ASI CERTIFICATION
PERFORMANCE STANDARD

PRESENTED TO

Gulf Extrusion Automotive and Industries – L.L.C – S.P.C

CERTIFICATE NUMBER	ASI STANDARD	CERTIFICATION LEVEL	ASI ACCREDITED AUDITING FIRM
393	**PERFORMANCE STANDARD (V3.1 2023)**	**FULL CERTIFICATION**	**TÜV RHEINLAND CERT GmbH**
	DATE OF ISSUE	DATE OF EXPIRY	CERTIFIED SINCE
	7 OCTOBER 2024	**6 OCTOBER 2027**	**7 OCTOBER 2024**

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

Manufacture of machined and fabricated Aluminium components and sub-assemblies for sunroofs, Electric Vehicle (EV) batteries, car body and chassis at Gulf Extrusion Automotive and Industries LLC SPC, located in Abu Dhabi, United Arab Emirates.

AUDIT REPORT
PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Gulf Extrusion Automotive and Industries – L.L.C – S.P.C
ENTITY NAME	Gulf Extrusion Automotive and Industries – L.L.C – S.P.C
CERTIFICATION SCOPE	Manufacture of machined and fabricated Aluminium components and sub-assemblies for sunroofs, Electric Vehicle (EV) batteries, car body and chassis at Gulf Extrusion Automotive and Industries LLC SPC, located in Abu Dhabi, United Arab Emirates.
SUPPLY CHAIN ACTIVITIES	• Material Conversion
ASI STANDARD	• Performance Standard V3.1
AUDIT TYPE	• Initial Certification Audit (1 – 4 July 2024) • Surveillance Audit (11 – 13 May 2026)
AUDIT FIRM	TÜV Rheinland Cert GmbH
AUDIT DATE	• 1 – 4 July 2024 (Initial Certification Audit) • 11 – 13 May 2026 (Surveillance Audit)
AUDIT REPORT SUBMISSION	• 2 September 2024 (Initial Certification Audit) • 14 July 2026 (Surveillance Audit)
AUDIT SCOPE	<u>Initial Certification Audit (1 – 4 July 2024)</u> The Audit Scope included the manufacture of machined and fabricated Aluminium components and sub-assemblies at Automotive Precision Technology (APT) located in Abu Dhabi, United Arab Emirates. Supply chain activities included in the Audit Scope: • Material Conversion All applicable Criteria in the ASI Performance Standard were included in the Audit Scope. <u>Surveillance Audit (11 – 13 May 2026)</u> The Audit Scope included the manufacture of machined and fabricated Aluminium components and sub-assemblies at Gulf Extrusion Automotive and Industries LLC SPC. Supply chain activities included in the Audit Scope: • Material Conversion All applicable Criteria 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	7 October 2024 – 6 October 2027
NEXT AUDIT TYPE	Re-Certification Audit
NEXT AUDIT DATE	6 October 2027
CERTIFICATE NUMBER	393
	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

Gulf Extrusion Automotive and Industries – L.L.C – S.P.C (the 'Entity') commenced in 1997 in the United Kingdom (UK), specialising in Aluminium automotive roof storage boxes and sunroof componentry. The Entity currently operates from its United Arab Emirates (UAE)-based factory fabricating and supplying automotive components for the automotive industry such as general car bodies, chassis, crash management components, electric vehicle (EV) battery application components, bumpers, sill and rockers and sunroof parts to the UK, mainland Europe, USA and Gulf Cooperation Council States (GCC). The Entity's annual production of saleable product(s) is approximately 7,500 tonnes.

The Entity employs over 150 people at the 30,000 square metre (m^2) plant in the Khalifa Economic Zones Abu Dhabi (KEZAD) in Abu Dhabi. The Entity provides 'build-to-print' manufacturing services for its customer base, using customer component designs with projects involving a comprehensive 'Design for Manufacture' (DFM) process to ensure customer input.

Key Stakeholders include the UAE's Ministry of Industry and Advanced Technology, Al Ghurair Group, (APT's parent company), Gulf Extrusions (APT's sister company), and suppliers and customers across the GCC, Europe, the UK, the USA and Asia.

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	Medium	Medium	MEDIUM
RISKS	Medium	Medium	Medium	MEDIUM
PERFORMANCE	Medium	Medium	Medium	MEDIUM
OVERALL	MEDIUM			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has established a procedure to review changes in laws and regulations to manage awareness and Compliance within the organisation. The Quality, Health, Safety and Environment (QHSE) Department is responsible for the regular collection and assessment of Applicable Laws related to labour, ethics, Occupational Health and Safety and the environment.
1.2 Anti-Corruption	Conformance	As a subsidiary company of Al Ghurair Group, the Entity adheres to the Group Policies. The Entity has implemented an Anti-Corruption Guideline and communicated it internally and externally: https://gulfexauto.com/policy-and-governance/ The Entity has established several anti-Corruption controls and provides training to relevant employees.
1.3a-e Code of Conduct	Conformance	The Entity has implemented and communicated a Code of Conduct, including principles relevant to social and governance performance. The documents are subject to an annual review. The Code of Conduct is available at: https://gulfexauto.com/policy-and-governance/
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has issued and published a Policy that addresses Occupational Health and Safety (OH&S), environment, social accountability and governance. All Policies are reviewed annually through management review. New employees receive induction training on the Policies. The Policies are displayed throughout the Entity including on the Health, Safety and Environment (HSE) noticeboards, and can be accessed at: https://gulfexauto.com/policy-and-governance
2.2a-c Leadership	Conformance	The Entity's Chief Executive Officer has the ultimate responsibility and authority to ensure conformance with the ASI Performance Standard and the provision of sufficient resources for implementation. This role is supported by the Quality, Health, Safety, Environment (QHSE) Manager as the ASI representative acting on behalf of the Entity.
2.3a Environmental and Social Management Systems - Environmental	Conformance	The Entity has established and implemented an ISO 14001:2015 and ISO 50001:2018 certified Environmental Management System. The certifications are available at: https://gulfexauto.com/accreditation-certification
2.3b Environmental and Social Management Systems - Social	Conformance	The Entity has established a Social Management System, which was developed based on the SA8000 Standard. The Entity has obtained ISO 45001:2018 certification from an accredited certification body.
2.4a-e Responsible Sourcing	Conformance	The Entity is committed to responsible sourcing. Responsible sourcing is considered in business partner (suppliers/vendor/Contractors) assessments and business partners are encouraged to implement Environmental, Social and Governance (ESG) Management Systems. The Responsible Sourcing Policy is available at: https://gulfexauto.com/policy-and-governance

CRITERION	RATING	COMMENT
2.5a-g Environmental and Social Impact Assessments	Conformance	The Entity has conducted an initial Social Impact Assessment, including a gender analysis, which assessed the impacts of social, cultural, and Human Rights. No Material risks were identified. The Entity recently underwent a localised expansion, relocating to an adjacent building within the same immediate area (no change in the operational footprint). As the risk profile remained unchanged from the initial assessment, further assessment associated with the expansion was not required. The environmental impact analysis and Occupational Health and Safety (OH&S) risk assessment are covered by the ISO 14001 and ISO 45001 certified integrated Management System. The Social Impact Assessment Report is available at: https://gulfexauto.com/social-impact
2.6a-h Human Rights Impact Assessment	Conformance	The Entity has conducted an initial Social Impact Assessment, including a gender analysis, which covered the impacts of social, cultural, and Human Rights. No Material risks were identified. The Entity recently underwent a localised expansion, relocating to an adjacent building within the same immediate area (no change in the operational footprint). As the risk profile remained unchanged from the initial assessment, further assessment associated with the expansion was not required. The Social Impact Assessment Report is available at: https://gulfexauto.com/social-impact
2.7a-f Emergency Response Plan	Conformance	The Entity has implemented adequate and effective Emergency Response Plans (ERP) and an associated procedure. The ERP addresses crisis organisation, communication guidelines and business recovery plans. An Emergency Response Team has been established and trained annually in accordance with the established annual schedule. An evaluation has been conducted to assess the effectiveness of the ERP drill based on the ERP scenarios undertaken. The Emergency Response Plans are available to Stakeholders upon request.
2.8a-d Suspended Operations	Conformance	The Entity has developed a Contingency Plan in case of suspended operations. The Entity has established emergency response procedures and appointed an emergency response team and a business continuity management team to implement the Contingency Plan procedures.
2.9a-b Mergers and Acquisitions	Conformance	The Entity is an asset of the Saif Al Ghurair Group, and mergers and acquisitions are managed by the Group Headquarters (located in Dubai, United Arab Emirates). The Group's Merger and Acquisitions Procedure is established in accordance with the ASI Performance Standard. At the time of the Audit, there were no mergers or acquisitions planned.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity is an asset of the Saif Al Ghurair Group, and any closure, decommissioning and divestment activities are managed by the Group Headquarters.

CRITERION	RATING	COMMENT
		At the time of the Audit, there were no closures, decommissioning or divestments planned.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity has disclosed its Sustainability Report 2025, which addresses environmental, social and economic impacts. It is a: https://gulfexauto.com/sustainability-report
3.2 Non-compliance and Liabilities	Conformance	The Entity has disclosed information on fines, judgments, penalties and non-monetary sanctions for failure to comply with Applicable Law in its corporate sustainability reporting. There are no non-compliance or liabilities reported, please refer to the Sustainability Report 2025, page 51: https://gulfexauto.com/sustainability-report
3.3a-c Payments to Governments	Conformance	The Financial Audit Report 2025 was issued by a qualified Third Party and identified that the Entity's payments to the government are only those legally required, and no other payments are reported. The Entity has disclosed these payments in the Sustainability Report 2025, page 51: https://gulfexauto.com/sustainability-report
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has developed and implemented Policies and documented processes appropriate for complaints, grievances and Stakeholder requests for information. The Entity's integrated Management System receives, manages, processes and follows up on reports/disclosures regarding violations of laws and regulations. The Entity's Code of Ethics complies with generally accepted accounting principles, operational Policies, and procedures. It also prohibits any fraudulent acts, allowing for anonymous reporting. The Entity has implemented several mediums to allow direct engagement by Stakeholders. The Complaints Resolution Mechanism is accessible at: https://gulfexauto.com/contact-us and https://alghurair.whispli.com/kpmg?locale=en
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has conducted a Life Cycle Assessment (LCA) to assess the impact of its Aluminium production process. The impact categories calculated in the study addressed global warming, acidification, eutrophication, ozone layer depletion, and the use of energy and renewable energy. The LCA study has been undertaken according to the ISO 14040 and ISO 14044 Standards. The LCA reports are available at: https://gulfexauto.com/life-cycle-assessment-lca
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity is committed to communicating the results of the LCA study, which is available at https://gulfexauto.com/life-cycle-assessment-lca
4.2 Product Design	Not Applicable	This Criterion is not applicable as the Entity has no design responsibility. All technical designs are provided by the customer (the automotive company), and the Entity only undertakes the manufacturing process in accordance with the design criteria specifically provided by the customer.

CRITERION	RATING	COMMENT
4.3a-b Aluminium Process Scrap	Conformance	The Entity has established a strategy to minimise the generation of Aluminium Process Scrap through quality improvement. The quantity of Scrap is monitored by the Entity's Enterprise Resource Planning (ERP) software/system, collected and grouped. All Aluminium Scrap generated is sent to the supplier for recycling.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Minor Non-Conformance	The Entity engages with regional (groups) collection and recycling systems to support accurate measurement and efforts to increase recycling rates in their respective markets for Products containing Aluminium. The Sustainability Report does not however provide specific recycling strategy information, including schedules, activities, and targets.
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity only supplies other businesses (i.e. automotive manufacturers) and does not sell directly to consumers (i.e. end users). The Entity however informs customers that the components produced are recyclable materials by providing a material composition certificate. All the waste generated (including rejected products) during the manufacturing process of the components is provided to the supplier for recycling.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	The Entity has calculated its Greenhouse Gas (GHG) emissions, and data are verified by a qualified Third Party. The Entity's Scope 1 and 2 GHG emissions data are disclosed in the Sustainability Report, pages 19-21: https://gulfexauto.com/sustainability-report The Entity has not however publicly disclosed detailed calculations of Scope 3, category 1 emissions in the Sustainability Report.
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-e GHG Emissions Reduction Plans	Minor Non-Conformance	The Entity has used the ASI Calculation Tool to develop a GHG Emissions Reduction Pathway with a 2024 baseline. The GHG Emissions Reduction Plan includes actions proposed to meet its Intermediate Targets, available in the Sustainability Report 2025, pages 19-25: https://gulfexauto.com/sustainability-report The Entity has not however disclosed the GHG Emissions Reduction Pathway due to the relocation to a new facility in 2025 and new manufacturing process which directly impacted the GHG emissions calculation process. The 2026 data will be used as a baseline for future programs.

CRITERION	RATING	COMMENT
5.3b-e GHG Emissions Reduction Plans - Targets, review and disclosure	Minor Non-Conformance	The Entity has used the ASI Calculation Tool to develop a GHG Emissions Reduction Pathway with a 2024 baseline. The GHG Emissions Reduction Plan includes actions proposed to meet its Intermediate Targets, available in the Sustainability Report, pages 19-25: https://gulfexauto.com/sustainability-report The Entity has not however disclosed the GHG Emissions Reduction Pathway due to the relocation to a new facility in 2025 and new manufacturing process which directly impacted the GHG emissions calculation process. The 2026 data will be used as a baseline for future programs.
5.4 GHG Emissions Management	Conformance	The Entity has established and implemented an Environmental Management System (EMS) independently certified to ISO 14001:2015 and ISO 50001:2018. The EMS covers environmental aspects and impacts related to GHG emissions and their control. The Entity has documented and implemented several programs for reducing GHG emissions, more information is included in the Sustainability Report 2025 on pages 19-27: https://gulfexauto.com/sustainability-report/ Quantitative data is also available in the LCA Report: https://gulfexauto.com/life-cycle-assessment-lca/
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	The Entity has established an air emissions Management System that measures and reports emissions and facilitates continual improvement via mitigation actions and controls and compliance with local legislation. The Entity has installed air emission control devices that treat gases before they are released into the environment. Emissions to Air discharged by the Entity are substantially below regulatory limits. Air emission information is available in the Sustainability Report 2025, page 26: https://gulfexauto.com/sustainability-report
6.2a-g Discharges to Waters	Conformance	The Entity has established a continual reduction plan for the discharge of wastewater, and all the improvement programs are tracked. The Entity publicly discloses Material Discharges to Water from its activities in the Sustainability Report 2025, page 28-29: https://gulfexauto.com/sustainability-report
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity has completed a Spill and Leakage risk assessment as defined in relevant procedures and work instructions. The Spills and Leakage management plan is available to Stakeholders upon request.
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity has established an Environmental Protection Procedure that defines how to dispose of and report Spills in accordance with the ISO 14001:2015 Standard and applicable local legislation. If there is a Spill, the Emergency Response Team implements the Emergency Response Procedure. Spill drills have been conducted annually to ensure the effectiveness of emergency actions taken and that the process remains up to date. Specific information about Spills and Leakage is disclosed in the Sustainability Report 2025, page 12: https://gulfexauto.com/sustainability-report

CRITERION	RATING	COMMENT
6.5a-c Waste Management and Reporting	Conformance	The Entity has established a Waste Management Procedure that defines the process for collecting and disposing of all Waste. All Hazardous Waste is transferred to qualified and licensed third parties according to legal requirements. Inventory and disposal receipts are retained for review. The Entity has established a target for continuous improvement to reduce waste generation, which is reviewed annually by senior management. The details on Waste generation and management are included in the Sustainability Report 2025, page 27: https://gulfexauto.com/sustainability-report
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	Conformance	The Entity discloses its water withdrawal and use and has conducted a water assessment on the water-related risks, which determined the risks as low. Details are included in Sustainability Report 2025, page 28: https://gulfexauto.com/sustainability-report
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity, as there are no Material water-related risks. The Entity has however established annual targets to continually reduce water consumption and has implemented programs to achieve these targets. The targets and programs are disclosed in the Sustainability Report 2025, page 28: https://gulfexauto.com/sustainability-report
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has conducted a Biodiversity risk assessment, performed by a qualified and independent Third Party, which considered the Entity's operations and Area of Influence. The Entity is in a licensed industrial park and the risks and impacts on Biodiversity and Ecosystem Services determined as low. Refer to the Sustainability Report 2025, page 37: https://gulfexauto.com/sustainability-report
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as the assessment determined that the Entity's impact on Biodiversity is low.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity, as the assessment determined that the Entity's risks and impacts on Biodiversity and Ecosystem Services is low.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as the assessment did not identify Priority Ecosystem Services within the Entity's Area of Influence.

CRITERION	RATING	COMMENT
8.4 Alien Species	Conformance	The Entity has assessed for Alien Species, and no high risks have been identified. A preventive measure undertaken by the Entity includes the requirement for the fumigation of wooden pallets used to export and import goods.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity commits to "No Go" in World Heritage Properties. The Entity is in a government-permitted Industrial Park and there are no World Heritage sites located near or adjacent the Entity.
8.6a-d Protected Areas	Not Applicable	This Criterion is not applicable to the Entity, as it i is in a government-permitted Industrial Park, and according to the UNESCO World Heritage list, there are no Protected Areas near or adjacent to the Entity.
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	Conformance	The Group headquarters has issued and communicated a Code of Conduct, which includes a commitment to respect Human Rights. The Policy is available at: https://gulfexauto.com/policy-and-governance The Entity has conducted a documented Social Impact Assessment with internal Stakeholders, available at: https://gulfexauto.com/social-impact The assessment did not identify any salient issues regarding Human Rights, which was confirmed by interviews undertaken during the Audit.
9.2a-e Gender Equity and Women's Empowerment	Conformance	Women's legal rights and interests, including gender equality advancement opportunities, and maternal health, are upheld and respected by the Entity, which has implemented its Gender Responsive Policy. Initiatives to promote leadership opportunities, fair representation, and equal pay for women have been implemented. This includes actively recruiting women for office-based positions, production tasks and forklift drivers, and providing upskilling programs for female employees in areas such as forklift operation techniques, load manual handling, and equipment maintenance for career advancement and job enrichment. During interviews and site observations undertaken as part of the Audit, no complaints were received by female employees and no evidence of Discrimination against women was identified. The Entity has published gender diversity metrics, including the proportion of male and female employees, available in the Sustainability Report 2025 and the Social Impact Report. Sustainability Report 2025, page 34, https://gulfexauto.com/sustainability-report Social Impact Report: https://gulfexauto.com/social-impact
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples present within the Entity's Area of Influence.

CRITERION	RATING	COMMENT
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples identified within the Entity's Area of Influence.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples identified within the Entity's Area of Influence.
9.5a Cultural and Sacred Heritage - Identification	Not Applicable	This Criterion is not applicable to the Entity, as there are no cultural or sacred heritage sites or values near the Entity as it is in a government-permitted Industrial Park
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples identified within the Entity's Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as it is in a government-permitted Industrial Park. Although the Entity relocated to larger premises in 2025, the new site remains within the same industrial zone, and the relocation did not result in any physical and/or economic displacement.
9.7a-h Affected Populations and Organisations	Not Applicable	This Criterion is not applicable to the Entity, as the Stakeholder assessment (Social Impact Assessment) determined that there are no Local Communities nearby, and it is confirmed that there are no salient issues.
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	The Entity has implemented processes to ensure risk-based Due Diligence is undertaken throughout in its Aluminium supply chain. Management periodically conducts documented risk assessments, and the latest assessment confirms that the Entity does not procure from Conflict-Affected or High-Risk Areas (CAHRAs). The Entity has developed an ASI Standards Manual that outlines the procedures to prevent them from supporting armed conflict or Human Rights abuses in CAHRAs and has implemented procurement procedures and improvement plans.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has communicated its responsible sourcing Policy to all related parties and responsible sourcing is implemented in the Entity through business partner (suppliers/vendor/Contractors) assessments and encouraging business partners to implement ESG-related Management Systems. Based on vendor/supplier evaluation and re-evaluation reports, as well as signed commitments from suppliers, no materials have been sourced by the Entity from CAHRAs.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity, as its supply chain risk assessment has not identified any actual or potential risks.

CRITERION	RATING	COMMENT
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	This ASI Performance Standard Audit addresses the Entity's Due Diligence practices, which meets this Criterion.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Minor Non-Conformance	The Entity has implemented a supply chain Due Diligence process; however, it has not yet publicly reported on its systems and practices.
9.9 Security practice	Not Applicable	This Criterion is not applicable to the Entity, as it does not have a surveillance or security service.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Not Applicable	This Criterion is not applicable to the Entity, as it complies with Applicable Law in the UAE, which restricts the rights of Workers to associate freely with Labour Unions, seek representation and join Works Councils.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Conformance	The Entity has a commitment to respect Workers' rights. There are two elected Worker representatives, who confirmed that the Entity respects the rights of Workers to Collective Bargaining.
10.2a Child Labour	Conformance	The Entity has established and implemented a recruitment procedure to ensure the minimum age for hiring Workers is 18 years. The Human Resources Department checks and verifies Workers' documentation, which may include a family tree, education qualifications, or national identity card during the employment application process. The Policy is also applicable to sub-Contractors working at the Entity.
10.3a-c Forced Labour	Conformance	The Entity has implemented a Social Accountability and Governance Policy that refers to local regulations and international standards and to adhere to the Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and other prevailing international Human Rights principles. The Policy is available at: https://gulfexauto.com/policy-and-governance/ The Entity reports on its risks and activities related to Forced Labour, Modern Slavery and Human Trafficking in the following documents: Social Impact Assessment: https://gulfexauto.com/social-impact Sustainability Report 2025: https://gulfexauto.com/sustainability-report
10.4a-c Non-Discrimination	Conformance	Workers are hired based solely on their abilities and the Entity's production requirements. The Entity ensures all employees receive equal opportunity to participate in education and training programs in accordance with their requirements and the business development plans. The Entity provides induction on the Group Code of Conduct with ongoing training and awareness programs as well it being displayed on screens located in the canteen and throughout the 'shop floor'.

CRITERION	RATING	COMMENT
		The Entity regularly reviews its Policies and practices, seeking feedback from employees and Stakeholders to ensure continuous improvement in promoting a non-discriminatory work culture. There were no complaints of Discrimination received during the Audit.
10.5 Communication and engagement	Conformance	The Entity has implemented an adequate and effective grievance/complaint process where work-related and Code of Conduct-related grievances or complaints can be confidentially communicated by employees without fear of reprisal or intimidation. The grievance channel is communicated and posted in the workshop, including a suggestion box and an Administration Department hotline. At the time of the Audit, it was confirmed that all communication and engagement records are current.
10.6a-g Violence and Harassment	Conformance	The Entity has established a Workplace Policy on Violence and Harassment as regulated by the Group's Code of Conduct. Policies are reviewed annually through management review and updated to reflect any change in business processes, standards and legal obligations. New employees receive induction training, and all employees receive refresher training every three years on the Code. Workers are involved in the review of the Workplace Policy at the annual management review meeting. The meeting agendas, minutes and attendance are recorded, and these documents were available during the Audit. The Code of Conduct is available at: https://gulfexauto.com/policy-and-governance
10.7a-c Remuneration	Conformance	All employees are paid correctly calculated wages for both regular and Overtime hours. Workers receive prompt payment for each pay period, as well as clear and detailed statements outlining working hours. The Entity makes Overtime payments for weekdays, rest days and statutory holidays at 150%, 200% and 300% of regular wages, respectively. The salaries of female Workers are paid directly into bank accounts in their own names. Any disciplinary action does not result in wage reductions or deductions. A sample of payroll slips reviewed during the Audit confirmed no monetary deductions were made.
10.8a-c Working Time	Conformance	Working Time is recorded electronically (biometric) by the Entity, with working hours in Compliance with local laws. Workers receive at least one day off every seven days. To determine, communicate, record, manage, and control working hours, including Overtime, adequate and effective Policies, systems, and procedures are established. These include accurate and thorough records of employees' regular and Overtime working hours. Mandatory breaks, holidays, and annual leave are granted to employees, along with time off provided for illness or maternity leave.
10.9a-b Informing Workers of Rights	Conformance	The Entity communicates the Human Rights Policy, which includes informing employees of their rights through mechanisms such as new employee induction training, email, posting in strategic locations, and meeting agenda items. The Company Regulation document governs the rights and responsibilities of employees. All employees can access this Regulation through the Entity’s internal portal.

CRITERION	RATING	COMMENT
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has established an ISO 45001:2018 certified Occupational Health and Safety (OH&S) Management System. The OH&S objectives and targets are established and documented in the OH&S Program. The implementation plans are established and implemented. The Entity's OH&S performance is monitored monthly, and the management review is conducted annually.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	The Entity's OH&S objectives and targets are established and documented in the OH&S Program. The implementation plans are established and implemented. The Entity's OH&S performance is tracked monthly, and a management review of the Management System is conducted annually. The Entity has publicly disclosed the effectiveness of the OH&S Management System in the Sustainability Report 2025: https://gulfexauto.com/sustainability-report
11.2 Employee engagement on Health and Safety	Conformance	The Entity has a system of Workers' consultation and participation in Health and Safety in accordance with ISO 45001:2018. Workers are encouraged to directly report any concerns or suggestions regarding OH&S issues, either personally or through a representative. Management responds to the OH&S concerns and advice received. Every employee has a target to make safety observations, which is set by management.

ASI LIMITATION OF LIABILITY DISCLAIMER

DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	7 October 2024	Initial Certification Audit – Full Certification
1	11 September 2026	Surveillance Audit Update to Member and Entity Name following recent company rebranding.