ASI CERTIFICATION
PERFORMANCE STANDARD

PRESENTED TO

Magna PT s.r.o Kechnec, Slovakia

CERTIFICATE NUMBER	ASI STANDARD	CERTIFICATION LEVEL	ASI ACCREDITED AUDITING FIRM
300	**PERFORMANCE STANDARD (V3.1 2023)**	**FULL CERTIFICATION**	**GUTcert (AFNOR GROUP)**
	DATE OF ISSUE	DATE OF EXPIRY	CERTIFIED SINCE
	3 OCTOBER 2026	**2 OCTOBER 2029**	**3 OCTOBER 2023**

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

Design and manufacture of transmissions, powertrain systems and components at Magna PT s.r.o. in Kechnec, Slovakia.

AUDIT REPORT **PERFORMANCE STANDARD**

OVERVIEW

MEMBER NAME	Magna International Inc.
ENTITY NAME	Magna PT s.r.o Kechnec, Slovakia
CERTIFICATION SCOPE	Design and manufacture of transmissions, powertrain systems and components at Magna PT s.r.o. in Kechnec, Slovakia.
SUPPLY CHAIN ACTIVITIES	• Material Conversion
ASI STANDARD	• Performance Standard V3.1
AUDIT TYPE	• Initial Certification Audit (11 – 14 April 2023, 28 April 2023) • Surveillance Audit (31 March 2025) • Re-Certification Audit (24 - 26 March 2026, 17 April 2026)
AUDIT FIRM	GUTcert (AFNOR GROUP)
AUDIT DATE	• 11 – 14 April 2023 (on-site) and 28 April 2023 (remote) (Initial Certification Audit) • 31 March 2025 (Surveillance Audit) • 24 - 26 March 2026, 17 April 2026 (Re-Certification Audit)
AUDIT REPORT SUBMISSION	• 13 July 2023 (Initial Certification Audit) • 8 August 2025 (Surveillance Audit) • 22 July (Re-Certification Audit)
AUDIT SCOPE	<u>Initial Certification Audit (11 – 14 April 2023, 28 April 2023)</u> The Audit Scope included the development and production of manual transmissions for passenger cars, SUVs, vans and light commercial vehicles, angular transmissions for all-wheel drive vehicles, axle differentials and automated manual transmissions and components at the Kechnec facility (Slovakia). Supply Chain Activities included in the Audit Scope: • Material Conversion All relevant Criteria in the ASI Performance Standard were included in the Audit Scope. The Audit was conducted on-site and remotely. <u>Surveillance Audit (8 August 2025)</u> The Audit Scope included the development and production of manual transmissions for passenger cars, SUVs, vans and light commercial vehicles, angular transmissions for all-wheel drive vehicles, axle differentials and automated manual transmissions and components at the Kechnec facility (Slovakia). Supply Chain Activities included in the Audit Scope: • Material Conversion

All applicable Criteria that were identified as non-conformities or that were identified as risk areas from the previous Audit were included in the Audit Scope.

Re-Certification Audit (24 - 26 March 2026, 17 April 2026)

The Audit Scope included the development and production of manual transmissions for passenger cars, SUVs, vans and light commercial vehicles, angular transmissions for all-wheel drive vehicles, axle differentials and automated manual transmissions and components at the Kechnec facility (Slovakia).

Supply Chain Activities included in the Audit Scope:

- Material Conversion

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

AUDIT OUTCOME

- Certification

AUDIT METHODOLOGY DECLARATION

The Auditors confirm that:

- [x] The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.
- [x] The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
- [x] 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.
- [x] The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

CERTIFICATION PERIOD

3 October 2026 – 2 October 2029

NEXT AUDIT TYPE

Re-Certification Audit

NEXT AUDIT DATE

2 October 2029

CERTIFICATE NUMBER

300

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

Magna PT s.r.o Kechnec, Slovakia (the 'Entity') was established in 2005 and manufactures transmissions, clutch drive plates and accessories and various inverters using Aluminium. The Entity's Facility is over 50,000 square metres (m^2) in area, and currently employs approximately 1,400 people.

The Entity is located near the city of Kosice in eastern Slovakia, on the border with Hungary and in the immediate vicinity of Protected Areas. In cooperation with a non-profit organisation, a report on the protection and promotion of biodiversity was prepared with recommended measures and their implementation has commenced. In order to reduce electricity use, the installation of a photovoltaic system at the Entity has been proposed. Heat pumps are currently being purchased to replace natural gas currently used for heating purposes.

The Entity participates in the International Peace Marathon. Regional projects in the areas of individual safety, sports, healthy lifestyle and tolerance are also supported. In cooperation with local secondary schools, school students frequently take advantage of opportunities to obtain an internship at the Entity.

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

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has developed and implemented procedures and processes that conform to the ASI Performance Standard legal compliance requirements. Systems are implemented (e.g., a set of files covering various legal aspects such as 'Social Responsibility' and 'Occupational Health & Safety') to maintain awareness of and ensure Compliance with Applicable Law. The Entity is certified against ISO 14001 (Environment), European Eco Management and Audit Scheme (EMAS) and ISO 45001 (Health and Safety) Standards: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures
1.2 Anti-Corruption	Conformance	The Entity works against Corruption in all its forms and has implemented the Magna Code of Conduct and Ethics and a separate Supplier Code of Conduct, which is communicated internally and externally. Code of Conduct and Ethics: https://www.magna.com/code-of-conduct-pages/downloads Supplier Code of Conduct and Ethics: https://www.magna.com/company/suppliers/supplier-code-of-conduct-and-ethics The Entity provides annual training to employees on business ethics. Magna operates a 'whistleblowing hotline' where potential breaches or suspected Corruption can be reported confidentially: https://www.magna.com/company/for-employees/our-culture/the-hotline The financial system is audited annually by an external tax auditor.
1.3a-e Code of Conduct	Conformance	The Entity has implemented the Magna Code of Conduct and Ethics and a separate Supplier Code of Conduct, which is communicated internally and externally. Code of Conduct and Ethics: https://www.magna.com/code-of-conduct-pages/downloads Supplier Code of Conduct and Ethics: https://www.magna.com/company/suppliers/supplier-code-of-conduct-and-ethics
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has established and reviewed its Environmental, Social and Governance (ESG) Policies and senior management approve and provide resources for their implementation. The Entity has implemented the Magna Global Labour Standards (https://www.magna.com/company/for-employees/other-policies/global-labour-standards) and the Magna Powertrain (PT) Sustainability Policy (https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures). The Entity has implemented the Magna Code of Conduct and Ethics and a separate Supplier Code of Conduct. The Policy documents are reviewed annually.

CRITERION	RATING	COMMENT
2.2a-c Leadership	Conformance	The Entity's General Manger has the overall responsibility and authority for ensuring conformance with the ASI Performance Standard and providing sufficient resources to support its implementation. They are supported by the Entity's local 'ASI Champion', and the responsibilities are reflected in the Entity's organisational chart.
2.3a Environmental and Social Management Systems - Environmental	Conformance	The Entity has documented and implemented an Environmental Management System according to ISO 14001:2015 and the European Eco-Audit and Management Scheme: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures The latest external audit report (2025) did not identify any non-conformity related to the Entity.
2.3b Environmental and Social Management Systems - Social	Conformance	The Entity has implemented a Social Management System. At the time of the Audit, the Entity holds certifications against ISO 45001, as well as one of the very few 'Responsible Employer' certificates from the Slovakian Labour Inspectorate. For further information refer to: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures and to the Slovakian Labour Inspectorate's website: https://www.ip.gov.sk/program-zodpovedny-zamestnavatel/
2.4a-e Responsible Sourcing	Conformance	The Entity has implemented a Responsible Sourcing Policy, which addresses ESG issues, available at: https://www.magna.com/company/suppliers/supplier-code-of-conduct-and-ethics The Policy is publicly available and subject to regular review. The Entity's implementation of this Policy appears to be robust. The relevant legal supply chain Due Diligence requirements are met.
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is currently not applicable to the Entity, as the Facility has not recently implemented a New Project or Major Change, which would require a related Impact Assessment. However, on divisional level, a system to assess environmental impacts for New Projects or Major Changes to existing Facilities has been established.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is currently not applicable to the Entity, as the Facility has not recently had a New Project or Major Change, which would require a Human Rights Impact Assessment. However, on divisional level, a system to assess Human Rights impacts has been established.
2.7a-f Emergency Response Plan	Conformance	The Entity has implemented a site-specific emergency response plan. The plan was developed in collaboration with relevant Stakeholders, including the fire experts. The plan is made available upon request. The Entity holds valid ISO 14001 and ISO 45001 certificates.
2.8a-d Suspended Operations	Conformance	As part of the preparation for emergencies and incidents, the Entity has developed a Business Continuity Plan, which includes factors

CRITERION	RATING	COMMENT
		outside its control. A regular review is ensured by the document control system.
2.9a-b Mergers and Acquisitions	Conformance	At the time of the Audit, the Entity was not in a post-merger or acquisition phase. However, the site systematically reviews ESG issues as part of the Entity's planning and Due Diligence processes. Mergers and Acquisitions are not managed on local level but by the Entity's corporate headquarters. On that level, both a process and procedure are in place.
2.10a-b Closure, Decommissioning and Divestment	Conformance	At the time of the Audit, no plan for closure, decommissioning or divestment of the Entity was announced. The site systematically reviews ESG issues as part of the Entity's planning and Due Diligence processes. Closure, decommissioning, and divestments are not managed on local level but by the Entity's corporate headquarters. On that level, both a process and procedure are in place.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity reports annually about its governance approach to environmental, social and economic impacts and its impacts in its Sustainability Report and Environmental Declaration Statements, available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures
3.2 Non-compliance and Liabilities	Conformance	The Entity has confirmed within the Sustainability Report and Environmental Declaration 2026 (page 138), for 2025 there are no significant fines, judgement, penalty payments or non-monetary sanctions due to violations of current laws: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures
3.3a-c Payments to Governments	Conformance	The Entity has confirmed within the Sustainability Report and Environmental Declaration 2026 (page 137), that during the 2025 reporting period they did not directly or indirectly support political parties and therefore did not make any payments to them: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Magna Hotline is available for employees and third parties to report suspected violations of Magna's Employee Charter and the Code of Conduct and Ethics. The hotline is available in several languages and can be accessed via: https://secure.ethicspoint.com/domain/media/en/gui/38845/index.html
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has conducted an environmental Life Cycle Assessment (LCA) (cradle-to-gate) with the cut-off approach for recycled material based on both ISO 14040 and ISO 14044 Standards. It is currently not publicly available. The 'LCA-Engine' used is 'GaBi', supplied by specialised provider SPHERA.

CRITERION	RATING	COMMENT
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity is prepared to provide cradle-to-gate LCA information on its Products and provided evidence that LCA related requests are duly managed. For the time being, the Entity does not intend to publicly communicate on their Life Cycle Assessments.
4.2 Product Design	Not Applicable	This Criterion is currently not applicable to the Entity, as the site is a production facility without design activities. However, Magna PT has developed a product strategy with an action plan for its implementation. Sustainability is one of the key topics of that strategy. A dedicated sustainability function has been created in the Group Product Development Department to further foster sustainability aspects in product development.
4.3a-b Aluminium Process Scrap	Conformance	The Entity strives to reduce the generation of Aluminium Process Scrap and has implemented a system for the recycling of generated Scrap. All Process Scrap is collected and sent for recycling. Alloys are not mixed.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	The Entity does not sell to consumers (only 'business-to-business') and in both the European Union and some other countries, there is a legal obligation of their clients (car manufacturers) to take-back, reuse and/or recycle the vehicles and their components. The Entity supports their clients' efforts through the continual optimisation of their products, in accordance with a written procedure. The Entity's recycling strategy is available in the Sustainability Report and Environmental Declaration 2026, page 57: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity does not sell to consumers (only 'business-to-business') and in the European Union and some other countries, there is a legal obligation of their clients (car manufacturers) to take-back, reuse and/or recycle the vehicles and their components. Accordingly, recycling centres have been established in these countries. Magna is an active member of the German car manufacturers association (VDA).
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	The Entity's Greenhouse Gas (GHG) emissions and energy use data are publicly available in its Sustainability Report and Environmental Declaration 2026, pages 45, 48, 62–63 and 160: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures The GHG emissions data have been verified by an independent environmental verifier prior to publication.
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 -	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
In production up to and including 2020		
5.3a GHG Emissions Reduction Plans	Conformance	The Entity has implemented its GHG Emissions Reduction Plan and Pathway at a Group level, using the ASI Entity-level GHG Pathways Method and Calculation Tool. The plan is in line with a 1.5°C warming scenario and includes Intermediate Targets. The GHG Emissions Reduction Plan and Pathway are publicly available in the Sustainability Report and Environmental Declaration 2026, page pages 37-41 and 44-49: https://www.magna.com/company/companyinformation/magna-groups/magna-powertrain/facts-figures The report has been validated be the Entity's independent environmental verifier and the GHG Emissions Reduction Plan is reviewed annually.
5.3b-e GHG Emissions Reduction Plans - Targets, review and disclosure	Conformance	The Entity has implemented its GHG Emissions Reduction Plan and Pathway at a Group level, using the ASI Entity-level GHG Pathways Method and Calculation Tool. The plan is in line with a 1.5°C warming scenario and includes Intermediate Targets. The GHG Emissions Reduction Plan and Pathway are publicly available in the Sustainability Report and Environmental Declaration 2026, page pages 37-41 and 44-49: https://www.magna.com/company/companyinformation/magna-groups/magna-powertrain/facts-figures The report has been validated be the Entity's independent environmental verifier and the GHG Emissions Reduction Plan is reviewed annually.
5.4 GHG Emissions Management	Conformance	The Entity demonstrates that a system and processes are in place to implement its GHG reduction targets. The GHG Management System is integrated into the Entity's Environmental Management System, which is certified against ISO 14001 and the EU Eco-Management and Audit Scheme (EMAS).
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	Emissions to Air have been quantified at the Entity level and activities to minimise exposure and impacts of Emissions to Air have been publicly disclosed in the Sustainability Report and Environmental Declaration 2026, page 64: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures
6.2a-g Discharges to Water	Conformance	The Entity does not directly discharge into water. Discharges of effluents have been quantified at Entity level and information on water consumption and wastewater have been publicly disclosed in the Sustainability Report and Environmental Declaration 2026, pages 64 and 164, accessible at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures

CRITERION	RATING	COMMENT
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity's Environmental Management System is certified against ISO 14001. Major risks related to Spills and Leakages have been evaluated regularly. Government approved emergency plans are in place. The Entity confirmed that there had not been any Material Spills or Leakage up to the time of the Audit.
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity has stated there has been no Material Spills or Leakages in the Sustainability Report and Environmental Declaration 2026, page 156: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures
6.5a-c Waste Management and Reporting	Conformance	Generated Waste has been quantified at Entity level and publicly disclosed in the Sustainability Report and Environmental Declaration 2026, pages 64-65: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures The Entity has implemented a procedure for Waste collection and management, which is designed in accordance with the Waste Mitigation Hierarchy. As part of the Entity's environmental system, its Waste management is audited annually, and the figures are validated by an environmental verifier.
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 has identified and disclosed its water source and use in Sustainability Report and Environmental Declaration 2026, page 64: https:/www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures The Entity's water consumption is approximately 6300 m3/month. According to the Aqueduct water risk assessment tool, the Entity is located within a low to medium area of overall water risk, refer to: https://www.wri.org/applications/aqueduct/water-risk-atlas The Entity's Environmental Management System is certified against ISO 14001 and water-related risks have been evaluated in the environmental impact analysis. The analysis did not identify any Material risks related to water withdrawal.
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity as the risk assessment did not identify any Material risks related to water withdrawal, and therefore, no need for action.
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	A thorough Biodiversity and Ecosystem Services assessment was conducted in 2024 and was undertaken by external specialists. The assessment included recommendations for the improvement of the

CRITERION	RATING	COMMENT
		Biodiversity in the Entity's Area of Influence. The Kechnec plant is predominantly surrounded by a Natura 2000 area which was considered during the 2024 assessment. A Biodiversity Action Plan is in place and implemented.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as the Biodiversity and Ecosystem Services assessment commissioned by the Entity concluded that its activities will not result in significant adverse impacts to Affected Populations or Organisations via impacts to Ecosystem Services.
8.2a-g Biodiversity Management	Conformance	Based on its Biodiversity and Ecosystem Services assessment, the Entity has implemented a Biodiversity Action Plan with time-bound targets. The plan is reviewed on a monthly basis. A summary regarding the Biodiversity related activities is provided in the Sustainability Report and Environmental Declaration 2026, pages 58 and 162: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as the Entity does not impact on Priority Ecosystem Services. Both the Biodiversity and Ecosystem Services assessment and Audit site tour confirmed this rating.
8.4 Alien Species	Conformance	While the Entity's products are all metalliferous, the Entity is participating in global trade and for packaging purposes wooden material is used, which could pose a risk. The wooden packaging material is treated according to the International Standard for Phytosanitary Measures No. 15 (ISPM 15).
8.5a-b Commitment to 'No Go' in World Heritage Properties	Conformance	The Entity does not operate in, nor plan to explore or develop New Projects in or close to World Heritage Properties. The Entity's production site is not adjacent to a World Heritage Property. A commitment 'No Go' in World Heritage Properties is included in the Sustainability Report and Environmental Declaration 2026, page 159: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures
8.6a-d Protected Areas	Conformance	The Entity's plant is predominantly surrounded by a Natura 2000 area. A thorough Biodiversity and Ecosystem Services assessment was conducted in 2024 and was undertaken by external experts that considered the Natura 2000 area. The Entity has implemented a resulting Biodiversity Action Plan with time-bound targets. Refer to the Sustainability Report and Environmental Declaration 2026, pages 58 and 161-162: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures
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.

CRITERION	RATING	COMMENT
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Conformance	The Entity has established a Human Rights Due Diligence process with a supply chain focus and reported publicly on the process in the Sustainability Report and Environmental Declaration 2026: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures The commitment to respect Human Rights is included in the following documents: Code of Conduct: https://www.magna.com/de/verhaltens-und-ethikkodex-seiten/downloads Employee's Charter: https://www.magna.com/company/for-employees/our-culture/employees-charter The Magna Sustainability Policy included in the Environmental Declaration and Sustainability Report, page 18: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures The Entity has completed mapping of Affected Populations and Organisations that did not identify salient Human Rights issues which were caused by the Entity or that it contributed to.
9.2a-e Gender Equity and Women's Empowerment	Conformance	The Entity implements activities to promote gender equity and women's empowerment with documented objectives, an action plan and performance indicators are in place. In 2023 the Entity's parent group created a new position titled 'Director Diversity, Equity & Inclusion and HR Transformation'. The Entity demonstrated progress on its program which promotes gender equity and women's empowerment and has increased the proportion of female employees over the last five years. Information regarding the Entity's program to promote gender equity and women's empowerment including its performance is publicly available in the Sustainability Report and Environmental Declaration 2026, page 118: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.

CRITERION	RATING	COMMENT
9.5a Cultural and Sacred Heritage - Identification	Conformance	Online research, an interview with local authority (during the previous Audit) and with management confirmed that no sacred or cultural heritage sites and values within the Entity's Area of Influence are present. Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable to the Entity, as no sacred or cultural heritage sites and values within the Entity's area of influence are present. Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as the Entity did not require people to resettle/to be displaced. This was confirmed via interviews undertaken during the Audit. The Entity's senior management confirmed that displacement is not planned for New Projects or Major Changes.
9.7a-h Affected Populations and Organisations	Conformance	The outcome of the Stakeholder assessment has confirmed that there are no salient issues with Local Communities and therefore no need for action. The Entity operates in an industrial zone established in 2005.
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	The Entity has implemented a Management System with tools and practices in place to monitor and assess supply chain related risks. The Entity's system and processes include a supplier sustainability standard, which is based on the 'OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (CAHRAs)'. The Entity is a founding member of the Responsible Supply Chain Initiative (RSCI) of the automotive industry. As a downstream user, the Entity sources primary material in form of semi-finished Aluminium products. The Entity avoids purchasing from CAHRAs and requires its suppliers to implement responsible sourcing frameworks, including the prohibition on sourcing materials from CAHRAs. The Entity's supply chain requirements are available at: https://www.magna.com/company/suppliers/global-supply-chain-requirements The outcome of the assessment demonstrated there were no indications observed that the Entity would contribute to armed conflict or Human Rights abuses in CAHRAs. The supplier Management System is documented in a variety of Policies and procedures: https://www.magna.com/company/suppliers/downloads and https://www.magna.com/docs/default-source/2025-mpt-sustainability-standard/msd006297_en_2025-01_sustainability-standard-for-supply-chain.pdf More information on their Supply Chain Due Diligence can be found in the Sustainability Report and Environmental Declaration 2026: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity avoids buying from CAHRAs and has obliged their suppliers to ensure responsible sourcing, including the prohibition on sourcing materials from areas of conflict.

CRITERION	RATING	COMMENT
		The Entity has implemented tools and practices to monitor and assess supply chain related risks. During the assessment, there were no indications observed that the Entity would contribute to armed conflict or Human Rights abuses in CAHRAs.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	The Entity has defined a strategy to minimise supply chain related Environmental, Social and Governance (ESG) risks and respond to ESG related incidents. The Entity's action on identified specific supplier risks was demonstrated during the Audit. The Entity does not directly purchase Aluminium, as this is undertaken via the central purchasing function which is managed at Magna Headquarters.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	This external ASI Audit served to fulfill the requirement of this Criterion to Audit the Entity's Due Diligence practices related to CAHRAs.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The Entity has made information on its supply chain Due Diligence Sustainability Report and Environmental Declaration 2026, page 87: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures
9.9 Security practice	Conformance	The Entity does not employ armed security forces. During the Entity's Human Rights risk assessment, no specific risks related to security practices were identified. Worker interviews confirmed that there were no known Human Rights incidents caused by the security service.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity is committed to respecting Freedom of Association and the right to Collective Bargaining of all employees within the framework of applicable national laws and regulations. Refer to the Global Labour Standards: https://www.magna.com/company/for-employees/other-policies/global-labour-standards A Collective Bargaining agreement has been negotiated with local Union representatives. The Union confirmed that they can undertake their work unhindered and also receive the necessary resources.
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 right to Freedom of Association and Collective Bargaining is not restricted in the country where the Entity operates/is located.
10.2a Child Labour	Conformance	The Entity neither uses, nor support the use of Child Labour. The minimum working age of 15 years is respected. At the time of the Audit, the youngest Worker employed was 18 years old. The Entity has robust practices to ensure that children are not employed. Only students of an age of at least 16 years can become employed by the Entity. However, at the time of the Audit, no students were present.
10.3a-c Forced Labour	Conformance	The Entity neither engages in, nor supports the use of Forced Labour or Human Trafficking, either directly or through any employment or recruitment agencies, as confirmed by interviews. The Entity is committed to fair labour practices, as established in its Global Labour

CRITERION	RATING	COMMENT
		Standards: https://www.magna.com/company/for-employees/other-policies/global-labour-standards Magna Inc. has disclosed a Modern Slavery Statement: https://www.magna.com/company/investors/financial-reports-public-filings/tax-other-reports
10.4a-c Non-Discrimination	Conformance	The Entity is committed to non-Discrimination and communicates this commitment in the Code of Conduct and Ethics: https://www.magna.com/code-of-conduct-pages/downloads The Entity does not engage in, nor supports Discrimination in hiring, salary, promotion, training, advancement opportunities or termination of any Worker on the basis of gender, race, national or social origin, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age or any other condition that could give rise to Discrimination. This was confirmed by interviews and document review. Employees receive diversity and anti-Discrimination training.
10.5 Communication and engagement	Conformance	The Entity ensures open communication and direct engagement with Workers and their representatives regarding working conditions and resolution of workplace and compensation issues, without the threat of reprisal, intimidation, or harassment. This was confirmed by interviews with Workers and their representatives. The latest employee opinion survey confirmed a high satisfaction rate.
10.6a-g Violence and Harassment	Conformance	As confirmed by interviews and document review, the Entity ensures open communication and direct engagement with Workers and their representatives regarding working conditions and resolution of workplace and compensation issues, without threat of reprisal, intimidation or Harassment. Violence and Harassment are not tolerated, the Entity’s position against Violence and Harassment is confirmed in the global Labour Standards document, available at: https://www.magna.com/company/for-employees/other-policies/global-labour-standards
10.7a-c Remuneration	Conformance	The Entity respects the rights of Workers to a living wage and ensures that wages paid for a normal working week meet the industry standard. Working Time, payments and leave are negotiated in Collective Bargaining agreements. The wages paid are above the living wage and are in accordance with the national industry standard.
10.8a-c Working Time	Conformance	The Entity complies with Applicable Law and industry standards on Working Time, public holidays and paid annual leave. Working Time is part of the Collective Bargaining agreement and each employment contract.
10.9a-b Informing Workers of Rights	Conformance	Document review and interviews confirmed that Workers are informed about their work-related rights at the commencement of employment (primarily in the work contract and during onboarding) and later by intranet and Worker representatives.

CRITERION	RATING	COMMENT
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has implemented an Occupational Health and Safety (OH&S) Management System and holds a valid ISO 45001 certificate, available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures The site has an outstanding safety performance (only one Lost Time Incident in the period 2017 to 2025).
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	The Entity has implemented an OH&S Management System and holds a valid ISO 45001 certificate, available at: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures The ISO standard requires a periodic review of the OH&S Management System. The latest review was undertaken in February 2026. The effectiveness of the Management System (at group level) is made publicly available in the Sustainability Report and Environmental Declaration 2026, pages 104-105: https://www.magna.com/company/company-information/magna-groups/magna-powertrain/facts-figures
11.2 Employee engagement on Health and Safety	Conformance	The Entity has implemented a joint Health and Safety Committee, through which Workers can raise, discuss and participate in the resolution of OH&S issues with the Entity's management. Agendas and meeting minutes were available for review during the Audit.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	3 October 2023	Certification Audit - Full Certification
1	29 October 2025	Surveillance Audit
2	26 August 2026	Re-Certification Audit – Full Certification