

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Alucoat Conversion, S.A.U.

CERTIFICATE NUMBER
338

ASI STANDARD
**PERFORMANCE
STANDARD
(V3 2022)**

CERTIFICATION
LEVEL
**FULL
CERTIFICATION**

ASI ACCREDITED
AUDITING FIRM
**TÜV RHEINLAND CERT
GmbH**

DATE OF ISSUE
24 JANUARY 2024

DATE OF EXPIRY
23 JANUARY 2027

CERTIFIED SINCE
24 JANUARY 2024

AUTHORISED BY

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

Aluminium Stewardship Initiative Ltd
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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 Aluminium lacquer
coated coils between 20-500
microns thickness and Aluminium
honeycomb core sheets, Spain.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	ALUCOAT
ENTITY NAME	ALUCOAT CONVERSION, S.A.U.
CERTIFICATION SCOPE	Manufacture of Aluminium lacquer coated coils between 20–500 microns thickness and Aluminium honeycomb core sheets, Spain.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Material Conversion
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V3
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit
AUDIT FIRM	TÜV Rheinland Cert GmbH
AUDIT DATE	<ul style="list-style-type: none">4 – 6 October 2023
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">20 October 2023
AUDIT SCOPE	<p>The Audit Scope covered the manufacturing processes involved in the production of Aluminium and honeycomb core sheets at Alucoat Conversion in Linares, Spain.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Material Conversion <p>All relevant supply chain activities, and Criteria in the Performance Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none">Certification
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.<input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.<input checked="" type="checkbox"/> 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.<input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
CERTIFICATION PERIOD	24 January 2024 – 23 January 2027
NEXT AUDIT TYPE	Surveillance Audit

NEXT AUDIT DATE 24 July 2025

CERTIFICATE NUMBER 338



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

Alucoat Conversión, S.A. (www.alucoat-conversion.com) is a company leader in Aluminium transformation. With modern 25,000 m² industrial facilities located in Linares (Jaén- Spain). The Entity offers products of advanced technology and the highest quality guaranteed by the most demanding certifications worldwide and provides clients with competitiveness and innovation as a result of their extensive experience and firm commitment to research, development and innovation.

The Entity specialises in lacquering aluminium coil between 20 and 500 µ m thick, and offers a wide range of high-quality products with latest generation monolayer, bilayer, and one or two-sided coatings, adjusting to any need that their clients need, and also produces high-quality aluminium honeycomb core. Their strict quality controls and the use of an exclusive production and process technology, developed internally by their engineers, give them the degree of reference manufacturer in lacquered aluminium coils to meet the most demanding needs of the food, pharmacy and cosmetic, industrial, mass transport, air conditioning and construction sectors.

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	Medium	Medium	Medium
OVERALL		HIGH		

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has implemented systems to identify and assess the applicability of legal requirements, as well as to manage tasks to ensure Compliance.
1.2 Anti-Corruption	Conformance	The Entity has implemented a Code of Conduct to establish its Anti-Corruption Policies and systems. The Code of Conduct has specific statements and baselines against Corruption, Bribery, gifts, entertainment, expenses and hospitality, pages 12 and 13: https://www.alucoat-conversion.com/docs/codigo-conducta-en.pdf
1.3a-e Code of Conduct	Conformance	The Entity has implemented a Code of Conduct which includes relevant environmental, social and governance principles with specific statements and baselines against Corruption, Bribery, gifts, entertainment, expenses and hospitality, pages 12 and 13: www.alucoat-conversion.com/docs/codigo-conducta-en.pdf
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has implemented relevant Policies, approved by management, stating the corporate approach to environmental, social and governance issues. The Occupational Health and Safety (OH&S) Policy is available at: https://www.alucoat-conversion.com/docs/seguridad-salud-en.pdf The Quality, Environmental, Energy, Aviation, Space, and Defence Management Policy is available at https://www.alucoat-conversion.com/docs/sistemas-de-gestion-en.pdf Additionally, a Sustainability Plan 2023 - 2025 has been approved and is regarded as a key document within the environmental, social and governance performance of the Entity.
2.2a-c Leadership	Conformance	The Entity has implemented human and other material resources to implement and lead the social, environmental and governance-related Policies. The Managing Director has the ultimate responsibility for the Management Systems. The Entity has a complete deployment of resources and appointment of responsible staff to implement, maintain and improve the Management Systems on-site.
2.3a Environmental and Social Management Systems - Environmental	Conformance	The Entity has implemented an Environmental Management System which is ISO 14001:2015 certified. The certificate is available at: https://www.alucoat-conversion.com/wp-content/uploads/2022/07/13046041-BUQ-ISO-14001.2015-ALUCOAT-CONVERSION-SA-INGLES.pdf Additionally, the Entity has approved a 2023-2025 sustainability plan, with information on their environmental performance.
2.3b Environmental and Social Management Systems - Social	Conformance	The Entity has implemented a Management System that is certified to ISO 45001:2018. The certificate is available at: https://www.alucoat-conversion.com/wp-content/uploads/2023/06/ESI37843ENACE-CERTIFICADO-ISO-45.001-INGLES-2023.0612.pdf

CRITERION	RATING	COMMENT
		In addition to the OH&S Management System, the Entity has established several tools (e.g., sustainability plan, equality plan) to manage their social performance.
2.4a-e Responsible Sourcing	Conformance	<p>The baseline of the responsible relationship between the Entity and its suppliers is established in the Code of Conduct under a relationship with clients and suppliers, page 11: https://www.alucoat-conversion.com/docs/codigo-conducta-en.pdf</p> <p>Additionally, the Quality and Environmental Management Systems provide tools to deploy the supplier-related statements, such as the supplier assessment, which includes environmental, social and governance items when measuring the supplier's performance.</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as no New Projects or Major Changes to existing Facilities have occurred since joining ASI. However, the Entity has implemented procedures and tools to conduct environmental and social impact for New Projects or Major Changes to existing Facilities. Some of these procedures and tools are incorporated into the ISO 9001 quality and ISO 14001 Environmental Management Systems.
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 have occurred since joining ASI. However, the Entity has implemented procedures and tools for Human Rights Impact Assessments and conducts them when relevant. Results of the latest assessment show that is located in a low-risk area with minimal impact. Gender-sensitive issues are considered in the equality plan approved by the Entity's senior management.
2.7a-f Emergency Response Plan	Conformance	<p>The Entity has implemented specific emergency response plans to manage both OH&S-related and environmental-related situations. Within the ISO 14001 and ISO 45001 Management Systems, emergency response plans are regularly updated.</p> <p>The Emergency Response Plan is available to interested parties by contracting the Entity at: info@alucoat-conversion.com</p>
2.8a-d Suspended Operations	Conformance	The Entity has developed various business resilience documents, according to the relevant risk identified at strategic levels, mainly related to pandemic situations, cyberattacks and cybersecurity.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has established a procedure for cases of Mergers or Acquisitions to manage those environmental and social issues that could arise.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has established a procedure in case of closure, decommissioning and divestment to manage those social, environmental and governance-related issues that could arise.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity has established a strategic approach to environmental, social and economic impacts which are publicly disclosed on the corporate site. The Code of Conduct (https://www.alucoat-conversion.com/docs/codigo-conducta-en.pdf) complements the

CRITERION	RATING	COMMENT
		corporate Policies (https://www.alucoat-conversion.com/coated-aluminium-sustainability).
3.2 Non-compliance and Liabilities	Minor Non-Conformance	The Entity generally communicates information on Material fines, judgements, penalties, and sanctions; however, it was identified the communication to external interested parties on one sanction received in 2022 had not been publicly disclosed.
3.3a-c Payments to Governments	Conformance	The Entity has implemented a Code of Conduct with established corporate Policies for payments, donations and sponsorship, pages 12 and 13: https://www.alucoat-conversion.com/docs/codigo-conducta-en.pdf The Entity does not make gifts, payments, donations, or sponsorships to any third party, including any political party or public agency.
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has implemented a system to manage third parties' complaints, queries, and requests via an e-mail (info@alucoat-conversion.com) which is available at: https://www.alucoat-conversion.com and is directly managed by the managing director. The system is included in the Code of Conduct, page 17: https://www.alucoat-conversion.com/docs/codigo-conducta-en.pdf
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has implemented a procedure to develop a Life Cycle Assessment (LCA). The latest version of the LCA shows the boundaries of the lifecycle of Aluminium, including the impacts of the Aluminium-containing products, as well as auxiliary processes and installations.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity's latest version of the LCA prescribes the boundaries of the ALUCOAT lifecycle of Aluminium, including the impacts of the Aluminium-containing products, as well as auxiliary processes and installations. A version is prepared to provide relevant information to interested third parties.
4.2 Product Design	Conformance	The Entity has established sustainability objectives to enhance Circular Economy outcomes such as increasing the ratio of Recycled Aluminium, increasing procurement of 'green ALU' in the process, decreasing the use of solvents, reaching lower temperatures and reducing water consumption in cleaning and preparation processes.
4.3a-b Aluminium Process Scrap	Conformance	The Entity has implemented a strategy facilitating the full recycling/re-use of Aluminium scrap and waste materials containing Aluminium. This strategy embraces specific measures at relevant levels including procedures and other documents establishing specific instructions for Aluminium classified scrap management, on-site infrastructure to collect, keep and manage Aluminium-containing waste materials and scrap, and Worker training and awareness.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	The Entity has established a recycling strategy as part of the Sustainability Plan, and it is monitored and tracked using several managerial tools (e.g., Sustainability KPIs chart 2023-2025). Information on the recycling strategy is available at: https://www.alucoat-conversion.com

CRITERION	RATING	COMMENT
		Specific cases are published in the 'News' section of the website covering their Entity's efforts to increase recycling within the industrial sector, production of 100% recyclable, Aluminium coffee capsules and recycling initiatives.
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity manages all waste products according to the requirements and procedures of the Regional Government of Andalusia (Junta de Andalucía). The Entity has implemented a Management System according to the 'Zero Waste' scheme (by the certifying body AENOR), the AENOR Zero Waste certification recognises organisations that recover the waste fractions that they generate, within the defined scope, thereby avoiding the landfill as their ultimate destination.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>Greenhouse Gases (GHG) emissions and energy use are reported to the Regional Government of Andalusia (Junta de Andalucía). After validation, data on emissions and energy use is published and available at: https://prtr-es.es/Informes/fichacomplejo.aspx?Id_Complejo=3124.</p> <p>The Entity's GHG emissions are disclosed through the service provided by the Regional Government of Andalusia (SACE tool) and are made publicly available. In this region of Spain (Andalusia) a division is available to calculate the carbon footprint and present a reduction plan of the registered Entity.</p> <p>The validated data is available at: https://prtr-es.es/Informes/fichacomplejo.aspx?Id_Complejo=3124</p> <p>The validation report of 2022 data by the Regional Government was released in August 2023.</p>
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a-e GHG Emissions Reduction Plans	Minor Non-Conformance	<p>The Entity follows the Andalusian Plan for Climate Action, which establishes strategies and measures to reach the global objectives to reduce emissions. Details on this plan are available at the official webpage of the Andalusian Government at: https://www.juntadeandalucia.es/medioambiente/portal/web/combio-climatico/mitigacion</p> <p>Records of the GHG emissions data are available at https://prtr-es.es/Informes/fichacomplejo.aspx?Id_Complejo=3124</p> <p>The Entity's current GHG reduction Plan due date is 2025, and the goal is to reduce GHG by 20% compared to the 2019 figures. However, the GHG reduction plan does not demonstrate clear traceability with a 1.5°C Warming Scenario, and there is no public disclosure of the latest versions of the GHG Emissions Reduction Pathway, the GHG Emissions</p>

CRITERION	RATING	COMMENT
		Reduction Plan and progress against the GHG Emissions Reduction Plan.
5.4 GHG Emissions Management	Conformance	<p>The Entity has established an Environmental Management System and is certified against ISO 14001:2015 and ISO 50001:2018 standards. The certificates are available at: https://www.alucoat-conversion.com/wp-content/uploads/2022/07/13046041-BUQ-ISO-14001.2015-ALUCOAT-CONVERSION-SA-INGLES.pdf (ISO 14001)</p> <p>https://www.alucoat-conversion.com/wp-content/uploads/2022/07/13047359-BZ5-ISO-50001.2018-ALUCOAT-CONVERSION-SA-INGLES.pdf (ISO 5001)</p> <p>The Entity's Management Systems provide tools to manage GHG emissions, including procedures, operational controls, Key Performance Indicators (KPIs), targets and objectives.</p> <p>The Entity is required to submit to the Regional Government of Andalusia a GHG Emissions Reduction Plan 2022 - 2025, which this aligned with the Sustainability Plan as well as monitoring and tracking of progress via the Sustainability KPIs chart 2023-2025.</p>
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	<p>The Entity's Emissions to Air are publicly disclosed at the e-portal of the Ministerio para la Transición Ecológica (Ministry of Ecological Transition): https://prtr-es.es/Informes/fichacomplejo.aspx?Id_Complejo=3124</p> <p>From these reported data, no levels exceeding air emission limits were reported. Apart from these mandatory requirements, the Entity has established a GHG reduction plan for 2022 - 2025, with specific minimisation targets for air emissions aligned with the sustainability plan and the monitoring and follow-up chart to keep track of the progress.</p> <p>In addition, Stakeholders can request this information via the Entity's website.</p>
6.2a-g Discharges to Water	Conformance	<p>Discharges to Water are managed according to an internal management document. This document provides quantification and evaluation methods of discharges to water and reporting formats. These source data are used for assessing performance against specific KPIs and targets on the water footprint of the Entity.</p> <p>Information on discharges is publicly available at the e-portal of the Ministerio para la Transición Ecológica (Ministry of Ecological Transition): https://prtr-es.es/Informes/fichacomplejo.aspx?Id_Complejo=3124</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has implemented a procedure to manage the preparation and response to any environmental-related emergencies, identifying the environmental risks on site, as well as establishing actions to manage emergencies when they occur. This system includes regular operational controls and training actions (emergency drills) to improve the prevention, detection and remediation of undesired situations.</p>

CRITERION	RATING	COMMENT
		Information on emergency response is published throughout the Entity as relevant, and access to more detailed information is made available upon request.
6.4a-b Public Disclosure of Spills and Leakages	Conformance	There have No Spills or Leakages were reported by the Entity. However, in the case of an emergency regarding Spills or Leakages, the Entity has established a document for 'Emergency Preparedness and Response' (Preparación y respuesta ante emergencias) to identify the Stakeholders that are to be informed.
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has conducted an analysis and reduction of Hazardous and Non-Hazardous Waste. This analysis describes how each waste stream is managed. The Entity holds a waste producer authorisation from the Regional Government. In addition, Stakeholders can also request this information via the Entity's website.</p> <p>Information on waste produced by the Entity is available at: https://prtr-es.es/Informes/fichacomplejo.aspx?Id_Complejo=3124</p>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity's water supply is provided via the public network, and consumption data are available at: https://prtr-es.es/Informes/fichacomplejo.aspx?Id_Complejo=3124</p> <p>After being used in the production process, the water is sent to an onsite water treatment plant before its return to the sewage system and then onto the public treatment system. The previous water risk assessment was last updated in June 2023, and no risks to Watersheds were identified.</p>
7.2a-e Water Management	Not Applicable	<p>This Criterion is not applicable, as the Entity has conducted a risk assessment which determined water-related risks are low.</p> <p>The Entity has established Management Systems according to ISO 14001 and ISO 50001 to provide the tools for water management. Specific objectives and plans are established to increasingly improve water-related performance. Actions have been established in the Sustainability Plan 2023-2025 that have calculated the water footprint and worked towards a reduction. A strategic objective is established to reduce year by year the water consumption (2023, -10%) compared to the previous year (2022).</p>
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has conducted an Impact Assessment study on biodiversity based on IUCN and IBAT tools. The last update to the study was completed in May 2023, which confirmed low ratings for all vectors.

CRITERION	RATING	COMMENT
		There are no relevant impacts to the biodiversity and Ecosystem Services as a consequence of the activities of the Entity.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable, as the Entity has identified Biodiversity and Ecosystem Services impact from its activities as low.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable as no Material risks or impacts to biodiversity and Ecosystems Services as a consequence of their activities have been identified.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable, as the Entity has identified the impact on Biodiversity and Ecosystem Services from its activities as low
8.4 Alien Species	Conformance	The Entity has conducted an Impact Assessment study on biodiversity based on the International Union for Conservation of Nature (IUCN) and Integrated Biodiversity Assessment Tool (IBAT). The last update to the study was in May 2023, with low ratings for all vectors, there are no Material risks or impacts to the biodiversity and ecosystems including Alien Species.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity has established an Environmental and Social Impact Assessment for New Projects or Major Changes. The Quality and Environmental Management System provides tools to duly manage any impact on the World Heritage Properties in the case of New Projects or Major Changes.
8.6a-d Protected Areas	Not Applicable	The Entity has consulted the IBAT database of Protected Areas and confirmed there are no Protected Areas within its Area of Influence.
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	<p>The Entity has developed several tools to deal with Human Rights related topics. Examples of these tools are Due Diligence on Human Rights, the Code of Conduct, and the Equality Plan included in the Sustainability Plan. These support the Entity in managing issues including gender equality.</p> <p>A statement on Human Rights and gender-sensitive commitment is included in the Code of Conduct, page 8, available at: https://www.alucoat-conversion.com/docs/codigo-conducta-en.pdf</p> <p>The Entity has assessed impacts on Human Rights outlined in a specific Due Diligence document, including gender-related aspects as well as any Affected Populations and Organisations, which are developed in the Equality Plan.</p>

CRITERION	RATING	COMMENT
9.2a-e Gender Equity and Women's Empowerment	Minor Non-Conformance	<p>The Entity has established an Equality Plan to manage gender-sensitive issues. The Equality Plan incorporates the current gender profile of the Entity. Taking into account the Entity's track record, efforts were mostly focused on the Entity's management level, which now features four women and five men. The Equality Plan also establishes managerial tools to measure, monitor and follow up on specific gender KPIs.</p> <p>However, it was identified the Entity has not publicly disclosed the effectiveness of the measures taken to promote gender equity.</p>
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable, as there are no Indigenous Peoples present in Spain.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable, as there are no Indigenous Peoples present in Spain.
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, as there are no Indigenous Peoples present in Spain.
9.5a Cultural and Sacred Heritage - Identification	Not Applicable	This Criterion is not applicable, as the Entity has no cultural heritage sites or values within their Area of Influence. Additionally, no specific issues are reported in the license to operate, or the project presented to obtain the license to operate in 1992.
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable, as there are no Indigenous Peoples present in Spain.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable, as no resettlement or displacements are expected to take place due to New Projects or Major Changes.
9.7a-h Affected Populations and Organisations	Conformance	The Entity does not affect lands, livelihoods or use of natural resources of any other population and organisation. The Due Diligence document (Section 5) of Human Rights Due Diligence refers to potentially Affected Organisations and Populations.
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Minor Non-Conformance	<p>The Entity has established baselines for the relations with suppliers, which is publicly stated in the Code of Conduct, available at: https://www.alucoat-conversion.com/docs/codigo-conducta-en.pdf</p> <p>However, the Entity has not implemented a specific risk-based Due Diligence over its Aluminium supply chain.</p>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Minor Non-Conformance	Whilst the Entity has established a baseline process for the engagement with its suppliers, it has not identified or assessed risks within its supply chain.

CRITERION	RATING	COMMENT
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Minor Non-Conformance	It has been identified that the Entity has not implemented a specific risk-based Due Diligence process appropriate to its size and circumstances including for its Aluminum supply chain. It has not designed and implemented a strategy to respond to identified risks.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Minor Non-Conformance	It has been identified that the Entity has not implemented a specific risk-based Due Diligence process appropriate to its size and circumstances including for its Aluminum supply chain.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Minor Non-Conformance	It has been identified that the Entity has not implemented a specific risk-based Due Diligence process appropriate to its size and circumstances including for its Aluminum supply chain. It has not reported on supply chain Due Diligence practices.
9.9 Security practice	Not Applicable	This Criterion is not applicable, as the Entity does not use any surveillance or security guard services.

10. LABOUR RIGHTS

10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity has implemented a Collective Bargaining Agreement (CBA). This document sets the basis of the labour relations between the Entity and Workers, allowing them to engage with Trade Unions, which facilitates Freedom of Association and Collective Bargaining. The CBA is available at: https://bop.dipujaen.es/bop/08-09-2014
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 there are no restrictions on the right to Freedom of Association and Collective Bargaining in Applicable law in Spain.
10.2a Child Labour	Conformance	The Entity has established a Code of Conduct that refers to their support and respects internationally recognised labour rights and is strongly opposed to Human Trafficking and Child Labour. The Code of Conduct is available at: https://www.alucoat-conversion.com/docs/codigo-conducta-en.pdf The Entity follows labour laws and does not hire people under eighteen except in the case of internships where specific agreements with the educational institutions are within the country's requirements.
10.3a-c Forced Labour	Minor Non-Conformance	The Entity has implemented a CBA that defines the rights and responsibilities of Workers. It also has a Code of Conduct that covers labour rights and human trafficking. https://www.alucoat-conversion.com/docs/codigo-conducta-en.pdf However, it has been identified a Modern Slavery Statement detailing actions to address modern slavery had not been publicly disclosed.
10.4a-c Non-Discrimination	Conformance	The Entity has established and implemented an Equality Plan and a Code of Conduct to guarantee equal opportunity for all Workers through the use of specific management tools and documents (e.g, a Collective Bargaining agreement). The Code of Conduct sets out the basic non-Discrimination commitments with specific actions for human resources: https://www.alucoat-conversion.com/docs/codigo-conducta-en.pdf

CRITERION	RATING	COMMENT
10.5 Communication and engagement	Conformance	Then Entity has implemented several tools to establish and manage communication and engagement with Workers. Apart from the CBA, the Entity holds a valid ISO 45001:2018 certification, which establishes specific means for the consultation and participation of Workers. Specific environmental-related communication and engagement, are managed via the Environmental Management System ISO 14001:2015.
10.6a-g Violence and Harassment	Conformance	<p>The Entity's main statements against Violence and Harassment are established in the Code of Conduct, those being strictly prohibited in the organisation, available at: https://www.alucoat-conversion.com/docs/codigo-conducta-en.pdf</p> <p>The CBA has established a disciplinary regime in case there is any violation of Corporate Policy including Violence and Harassment. Chapter VII Disciplinary regime of the CBA is available at: https://bop.dipujaen.es/bop/08-09-2014</p>
10.7a-c Remuneration	Conformance	<p>Remuneration follows, as a minimum, the conditions established in both the Entity's CBA and the provincial collective agreement of the iron and steel industry. Specific requirements for Overtime and working shifts are also established in those documents.</p> <p>Labour contracts are signed between the Entity and the Worker and are double-checked by the Works Council.</p>
10.8a-c Working Time	Conformance	The working calendar is yearly and is agreed on between the Entity and Workers which establishes total Working Time, holidays and annual leave. Overtime work is agreed upon with the Workers, and its conditions are established in the CBA, available at: https://bop.dipujaen.es/bop/08-09-2014
10.9a-b Informing Workers of Rights	Conformance	The Entity has established several mechanisms to duly inform Workers of their rights. In addition to the mandatory requirements and the Management Systems on-site, a human resources department is in place to support all the communication and engagement tools established in the Entity, including a whistleblowing mechanism in case any claims are raised from Workers.
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 certified against ISO 45001:2018 standard: https://www.alucoat-conversion.com/wp-content/uploads/2023/06/ES137843ENACE-CERTIFICADO-ISO-45.001-INGLES-2023.0612.pdf
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Minor Non-Conformance	<p>The Entity's OH&S Management System is reviewed regularly via different tools according to the ISO 45001:2018 standard including an annual external audit, an internal audit, and an annual management review. The ISO 45001:2018 certificate applies to the Entity's ASI Certification Scope.</p> <p>The Entity has established and monitors relevant KPIs to measure and manage OH&S performance.</p> <p>However, it was identified the Entity has not publicly disclosed the effectiveness of the OH&S Management System with leading and</p>

CRITERION	RATING	COMMENT
		lagging indicators and a comparative analysis of performance with peer Businesses and leading practice.
11.2 Employee engagement on Health and Safety	Conformance	The Entity has implemented several tools to establish and manage communication and engagement with Workers. Apart from the CBA, the Entity is certified under the ISO 45001:2018 standard, which establishes specific means for the consultation and participation of Workers. At present, the Entity's OH&S Committee has two Workers' representatives and holds regular meetings to manage health and safety issues in conjunction with the Entity's management.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	24 January 2024	Initial Certification Audit – Full Certification