

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# Nemak Győr Alumíniumöntöde Kft.

CERTIFICATE NUMBER

543

ASI STANDARD

PERFORMANCE  
STANDARD  
(V3.1 2023)

CERTIFICATION LEVEL

PROVISIONAL  
CERTIFICATION

ASI ACCREDITED  
AUDITING FIRM

TÜV RHEINLAND CERT  
GMBH

DATE OF ISSUE

27 MARCH 2026

DATE OF EXPIRY

26 MARCH 2027

CERTIFIED SINCE

27 MARCH 2026

AUTHORISED BY

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

CERTIFICATION SCOPE

Manufacture of Aluminium components for the automotive industry, including cylinder heads, cylinder blocks, structural components and electric motor housings at Nemak Győr Alumíniumöntöde Kft. located in Győr-Moson-Sopron County, Hungary.

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	Nemak S.A.B de C.V
ENTITY NAME	Nemak Győr Alumíniumöntöde Kft.
CERTIFICATION SCOPE	Manufacture of Aluminium components for the automotive industry, including cylinder heads, cylinder blocks, structural components and electric motor housings at Nemak Győr Alumíniumöntöde Kft. located in Győr-Moson-Sopron County, Hungary.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>• Casthouses</li><li>• Material Conversion</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>• Performance Standard V3.1</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>• Initial Certification Audit</li></ul>
AUDIT FIRM	TÜV Rheinland Cert GmbH
AUDIT DATE	<ul style="list-style-type: none"><li>• 17 – 26 November 2025</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>• 23 January 2026</li></ul>
AUDIT SCOPE	<p>The Audit Scope includes the manufacture of Aluminium components for the automotive industry, including cylinder heads, cylinder blocks, structural components and electric motor housings at Nemak Győr Alumíniumöntöde Kft. located in Győr-Moson-Sopron County, Hungary.</p> <p>The Supply Chain Activities included in the Audit Scope:</p> <ul style="list-style-type: none"><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>
GHG PERFORMANCE EXEMPTION	The Entity has been approved for an exemption relating to its GHG emissions performance under Criteria 5.3a and/or 5.4. Under this exemption, Major Non-Conformance(s) will not count towards any Provisional Certification status, and the Entity must develop Corrective Action Plans and demonstrate progress over time.
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></ul>

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- ☑ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
  - ☑ The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.
  - ☑ The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
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CERTIFICATION PERIOD 27 March 2026 - 26 March 2027

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NEXT AUDIT TYPE Surveillance Audit

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NEXT AUDIT DATE 27 September 2026

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CERTIFICATE NUMBER 543

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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 S.A.B. de C.V. ('the Group') is a provider of lightweighting solutions for the automotive industry specialising in the development and manufacturing of Aluminium components for powertrain, e mobility, and structural applications. In 2022, the Group generated a revenue of US\$4.7 billion and became a Member of the Aluminium Stewardship Initiative (ASI).

Nemak Győr Alumíniumöntöde Kft. (the 'Entity') is located in Győr, Hungary, with its registered office at Nyírfa sor 1, 9027 Győr, commenced operations in 1996. The Entity manufactures Aluminium components for the automotive industry, including cylinder heads, cylinder blocks, structural components, and electric motor housings.

The Entity covers a combined area of approximately 153,000 m<sup>2</sup> across two plants, with major operations include melting, core making, Casting, heat treatment, machining, and final inspection. Key physical features of the site include melting (6 Furnaces), Core Making (31 Equipment), Casting (1 LPDC, 14 Rotacast, 3 Tridem, 2 Karusszel), Fettling (10 main equipment), Heat Treatment (5 Furnaces), Machining (36 CNC), Final Inspection (14 cell) area and others: e.g. Tool Shop, Measurement room, X-Ray. Other ancillary infrastructure on site includes plant infrastructure (central point for incoming electricity, natural gas, water), and generation: 2 plants, compressors: 11 pcs, water cooling units, Air exhaust systems, Heating and ventilation units. Warehouses for Aluminium, finishes goods and spare parts.

The site currently employs approximately 1,000 people. The nearest sensitive receptors to the site include the residential area of Gyórszentiván and the Danube River.

## MATURITY RATINGS

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

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

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

## CRITICAL INCIDENT – JULY 2025

On 23 July 2025, a critical incident occurred at the Entity when a production Worker received fatal injuries resulting from falling heavy equipment. At the time of the Audit, an investigation of the incident was ongoing. Workers had been informed of the incident, its cause(s) and had received additional training on the importance of safety procedures and behaviours.

A major non-conformance has been raised for Criterion 11.1 a) enabling an appropriate assessment of the Entity's OH&S performance within the next six months to coincide with the completion of the incident investigation. This Audit Report makes no specific assessment, assumption or commentary on this incident, nor any system, processes or behaviours that may have contributed, or be considered as a possible cause.

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Conformance	The Entity is part of the Nematik Group. Both the Entity and the Group have systems, processes and procedures in place to ensure awareness of, and Compliance with Applicable Law and other binding obligations.
1.2 Anti-Corruption	Conformance	<p>The Entity has established and implemented a system to fight Corruption and Bribery, in all its forms. A global business Code of Conduct and a global anti-Corruption Policy (in English) have been issued and communicated within the Entity, and both are publicly available.</p> <p>The Code of Conduct has been translated into several languages and is available at:  <a href="https://www.nematik.com/media/2592/code-of-conduct-en-pdf.pdf">https://www.nematik.com/media/2592/code-of-conduct-en-pdf.pdf</a></p> <p>The anti-Corruption Policy is available at:  <a href="https://www.nematik.com/sustainability/?sc=0#sustainabilityPolicies">https://www.nematik.com/sustainability/?sc=0#sustainabilityPolicies</a> .</p>
1.3a-e Code of Conduct	Conformance	<p>Nematik Corporate has issued and publicly communicated its global Code of Conduct, available in every language where Nematik has operations, available at:  <a href="https://www.nematik.com/sustainability/?sc=0#sustainabilityPolicies">https://www.nematik.com/sustainability/?sc=0#sustainabilityPolicies</a></p> <p>It is also communicated internally (intranet and mobile 'app') and annual training on the Code is provided to existing office-based employees and to every new employee. Employees are also required to sign the Code.</p>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has issued and communicated its Policy statements via different channels. Leaflets and training materials are available for employees on the website. These Policies have been endorsed by senior management, who also provide required resources for their implementation.</p> <p>The Policies are regularly reviewed, and all Nematik Global Policy documents are publicly available at:  <a href="https://www.nematik.com/sustainability/?sc=0#sustainabilityPolicies">https://www.nematik.com/sustainability/?sc=0#sustainabilityPolicies</a></p>
2.2a-c Leadership	Conformance	<p>The Entity's Site Manager has the overall responsibility for the implementation of ASI requirements and lead communication of the Policies. This nominated person is supported by a local ASI and a central sustainability team where roles are defined.</p> <p>Document review, site tour and interviewed confirmed that overall, resources are sufficient.</p>
2.3a Environmental and Social Management Systems - Environmental	Conformance	The Entity has implemented and is maintains an Environmental and Energy Management System which are certified against ISO 14001 and ISO 50001 respectively, by an accredited certification body (TÜV Rheinland Cert).

CRITERION	RATING	COMMENT
2.3b Environmental and Social Management Systems – Social	Minor Non-Conformance	<p>The Entity has established an active Social Management System as part of its integrated management approach. It is based on the Nematik Code Of Conduct, Human Rights Policy, Diversity &amp; Inclusion Policy and other Policy documents, which are publicly available at: <a href="https://nematik.com/sustainability/?sc=0#sustainabilityPolicies">https://nematik.com/sustainability/?sc=0#sustainabilityPolicies</a></p> <p>The Social Management System is not however fully implemented, as the framework document, describing the organisational and procedural structure relevant to the Social Management System is available only as a draft , and the social risk assessment is also incomplete.</p>
2.4a-e Responsible Sourcing	Conformance	<p>As part of the Nematik Group, the Entity has issued and communicated its Business Code For Suppliers and Sustainable Purchasing Policy. Refer to: <a href="https://www.nematik.com/sustainability/?sc=0#sustainabilityPolicies">https://www.nematik.com/sustainability/?sc=0#sustainabilityPolicies</a>. Nematik reports about its supply chain in its Annual Report 2024, page 70: <a href="https://investorcloud.s3.amazonaws.com/nematik/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nematik/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a></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 existing Facilities since the Entity joined ASI.
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 existing Facilities since the Entity joined ASI.
2.7a-f Emergency Response Plan	Conformance	As confirmed by document review and interviews, the Entity has site-specific emergency response plans (ERPs) in place, and they are regularly tested. The ERPs are available on request to relevant Stakeholders, subject to management approval.
2.8a-d Suspended Operations	Conformance	The Entity has developed plans to address risk and emergency situations. The potential suspension of activities has been considered and documented in a resilience plan.
2.9a-b Mergers and Acquisitions	Conformance	The Entity is not in a merger or an acquisition (M&A) or post-merger situation. There is an established procedure for managing the Due Diligence process for M&As, which addresses environmental, social and governance (ESG) issues.
2.10a-b Closure, Decommissioning and Divestment	Conformance	Nematik's global business development team is responsible for ensuring that ESG practices are reviewed in the planning process for Closure, Decommissioning, and Divestment (CCD). A documented process for managing CCD is available. Management confirmed that there are no plans known to close, decommission or divest the site in Győr.
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	Nematik's Annual Report discloses information on the Group's ESG aspects, initiatives, and performance. The Annual Report is available at:

CRITERION	RATING	COMMENT
		<p><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 associated Global Reporting Initiative (GRI) Index Report is available at: <a href="https://www.nemak.com/media/3448/nemak_ia_2024-gri_eng.pdf">https://www.nemak.com/media/3448/nemak_ia_2024-gri_eng.pdf</a>.</p> <p>The report reflects EU Corporate Sustainability Reporting Directive (CSRD) requirements.</p>
3.2 Non-compliance and Liabilities	Conformance	<p>The Nemak Group has included a statement regarding non-compliance and liabilities in its 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> <p>The statement reads: "To the best of the Company's knowledge, there were no material fines, judgments, penalties or non-monetary sanctions for failure to comply with applicable law in 2024. Materiality is defined as amounts exceeding 0.8% of total revenue. In 2024, one case of Bribery and Corruption was identified, involving four vendors and six Nemak employees. Nemak has since terminated all employment and commercial contracts of the parties involved."</p>
3.3a-c Payments to Governments	Conformance	<p>The Entity's management has confirmed that in accordance with the Anti-Corruption Policy, no payments to governments were made other than taxes, fees and charges. The Nemak Group has included a statement in its Annual Report 2024 (page 84) that there were no payments to governments and no direct or indirect, financial, or in-kind, political contributions.</p> <p>The Annual Report is available at: <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 the Nemak group, the Entity has implemented a Complaints Resolution Mechanism and has made the Mechanism available on its website in multiple languages, available at: <a href="https://nemak.com/transparency-helpline">https://nemak.com/transparency-helpline</a></p> <p>The design of the Mechanism considered Guiding Principle 31 of the United Nations 'Guiding Principles on Business and Human Rights'.</p>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity has provided documentation to demonstrate that it has evaluated the life cycle impacts of its major Products. The Life Cycle Assessment (LCA) is based on the 'LCA for Experts' (ex GaBi) software and has been documented.</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>As confirmed by management, there has been no request from customers for LCAs to date. The Entity however can provide LCA information to customers upon request. The key LCA outcomes are included in the Annual Report,</p>
4.2 Product Design	Not Applicable	<p>This Criterion is not applicable to the Entity, as the product development is carried out at the Nemak Product Development Centre in Linz, not at the Entity where only process development is undertaken.</p>

CRITERION	RATING	COMMENT
		As a manufacturer of automobile parts, the Entity's customers have the ultimate responsibility for Product design, and the final design decision rests with the customer.
4.3a-b Aluminium Process Scrap	Conformance	The Entity has implemented a process to minimise and monitor the generation of Aluminium Process Scrap. There are measures in place to decrease the generation of production Scrap. Monitoring of Scrap quantities is undertaken and targets have been implemented Scrap quantities are regularly reviewed.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	The Entity's recycling strategy is available in the Annual Report 2024, page 58: <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> .
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity produces automobile parts solely for 'business-to-business' customers. As ' automobile manufacturers sell vehicles directly to market, these businesses are primarily responsible for recycling of their Products.
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	The Nemak Group has disclosed its global Greenhouse Gases (GHG) emissions data in its Annual Report 2024, pages 53-54: <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>  Entity-specific data for energy use and GHG emissions are available in the 'ASI Győr Plant Report', pages 4-5: <a href="https://nemak.com/media/3552/asi-gyor.pdf">https://nemak.com/media/3552/asi-gyor.pdf</a>  The energy and GHG emissions data have been independently verified.
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	Major Non-Conformance	Nemak has defined targets in accordance with the Science Based Targets Initiative (SBTi) to reduce Scope 1 and 2 emissions by 28% by 2030, using 2019 as the baseline year. The Entity is aiming for the same reduction at a plant level.  To achieve this target, specific initiatives for energy efficiency and the purchase of renewable energy have been defined. The Entity has identified energy efficiency and renewable energy initiatives to be implemented over the next few years.  In 2024, emissions (Scopes 1 and 2) at the Entity have decreased by 3.5% due to energy-saving measures. The Entity's GHG Emissions Reduction Plan and Pathway is consistent with the ASI methodology

CRITERION	RATING	COMMENT
		<p>for a 1.5°C warming scenario (see ASI Győr Plant Report, page): <a href="https://nemak.com/media/3552/asi-gyor.pdf">https://nemak.com/media/3552/asi-gyor.pdf</a></p> <p>Nemak's material data for Scopes 1, 2 and 3, Categories 1-4 have been independently verified. The Entity's scopes 1 and 2 GHG emissions were in accordance with ASI GHG emissions reduction requirements. Due to centralised sourcing, Scope 3, Category 1 emissions are managed at the Group level. Despite being substantially below the average of the industry sector (Nemak's purchased Aluminium used in Győr has an emissions intensity of ca. 6 tCO<sub>2</sub>/t Aluminium, see ASI Győr plant report 2024, pages 5-6), the Nemak group has not been able to demonstrate that its Scope 3, Category 1 GHG emissions intensity reduction performance is in line with its with its ASI method-derived GHG Emissions Reduction Pathway.</p> <p>As per the Criteria 5.3a &amp; 5.4 Exemption Process, both Non-Conformances are exempt from the Certification outcomes and member obligations resulting from non-conformance as outlined in the ASI Assurance Manual.</p> <p>It is expected that the Entity will be required to ongoing disclose its performance and to meet the other requirements of the GHG emissions related criteria and to reduce its emissions intensity (all conditions of exemption). At subsequent Audits, the Entity's ability to meet the conditions of exemption will be reviewed, should the Major Non-Conformances remain.</p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	<p>The Entity works systematically to achieve performance aligned to the GHG Emissions Reduction Plan and targets. The direct emission reduction plan is managed using the ISO 50001 Management System.</p> <p>The Entity's Scope 1 and 2 GHG emissions are in accordance with ASI GHG emissions reduction requirements. Due to centralised sourcing, scope 3.1 emissions are managed on a Group level. Despite being substantially below the average of the industry sector (Nemak's purchased Aluminium used in the Entity has an emissions intensity of ca. 6 tCO<sub>2</sub>/t) Aluminium, see ASI Győr Plant Report 2024, <a href="https://nemak.com/media/3552/asi-gyor.pdf">https://nemak.com/media/3552/asi-gyor.pdf</a>), the Nemak Group has not been able to demonstrate that its scope 3.1 GHG emissions intensity reduction performance is in line with its ASI method-derived GHG Emissions Reduction Pathway and as such is non-conformant with criteria 5.3 (a) and 5.4.</p> <p>This is the first Certification period across which the Entity has been above its GHG Pathway-required emissions reduction slope.</p>
5.4 GHG Emissions Management	Major Non-Conformance	<p>Both Nemak and the Entity work systematically to achieve performance aligned to the GHG Emissions Reduction Plan and targets. The direct emissions reduction plan is managed using the ISO 50001 Management System.</p> <p>The Nemak Group has not yet demonstrated that its Scope 3, Category 1 GHG emissions intensity reduction performance aligns with its ASI method-derived GHG Emissions Reduction Pathway.</p> <p>This is the first Certification Period in which the Entity has exceeded the required GHG Emissions Reduction Pathway.</p> <p>As per the Criteria 5.3a &amp; 5.4 Exemption Process, both Non-Conformances are exempt from the Certification outcomes and member obligations resulting from non-conformance as outlined in the ASI Assurance Manual.</p>

CRITERION	RATING	COMMENT
		It is expected that the Entity will be required to ongoing disclose its performance and to meet the other requirements of the GHG emissions related criteria and to reduce its emissions intensity (all conditions of exemption). At subsequent Audits, the Entity's ability to meet the conditions of exemption will be reviewed, should the Major Non-Conformances remain.
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Minor Non-Conformance	<p>The Entity has quantified and publicly reports on relevant Emissions to Air in the 'ASI Győr Plant Report', page 7: <a href="https://nemak.com/media/3552/asi-gyor.pdf">https://nemak.com/media/3552/asi-gyor.pdf</a></p> <p>The Entity however has not established an adequate and documented emissions minimisation plan and cannot explain to what extent the installations comply with Best Available Technique (not entailing excessive cost), as defined in the current EU BAT reference documents (BREF) documents.</p>
6.2a-g Discharges to Water	Minor Non-Conformance	<p>Water consumption is considered Material to the Entity. It is sourced from the municipality. The water is used for cooling and sanitary purposes, and it is discharged into the public sewage system. The Entity has publicly disclosed its Discharges to Water in the 'ASI Győr Plant Report, page 8: <a href="https://nemak.com/media/3552/asi-gyor.pdf">https://nemak.com/media/3552/asi-gyor.pdf</a></p> <p>The Entity however could not demonstrate that it has a documented water minimisation plan.</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>Risk and impacts of Spills and Leakage is regularly assessed within the frame of the Environmental Management System and assessment results are recorded in the Entity's environmental register. Spill prevention measures are in place (e.g. procedure, drip pans) and periodic spill training is conducted.</p> <p>The Entity's management confirmed that there have not been any relevant Spills or Leakages in the previous years. The effectiveness of the spill prevention is regularly checked via internal inspections.</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity has reported that there have not been any Material Spills or Leakages since joining ASI. Refer to the ASI Győr Plant Report, page 8: <a href="https://nemak.com/media/3552/asi-gyor.pdf">https://nemak.com/media/3552/asi-gyor.pdf</a></p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Nemak Group has established a waste management procedure on global level. At the Entity level, it has publicly disclosed the quantity of its Hazardous and Non-Hazardous Waste, refer to ASI Győr Plant Report, page 9: <a href="https://nemak.com/media/3552/asi-gyor.pdf">https://nemak.com/media/3552/asi-gyor.pdf</a></p> <p>The Entity has documented its waste management strategy, which is designed in accordance with the Waste Mitigation Hierarchy. All employees have received training on waste management.</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.

CRITERION	RATING	COMMENT
6.8a-d Dross	Conformance	The site tour, interviews and document review undertaken during the Audit confirmed that close to 100% of the Dross is collected and recycled externally. Dross is not sent to landfill. The Entity reviews its generated Dross quantity on an annual basis.
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has identified and mapped its water withdrawal and use by source and type. Water consumption is monitored within the Environmental Management System, and water intake is reported internally on a monthly basis. It has assessed the risks related to water extraction and discharge. According to the World Resources Institute (WRI) Aqueduct Tool, the Entity is not located in an area with elevated water stress level.</p> <p>Site-specific water assessment and data on water withdrawal and use is disclosed in the ASI Győr Plant Report, page 9:  <a href="https://nemak.com/media/3552/asi-gyor.pdf">https://nemak.com/media/3552/asi-gyor.pdf</a></p>
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity as its risk assessment identified water-related risks linked to water withdrawal and discharge are low. Water consumption is monitored within the Environmental Management System, the water intake is reported internally on a monthly basis.
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has conducted a Biodiversity and Ecosystem Services risk assessment. The study concluded that there are no Material impacts on Biodiversity from the Entity's activities.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as the Biodiversity risk assessment concluded that the Entity has no Material impacts on Biodiversity values. The Entity is not dependent on any specific Ecosystem Service.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity, as the Biodiversity risk assessment concluded that the Entity has no Material impacts on Biodiversity values.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as the Biodiversity risk assessment concluded that the Entity has no Material impacts on Biodiversity values. There are no Priority Ecosystem Services identified.
8.4 Alien Species	Minor Non-Conformance	<p>The Entity commissioned a study on invasive species. The risk and impact related to accidental or deliberate introduction of Alien Species that could have Material adverse impacts on Biodiversity and Ecosystem Services was rated as low.</p> <p>The Entity however has not yet established a documented procedure to manage risks related to import and export of goods and other aspects to prevent and remediate the introduction of Alien Species.</p>
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity is not located in or near World Heritage Properties, as confirmed by site visits and the UNESCO Map of World Heritage ( <a href="https://whc.unesco.org/en/statesparties">https://whc.unesco.org/en/statesparties</a> ).

CRITERION	RATING	COMMENT
8.6a-d Protected Areas	Conformance	The Entity is not situated in or adjacent to a Protected Area.
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	Minor Non-Conformance	<p>The Entity adheres to the Nematik Global Human Rights Policy: <a href="https://www.nematik.com/media/1646/nematik-global-human-rights-policy.pdf">https://www.nematik.com/media/1646/nematik-global-human-rights-policy.pdf</a></p> <p>Human Rights are also addressed in other Policy documents (Code of Conduct, Global Diversity &amp; Inclusion Policy, Global Business Code for Suppliers, Sustainable Purchasing Policy, available at: <a href="https://www.nematik.com/sustainability/#sustainabilityPolicies">https://www.nematik.com/sustainability/#sustainabilityPolicies</a></p> <p>Whilst a Human Rights risk assessment has been conducted on global level, Entity- specific aspects have not been adequately considered.</p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>As part of the Nematik Group, the Entity has subscribed to the UN Global Compact and joined the initiative's 'target gender equality' program in 2021 to set and deliver on corporate targets for female representation and leadership. In 2022, Nematik also became a signatory to the UN's Women's Empowerment Principles (WEPs).</p> <p>The Entity is committed to maintaining and promoting a workplace free of Discrimination and Harassment by actively promoting programs devoted to further developing all aspects of diversity and inclusion (D&amp;I) in the workplace.</p> <p>Nematik is implementing its "I Belong" program for gender equity and women's empowerment. In response, the Entity has conducted a pay gap analysis and works to implement Nematik's D&amp;I programs.</p> <p>Information on the effectiveness of the measures taken to promote gender equity is available in the Nematik Annual Report 2024, pages 105-109: <a href="https://investorcloud.s3.amazonaws.com/nematik/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nematik/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a> ).</p>
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

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9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.5a Cultural and Sacred Heritage - Identification	Not Applicable	This Criterion is not applicable to the Entity as there are no sacred or cultural heritage sites on the property or in the vicinity of the site. Cultural objects present in the town, such as buildings, are managed by third parties (church, community, associations).
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable to the Entity as there are no sacred or cultural heritage sites on the property or in the vicinity of the site.
9.6a-i Displacement	Conformance	This Criterion is not applicable to the Entity as there are no New Projects or Major Changes that require resettlement.
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity has established a systematic and active approach to 'corporate citizenship', including the identification of Affected Communities. Refer to the Annual Report 2024, page 115: <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 Human Rights assessment did identify relevant issues regarding the communities in the vicinity of the Entity including noise and other airborne emissions. The site actively monitors and manages these risks.</p>
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	The Entity has implemented processes and procedures for its supply chain, which clearly define rules and expectations for suppliers, contractors, and others with whom they do business. The Entity has implemented a Management System, including a supplier evaluation and selection process based on a documented risk rating.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has implemented processes and procedures for its supply chain, which clearly define rules and the expectations for suppliers, contractors, and others with whom they do does business. The Entity has implemented a supplier evaluation and selection process based on a documented risk rating.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	The Entity has implemented a strategy to respond to identified risks in their supply chain. Management confirmed that until the time of the Audit, they were not sourcing any metal from a Conflict-Affected and High-Risk Areas (CAHRAs).
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity's Due Diligence practices were included in this ASI Performance Standard Certification Audit, which addresses this requirement.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The Entity reports on its supply chain Due Diligence process and results in the Nemak Annual Report 2023 (pages 59-60) and 2024 (pages 77-78): <a href="https://investors.nemak.com/financiera/informacion_anual">https://investors.nemak.com/financiera/informacion_anual</a>
9.9 Security practice	Conformance	The Entity employs security Workers only for the purpose as gatekeepers and for security surveillance of the Facility. Site tour and

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		interviews undertaken during the Audit confirmed that the Entity respects Human Rights in its involvement with its security personnel.
<b>10. LABOUR RIGHTS</b>		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity respects the Freedom of Association and the employees' right to Collective Bargaining, as documented in the Global Human Rights Policy, the Code of Conduct, and the Global Business Code for Suppliers. These documents are available at: <a href="https://www.nemak.com/sustainability/#sustainabilityPolicies">https://www.nemak.com/sustainability/#sustainabilityPolicies</a></p> <p>These documents are reviewed approximately every two years. The Entity has demonstrated that Union members can collectively bargain without any retaliation.</p>
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity, as Freedom of Association and Collective Bargaining is not restricted by law in Hungary.
10.2a Child Labour	Conformance	<p>In the Nematik Global Human Rights Policy and Global Business Code for Suppliers, it is stated that the use of Child Labour is strictly prohibited. Refer to: <a href="https://www.nemak.com/sustainability/#sustainabilityPolicies">https://www.nemak.com/sustainability/#sustainabilityPolicies</a></p> <p>The Entity adheres to all regulations and Applicable Law related to Child Labour and compulsory or Forced Labour and does not employ individuals under the age of 15 years. Age verification is undertaken for each candidate (social security card, ID, school certificates).</p>
10.3a-c Forced Labour	Conformance	<p>Site tour, interviews and document review undertaken during the Audit confirmed that the Entity is not involved in Forced Labour, neither directly nor through labour agencies. Neither deposits nor security payments are required, nor is any form of Debt Bondage permitted.</p> <p>The Entity does not unreasonably restrict the freedom of movement of Workers in the workplace and does not retain original copies of Workers' identity papers, work permits, travel documents or training certificates.</p> <p>Nematik Corporate has issued a Modern Slavery Statement (August 2024) which is applicable to the Entity, 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>
10.4a-c Non-Discrimination	Conformance	<p>In the Code of Conduct, the Entity prohibits discriminatory practices. The Entity is committed to maintaining and promoting a workplace free of Discrimination, by actively promoting programs devoted to further developing all aspects of diversity and inclusion in the workplace.</p> <p>The Code of Conduct is available at: <a href="https://www.nemak.com/sustainability/#sustainabilityPolicies">https://www.nemak.com/sustainability/#sustainabilityPolicies</a></p>
10.5 Communication and engagement	Conformance	The Entity has established multiple channels to communicate systematically and openly with its employees regarding their working

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		conditions and issues. Interviewed Workers confirmed that there is no threat of reprisal, intimidation, or Harassment.
10.6a-g Violence and Harassment	Conformance	The Entity has issued and internally communicated its Violence and Harassment Policy, which is available at: <a href="https://nematik.com/media/3384/violence-and-harassment-global-policy_170225_v2.pdf">https://nematik.com/media/3384/violence-and-harassment-global-policy_170225_v2.pdf</a>
10.7a-c Remuneration	Conformance	Workers receive work contracts prior to the start of their employment. The contract details all necessary information including working hours, payment, and vacation. Document review and interviews with Workers, Workers' representatives and management confirmed that wages meet the living wage level which is collectively negotiated. Overtime is paid with a premium of 100%, and salary/wages are paid monthly to the employee's nominated bank accounts.
10.8a-c Working Time	Minor Non-Conformance	For its directly hired Workers, the Entity has provided documented evidence that it complies with Applicable Law and industry standards on standard Working Time, Overtime, public holidays and vacation. Based on the legal 40 hrs working week, the Workers do not work more than eight hours per standard workday, as an average over a six-month period.  For some contracted Workers (e.g. security guards), it was identified however that it is not ensured that the workday does not exceed 8 hours on average over a six-month period.
10.9a-b Informing Workers of Rights	Conformance	As confirmed by interviews with Workers and management during the Audit, the Entity's Workers are informed on Human and Labour Rights during the onboarding process. All Workers receive documented training on fundamental documents including the Code of Conduct and Policies.
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Major Non-Conformance	The Entity has implemented an Occupational Health & Safety (OH&S) Management System certified to ISO 45001 by an accredited certification body (TÜV Rheinland). Nematik's Global Health, Safety, and Environmental Policy is available ( <a href="https://www.nematik.com/media/2773/hse-policy.pdf">https://www.nematik.com/media/2773/hse-policy.pdf</a> ) which is supported by the Entity's local OH&S Policy.  The ISO 45001 Certification Audit was undertaken in May 2025, where some non-conformances were identified. The implementation of the OH&S Management System highlights significant gaps and absence of a robust OH&S safety culture, as evidenced by inconsistent use of Personal Protective Equipment (PPE), obstructed emergency and pedestrian routes, incomplete risk assessments, and inadequate workplace hygiene in some areas.  On 23 July 2025, a critical incident occurred at the Entity when a production Worker received fatal injuries resulting from falling heavy equipment. At the time of the Audit, an investigation of the incident was ongoing. Workers had been informed of the incident, its cause(s) and had received additional training on the importance of safety procedures and behaviours.  A major non-conformance has been raised for this Criterion enabling an appropriate assessment of the Entity's OH&S performance within

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		the next six months to coincide with the completion of the incident investigation.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity has implemented and communicated its HSE (Occupational Health &amp; Safety (OH&amp;S) &amp; Environment) Policy (refer to: <a href="https://www.nemak.com/media/2773/hse-policy.pdf">https://www.nemak.com/media/2773/hse-policy.pdf</a>) and reports on its OH&amp;S performance. The Entity annually reviews the Management System, including its local Policy.</p> <p>Information on the effectiveness of the Entity's OH&amp;S Management System is publicly available, including leading and lagging indicators and a comparative analysis of performance with peer businesses. Refer to the ASI Győr Plant Report, page 11: <a href="https://nemak.com/media/3552/asi-gyor.pdf">https://nemak.com/media/3552/asi-gyor.pdf</a></p>
11.2 Employee engagement on Health and Safety	Conformance	The Entity has established a joint OH&S Committee, which meets annually. Minutes of these meetings demonstrate that Workers can raise, discuss and participate in the resolution of OHS issues with management.

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#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	27 March 2026	Initial Certification Audit – Provisional Certification