

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Everest Shpk.

CERTIFICATE NUMBER
554

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

CERTIFICATION LEVEL
**FULL
CERTIFICATION**

ASI ACCREDITED
AUDITING FIRM
CETIZION VERIFICA

DATE OF ISSUE
24 APRIL 2026

DATE OF EXPIRY
23 APRIL 2029

CERTIFIED SINCE
24 APRIL 2026

AUTHORISED BY

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

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

CERTIFICATION SCOPE

The manufacture of Aluminium billets, architectural and industrial profiles, powder-coated profiles, and fenestration products, including doors, windows, and building façade systems, at Everest Shpk, in Kamez, Albania.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Everest Shpk.
ENTITY NAME	Everest Shpk.
CERTIFICATION SCOPE	The manufacture of Aluminium billets, architectural and industrial profiles, powder-coated profiles, and fenestration products, including doors, windows, and building façade systems, at Everest Shpk., in Kamez, Albania.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesSemi-FabricationMaterial Conversion
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	<ul style="list-style-type: none">10 – 14 November 2025
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">20 March 2026
AUDIT SCOPE	<p>The Audit Scope included the manufacture of Aluminium billets, architectural and industrial profiles, powder-coated profiles, and fenestration products, including doors, windows, and building façade systems, at Everest Shpk., in Kamez, Albania.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesSemi-FabricationMaterial Conversion <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	Certification
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.<input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.

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- ☑ 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 24 April 2026 – 23 April 2029

NEXT AUDIT TYPE Surveillance Audit

NEXT AUDIT DATE 24 April 2027

CERTIFICATE NUMBER 554



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

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

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

ENTITY OVERVIEW

Everest Shpk. (the 'Entity') is located in Kamez, Tirana, in Albania and began operations in 1997. The major processes include casting, extrusion, powder coating, thermal assembly and sublimation. Input material is primarily Post-Consumer Scrap sourced from neighbouring Balkan countries, and the remaining Primary Aluminium is sourced from an ASI Certified smelter/casthouse.

The Entity produces casting in the form of billets of sizes 7", 8" and 10" and a length of up to 6.3 meters with an annual capacity of 12,000 tonnes. It also has an internal die shop that includes an automated die nitriding furnace. It is ramping up access to renewable energy as part of its decarbonisation efforts.

The Entity employs 365 people, of whom 85 are women, and works closely with academia on product and metallurgy-related research, hosting a university student internship program. The Entity operates within a significant industrial area surrounded by commercial and residential areas. The nearest airport and port are in Tirana, Albania's capital.

MATURITY RATINGS

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

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

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
SYSTEMS	Medium	Low	Low	LOW
RISKS	Medium	Low	Medium	MEDIUM
PERFORMANCE	Medium	Low	Low	LOW
OVERALL	LOW			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has developed a procedure that defines the purpose, scope, identification, and review process to achieve Compliance with Applicable Law. It identifies applicable legal requirements related to business integrity and governance, environment, Health and Safety, Human Rights and Labour Rights. The Entity monitors the implementation of applicable legal requirements on an ongoing basis.
1.2 Anti-Corruption	Conformance	The Entity has developed an Anti-Corruption and Anti-Bribery Policy that defines its commitment and practices to prevent Corruption and bribery, and is relevant to its operations, contractors, and third parties. It has conducted a Corruption Risk Assessment that addresses business activities such as procurement and supplier relations, sales and commercial tenders, and related activities. The Entity's legal counsel has provided training to the management team, which subsequently trained relevant employees.
1.3a-e Code of Conduct	Conformance	The Entity has developed a Code of Ethics, available in English and Albanian, which is communicated to employees through structured training materials, emails, and displayed in the workplace. The Code is publicly disclosed on the Entity website: https://www.everest.al/sustainability/code-of-ethics/ (English) https://www.everest.al/sq/qendrueshmeria/kodi-i-etikes/ (Albanian)
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has developed an integrated environmental, social, and governance (ESG) Policy, approved by senior management. The Policy provides a commitment to ESG principles and addresses planning, implementation, operation, monitoring, and corrective action.
2.2a-c Leadership	Conformance	The Entity has developed a formal governance structure to implement the ASI Performance Standard, including a hierarchy of the General Manager of Production, the senior management team, the Quality Manager and various functional managers.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has implemented an ISO 14001:2015 certified Environment Management System, which is third-party audited.
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has implemented a Social Management System and holds RS-8000 Social Responsibility certification. Its Social Management System covers both Labour and Human Rights, available at: https://www.everest.al/sustainability/manual-of-personnel/
2.4a-e Responsible Sourcing	Minor Non-Conformance	The Entity has developed and implemented a Supplier Code of Conduct that addresses the requirements and expectations of all suppliers regarding Human Rights, environmental responsibility, health and safety, business ethics, responsible sourcing, and ESG risk management. It also refers to country-level laws. The Entity is communicating the Supplier Code of Conduct to its existing and new

CRITERION	RATING	COMMENT
		<p>major suppliers and has established a supplier screening practice. The Entity sources Primary Aluminium (ingots) from an ASI Certified supplier, while Post-Consumer Scrap is sourced from neighbouring Balkan countries.</p> <p>The Supplier Code of Conduct, however, is not publicly disclosed, and the screening records of Scrap suppliers were not available during the Audit.</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as there are no New Projects or Major Changes to the existing facility.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as there are no New Projects or Major Changes to the existing facility.
2.7a-f Emergency Response Plan	Conformance	The Entity has identified potential emergency scenarios and documented the emergency plans, preventive actions, responsibilities, and assessment level for each scenario. Subsequently, there are risk-based documents across the major functions, as well as an emergency test plan. Workers are trained in first aid and fire protection, and periodic mock drills are conducted. The Entity's Emergency Response Plan is available to Stakeholders upon request.
2.8a-d Suspended Operations	Conformance	The Entity has developed and implemented a Business Resilience Plan that addresses roles and responsibilities, potential triggers and activation, and a response and action plan.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has developed and implemented a Merger and Acquisition ESG Procedure Plan that addresses actions both pre- and post-merger or acquisition, and includes an ESG Due Diligence checklist covering environmental, social, and governance aspects. There is no merger or acquisition activity planned for the Entity.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has developed and implemented an Environment Management System that addresses the planning process for closure, decommissioning or divestment. It covers information such as integrated planning, stakeholder engagement, risk and impact assessment, legal compliance, monitoring plan, and financial assurance. There is no closure, decommissioning, or divestment activity underway or planned in the near future.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity has publicly disclosed its Sustainability Report, which addresses its Material environmental, social and governance topics, as defined in sections 2.1 & 2.2, available at: https://www.everest.al/sustainability/sustainability-report/
3.2 Non-compliance and Liabilities	Conformance	There have been no Material fines, judgments, penalties, or non-monetary sanctions for failure to comply with Applicable Law since the Entity joined ASI. The related disclosures are in the Sustainability Report, pages 40, 42, 43: https://www.everest.al/sustainability/sustainability-report/

CRITERION	RATING	COMMENT
3.3a-c Payments to Governments	Conformance	<p>The Entity has made payment to the government for its statutory obligations only. No financial or in-kind political contributions were made by the Entity in the reporting period. The Entity's financial statement (number J78311921L) is listed on the Government public database, available at: https://qkb.gov.al/kerko-per-subjekt/</p> <p>The related disclosure is included in the Sustainability Report, pages 40-41: https://www.everest.al/sustainability/sustainability-report/</p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Minor Non-Conformance	<p>The Entity has established a grievance and remediation system that supports both internal and external Stakeholders. The mechanism is detailed in the Manual of Personnel, page 6, available at: https://www.everest.al/sustainability/manual-of-personnel/</p> <p>At the time of the Audit, the majority of grievances were minor and resolved immediately without formal recording. No formal records however are maintained to demonstrate the effective functioning of the Entity's Complaints Resolution Mechanism.</p>
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity has conducted a Life Cycle Assessment (LCA) of its major Product categories, including 1 kg Aluminium Profile and 1 kg Hybrid Profile (Al+PVC), that aligns with a 'cradle-to-gate' approach and the applicable ISO 14040 and ISO 14044 standards. The detailed report was prepared by an external agency and defines key details, including the allocation method, the ecoinvent database, SimaPro modelling, the manufacturing process flow diagram, and the percentages of Primary Aluminium, Post-Consumer Scrap, internal Scrap, and remaining alloying elements.</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>Environment Product Declarations (EPDs) for the Entity's two major Product categories, are available on the Entity website: https://www.everest.al/sustainability/epd-document-epd-ies-0026335_001/</p> <p>https://www.everest.al/sustainability/epd-document-epd-ies-0026336_001/</p>
4.2 Product Design	Conformance	<p>The Entity considers sustainability aspects during Product design and recently developed a patented hybrid profile product. The Entity is actively working with the University of Tirana to advance its Product features and production technology. Further details are available at: https://www.everest.al/studies/energy-consumption-processes-overview-in-metallurgical-sector-for-aluminum-production/</p>
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity collects, segregates, and re-melts 100% of its Aluminium Process Scrap internally, and daily records are maintained.</p>
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Minor Non-Conformance	<p>The Entity actively works with its suppliers of Post-Consumer Scrap. The Entity has a significant contribution to the Scrap material demand, as per the LCA results.</p> <p>The Entity has not however documented a recycling strategy that includes specific timelines, activities and targets.</p>

CRITERION	RATING	COMMENT
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity is working with the Faculty of Mechanical Engineering and the Faculty of Architecture at the Polytechnic University of Tirana to increase recycling rates. Further details are available at: https://www.everest.al/studies/recycling-technologies-of-aluminum-alloys-in-albanian-industry/
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	The Entity has calculated its Material Greenhouse Gas (GHG) emissions and energy use by source. The related disclosures are made under sections 6 &7 of the Sustainability Report: https://www.everest.al/sustainability/sustainability-report/ The Entity has not however fully disclosed its corporate-level GHG Emissions for Scope 3, category 1 (purchased Aluminium billet and Post-Consumer Scrap) nor its energy use. Additionally, the Entity's GHG emissions and energy use data have not 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	Conformance	The Entity has documented a GHG Emissions Reduction Plan and a GHG Emissions Reduction Pathway that is aligned with the ASI 1.5°C warming scenario, using the ASI endorsed methodology. The Entity's business model of sourcing Aluminium Scrap and Primary Aluminium from Smelters with gas-based power plants, ensures that its GHG Emissions are below the industry average. Initiatives to reduce GHG emissions outlined by the Entity include installation of a high efficiency extrusion furnace, replacing LPG and diesel infrastructure, and installation of a solar farm. Further information is included in the Sustainability Report, pages 13-14: https://www.everest.al/sustainability/sustainability-report/
5.3b-e GHG Emissions Reduction Plans - Targets, review and disclosure	Minor Non-Conformance	A summary of the Entity's GHG Emissions Reduction Plan is included in the Sustainability Report: https://www.everest.al/sustainability/sustainability-report/ The Entity's disclosure in the Sustainability Report, however, does not sufficiently indicate that the GHG Reduction Pathway and Intermediate Targets are consistent with science-based targets and/or the ASI Tool.
5.4 GHG Emissions Management	Conformance	The Entity has implemented a management system and operational controls, such as metering and GHG calculation methodologies, to manage GHG Emissions. The Entity plans to implement an Energy Management System in accordance with ISO 50001 (Q2, 2026). A statutory energy audit has been conducted. Some of the GHG reduction initiatives includes: 1. High Efficiency Extrusion Furnace expected energy saving up to 15-20%

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		<p>2. 100% Natural Gas Infrastructure, replacing LPG and Diesel generations</p> <p>3. Off-site solar farm 1.5-2 Mwp, near airport through nationally permitted "Net Metering System"</p> <p>More information is available on pages 13-14 of the Sustainability Report: https://www.everest.al/sustainability/sustainability-report/</p>
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Minor Non-Conformance	<p>The Entity manages its Emissions to Air as per its Type B Environmental Permit and conducts six-monthly daytime emissions monitoring undertaken by an external accredited agency. Emissions are within the permissible limits, and the monitoring reports are submitted to the National Environmental Agency.</p> <p>Emissions to Air data is disclosures in the Sustainability Report, pages 22-23: https://www.everest.al/sustainability/sustainability-report/</p> <p>The Entity's particulate matter (PM10) monitoring has not been conducted during nighttime working hours however, as required by the Permit.</p>
6.2a-g Discharges to Water	Minor Non-Conformance	<p>The Entity operates a closed-loop system to recycle and re-use most of its wastewater. There are two discharge points connected to the municipal wastewater system, one discharging stormwater and housekeeping washdown and the other from domestic use (e.g. toilets).</p> <p>The Entity manages its Discharges to Water as per its Type B Environmental Permit and submits six-monthly and annual monitoring reports to the National Environmental Agency.</p> <p>Further information is available in the Sustainability Report, pages 30-32: https://www.everest.al/sustainability/sustainability-report/</p> <p>The quantity and quality of wastewater discharged to the external environment is however not monitored by an accredited laboratory every six months, as required by the Permit.</p>
6.3a-g Assessment and Management of Spills and Leakages	Minor Non-Conformance	<p>The Entity has conducted Spills and Leakage Risk Assessment as part of its Environmental Management System and the Emergency Response Plan.</p> <p>During the Audit however small Leakages were identified near the Extrusion Press, and spill kits were not available near the high-risk areas. Additionally, there is no formal recording of the Spills and the corrective action taken.</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity has disclosed information on Spills and Leakages in its Sustainability Report, pages 44-45: https://www.everest.al/sustainability/sustainability-report/</p> <p>The reporting of Spills is included in the statutory annual reporting to the National Environment Agency. No Spills or Leakages were reported in the past year.</p>
6.5a-c Waste Management and Reporting	Minor Non-Conformance	<p>The Entity has documented its Waste management approach detailing a Waste management strategy, relevant procedures, targets, and reporting requirements. The Entity reports data on the Waste</p>

CRITERION	RATING	COMMENT
		<p>generated, stored, and disposed of to the National Environment Agency on a six-monthly and annual basis.</p> <p>The Entity has not, however, sufficiently disclosed the annual quantities of Hazardous and Non-Hazardous Waste generated from its activities and from those within its Area of Influence, and the associated Waste disposal methods.</p>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Minor Non-Conformance	<p>The Entity generates Dross during melting or re-melting in the casthouse. The skimmed Dross is collected, cooled down naturally and stored. Subsequently, Dross is dispatched to an authorised processor (and the ingots made from the Aluminium recovered from Dross are purchased). Transaction records are maintained and reported to government authorities in accordance with statutory requirements.</p> <p>The Dross storage area, however, is not adequately designed and maintained to avoid or minimise exposure to the external environment, or water leakage from the roof and side walls.</p>
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has mapped its water flow and conducted a water risk assessment. It sources water from the municipal system and two boreholes. Three water flow meters are installed on the input lines, which are calibrated and maintained for proper functioning. The Entity reports water-related data annually to the National Environment Agency. The related disclosures are included in the Sustainability Report, pages 30-32:</p> <p>https://www.everest.al/sustainability/sustainability-report/</p>
7.2a-e Water Management	Conformance	<p>The Entity has implemented appropriate water management practices and has established a management plan to improve the water recycling rate to 100% by Q3 2026. The plan is available in the Sustainability Report, pages 30-32:</p> <p>https://www.everest.al/sustainability/sustainability-report/</p>
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has conducted a Biodiversity and Ecosystem Services Risk and Impact Assessment. It has mapped nearby water bodies. The Entity discharge is not going to either lake or river stream; instead, it is connected to municipal channels. The impact categories and risk screening included in the assessment considered dust, noise emissions, wastewater discharge, stormwater runoff, and solid waste disposal. The assessment found the risk level to be low.</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity as the risk assessment determined that the impact on Biodiversity and Ecosystem Services is low.

CRITERION	RATING	COMMENT
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity as the risk assessment determined that the impact on Biodiversity and Ecosystem Services is low. However, the Entity has developed a Biodiversity Management Plan that addresses baseline data, management objectives and training.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity as the risk assessment determined that there are no Priority Ecosystem Services.
8.4 Alien Species	Conformance	The Entity has documented procedures for the management of Alien Species that include risk assessment, mitigation and control measures, and roles and responsibilities. The wooden pallets are heat-treated, and certificates are maintained.
8.5a-b Commitment to “No Go” in World Heritage Properties	Conformance	The Entity has documented procedure commitment to “No Go” in World Heritage Properties. There are no World Heritage Properties within the Entity’s Area of Influence.
8.6a-d Protected Areas	Conformance	There are no Protected Areas within the Entity’s Area of Influence according to the Albanian data source: https://geoportal.asig.gov.al/map/?auto=true However, the Entity has an Environment Policy that addresses Protected Areas.
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Minor Non-Conformance	The Entity has developed relevant Policies and procedures, and undertaken risk assessments and training on Human Rights Due Diligence. The Manual of Personnel details the Human Rights Due Diligence process, available at: https://www.everest.al/sustainability/manual-of-personnel/ The Entity has not however formally conducted a mapping of Affected Populations and Organisations as required to ensure that Affected Populations and Organisations are engaged by the Entity, consulted on operational activities, and informed of the Entity’s Complaints Resolution Mechanism.
9.2a-e Gender Equity and Women’s Empowerment	Conformance	The Entity has developed a policy on gender equity and women empowerment, which is disclosed in the Manual of Personnel: https://www.everest.al/sustainability/manual-of-personnel/ The Entity is committed to increasing the number of women in technical roles to 15% by 2028. Some actions to achieve targets include training and motivation to adapt to new roles that are otherwise male dominated. The overall share of women in the workforce is 23%, as disclosed in the Sustainability Report: https://www.everest.al/sustainability/sustainability-report/
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity as there are no Indigenous People in the Entity’s Area of Influence. However, the Entity has

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		<p>developed an Indigenous Peoples' Policy with five key principles, including Free, Prior and Informed Consent and benefit-sharing. An Indigenous Peoples' Policy statement is available in the Manual of Personnel, section 5.1:</p> <p>https://www.everest.al/sustainability/manual-of-personnel/</p>
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 People in the Entity's Area of Influence.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity as there are no Indigenous People within the Entity's Area of Influence.
9.5a Cultural and Sacred Heritage – Identification	Conformance	The Entity has developed an Environmental Protection Policy, which includes the protection of archaeological and sacred sites. There are no sacred or cultural heritage sites or values within the Entity's Area of influence.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity as there are no sacred or cultural heritage sites or values within the Entity's Area of influence.
9.6a-i Displacement	Conformance	<p>The Entity has developed Policies and procedures regarding displacement with consideration to the ASI Performance Standard requirements and Albanian law.</p> <p>The Entity is located in an industrial area that is surrounded by commercial and residential areas. It began operations in 1997 and gradually expanded with the purchase of an adjacent land parcel. The latest land acquisition was in 2021 to build a vertical powder-coating line.</p>
9.7a-h Affected Populations and Organisations	Conformance	The Entity has documented a Corporate Social Responsibility (CSR) Procedure which includes provision for the CSR Committee and the identification of projects. Affected Populations and Organisations are periodically engaged and supported by the Entity, and employment opportunities are provided. No reported negative impacts were identified during the management and Worker interviews or the review of past grievances.
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Minor Non-Conformance	<p>The Entity has established a procedure on Conflict-Affected and High-Risk Areas (CAHRAs) that addresses supplier Due Diligence. Primary Aluminium is sourced from an ASI Certified company.</p> <p>The Entity's Supply Chain Policy however does not make a formal commitment regarding CAHRAs and to carry out Due Diligence as per the OECD Due Diligence Guidance of Minerals from Conflict-Affected and High-Risk Areas (OECD Guidance).</p>

CRITERION	RATING	COMMENT
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has conducted a supply chain risk assessment, which determined that none of its suppliers are in CAHRAs area or region: https://www.cahraslist.net/cahras
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	The Entity has developed a strategy to respond to CAHRA-related sourcing risks. Primary Aluminium is sourced from an ASI Certified supplier, and due care/screening is undertaken of Scrap suppliers.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity's Due Diligence practices were audited during this ASI Audit, which fulfils the Criterion requirements.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Minor Non-Conformance	The Entity has not publicly reported on its efforts regarding its Aluminium supply chain Due Diligence and the outcomes related to CAHRAs and Annex-II risks, in accordance with the OECD Due Diligence Guidance on Minerals from Conflict-Affected and High-Risk Areas.
9.9 Security practice	Conformance	The Entity has documented procedures for security practices that address training, wages, and benefits. Security guards are trained and certified by the relevant authority, and their certificates are checked. The Entity's training program for security guards covers topics related to Human Rights and job-specific tasks, including the prohibition of body searches of women by male security guards, amongst others Human Rights issues.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity is committed to respecting Workers' rights related to Freedom of Association and Collective Bargaining. It has established a Works Council, and the members elected in 2024 act as the Workers' representatives to deal with management on matters related to Workers' welfare, safety, and related matters.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable as the Freedom of Association and right to Collective Bargaining are not legally restricted in Albania.
10.2a-c Child Labour	Conformance	The Entity has implemented a Child Labour Policy and commits not to employ workers below the age of 18 years in its operations. In case of any Child Labour found in its supply chain, a child remediation plan has been developed. The youngest Worker at the Entity is over 18 years old, as confirmed by their national identification documentation.
10.3a-c Forced Labour	Minor Non-Conformance	The Entity does not undertake any practices or implement workplace conditions pertaining to Forced Labour and modern slavery as part of its Human Rights commitment. The Entity's Anti-Slavery Statement is available at: https://www.everest.al/sustainability/anti-slavery-statement/ The Entity's Anti-Slavery Statement, however, does not provide sufficient information in detailing its actions against modern slavery.
10.4a-c Non-Discrimination	Conformance	The Entity has implemented both the Manual of Personnel and Code of Ethics to address Discrimination and is committed to ensuring

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		<p>equal opportunities and a workplace free from discriminatory practices. Further information is available in the Manual of Personnel, section 5: https://www.everest.al/sustainability/manual-of-personnel and Code of Ethics, Article 5.3: https://www.everest.al/sustainability/code-of-ethics/</p>
10.5 Communication and engagement	Conformance	The Entity has developed and implemented the Employee Communication and Engagement Annual Plan, detailing the methods (such as e-mail, display on the notice board, town hall meetings, training, and focused group discussions) and frequency of communications and the different types of engagement levels (Inform, Consult, Involve, Collaborate and Empower). It communicates with its Workers without threat of reprisal, intimidation, Violence, or Harassment.
10.6a-g Violence and Harassment	Conformance	<p>The Entity has implemented the Code of Ethics, which addresses its position related to Violence and Harassment: https://www.everest.al/sustainability/code-of-ethics/</p> <p>The Entity communicates with its Workers without threat of reprisal, intimidation, violence, or harassment.</p>
10.7a-c Remuneration	Minor Non-Conformance	<p>The Entity's Manual of Personnel defines compensation and benefits. Salary payments are made monthly into the Workers' bank account. Worker salaries exceed Albania's legal minimum wage. Overtime hours are compensated at 125% for normal working hours and 150% on holidays.</p> <p>Social security and health insurance contributions are made by both the Entity and employees, which are deposited with the Ministry of Finance every month, and the related records are checked.</p> <p>Whilst the national Living Standard Measurement Survey and recent price index study by the National Statistical Institute of Albania is available, the Entity has not conducted a formal living wage assessment specific to its operations in line with national and international methodologies</p>
10.8a-c Working Time	Conformance	The Entity's working hours rules, which include a standard 40-hour week (in accordance with Albanian labour laws), are defined in the Manual of Personnel, Section 8. The Entity operates a three shift system and Overtime is occasional. Working hours are recorded using face recognition technology installed near the entry/security gate.
10.9a-b Informing Workers of Rights	Conformance	The Entity provides various training and communications to inform Workers about their rights, including during the employee's induction program.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Minor Non-Conformance	The Entity has implemented an Occupational Health and Safety (OH&S) Management System that includes defined responsibilities, an OH&S Policy and objectives, relevant procedures and formation of an OH&S Committee. A risk assessment has been carried out, including for the foundry (Cathouse) and powder coating areas by an external agency. Training is provided to Workers on an ongoing basis, e.g.,

CRITERION	RATING	COMMENT
		<p>training on various dates. The Entity's OH&S Management System is certified under ISO 45001:2018.</p> <p>However, the risk assessment for the foundry does not identify the correct personal protective equipment (PPE) requirements. Additionally, some Workers in the high-noise areas including powder coating and the extrusion press, were not wearing the appropriate PPE (earplugs). Additionally, there is no provision of side handrails on various stairs. Also, periodic monitoring of fire safety equipment is not undertaken with non-functional smoke detectors in the finished goods warehouse found, and accumulated plastic packaging waste adds to the fire risk.</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity has implemented a system for the periodic review and disclosure of leading and lagging OH&S indicators, and records data on the Accident Frequency Rate (AFR), Lost Time Injuries (LTI), safety training hours, near misses And toolbox talks. Peer benchmarking is undertaken using regional data for the AFR and LTI.</p> <p>Performance indicators are disclosed in the Sustainability Report, page 36: https://www.everest.ai/sustainability/sustainability-report/</p>
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity engages with Workers on Health and Safety topics (Health & Safety risks, use of PPE and their replacement, chemical safety, and a reporting mechanism for OH&S matters). Employee engagement is achieved through various means, including the Safety Committee, daily toolbox talks, and safety training on identified topics. The Safety Committee, which comprises of management and elected Workers' representatives; meet quarterly and meeting minutes are recorded.</p>

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	24 April 2026	Initial Certification Audit – Full Certification