

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# Nemak México, S.A. Plants 1 & 2

CERTIFICATE NUMBER

542

ASI STANDARD

PERFORMANCE  
STANDARD  
(V3.1 2023)

CERTIFICATION LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITING FIRM

DNV BUSINESS  
ASSURANCE  
SERVICES UK LTD.

DATE OF ISSUE

23 APRIL 2026

DATE OF EXPIRY

22 APRIL 2029

CERTIFIED SINCE

23 APRIL 2026

## AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. Hall', 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

Manufacturing and associated supply chain activities at the Nemak México, S.A. Plants 1 & 2 Facilities in Nuevo León, México, encompassing production processes, operational activities, and supply chain management for high-quality Aluminium components for the automotive industry.

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	Nemak S.A.B de C.V
ENTITY NAME	Nemak México, S.A. Plants 1 & 2
CERTIFICATION SCOPE	Manufacturing and associated supply chain activities at the Nemak México, S.A. Plants 1 & 2 Facilities in Nuevo León, México, encompassing production processes, operational activities, and supply chain management for high-quality Aluminium components for the automotive industry.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>• Casthouses</li><li>• Material Conversion</li></ul>
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none"><li>• Initial Certification Audit</li></ul>
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>• 10 – 21 November 2025</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>• 26 January 2026</li></ul>
AUDIT SCOPE	<p>The Audit Scope included the Nemak México, S.A. Plants 1 &amp; 2 production units located in Nuevo León, México.</p> <p>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	<p>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.</p>
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><li><input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.</li><li><input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.</li></ul>

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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 23 April 2026 – 22 April 2029

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NEXT AUDIT TYPE Surveillance Audit

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NEXT AUDIT DATE 22 October 2027

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CERTIFICATE NUMBER 542

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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. ('Nemak' or the 'Nemak Group') is a provider of lightweighting solutions for the global automotive industry, specialising in the development and manufacture of Aluminium components for e-mobility, structure and chassis and Internal Combustion Engine (ICE) powertrain applications. Its operations in México are primarily concentrated in the states of Nuevo León and Coahuila, where it maintains production plants dedicated to manufacturing cylinder heads, engine blocks, transmission cases, and lightweight structural components. Nemak currently employs approximately 24,000 people at 38 production facilities worldwide.

Nemak México S.A. in Nuevo León, operates multiple machining and other production lines across several business units to produce Aluminium components for the automotive industry such as engine blocks, structural components and battery trays.

The Nemak México S.A. business unit includes the Plants 1 & 2 production units (the 'Entity'). The Entity commenced operations in 1981 and annually produces approximately 4.2 million units of complex Aluminium components for the automotive industry such as engine blocks, primarily supplied to the European and Mexican markets. Approximately 2,500 Workers are employed, including 360 female Workers.

The Entity operates alongside Plants 3 & 4, Plants 5 & 6, High-Pressure Die Casting plant (HPDC), the Machining Plant, the Electric Mobility Centre (EMC) and the Melting Centre. Together, these production units are located at Libramiento Arco Vial Km. 3.8, García Nuevo León in México, an industrial area for which there are no sensitive receptors identified. These production units collectively employ over 10,000 Workers.

## 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	The Entity has implemented systems to maintain knowledge of and ensure Compliance with Applicable Law. It was demonstrated that legal Compliance requirements are assessed through external audits by a contracted company and that the legal requirements applicable to the Entity are monitored through the defined system.
1.2 Anti-Corruption	Conformance	<p>The Entity acts against Corruption in all its forms, including Extortion and Bribery, in accordance with Applicable Law and current international standards through the implementation of its Anti-Corruption Policy, available at: <a href="https://www.nemak.com/media/3508/anti-corruption-policy.pdf">https://www.nemak.com/media/3508/anti-corruption-policy.pdf</a></p> <p>The Entity has engaged an external auditor on an annual basis to verify its financial transactions. The Entity provides periodic training on anti-Bribery topics to its employees.</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has implemented a Code of Conduct that includes principles relevant to Environmental, Social and Governance (ESG) performance, available at: <a href="https://www.nemak.com/media/3500/code-of-conduct-english.pdf">https://www.nemak.com/media/3500/code-of-conduct-english.pdf</a></p> <p>The Entity has demonstrated that all Workers receive training on the Code of Conduct during the induction process for new Workers and annually during compliance campaigns.</p>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has implemented Policies consistent with ESG practices. These Policies are approved by senior operations management. Relevant Policies include:</p> <p>The Sustainability Model: <a href="https://www.nemak.com/en/sustainability/">https://www.nemak.com/en/sustainability/</a></p> <p>Global Health, Safety, Environmental, and Energy Policy: <a href="https://www.nemak.com/media/3526/hse-policy.pdf">https://www.nemak.com/media/3526/hse-policy.pdf</a></p> <p>Global Human Rights Policy: <a href="https://www.nemak.com/media/3520/global-human-rights-policy-2025-v2.pdf">https://www.nemak.com/media/3520/global-human-rights-policy-2025-v2.pdf</a></p> <p>Anti-Corruption Policy: <a href="https://www.nemak.com/media/3508/anti-corruption-policy.pdf">https://www.nemak.com/media/3508/anti-corruption-policy.pdf</a></p> <p>Code of Conduct: <a href="https://www.nemak.com/media/3500/code-of-conduct-english.pdf">https://www.nemak.com/media/3500/code-of-conduct-english.pdf</a></p> <p>Corporate Citizenship Policy: <a href="https://www.nemak.com/media/3133/corporate-citizenship-policy-public.pdf">https://www.nemak.com/media/3133/corporate-citizenship-policy-public.pdf</a></p> <p>Anti-Money Laundering and Sanctions Compliance Policy: <a href="https://www.nemak.com/media/2578/anti-money-laundering-and-sanctions-compliance-policy.pdf">https://www.nemak.com/media/2578/anti-money-laundering-and-sanctions-compliance-policy.pdf</a></p>
2.2a-c Leadership	Conformance	The Entity's senior management has demonstrated leadership and commitment to the Integrated Management System and has appointed a Management Representative to lead its implementation. This role has the authority to implement, communicate and

CRITERION	RATING	COMMENT
		guarantee all requirements, standards and procedures linked to the implementation of the ASI Performance Standard, including ESG Policies.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity's Integrated Management System is independently certified to the ISO 14001:2015 Standard for Environmental Management Systems.
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has documented and implemented a Social Management System, including a management manual, procedures and a self-assessment on the Ecovadis platform.
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has implemented and maintains a Sustainable Procurement Policy, covering ESG issues in accordance with the principles of this Standard:  <a href="https://nemak.com/media/2842/sustainable-purchasing-policy.pdf">https://nemak.com/media/2842/sustainable-purchasing-policy.pdf</a></p> <p>The Entity has further implemented the Global Business Code for Suppliers covering ESG issues. The Global Business Code for Suppliers is communicated to all relevant suppliers and is available at:  <a href="https://nemak.com/media/2609/nemak-business-code-for-suppliers_public.pdf">https://nemak.com/media/2609/nemak-business-code-for-suppliers_public.pdf</a></p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity as no New Projects or Major Changes have occurred since the Entity became an ASI member in 2022. Environmental, social, cultural, and Human Rights Impact Assessments are implemented in each of the Entity's various departments. The identified social, environmental, Health and Safety, and governance risks were assessed, and the associated control measures have been established and implemented.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity as no New Projects or Major Changes have occurred since the Entity became an ASI member in 2022. Environmental, social, cultural, and Human Rights Impact Assessments are implemented in each of the Entity's various departments. The identified social, environmental, Health and Safety, and governance risks were assessed, and the associated control measures have been established and implemented.
2.7a-f Emergency Response Plan	Conformance	The Entity has established and implemented an Emergency Response Planning Management Process and Emergency Response Plans, undertaken in collaboration with potentially affected Stakeholder groups. The Entity has also conducted comprehensive environmental and safety planning exercises. The Emergency Response Plans are available at: <a href="https://www.nemak.com/media/3049/ms-pg-447-01-respuesta-a-emergencias-rev-18-1.pdf">https://www.nemak.com/media/3049/ms-pg-447-01-respuesta-a-emergencias-rev-18-1.pdf</a>
2.8a-d Suspended Operations	Conformance	The Entity has developed and implemented a Resilience Plan to address a potential operational suspension scenario. The Plan aims to ensure the Entity's ability to respond to operational suspensions while minimising economic, social, and environmental impacts.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has developed a process for assessing potential risks, including ESG risks, in merger or acquisition events. However, no mergers or acquisitions have occurred recently, nor are any currently planned.

CRITERION	RATING	COMMENT
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity systematically reviews ESG issues in its planning and Due Diligence processes. The Entity has implemented a relevant process and procedure. Closure, decommissioning, and divestments are managed at a Group level. No plans for closure, decommissioning, or divestment of the Entity were observed during the Audit.
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity has prepared and issued a Sustainability Report that addresses governance and reports on its performance across aspects such as environment and energy, Labour and Human Rights, work conditions, Occupational Health and Safety (OH&amp;S), responsible sourcing, corporate citizenship and public charity.</p> <p>The 2024 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> <p>The 2024 GRI Index is available at:  <a href="https://nemak.com/media/3448/nemak_ia_2024-gri_eng.pdf">https://nemak.com/media/3448/nemak_ia_2024-gri_eng.pdf</a></p>
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity will disclose information on Material fines, judgments, penalties and non-monetary sanctions for non-compliance with Applicable Law if they occur. The Entity has not received any fines as disclosed in the 2024 Annual Report, 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 Entity has made a further disclosure on (the absence of) Material fines and judgements in the GRI Index, page 31:  <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>
3.3a-c Payments to Governments	Conformance	<p>The Entity pays taxes adequately, as evidenced by the debt clearance certificates issued the relevant federal, state, and municipal Governments.</p> <p>The Entity's global Anti-Corruption Policy states that 'It is strictly prohibited to perform acts of Corruption or Bribery when engaging with any kind of authority including Government officers or Government-owned entities, as well as members of political parties, or candidates for public offices'. The Entity does not make any direct or indirect financial or in-kind political contributions for political influence or lobbying purposes, as confirmed by the existing audit and assurance systems. All payments are tracked and documented with receipts.</p> <p>The Anti-Corruption Policy and Annual Report are available at:  <a href="https://www.nemak.com/media/3508/anti-corruption-policy.pdf">https://www.nemak.com/media/3508/anti-corruption-policy.pdf</a> and  <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> (page 134 onwards)</p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has established a 'Transparency Hotline' that can be accessed on the Entity's website, bulletin boards and intranet. Direct and indirect Workers, suppliers, community members and other Stakeholders can anonymously submit reports to the Transparency Hotline and indicate how they wish to be contacted. The Transparency Hotline is available at:  <a href="https://secure.ethicspoint.com/domain/media/en/gui/97874/index.html">https://secure.ethicspoint.com/domain/media/en/gui/97874/index.html</a></p>

CRITERION	RATING	COMMENT
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity has conducted a Life Cycle Assessment (LCA) on the impacts of its main Products for which Aluminium is considered or used. The LCA assessment was conducted using the Group level Life Cycle Assessment Procedure applicable to all Nematik business units. The procedure defines the accountability for LCA's, procedural controls and reporting specifications. The Entity demonstrated that it uses the ISO 14040/44 LCA methodology to estimate a Product Carbon Footprint (PCF) using a 'Cradle-to-Gate' approach. This assessment guides the Entity's sustainability strategy and improves understanding of the environmental impacts of its Products throughout the value chain.</p> <p>In 2025, the Entity prepared the Life Cycle Assessment Report resulting from a survey of approximately 70% of its Products. All main Product lines were evaluated.</p> <p>Information on the Entity's LCA assessment process is available in the Annual Report, page 38:  <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>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity defined in its Corporate Life Cycle Assessment Procedure the method for disclosing data when requested by clients; however, to date, there have been no formal requests from clients. The Entity contracted the Sphera platform to validate the data and disclose the Life Cycle Assessment report.</p> <p>Information on the Entity's LCA assessment process is available in the Annual Report, page 38:  <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>
4.2 Product Design	Conformance	<p>As part of the Nematik Group, the Entity has established a procedure for new Product development which stipulates a process for the selection and utilisation of materials that considers factors such as improved process efficiency, equipment and load matching, process optimisation, service life, convenient maintenance and savings, collection of Scrap and disposal.</p> <p>The Nematik Group aims for at least 75% of all projects in its Research and Development (R&amp;D) portfolio to include sustainability-related goals and Key Performance Indicators (KPIs) are defined to measure R&amp;D progress. The Entity quantifies the impact its R&amp;D projects have on the Group's broader sustainability goals.</p> <p>Information on the Entity's sustainable design approach is available in the Annual Report, pages 63 to 64:  <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>
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity has established a Management System certified to ISO 14001 and ISO 9001 which defines Scrap reduction targets. All Products rejected by the Entity are 100% recycled (separated by alloy composition) and reused in the production process.</p> <p>Furthermore, the Entity demonstrated that the Scrap generated in the foundry and machining units are directed to the Nematik México's Melting Centre, which is located in the same industrial park.</p>

CRITERION	RATING	COMMENT
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	<p>As part of the Nematik Group, the Entity has implemented a strategy to increase the rates of recycled materials it uses, with well-defined deadlines and targets. The Entity monitors the use of recycled material in its Products and aligned with the principles of the Circular Economy, aims to increase the proportion of recycled content in new Product lines.</p> <p>The Entity's approach to recycling and the Circular Economy is disclosed in its Annual Report, pages 56-59 and 63:  <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>
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The life cycle of the Entity's Products follows the profile of the Mexican automotive industry. Upon reaching the End of Life, the vehicle is scrapped and its materials are segregated. Aluminium returns to the market through recycling from alloy suppliers.</p> <p>The Entity maintains a strong relationship with suppliers and requests that they certify to relevant ESG standards.</p> <p>In Mexico, 62% of the Aluminium used in Nematik's operations comes from recycled material. The Entity has approximately 99 types of Scrap obtained from the main recycled (non-Primary) Aluminium alloy suppliers, who seek End of Life Nematik products from Scrap dealers in the automotive market as part of their raw material acquisition strategy.</p>
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity accounts for and publicly discloses its energy use and Greenhouse Gas (GHG) emissions annually, by source. All publicly disclosed energy data and GHG emissions are independently verified and validated before publication, and reported emissions are verified by Third Parties.</p> <p>The Entity's GHG emissions and energy use are disclosed in the México Plant Report, available at:  <a href="https://www.nematik.com/media/3551/mexico-asi-plant-report.pdf">https://www.nematik.com/media/3551/mexico-asi-plant-report.pdf</a></p> <p>The Entity's GHG emissions and energy use are also disclosed on a consolidated basis at Group level in the Annual Report and GRI Index 2024:  <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> and  <a href="https://www.nematik.com/media/3448/nematik_ia_2024-gri_eng.pdf">https://www.nematik.com/media/3448/nematik_ia_2024-gri_eng.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	Major Non-Conformance	The Entity has established a GHG Emissions Reduction Plan and a GHG Emissions Reduction Pathway consistent with a 1.5°C warming scenario, using projections of its volume development, energy

CRITERION	RATING	COMMENT
		<p>consumption and growth scenarios to track the progress towards its medium-term 2030 targets and 'net zero' by 2050 target.</p> <p>The Entity's GHG Emissions Reduction Plan and a GHG Emissions Reduction Pathway are disclosed in the Annual Report and GRI Index 2024, 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> (page 42) and  <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 Entity has not been able to demonstrate that its GHG procurement emissions intensity reduction performance is in line with its ASI Method-derived GHG Emissions Reduction Pathway. This is the first Certification Period in which the Entity has exceeded the required GHG procurement emissions trajectory performance. However, the Entity meets the ASI 'Criteria 5.3a and 5.4 Exemption Process' conditions and under the exemption rules, the Major Non-Conformance does not result in a Provisional Certification.</p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	<p>The Entity has developed and published a GHG Emissions Reduction Plan and a GHG Emissions Reduction Pathway with quantitative targets and trajectories through to 2050, aligned with the goal of achieving 'carbon neutrality' (i.e. 'net zero').</p> <p>The Entity has adopted a climate strategy within its GHG Emissions Reduction Plan that is consistent to the ASI Emissions Reduction Pathway Calculation Tool. The Plan outlines a GHG Emissions Reduction Pathway with specific quantitative targets over different time horizons, covering both operational and supply chain emissions.</p> <p>The Entity's GHG Emissions Reduction Plan and a GHG Emissions Reduction Pathway are disclosed in the Annual Report and GRI Index 2024, 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> (page 42) and  <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>
5.4 GHG Emissions Management	Major Non-Conformance	<p>The Entity has documented and locally implemented an Integrated Environmental Management System and holds a valid ISO 14001 certificate.</p> <p>The Entity's emissions management is supported by an integrated digital tool that collects and consolidates environmental performance data, including operational information and relevant invoices. Energy consumption and GHG emissions by source are accounted for, and publicly disclosed on an annual basis, undergoing independent verification and validation prior to publication. Scopes 1, 2 and 3 GHG emissions are calculated and reported at the corporate level.</p> <p>The Entity has not been able to demonstrate that its GHG procurement emissions intensity reduction performance is in line with its ASI Method-derived GHG Emissions Reduction Pathway This is the first Certification Period in which the Entity has exceeded the required GHG procurement emissions trajectory performance. However, the Entity meets the ASI 'Criteria 5.3a and 5.4 Exemption Process' conditions and under the exemption rules, the Major Non-Conformance does not result in a Provisional Certification.</p>

CRITERION	RATING	COMMENT
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Conformance	<p>The Entity quantifies and reports its Emissions to Air of particulate matter and volatile organic compounds that may have adverse effects on humans and the environment following the conditions of its environmental licenses. The Entity is ISO 14001:2015 certified. Its Emissions to Air are managed through continuous monitoring and improvement of its operational controls.</p> <p>The Entity discloses technical reports on its Emissions to Air at a Group level in the GRI Index, page 20, and at Entity level in the México Plant Report, pages 9 to 10:  <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>  <a href="https://www.nemak.com/media/3551/mexico-asi-plant-report.pdf">https://www.nemak.com/media/3551/mexico-asi-plant-report.pdf</a></p>
6.2a-g Discharges to Water	Conformance	<p>The Entity identifies, assesses, and quantifies Material Discharges to Water from its activities. It implements control plans to minimise exposure to and impacts from Discharges to Water. The Entity monitors the effectiveness of the control plans periodically, reviews the control plans regularly, and, in the case of changes in risk or non-conformance, publicly discloses its pollutant discharge information and the updated control plan.</p> <p>Information on the quantity and quality of effluent discharges is publicly available and can also be accessed on the Mexican Government's website. The Entity discloses Discharges to Water at a Group level in the Annual Report, pages 66 to 67, and at an Entity level in the México Plant Report, page 11:  <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> and  <a href="https://www.nemak.com/media/3551/mexico-asi-plant-report.pdf">https://www.nemak.com/media/3551/mexico-asi-plant-report.pdf</a></p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has assessed the major risk areas of its operations for Spills and Leakages in relation to environmental aspects and associated impacts. The Entity has implemented a plan that includes compliance controls and a monitoring program to prevent, detect and remediate any Spills and Leakages. The Plan is incorporated into the Entity's Emergency Response Plan at:  <a href="https://www.nemak.com/media/3049/ms-pg-447-01-respuesta-a-emergencias-rev-18-1.pdf">https://www.nemak.com/media/3049/ms-pg-447-01-respuesta-a-emergencias-rev-18-1.pdf</a></p> <p>Further information is available in the México Plant Report, page 12:  <a href="https://www.nemak.com/media/3551/mexico-asi-plant-report.pdf">https://www.nemak.com/media/3551/mexico-asi-plant-report.pdf</a></p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity has implemented systems to report and communicate to affected parties regarding potential impacts of significant Spills. Emergency Response Plans are established and regularly reviewed and tested. The Entity has implemented systems and a reporting culture to address and disclose potential significant Spills.</p> <p>Since the Entity became an ASI member, there have been no significant incidents of Spills or Leakages.</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity mitigates the Material impacts from Waste through the recycling of Wastes according to its Solid Waste Management Plan. The disposal of Hazardous Waste complies with the applicable legal requirements.</p>

CRITERION	RATING	COMMENT
		<p>The Entity discloses the quantity of Hazardous and Non-Hazardous Waste generated from its activities at a Group level in the Annual Report, page 62, and at an Entity level in the México Plant Report, page 13:</p> <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> and</p> <p><a href="https://www.nemak.com/media/3551/mexico-asi-plant-report.pdf">https://www.nemak.com/media/3551/mexico-asi-plant-report.pdf</a></p>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Conformance	<p>The Entity's Dross is stored on-site in accordance with legal and permitting requirements. Dross is appropriately identified and segregated by type. The Entity maintains Waste statistics documented in the Annual Waste Report. Dross is sent to Nematik Melting Centre for treatment. Aluminium is recovered and recycled. Slag that cannot be recovered is sent for environmentally sound treatment and disposal, in accordance with its Waste classification and applicable legal requirements. Disposal is carried out exclusively by licensed environmental service providers, with full documentation, traceability, and verification of compliance at receiving facilities.</p>
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has mapped its water capture and use by source and type, and disclosed the data at a Group level in the Annual Report, page 67, and at an Entity level in the México Plant Report, page 10:</p> <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> and</p> <p><a href="https://www.nemak.com/media/3551/mexico-asi-plant-report.pdf">https://www.nemak.com/media/3551/mexico-asi-plant-report.pdf</a></p> <p>As part of its environmental risk management framework, Nematik conducts periodic water risk assessments using internationally recognised methodologies. These assessments enable the identification of facilities exposed to high or very high levels of water stress.</p>
7.2a-e Water Management	Conformance	<p>Nematik has undertaken periodic water risk assessments using internationally recognised methodologies, which determine that the Entity is located in an area that has historically experienced severe water shortages.</p> <p>The Entity's approach to water management is outlined in the Annual Report, pages 66-67:</p> <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>
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has assessed the risk and Materiality of potential impacts on Biodiversity and Ecosystem Services arising from land use and activities within the Area of Influence using the Integrated Biodiversity Assessment Tool (IBAT) tool (<a href="https://www.ibat-alliance.org">https://www.ibat-alliance.org</a>). Based on the 2025 report 'Assessment of the Impacts and Risks of the Operation</p>

CRITERION	RATING	COMMENT
		of the Garcia Industrial Unit in Mexico on Biodiversity and Ecosystem Services', the Entity concluded that the risks to Biodiversity and Ecosystem Services are classified as low.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity. The Entity assessed the risk and Materiality of potential impacts on Biodiversity and Ecosystem Services arising from land use and activities within the Area of Influence through the IBAT tool ( <a href="https://www.ibat-alliance.org">https://www.ibat-alliance.org</a> ). Based on the 2025 report 'Assessment of the Impacts and Risks of the Operation of the Garcia Industrial Unit in Mexico on Biodiversity and Ecosystem Services', it concluded that the risks to Biodiversity and Ecosystem Services are classified as low.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity. The Entity assessed the risk and Materiality of potential impacts on Biodiversity and Ecosystem Services arising from land use and activities within the Area of Influence through the IBAT tool ( <a href="https://www.ibat-alliance.org">https://www.ibat-alliance.org</a> ). Based on the 2025 report 'Assessment of the Impacts and Risks of the Operation of the Garcia Industrial Unit in Mexico on Biodiversity and Ecosystem Services', it concluded that the risks to Biodiversity and Ecosystem Services are classified as low.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity as no Priority Ecosystem Services have been identified. The Entity has assessed the risk and Materiality of potential impacts on Biodiversity and Ecosystem Services from land use and activities within the Area of Influence and classified the risk as low.
8.4 Alien Species	Conformance	The Entity has implemented procedures and preventative measures that proactively prevents the accidental or deliberate introduction of exotic species that may have significant adverse impacts on Biodiversity in the Area of Influence. No invasive species that could negatively impact Biodiversity and Ecosystem Services were identified.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity prevents and takes all possible measures to ensure the preservation of World Heritage Sites. There are no listed World Heritage Properties in the Entity's Area of Influence. The Entity is not adjacent to any terrestrial or inland Protected Area.
8.6a-d Protected Areas	Conformance	The Entity prevents and takes all possible measures to ensure the preservation of World Heritage Sites. There are no listed World Heritage Properties in the Entity's Area of Influence. The Entity is not adjacent to any terrestrial or inland 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	Conformance	The Entity has implemented its Human Rights Due Diligence process, incorporating a risk assessment for issues related to Human Rights and a relevance matrix to map the impact and importance of communities within the Area of Influence.

CRITERION	RATING	COMMENT
		<p>The principles of the Entity's Human Rights Policy are based on the UN Universal Declaration of Human Rights, the Fundamental Principles and Rights at Work of the International Labor Organisation (ILO), the Guiding Principles of the United Nations Global Compact and National Legislation.</p> <p>The report produced following implementation of the Entity's Human Rights Due Diligence process identified that the Entity did not cause or contribute to adverse impacts on Human Rights in its Area of Influence. Through a Strengths, Weaknesses, Opportunities, and Threats (SWOT) matrix, the Entity identified and assessed the level of importance of Communities in its Area of Influence, with development actions divided into four pillars: active involvement with the community; strengthening social bonds; contribution to local development; and positively impacting people's lives through employability.</p> <p>The Entity's Human Rights Policy is available at:  <a href="https://www.nemak.com/media/3520/global-human-rights-policy-2025-v2.pdf">https://www.nemak.com/media/3520/global-human-rights-policy-2025-v2.pdf</a></p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity has implemented a program that promotes gender equality and women's empowerment through the Global Diversity Policy and women's empowerment principles to promote an inclusive and diversified workplace where all Workers, regardless of their gender, have equal opportunities and are valued for their skills and contributions. Information on this program is available at:  <a href="https://www.weps.org/company/nemak">https://www.weps.org/company/nemak</a></p> <p>Furthermore, the Entity works to eliminate any form of gender discrimination in its Policies and practices. It has adopted measures to ensure equal pay for men and women performing similar roles, as well as to prevent sexual Harassment and other forms of gender-based violence.</p> <p>The effectiveness of measures taken to promote gender equity is reported annually through the Bloomberg Gender Equality Index (GEI) Survey: <a href="https://nemak.com/media/3343/bloomber-gei-v2.pdf">https://nemak.com/media/3343/bloomber-gei-v2.pdf</a></p>
9.3a-i Indigenous Peoples	Conformance	<p>The Entity has established a Human Rights Policy, affirming its commitment to respecting Human Rights and recognising the importance of preserving and respecting cultural diversity, including the rights of Indigenous Peoples.</p> <p>The Entity has researched and identified the geographic areas where Indigenous communities have a historical or current presence. No Indigenous Peoples, tribes or communities were identified near the Entity's Area of Influence. The Entity's Human Rights Policy is available at: <a href="https://www.nemak.com/media/3520/global-human-rights-policy-2025-v2.pdf">https://www.nemak.com/media/3520/global-human-rights-policy-2025-v2.pdf</a></p> <p>The Atlas of the Indigenous Peoples of Mexico is available at: <a href="https://atlas.inpi.gob.mx/distribucion-por-entidad-federativa/">https://atlas.inpi.gob.mx/distribucion-por-entidad-federativa/</a></p>
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	<p>This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not present or directly affected by the Entity's operations.</p>

CRITERION	RATING	COMMENT
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not present or directly affected by the Entity's operations.
9.5a Cultural and Sacred Heritage – Identification	Not Applicable	This Criterion does not apply to the Entity, as there are no sacred sites or values, or cultural heritage within the Entity's Area of Influence according to the list of World Heritage Sites declared by UNESCO ( <a href="https://www.unesco.org/en">https://www.unesco.org/en</a> ). Indigenous Peoples or their lands, territories and resources are not present or directly affected by the Entity's operations.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion does not apply to the Entity, as there are no sacred sites or values, or cultural heritage within the Entity's Area of Influence according to the list of World Heritage Sites declared by UNESCO ( <a href="https://www.unesco.org/en">https://www.unesco.org/en</a> ). Indigenous Peoples or their lands, territories and resources are not present or directly affected by the Entity's operations.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as there are no ongoing or planned expansion projects that will require displacement.
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity respects the legal and customary rights and interests of Local Communities in their lands, means of subsistence, and use of natural resources. Annually, the Entity selects social projects to be funded through fiscal resources, incentives, and internal volunteering.</p> <p>The Entity conducted a 'Corporate Citizenship Materiality Assessment' through interviews with various internal and external Stakeholders within its Area of Influence to identify the needs of the Communities it could support, as well as the potential negative impacts it could avoid and mitigate.</p> <p>The Entity demonstrated that it regularly engages with local communities through various social and environmental initiatives.</p> <p>The Entity recognises and periodically evaluates the real and potential impacts of its operations on local communities, especially with regard to environmental and natural resource issues. Although the Entity has not identified any significant negative impacts, actual or potential, on local communities, it remains committed to proactively addressing potential risks, monitoring key environmental parameters, , and ensures full Compliance with legal requirements.</p> <p>Further information on how the Entity manages its impacts on Communities is available in the México Plant Report, pages 4-5: <a href="https://nemak.com/media/3551/mexico-asi-plant-report.pdf">https://nemak.com/media/3551/mexico-asi-plant-report.pdf</a></p>
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Conformance	<p>The Entity has established and implemented the Nematik Global Business Code for Suppliers which addresses Conflict-Affected and High-Risk Areas (CAHRAs) and outlines the use of tools to identify possible high-risk areas and materials, as well as the implementation of the OECD's five-step process. The Entity ensures that risk mitigation measures are taken if any potential high-risk issues are identified. Third Party assessments are undertaken by EcoVadis which include</p>

CRITERION	RATING	COMMENT
		environment, Labour and Human Rights, ethics and sustainable purchasing aspects.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	<p>The Entity has established and implemented the Nemak Global Business Code for Suppliers which addresses CAHRAs and outlines the use of tools to identify possible high-risk areas and materials, as well as the implementation of the OECD's five-step process. The Entity ensures that risk mitigation measures are taken if any potential high-risk issues are identified. Third Party assessments are undertaken by EcoVadis which include environment, Labour and Human Rights, ethics and sustainable purchasing aspects.</p> <p>The Entity has demonstrated implementation of the Record of Risk Committee. This includes systematic mapping, identification and mitigation of Corporate Social Responsibility (CSR) risks. The Entity further uses Artificial Intelligence (AI) to support social media and news, financial assessments and Third Party CSR assessments. The Entity has implemented its publicly available 'Transparency Hotline' to allow Stakeholders to report violations or suspected violations related to Human Rights and all other aspects included in the Global Business Code for Suppliers.</p>
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	The Entity has established and implemented the Nemak Global Business Code for Suppliers which addresses CAHRAs and outlines the use of tools to identify possible high-risk areas and materials, as well as the implementation of the OECD's five-step process. The Entity ensures that risk mitigation measures are taken if any potential high-risk issues are identified. Third Party assessments are undertaken by EcoVadis which include environment, Labour and Human Rights, ethics and sustainable purchasing aspects.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	This Audit undertaken against the ASI Performance Standard has audited the Entity's Due Diligence practices regarding CAHRAs.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The Entity has reported on its Due Diligence practices through its 2024 Annual Report, pages 71 to 78: <a href="https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf">https://investorcloud.s3.amazonaws.com/nemak/InformacionFinanciera/ReportesAnuales/IA-2024-en.pdf</a>
9.9 Security practice	Conformance	The Entity's Human Rights risk assessment did not identify Material risks related to security practices. Worker interviews confirmed that there are no known Human Rights violations caused by the security service. Security is operated by a trained and licensed external service provider, which is committed to abiding by the Entity's Human Rights Policy and Business Code for Suppliers.
<b>10. LABOUR RIGHTS</b>		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity respects the rights of Workers to associate with Unions freely, seek representation and join Workers Councils as defined in the Human Rights Policy and the Code of Conduct, both of which address Freedom of association and Collective Bargaining. The Human Rights Policy and the Code of Conduct are available at: <a href="https://www.nemak.com/media/3520/global-human-rights-policy-2025-v2.pdf">https://www.nemak.com/media/3520/global-human-rights-policy-2025-v2.pdf</a> and

CRITERION	RATING	COMMENT
		<a href="https://www.nemak.com/media/3500/code-of-conduct-english.pdf">https://www.nemak.com/media/3500/code-of-conduct-english.pdf</a>
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 Entity operates in a country where Applicable Law does not restrict the right to Freedom of Association and Collective Bargaining.
10.2a-c Child Labour	Conformance	The Entity has implemented a Human Rights Policy based on the United Nations (UN) Guiding Principles and is committed to respecting Human Rights and not using or supporting Child Labour. The Entity does not employ Workers under the age of 18 years.
10.3a-c Forced Labour	Conformance	<p>The Entity has implemented a Human Rights Policy referring to the UN Guiding Principles with a commitment against modern slavery and to not use or support any form of Forced Labour or Human Trafficking. The Entity does not require Recruitment Fees from Workers or for Migrant Workers to make security deposits for the use of accommodation.</p> <p>The Entity's annual Modern Slavery Statement is 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>The Entity has implemented a Global Diversity and Inclusion Policy with a commitment to respect Human Rights and not to engage in or support Discrimination under any circumstances: <a href="https://www.nemak.com/media/3398/diversity-inclusion-policy-2021.pdf">https://www.nemak.com/media/3398/diversity-inclusion-policy-2021.pdf</a></p>
10.5 Communication and engagement	Conformance	As defined in the Code of Conduct and Human Rights Policy, the Entity ensures open communication and direct engagement with Workers and their representatives regarding working conditions and the resolution of labour or compensation issues without the threat of reprisal, intimidation, Violence or Harassment.
10.6a-g Violence and Harassment	Conformance	The Entity has developed, implemented and maintained systems, Policies and procedures to manage issues related to disciplinary practices. In consultation with Workers and their representatives, the Entity has established a Code of Ethics against Violence and Harassment. A communication channel involving senior management is available to raise issues, ensuring resolutions are handled according to an internal procedure for managing complaints. Workers receive training on Violence and Harassment.
10.7a-c Remuneration	Conformance	The Entity respects Workers' rights to a minimum wage and a work contract that ensures payment for a standard working day in accordance with local legislation. The Entity pays wages in accordance with each Workers' individual employment contract. The Entity provides Workers with information on working hours and payment calculations.
10.8a-c Working Time	Conformance	The Entity complies with Applicable Law and industry standards regarding Working Time, public holidays and paid annual leave. Working Time is incorporated into the Collective Bargaining Agreement and all employment contracts.

CRITERION	RATING	COMMENT
10.9a-b Informing Workers of Rights	Conformance	<p>The Entity provides Workers with an employee handbook that includes information on salary and benefits, Working Time, Overtime, attendance, absenteeism, holidays, communication procedures, disciplinary norms and appeal processes. The Entity's Code of Conduct outlines employees' legitimate rights and interests, such as Freedom of Association and the right to Collective Bargaining through voluntary participation in Labour Unions.</p> <p>Workers are informed of their rights through training on Policies, Collective Bargaining agreements, basic introduction training, employment contracts and newsletters.</p>

## 11. OCCUPATIONAL HEALTH AND SAFETY

11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity has established a documented Occupational Health and Safety (OH&amp;S) Management System in accordance with ISO 45001, which is integrated into its Management System. The Entity has implemented the Nematik Group Policy, which includes the Health and Safety Policy. The Entity's Health and Safety goals are defined and reviewed at regular Safety Committee meetings and the annual management review.</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity periodically reviews its OH&amp;S Management System through monthly safety meetings, annual legal compliance evaluations, annual internal audits in alignment with ISO 45001:2018 and management review meetings. When any control gap is identified, the review is conducted to assess whether the potential corrective and/or preventive actions should be implemented.</p> <p>Performance against OH&amp;S objectives and targets, and the comparative analysis of performance with peer Businesses and leading practices including leading and lagging indicators are disclosed in the Annual Report, pages 15-16:  <a href="https://www.nematik.com/media/3551/mexico-asi-plant-report.pdf">https://www.nematik.com/media/3551/mexico-asi-plant-report.pdf</a></p>
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity has implemented a system of Workers' consultation and participation in Health and Safety. Workers are encouraged to report their concerns or advice on OH&amp;S issues themselves, or via the Worker representative. Management responds to the concerns and advice on OH&amp;S issues from Workers.</p> <p>The Entity has developed and implemented Policies, systems, procedures and processes that conform to employee engagement on OH&amp;S requirements. The Entity has a Multidisciplinary Committee which has been created to integrate actions from the OH&amp;S, environment and occupational hygiene areas, both internally and externally.</p> <p>The Entity maintains an official communications channel to receive reports of behaviour that violates the principles and principles and guidelines of the Code of Conduct, as well as violations of laws, regulations, policies and other internal rules. The channel can be accessed by all the Entity's Stakeholders, including employees, the Local Community, suppliers, customers and business partners.</p>

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### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	23 April 2026	Initial Certification Audit – Full Certification

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