



## STANDARD OPERATING PROCEDURE

Title: Corporate Governance Policy	Document # S0HR100-1.0	Rev # 1
Issued by: Angela Martin	Issued Date: 03/07/2023	Revision Date: 2/28/2025
Approval: VP of Operations	Signature:	
Approval: Human Resources Director	Signature:	

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### 1 Purpose

As part of our overall commitment to sustainability, JW Aluminum uses this governance policy to drive ethical, accountable, and transparent business practices. It outlines the principles, policies, and approaches we take to manage risk and operate responsibly. JW Aluminum is a privately held company developed under United States Law that complies with formal governance regulations and generally accepted best practices.

At JW Aluminum, our WIN Culture and Target Behaviors are the foundation for everything we do, including our governance strategy. One of the mantras that is common to our WIN culture is, “Do the right thing even when no one is watching.” We hire and promote based on cultural match. Behaving with integrity is inherent to who we are as a team.

### 2 Responsibility & Application

It is the responsibility of all JW teammates and stakeholders to comply with applicable laws, regulations, policies, and procedures.

This policy is applicable to all JWA locations, teammates, and stakeholders. This policy also applies to JWA affiliates to the extent JWA can exercise its power to bring about implementation.

JW Aluminum has identified a variety of groups that may be defined as stakeholders and may have an interest in JW Aluminum’s governance performance.

- stakeholders in the financial marketplace,
- industry associations,
- trade partners,
- teammates,
- contractors,
- customers,
- government agencies,
- vendors,
- end consumers, and
- users



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### 3 Leadership

#### 3.1 Enterprise Guiding Coalition

As a business of businesspeople, it is the responsibility of JW Aluminum Stakeholders at every level and operating capacity in the organization to comply with applicable laws, regulations, policies, procedures, and obligations. The Enterprise Guiding Coalition has the ultimate responsibility of driving ESG plans, policies, and procedures throughout the organization. The Coalition consists of the Chief Executive Officer, Chief Financial Officer, Director of Human Resources, VP of Operations, and VP of Equipment Engineering.

The Enterprise Guiding Coalition is responsible for determining the appropriate level of acceptable compliance and strategic alignment of management systems to business activities.

Based on the subject matter, each Officer of the company can sponsor and lead communication of management systems initiatives to internal and external stakeholders. The Enterprise Guiding Coalition is committed to ongoing investments of the necessary resources to support successful implementation of these systems.

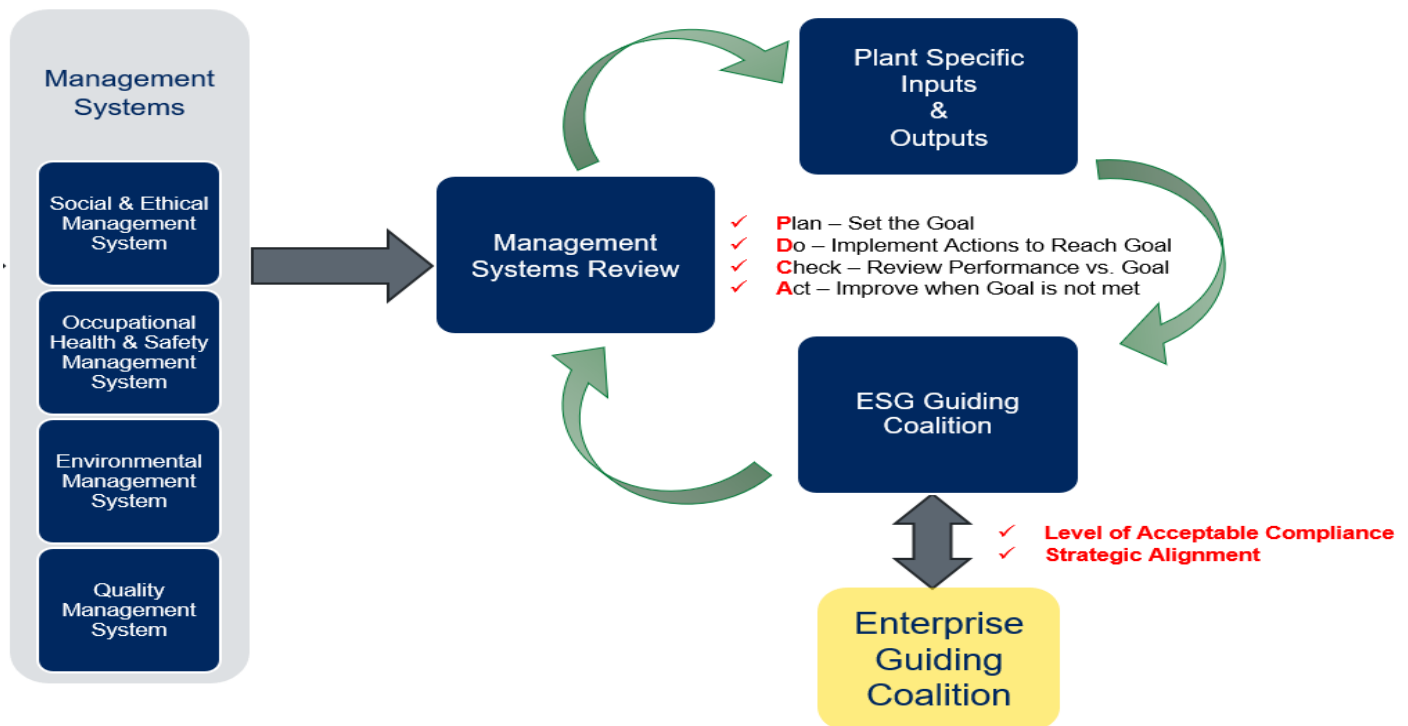
JW shall maintain a formal approval document log which details a list of plans, policies, and procedures that require regular reviews and formal signatures by the Enterprise Guiding Coalition.

Unless otherwise stated, review and formal endorsement of said plans, policies, and procedures shall occur:

- Every 5 years
- Or, if a change to the Business alters environmental, social, or governance risk(s),
- Or, upon indication of a control gap

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### 3.2 ESG Guiding Coalition

The goal of the ESG (Environmental, Social, and Governance) Guiding Coalition is to guide the level of compliance and strategic alignment set forth by the Enterprise Guiding Coalition through the Value Streams. The ESG Guiding Coalition consists of the VP of Operations, the Director of Human Resources, MTH General Manager, and RSV Plant Manager. This Coalition is responsible for:

- Driving the implementation of plans, policies, procedures, and training to embed ESG principles into everyday activities at all JW locations.
- Ensuring annual strategic planning considers ESG risks and includes outputs with a direct connection to those risks.
- Reviewing annual risk assessments & reports to aid in delivering actionable ESG outputs. Such as:
  - UN Global Compact Self-Assessment Tool
  - Sustainability Report
  - Greenhouse Gas Management Plan
- Confirming that the roles, responsibilities, and authority set forth in each Management System are strategically aligned, understood, and communicated within the organization.
- Assess outputs of Management System Reviews to guide improvements to management systems performance.



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- Supporting the allocation of resources to safeguard the effectiveness of management systems and remedy ASI certification nonconformances.
- Confer with Enterprise Guiding Coalition if strategic plans necessitate specific actions to meet ASI requirements.
  - New Projects (ESG risk prompted in CAR process).
  - Major Changes to Facilities (ESG risk prompted in CAR process).
  - Suspended Operations.
  - Mergers and Acquisitions.
  - Closures, Decommissioning and Divestments.

Unless otherwise stated, the ESG Guiding Coalition's review of ESG effectiveness shall occur:

- In the month following an ESG Management System Review Meeting.
- Or, if a change to the Business alters an ESG risk and the coalition's input is necessary implement.
- Or, upon indication of a control gap that requires the coalition's input to mitigate.

## 4 Code of Conduct

The Code of Conduct is a separate document that sets forth the expectations of how we live WIN, conduct business, and interact with each other and our business partners.

Company policies related to the Code of Conduct are maintained by Human Resources and are available through the internal HR SharePoint page, external JW Aluminum website, and/or upon request. The Code of Conduct is publicly disclosed on our website.

## 5 Responsible Sourcing

JW Aluminum has documented Supplier Conduct, Corporate Procurement, Purchasing Department Guidelines, and Responsible Sourcing policies which reflect the culture, values, and operating principles we share with our suppliers. Our business mindset requires that we partner with Suppliers who are committed to values of conduct that are compatible with our standards and specifications.

We support a sustainable supply chain of our goods and services by committing to use a risk-based due diligence process to:

- Identify our key suppliers of goods and services.
- Assess suppliers environmental, social, and governance risks.
- Use the outcomes of the risk assessment to inform the selection of our suppliers.
- Develop a communication strategy so that suppliers and our teammates are informed of their rights and responsibilities.



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- Work with our suppliers to influence the adoption of responsible behavior within their processes.
- Encourage our suppliers to in turn help develop responsible behavior with sub-suppliers.
- Establish Performance indicators and review them periodically, with a continuous improvement mindset.

All teammates and suppliers must:

- Conduct business in a legal, transparent, and ethical way.
- Obey applicable laws and corresponding regulations governing fraud, bribery, and corruption.
- Commit to the principles of fair competition and comply with the antitrust and fair competition laws of the United States.
- Prevent, detect, and report bribery and other forms of corruption.
- Avoid any activities that could lead to, or imply, a breach of the Anti-Corruption policy.
- Notify the Chief Financial Officer if there is reason to believe or suspect that an instance of bribery or corruption has occurred or will occur in the future.
- Notify the Chief Financial Officer as soon as possible if they are offered a bribe by anyone, if they are asked to make one, if they suspect that they may be bribed or asked to make a bribe, or if they have reason to believe that they are a victim of another corrupt activity.

## 6 Impact Assessments

In the event of an expansion or major renovation to one of our existing facilities, JW Aluminum conducts due diligence through the Capital Appropriations Request (CAR) process to determine the degree of potential environmental and social risk, including consideration of human rights.

The assessment process is initiated during the scoping phase of the project. If a new project triggers the potential need for an impact assessment, the project is reviewed by Environmental Engineering and Human Resources for further assessment. During daily operations, JW Aluminum is committed to ensuring all fundamental human rights are maintained. The same standards will be upheld in the event of an expansion or major renovation and evaluated to ensure the project will not cause specific changes to the human rights of our stakeholders. JW will comply with relevant environmental, social, building and zoning laws, and regulations to identify potential negative impacts.

If potential impacts are identified, we will seek the necessary guidance from third party subject matter experts to validate and/or supplement the initial due diligence. Collectively, we will recommend initiatives to include in project planning to proactively eliminate or minimize adverse impacts.

## 7 Suspended Operations

JW has Emergency Response Plans that are designed to minimize injury and loss of human life and company resources by training teammates, procuring, and maintaining necessary equipment, and



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assigning responsibilities. These plans apply to all emergencies that may be expected to occur at JW Aluminum at any time. These include, but are not limited to, fire response, chemical releases, spills, rescue, medical emergencies, security threats including workplace violence and vulnerabilities to weather or other naturally occurring events.

In the event an emergency or any other event occurs that requires the suspension of operations, JW shall make all efforts to prevent and/or mitigate any environmental, social, and human rights impacts on its stakeholders.

## 8 Mergers and Acquisitions

When considering a potential merger or acquisition, JW Aluminum will carefully evaluate the entity's environmental, social, and governance performance history as an integral part of the due diligence process. If a potential merger and acquisition opportunity is identified, we will seek the necessary guidance from third party subject matter experts.

## 9 Closure, Decommissioning, and Divestment

In keeping with our overall commitment to legal compliance, JW Aluminum will closely adhere to national, regional, and local legal requirements or guidelines if there is a need for closure, decommissioning, or divestment within the business. Due diligence shall be performed to develop action plans to minimize environmental and social impacts.

## 10 Legal & Regulatory Compliance

The first pillar of operating with business integrity is to maintain legal compliance company-wide.

As a small, privately owned company, we leverage various outside resources to maintain awareness of and comply with the laws, regulations, and expectations for all aspects of our business. Legal compliance is proactively managed by qualified teammates with overall responsibility for the main functional areas of:

- Finance – Chief Financial Officer
- Environmental – Environmental Engineering
- Human Resources – Director of Human Resources
- Occupational Health & Safety – Sr. VP of Operations

These leaders shall work with legal and regulatory subject matter experts to maintain compliance. Findings and updates shall be formally reported to the Company's Executive Guiding Coalition as outlined in the Non-Compliance and Liabilities Reporting section of this document.

Teammates shall be kept up to date on non-proprietary compliance performance via onboarding, participation in regulatory reviews, training, and internal communication vehicles.





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### 11 Non-Compliance and Liabilities Reporting

JW Aluminum regularly maintains efficient and effective reporting on material fines, judgements, penalties and non-monetary sanctions for failure to comply with Applicable Law to the required reporting agencies.

This reporting contains information on compliance with requirements, compliance gaps and breaches. Reports on compliance breaches outline the breach and the corrective actions planned or conducted to ensure that the risk of re-occurrence is reduced.

Any member of the public can request copies of federal government records including an entity's noncompliance violations through The Freedom of Information Act ("FOIA") and by using the following websites:

<https://www.osha.gov/ords/imis/establishment.html>  
<https://echo.epa.gov/detailed-facility-report?fid=110017416090>

The year-to-date status of compliance is also detailed within our Annual Sustainability Report.

### 12 Sustainability Reporting

JW shall publicly disclose its approach to relevant environmental, social, and governance impacts related to principles in the ASI Performance Standard V3 in an annual sustainability report. As due diligence, JW shall review materiality of the topics covered in the report and solicit input from internal and external subject matter experts to maintain accuracy and integrity of the reported information.

The report shall include, but is not limited to, the following topics of materiality:

- Message from the CEO
- Company Profile
- Company Values
- Business Integrity & Governance
- Management Systems
- Leadership and Oversight
- Responsible Sourcing
- Material Stewardship
- Community Involvement and Developing our People
- Contact information

## Revisions





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0	03/07/2023	Angela Martin	Document Created
1	02/21/2025	Angela Martin	Moved to controlled document form and given document number. Updated responsibility lists