ASI CERTIFICATION **PERFORMANCE STANDARD**

PRESENTED TO

Audi AG & Dr. Ing. h.c. F. Porsche AG–Porsche AG

CERTIFICATE NUMBER	ASI STANDARD	CERTIFICATION LEVEL	ASI ACCREDITED AUDITING FIRM
551	**PERFORMANCE STANDARD (V3.1 2023)**	**FULL CERTIFICATION**	**CERTAINABLE GMBH**
	DATE OF ISSUE	DATE OF EXPIRY	CERTIFIED SINCE
	22 MAY 2026	**31 MAY 2028**	**8 MAY 2026**

AUTHORISED BY

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

CERTIFICATION SCOPE

Central functions and the manufacture of 911 and Taycan models, boxer engines for the two-door sports cars, V8 engines for the four-door Porsche models and electric drives for the Taycan and Macan electric model series at the Porsche headquarters in Zuffenhausen, Germany.

AUDIT REPORT **PERFORMANCE STANDARD**

OVERVIEW

MEMBER NAME	Audi AG & Dr. Ing. h.c. F. Porsche AG
ENTITY NAME	Dr. Ing. h.c. F. Porsche AG
CERTIFICATION SCOPE	Central functions and the manufacture of 911 and Taycan models, boxer engines for the two-door sports cars, V8 engines for the four-door Porsche models and electric drives for the Taycan and Macan electric model series at the Porsche headquarters in Zuffenhausen, Germany.
SUPPLY CHAIN ACTIVITIES	• Material Conversion – Principles 1 to 4 (transition)
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	• Initial Certification Audit
AUDIT FIRM	Certainable GmbH
AUDIT DATE	• 13 – 14 November 2025
AUDIT REPORT SUBMISSION	• 26 February 2026
AUDIT SCOPE	The Audit Scope included the implementation and effectiveness of the environmental and energy management system at the Porsche Zuffenhausen site. It includes key management processes, major environmental and energy aspects, legal compliance, communication structures, emergency preparedness, and continuous improvement activities. Supply chain activities included in the Audit Scope: • Material Conversion – Principles 1 to 4 (transition) All applicable Criteria from Principles 1 to 4 in the ASI Performance Standard were included in the Audit Scope.
AUDIT OUTCOME	• Certification
AUDIT METHODOLOGY DECLARATION	The Auditors confirm that: ☑ The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report. ☑ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous. ☑ The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.

	☑ The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
CERTIFICATION PERIOD	22 May 2026 – 31 May 2028
NEXT AUDIT TYPE	Re-Certification Audit
NEXT AUDIT DATE	31 May 2028
CERTIFICATE NUMBER	551
	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

The Entity is based in Stuttgart, Germany, and serves as the historical headquarters and one of the main production facilities of Dr. Ing. h.c. F. Porsche AG. The Entity combines vehicle assembly, engine production, as well as administrative functions. It is the manufacturing location for the Porsche 911 model series and, since 2019, for the fully electric Porsche Taycan. The Entity is approximately 1,000,000 square metres in area.

The Facility plays a central role in Porsche's industrial strategy, brand identity, and innovation efforts. Located in a densely populated urban area, the Facility is directly adjacent to residential neighbourhoods and local infrastructure, making environmental and social considerations integral to operations. It is certified under ISO 14001 for environmental management and ISO 50001 for energy management.

The Entity is also ISO 45001 certified, and promotes employee development, apprenticeships, and local community engagement. Governance practices are guided by the Volkswagen Group's sustainability framework, including transparent reporting and Due Diligence aligned with the German Supply Chain Due Diligence Act (LkSG).

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	High	High	High	HIGH
RISKS	High	High	High	HIGH
PERFORMANCE	High	High	High	HIGH
OVERALL		HIGH		

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity maintains a compliance culture, underpinned by governance, transparent policies, and a management system ensuring adherence to applicable laws and ethical standards across all operations. It demonstrates governance through policies, a whistleblowing system, and a Compliance Management System. More information is available at: https://www.porsche.com/germany/legal/compliance/
1.2 Anti-Corruption	Conformance	The Entity upholds a 'zero-tolerance' Policy towards Corruption and Bribery. Its compliance framework, training programs, and reporting systems ensure ethical conduct across all operations and business relationships.
1.3a-e Code of Conduct	Conformance	The Entity has implemented a Code of Conduct for employees and business partners. Both Codes integrate ESG principles and are regularly reviewed to ensure ongoing alignment with international ethical and sustainability standards. The Codes are publicly available at: https://www.porsche.com/germany/legal/compliance/
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity maintains an Integrated Management System that ensures compliance, risk control, and sustainability governance across all operations. The system is ISO certified and continuously improved through internal reviews and executive oversight. Porsche publicly discloses information on environmental, social and governance (ESG) matters within its Annual Report and provides further supplementary content within its ESG addendum: https://www.porsche.com/germany/legal/compliance/ https://newsroom.porsche.com/en/sustainability/porsche-esg-addendum-29965.html
2.2a-c Leadership	Conformance	The Entity has assigned a Senior Management Worker accountable for sustainability, ESG governance and ASI Performance Standard implementation, who is supported by an established leadership framework and clear executive responsibilities.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity maintains an integrated, certified Management System for environment, energy, and Occupational Health and Safety, which has been developed and implemented consistent to relevant ISO and EMAS Standards. The Management System ensures compliance, performance monitoring, and continuous improvement across all operations.
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has established a comprehensive Human Rights and environmental Due Diligence system in accordance with the German Supply Chain Due Diligence Act and international standards. Its Policy Statement and Directive P55 define clear responsibilities, risk management, and reporting mechanisms to prevent and address Human Rights and environmental impacts across its operations and supply chains.

CRITERION	RATING	COMMENT
2.4a-e Responsible Sourcing	Conformance	The Entity has implemented a responsible sourcing management framework covering environmental, social, and governance issues. The system ensures Due Diligence, transparency, and continuous improvement across all supplier relationships, in accordance with the Volkswagen Group's sustainability and raw materials policies. Refer to: https://www.volkswagen-group.com/en/publications/more/responsible-raw-materials-policy-1886
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as no new projects or major facility changes have been identified that would require a formal Environmental and Social Impact Assessment.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as no new projects or major changes to existing facilities are required at this time that would require a separate Human Rights Impact Assessment.
2.7a-f Emergency Response Plan	Conformance	The Entity maintains an Emergency Preparedness and Response System, which is regulated by the corporate directive P18, Emergency Response Organisation. This directive defines the framework, roles, responsibilities, and procedures for managing emergency and crisis situations at all Porsche Group sites. The Zuffenhausen facility is covered by an emergency system that includes a Porsche own fire department. The Porsche fire department operates 24/7/366 and arrives within 5 minutes on the scene to take appropriate actions in the event of an incident.
2.8a-d Suspended Operations	Conformance	The Entity maintains contingency and business continuity management systems to ensure operational resilience and mitigate risks in the event of suspended or disrupted operations. These systems are regularly reviewed, tested, and integrated with the Entity's environmental, Occupational Health and Safety, and crisis management frameworks.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has implemented a Mergers and Acquisitions governance framework to ensure consistent, transparent, and risk-based execution of all acquisition and divestment activities. The directive requires that, when integrating new companies into the Porsche AG Group, aspects of the corporate culture and minimum integrity requirements be transferred to the new companies, considering their respective business models.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has established procedures for risk assessment and responsible management of potential closures, decommissioning, or divestments. The Entity applies its Group-wide Risk Management Directive and M&A Directive to ensure that environmental, social, and governance factors are evaluated and addressed in all relevant decisions. At the time of the Audit, no site closures or divestments with material environmental or social impacts were identified.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity publicly discloses its environmental, social, and governance performance through its Annual and Sustainability Report and ESG Addendum, prepared in accordance with the Global Reporting Initiative (GRI), Task Force on Climate-related Financial Disclosures

CRITERION	RATING	COMMENT
		(*TCFD*), and Sustainability Accounting Standards Board (SASB)Standards. These reports provide transparent and externally assured information on the Entity's sustainability governance, key impacts, and progress toward its strategic ESG targets. Refer to: https://newsroom.porsche.com/files/Geschaefts-und_Nachhaltigkeitsbericht_2024_Porsche_AG_(Konzernabschluss_IFRS).pdf https://newsroom.porsche.com/en/sustainability/porsche-esg-addendum-29965.html
3.2 Non-compliance and Liabilities	Conformance	The Entity ensures transparency and accountability by publicly disclosing information on material fines, judgments, penalties, and non-monetary sanctions related to compliance with applicable law. This information is available to the public in the Porsche Annual and Sustainability Report 2024, pages 163, 320–328 and 446–454: https://newsroom.porsche.com/files/Geschaefts-und_Nachhaltigkeitsbericht_2024_Porsche_AG_(Konzernabschluss_IFRS).pdf and https://newsroom.porsche.com/files/ESG-Addendum_2024_Porsche_AG.pdf
3.3a-c Payments to Governments	Conformance	The Entity ensures transparency in all interactions with governmental and political institutions and is listed in the German Federal Lobby Register and the Baden-Württemberg Transparency Register, fulfilling all disclosure obligations. The Entity makes no financial or in-kind political contributions to parties or elected representatives. Porsche annually discloses the value and beneficiaries of political contributions (including the confirmation that no such contributions were made) in its Annual and Sustainability Report on page 330: https://www.lobbyregister.bundestag.de/suche/R001768 https://www.landtag-bw.de/de/der-landtag/transparenzregister/dr-ing-h-c-f-porsche-ag-506140
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has implemented a publicly accessible and confidential Complaints and Whistleblower Mechanism to handle stakeholder complaints, grievances, and information requests relating to its operations. The mechanism is governed by Directive P50 – Whistleblower System and the Human Rights Complaint Procedure, ensuring transparency, fairness, and protection against retaliation. Refer to: https://www.porsche.com/germany/aboutporsche/overview/compliance/hinweisgebersystem/
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity conducts an ISO-compliant Life Cycle Assessment (LCA) for each new vehicle model to quantify environmental impacts and identify opportunities for improvement. The LCA results for the all-electric Macan Turbo are independently validated, and available at: https://newsroom.porsche.com/dam/jcr:49f614dc-8803-4ab0-922c-041de5f87cf6/Environmental_Report_Macan_Turbo.pdf
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity conducts an ISO-compliant Life Cycle Assessment (LCA) for each new vehicle model to quantify environmental impacts and identify opportunities for improvement. The LCA results for the all-electric Macan Turbo are independently validated and available at:

CRITERION	RATING	COMMENT
		https://newsroom.porsche.com/dam/jcr:49f614dc-8803-4ab0-922c-041de5f87cf6/Environmental_Report_Macan_Turbo.pdf
4.2 Product Design	Conformance	Porsche AG has incorporated sustainability goals that support the Circular Economy into its Product Design and development processes. Sustainable product design is one of the five defined areas of action in the company's Circular Economy strategy. Furthermore, aspects of the Circular Economy, particularly the recyclability of vehicles, are considered during the development phase. Strategically defined goals for the use of circular materials have been incorporated into the target system and associated processes for selected model series. The PCMS forms a cross-departmental and group-wide framework and supports the departments in complying with statutory and regulatory requirements of the country of production and the sales markets of the Entity and selected group companies, with internal and external standards as well as contractually agreed customer requirements and externally communicated commitments for Porsche vehicles over their service life. To this end, the PCMS is connected to existing structures (e.g. management systems, committees) and supports the improvement of processes related to product compliance.
4.3a-b Aluminium Process Scrap	Conformance	The Entity minimises Aluminium Process Scrap through structured waste-management procedures in accordance with the German Circular Economy Act. All Aluminium Production Scrap is collected, sorted, and recycled via certified partners.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	The Entity has defined a Circular Economy Strategy as a key element of its sustainability program. The strategy promotes resource efficiency, recycling, and recovery of vehicles and materials at the end of life, with specific targets for circular materials, sustainable product design, and long-term parts reuse. More information in the Annual and Sustainability Report 2024, page 242: https://newsroom.porsche.com/files/Geschaefts-und_Nachhaltigkeitsbericht_2024_Porsche_AG_(Konzernabschluss_IFRS).pdf https://newsroom.porsche.com/en/sustainability/circular-economy.html
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity complies with the EU End-of-Life Vehicle Directive and cooperates with certified dismantling and recycling partners to achieve a recovery rate of greater than 95 per cent. The Entity pursues a Circular Economy Strategy to improve material recovery, recyclability and transparency across its Product Life Cycle.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
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-e GHG Emissions Reduction Plans	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.4 GHG Emissions Management	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.2a-g Discharges to Water	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.3a-g Assessment and Management of Spills and Leakages	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.4a-b Public Disclosure of Spills and Leakages	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.5a-c Waste Management and Reporting	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
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	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.1b Biodiversity and Ecosystem Services Risk	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
and Impact Assessment - Priority		
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.4 Alien Species	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.5a-b Commitment to "No Go" in World Heritage Properties	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.6a-d Protected Areas	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
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	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.2a-e Gender Equity and Women's Empowerment	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
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's Certification Scope.
9.5a Cultural and Sacred Heritage – Identification	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.7a-h Affected Populations and Organisations	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.9 Security practice	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.2a-c Child Labour	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.3a-c Forced Labour	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.4a-c Non-Discrimination	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.5 Communication and engagement	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.6a-g Violence and Harassment	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
10.7a-c Remuneration	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.8a-c Working Time	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.9a-b Informing Workers of Rights	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11.2 Employee engagement on Health and Safety	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	22 May 2026	Initial Certification Audit – Full Certification Certification expiry date consistent with ASI approval for PS V3 P1-4 certifications