiversity, and Ecosystem Services. The study confirms a 'low' risk rating for the risks and potential impacts identified. In the annual EMAS Statement for each Facility, the Entity assesses their impact on Biodiversity with respect to the total occupancy of the Facilities and land use: <a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559881-be9221c7-5550</a></p> <p>The Entity has demonstrated that any changes to the Facilities resulting from investments includes an assessment on the impact to</p>

CRITERION	RATING	COMMENT
		Biodiversity. These assessments conclude that there has been no increase in risk. The Entity has demonstrated actions to protect and improve Biodiversity, including the planting of trees and installing bee panels.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as the study on the overall impact its operational activities could have on the environment, surrounding areas, Biodiversity, and Ecosystem Services confirms a 'low' risk rating for the identified risks and potential impacts.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity, as the study on the overall impact its operational activities could have on the environment, surrounding areas, Biodiversity, and Ecosystem Services confirms a 'low' risk rating for the identified risks and potential impacts.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as the study on the overall impact its operational activities could have on the environment, surrounding areas, Biodiversity, and Ecosystem Services confirms a 'low' risk rating for the identified risks and potential impacts.  The study concludes that there are no priority areas or Ecosystem Services within the Entity's Area of Influence.
8.4 Alien Species	Conformance	The Entity does not create potential situations that could lead to the accidental introduction of new exotic species that could affect the environment, the surrounding area, Biodiversity, or the ecosystems in which it operates. The risk of receiving raw materials containing exotic species is low, as all raw materials received are thermally treated to eliminate any potential exotic species.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity does not undertake activities in, nor occupy areas considered World Heritage sites. The Entity demonstrated that the changes to Facilities derived from investments have been developed within the current site and do not exceed the limits of the plant.
8.6a-d Protected Areas	Conformance	The Entity has conducted a study on the overall impact that the development activity could have on the environment, surrounding areas, Biodiversity, and Ecosystem Services. The study confirmed there are no Protected Areas within the Entity's Area of Influence.
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	The Entity has developed and implemented both a Human Rights Policy and a Diversity, Equality, and Inclusion Policy. The Entity's Code of Conduct also references the requirement to respect and support the protection of internationally proclaimed Human Rights in line with the United Nations Universal Declaration of Human Rights. The Policies and Code are reviewed every five years or whenever relevant changes occur. The Policies and the Code of Conduct are available internally via the intranet and externally at:

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		<p><a href="https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559856-6a3a2270-05f5">https://www.befesa.com/es/sustainability/reports-policies-certifications/#1635072559856-6a3a2270-05f5</a></p> <p>The Entity has implemented two systems relevant to Human Rights violations, a preventative process of Due Diligence and a monitoring and compliance process. The Due Diligence process analyses all the risks the Entity may face, including those related to Human Rights. This analysis assesses the level of risk with the Affected Populations and Organisations and determines the control systems to prevent, mitigate and account for the actual and potential impacts on Human Rights. The Entity assesses each Human Rights-related risk, including gender issues, and concluded that there are no high rated risks.</p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity promotes gender equality and women's empowerment through its Equality Plan. The Equality Plan is agreed with employees' legal representatives and includes an analysis of gender-related topics such as the selection and recruitment process, professional classification, training, professional promotion and working conditions including a salary audit between women and men.</p> <p>The Entity's Equality Plan is valid for four years and defines a series of actionable measures with dates for their implementation and meetings to enable the monitoring committee to guarantee compliance with the agreed measures and to review and assess the agreed measures and/or propose new ones.</p> <p>As part of its Due Diligence process, the Entity analyses all Human Rights risks, including those related to women's rights. It is concluded that there are no high-risk Human Rights aspects.</p> <p>At the corporate level, the Entity publishes the effectiveness of the measures of the Equality Plan within the 2024 Annual Report, pages 2, 60, 167-169, 172 and 176:  <a href="https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf</a></p>
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity as there are no Indigenous Peoples within the Entity's Area of Influence.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity as there are no Indigenous Peoples within the Entity's Area of Influence.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity as there are no Indigenous Peoples within the Entity's Area of Influence.
9.5a Cultural and Sacred Heritage - Identification	Conformance	The Entity has demonstrated they have cooperated with Affected Populations and Organisations to identify any sacred or cultural sites. It has determined that there are no sacred cultural sites within the Entity's Area of Influence.

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9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity as there are no sites of sacred or cultural heritage sites or Indigenous Peoples identified within the Entity's Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity as it has operated in the same locations since 1956 in Spain and 2014 in Germany. The Entity has demonstrated that changes that have occurred to Facilities have been undertaken in the same location and have not resulted in any physical or economic Displacements.
9.7a-h Affected Populations and Organisations	Conformance	<p>As part of its Due Diligence process, the Entity annually analyses its impacts on the legal or customary rights and interests of the Affected Populations and Organisations on their lands, means of subsistence and use of natural resources. This process is undertaken in collaboration with Local Communities and a plan is developed to avoid and minimise significant impacts on them and allocate resources for their development, reviewing their efficiency annually.</p> <p>The Due Diligence process concluded that the risks are low for Local Communities in terms of the environment, health and safety and social and cultural Human Rights.</p> <p>The Entity promotes actions for the benefit of society and Affected Populations and Organisations, these actions focus on creating employment opportunities, corporate collaborations, social sponsorship, and charitable donations.</p> <p>The Entity annually publishes their Community support actions and their results in the 2024 Annual Report, pages 70-71:  <a href="https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa_Annual_Report_2024-68112577a748f.pdf</a></p> <p>Stakeholders interviewed during the Audit stated that they value the Entity as a positive influence in the Community, valuing performance in sustainability, recycling, and the promotion of actions to favour society, including actions to support social and sports entities.</p>
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Not Applicable	<p>This Criterion is not applicable to the Entity as it does not directly or indirectly source Bauxite, Alumina, or Primary Aluminium as it is a secondary Aluminium smelter, where all raw materials are considered Aluminium waste.</p> <p>The Entity's activities do not involve the use of minerals considered to be conflict minerals. The Entity does not import or use such minerals and therefore does not contribute to armed conflicts or Human Rights violations.</p>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Not Applicable	This Criterion is not applicable to the Entity as it does not directly or indirectly source Bauxite, Alumina, or Primary Aluminium as it is a secondary Aluminium smelter, where all raw materials are considered Aluminium waste.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity as it does not directly or indirectly source Bauxite, Alumina, or Primary Aluminium as it is a secondary Aluminium smelter, where all raw materials are considered Aluminium waste.

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9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Not Applicable	This Criterion is not applicable to the Entity as it does not directly or indirectly source Bauxite, Alumina, or Primary Aluminium as it is a secondary Aluminium smelter, where all raw materials are considered Aluminium waste.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Not Applicable	This Criterion is not applicable to the Entity as it does not directly or indirectly source Bauxite, Alumina, or Primary Aluminium as it is a secondary Aluminium smelter, where all raw materials are considered Aluminium waste.
9.9 Security practice	Conformance	The Entity has a contracted security guard provider that has a continuous presence at the gatehouse and entrance to the plants to ensure access control and the protection of people, property, and assets. Security guards do not carry weapons. The security company is authorised by the relevant authorities. The Entity has demonstrated security personnel employ good practices and respect the Code of Conduct and Human Rights.

## 10. LABOUR RIGHTS

10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity recognises and encourages Freedom of Association and the right of Workers to bargain collectively within the framework of Applicable Law and regulations and the Code of Conduct. The Entity has a Works Council representing all employees. The representatives of the Works Council are Union members and delegates who are freely elected through periodic elections in accordance with legislation. All Workers have the right to appear freely on Union lists and the right to vote freely.</p> <p>The Works Council discusses and negotiates relevant issues of direct concern to Workers they represent, including Collective Bargaining. Agreements reached between management and the Works Council members are documented in minutes and records, which are published on information boards. The Entity adheres to, and complies with the agreements of the Bizkaia, Barcelona and Sajonia-Anhalt Steel and Metallurgy Industry Collective Bargaining Agreements.</p> <p>The Entity has demonstrated that they respect the rights of Trade Unions, providing them with resources and spaces to undertake their activities and inform 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 there are no restrictions on the right to Freedom of Association and Collective Bargaining in Applicable Law in Spain and Germany.
10.2a-c Child Labour	Conformance	The Entity has implemented a Code of Conduct, with a commitment to the elimination of exploitative Child Labour. The Entity only employs Workers over 15 years of age. The Entity verifies the age of employees and subcontractors by checking employee documents at the hiring stage. The Entity has demonstrated that they do not engage in child or youth employment.
10.3a-c Forced Labour	Minor Non-Conformance	The Entity has defined a Code of Conduct with a commitment to Human Rights in accordance with the United Nations Universal Declaration of Human Rights and a commitment not to tolerate any form of Forced or compulsory Labour. The Entity extends this

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		<p>commitment to suppliers through the Code of Conduct for Suppliers. The Entity adheres to and complies with the Sectoral Collective Bargaining Agreements of Bizkaia and Barcelona and complies with Applicable Law.</p> <p>The Entity has implemented and demonstrated compliance via its Human Resources Procedure process that details recruitment procedures in accordance with regulatory standards. The Entity does not allow any form of deposit, recruitment fee or advance payment of Workers, either directly or indirectly through recruitment agencies. These recruitment procedures do not allow migrant Workers to submit deposits or security payments at any time, hold Workers in Debt Bondage, or force them to work to pay off a previously acquired debt.</p> <p>The Entity also does not restrict Workers' freedom of movement in the workplace, keeping original copies of Workers' identity documents, work permits, general travel documents or personal training certificates or deny Workers the freedom to terminate, upon reasonable notice, their employment at any time without penalty.</p> <p>Whilst the Entity has made a commitment against Modern Slavery and Forced Labour in the Group Annual Report (page 158), the Entity has not published the actions it has taken to combat modern slavery.</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity has implemented a Code of Conduct that includes a commitment to Human Rights, employment and safety at work, observing all equal employment opportunity legislation in the relevant countries and does not tolerate any unlawful discriminatory treatment of Workers. No Worker is permitted to discriminate against another Worker at any time.</p> <p>The Entity recruits, remunerates and promotes Workers based on qualifications and performance. The Entity respects the principle of equal pay for work of equal value.</p> <p>The Code of Conduct also includes a reference to the 'whistleblowing' channel that all employees have at their disposal to be used in the event of a possible Discriminatory case.</p> <p>The Entity has implemented a Human Resources Policy that includes a commitment to non-Discrimination. The Entity's Works Committee which represents all employees, discusses and negotiates relevant aspects directly affecting Workers, including reviewing information on any possible Discrimination and as a place to report any situation that may contravene the Code of Conduct and Collective Bargaining agreements.</p>
10.5 Communication and engagement	Conformance	<p>The Entity has established various means to ensure communication and resolution of Labour-related issues, as well as ensuring direct engagement with all employees. These means include both individualised formats at the employee level and collective formats through Worker representatives. The Entity demonstrates it promotes open communication with Workers and their representatives without threat of retaliation, intimidation, Violence or Harassment.</p>
10.6a-g Violence and Harassment	Conformance	<p>The Entity has implemented an action protocol for the prevention of sexual and gender-based Harassment. This protocol determines that employees and their representatives are consulted and participate in the management of aspects related to Violence and Harassment through a Works Committee.</p>

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		<p>The Entity has implemented a Code of Conduct incorporating Human Rights, employment, and safety at work. The Code of Conduct sets out the applicable disciplinary regime:  <a href="https://www.befesa.com/es/sustainability/governance/#compliance">https://www.befesa.com/es/sustainability/governance/#compliance</a></p> <p>At the corporate level, the Entity annually publishes their commitments to Human Rights, including those related to Violence and Harassment, in the 2024 Annual Report, pages 158- 160, 165, 177 and 187:  <a href="https://images.befesa.com/media/2025/04/Befesa__Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa__Annual_Report_2024-68112577a748f.pdf</a></p> <p>The Entity's ISO 45001 certified Management System includes procedures for undertaking a Health and Safety risk assessment of the workplace. This assessment includes the risks of Harassment and concluded that there are presently no high risks.</p>
10.7a-c Remuneration	Conformance	<p>The Entity adheres to and complies with the agreements of the sectoral Collective Agreements of the Steel Industries of Bizkaia, Barcelona and Saxony-Anhalt and improves the conditions through an additional agreement. The Entity demonstrates it remunerates Workers above the legally required minimum wage.</p> <p>The Entity has implemented a payment process ensuring monthly wages are paid on time and in accordance with established law, including detailed information on all items paid and payments in legal tender. This process includes the payment of Overtime when necessary. The Entity has implemented a Human Resources Policy that addresses remuneration and stipulates that all employees receive the same remuneration for performing work of equal value.</p>
10.8a-c Working Time	Conformance	<p>The Entity has implemented a Human Resources Policy that includes a commitment to recognising the right to rest and leisure for all employees, in accordance with local laws, regulations and customs.</p> <p>Collective Bargaining Agreements regulate the number of annual working hours and vacation time. The Agreements also include provision for compensation in the event of dismissal due to temporary disability or workplace accident, considering current legislation and improving upon the conditions established by law.</p> <p>All agreements are recorded in the Collective Bargaining Agreements. The Entity has a process in place to monitor compliance with the hours worked by each employee. The average working day for employees does not exceed eight hours on average over a six-month period, and, on average, employees have at least one day off for every seven-day period. If the Entity requires employees to work Overtime, it is not deemed mandatory and always voluntary. Payment for public holidays and holidays is made in accordance with local legislation, negotiating and reaching a consensus on terms with the Works Council.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>The Entity informs employees of their rights through the Code of Conduct and established communication channels, including the Works Council and the Trade Unions, which all employees are free to join. The Entity ensures that all employees are aware of their rights through the Welcome Manual, which is provided to all employees upon joining the Entity and is posted on the intranet.</p>

## 11. OCCUPATIONAL HEALTH AND SAFETY

CRITERION	RATING	COMMENT
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity has implemented an Occupational Health and Safety (OH&amp;S) Management System which is certified to ISO 45001. This system is audited by an independent entity on an annual basis. The Entity has implemented assigned responsibilities and functions for the organisational context and has also provided supporting resources to maintain and improve Health and Safety. It has defined operational procedures and instructions to undertaken operations in a safe manner. The Entity has established indicators for monitoring the effectiveness of Health and Safety based on a monitoring and measurement procedure.</p> <p>A participation and consultation procedure has been implemented to ensure the participation of Workers through Prevention Delegates and the establishment of a Health and Safety Committee to monitor the effectiveness of the Management System.</p> <p>The Entity has implemented a Business Activity Coordination System to promote and ensure the control of Health and Safety risks for subcontractors.</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity monitors its OH&amp;S Management System on an annual basis via the management review process. The Health and Safety Committee reviews the most relevant aspects of Health and Safety quarterly. The Entity's OH&amp;S Management System is audited annually by an independent organisation. The Entity also conducts internal audits on an annual basis. The Entity assesses Health and Safety risks and updates when changes in the Facilities or working conditions have occurred. Psychosocial risk assessment and hygiene measurements are also undertaken.</p> <p>At the corporate level, the Entity publicly discloses the effectiveness of the OH&amp;S Management System annually in the 2024 Annual Report, pages 160-164 and 176-177, including leading and lagging indicators and a comparative analysis of performance with peer companies and best practice:  <a href="https://images.befesa.com/media/2025/04/Befesa__Annual_Report_2024-68112577a748f.pdf">https://images.befesa.com/media/2025/04/Befesa__Annual_Report_2024-68112577a748f.pdf</a></p>
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity has implemented an ISO 45001 certified Health and Safety Management System that includes mechanisms to discuss OH&amp;S issues with Workers and their representatives. Mechanisms for engagement include quarterly safety committees with the presence of prevention delegates, monthly prevention committees and prevention sub-committees, internal meetings during work shifts and safety dialogues.</p> <p>The Entity has implemented a participation and consultation procedure to ensure the participation of Workers through the appointment of Prevention Delegates, and the establishment of a Health and Safety Committee to monitor the effectiveness of the Management System and discuss OH&amp;S issues with Workers and their representatives.</p>

### ASI LIMITATION OF LIABILITY DISCLAIMER

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### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	17 August 2023	Initial Certification Audit – Full Certification
1	8 February 2025	Surveillance Audit and Scope Change – Provisional Certification. Scope Change to include the Les Franqueses Plant (Spain) in the Entity's Certification Scope.
2	10 April 2026	Re-Certification Audit and Scope Change – Full Certification. Scope Change to include the Bernburg Plant (Germany) in the Entity's Certification Scope.