

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

COMPANHIA BRASILEIRA DE ALUMÍNIO

CERTIFICATE
NUMBER

46

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI
ACCREDITED
AUDITOR

DNV BUSINESS
ASSURANCE
SERVICES UK
LTD.

DATE OF ISSUE

19 SEPTEMBER 2022

DATE OF EXPIRY

18 SEPTEMBER 2025

CERTIFIED SINCE

19 SEPTEMBER 2019

AUTHORISED BY

A stylized signature in black ink, likely representing the 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

Companhia Brasileira de Alumínio in Brazil,
including bauxite mine (Poços de Caldas/MG),
bauxite mine (Mirai/MG), bauxite mine
(Itamarati/MG), alumina refinery (Alumínio/SP),
smelter and associated potlines, casthouses, anode
production, SPL treatment plant and downstream
productions (Alumínio/SP), aluminium re-
melting/refining, casthouses and downstream
production (Itapissuma/PE), casthouses
(Araçatiguama/SP) and headquarters (São
Paulo/SP).

SUMMARY AUDIT REPORT

PERFORMANCE

STANDARD

OVERVIEW

MEMBER NAME	Companhia Brasileira de Alumínio
ENTITY NAME	Companhia Brasileira de Alumínio
CERTIFICATION SCOPE	Companhia Brasileira de Alumínio in Brazil, including bauxite mine (Poços de Caldas/MG), bauxite mine (Mirai/MG), bauxite mine (Itamarati/MG), alumina refinery (Alumínio/SP), smelter and associated potlines, casthouses, anode production, SPL treatment plant and downstream productions (Alumínio/SP), aluminium re-melting/refining, casthouses and downstream production (Itapissuma/PE), casthouses (Araçariguama/SP) and headquarters (São Paulo/SP).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Bauxite Mining• Alumina Refining• Aluminium Smelting• Aluminium Re-melting/Refining• Casthouses• Semi-Fabrication
ASI STANDARD	<ul style="list-style-type: none">• Performance Standard V2
AUDIT TYPE	<ul style="list-style-type: none">• Initial Certification Audit (24 June – 15 July 2019)• Surveillance and Scope Change Audit (8 October – 25 November 2020)• Scope Change Audit (13 – 15 October 2021)• Re-Certification Audit (4 – 27 July 2022)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">• 24 June – 15 July 2019 (Initial Certification Audit)• 8 October – 25 November 2020 (Surveillance and Scope Change Audit)• 13 – 15 October 2021 (Scope Change Audit)• 4 – 27 July 2022 (Re-Certification Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 16 August 2019 (Initial Certification Audit)• 8 December 2020 (Surveillance and Scope Change Audit)• 18 November 2021 (Scope Change Audit)• 26 August 2022 (Re-Certification Audit)

Initial Certification Audit (24 June – 15 July 2019)

The audit scope covers the activities at the Companhia Brasileira de Alumínio sites:

- Headquarter (São Paulo/SP)
- Bauxite mining (Poços de Caldas/MG)
- Bauxite mining (Miraí/MG)
- Bauxite mining (Itamarati/MG)
- Alumina Refinery (Alumínio/SP)
- Smelter (potlines I to VII) (Alumínio/SP)
- Smelter – Anode production (Alumínio/SP)
- Smelter – SPL treatment plant (Alumínio/SP)
- Casthouse – Ingots production (Alumínio/SP)
- Casthouse – Billets production (Alumínio/SP)
- Casthouse – Caster rolls production (Alumínio/SP)
- Casthouse – Plate sheets production (Alumínio/SP)
- Casthouse – Scrap consumption (Alumínio/SP)
- Downstream - Sheets production (Alumínio/SP)
- Downstream - Foils production (Alumínio/SP)
- Downstream – Extruded and anodizing profiles production (Alumínio/SP)
- Downstream – Center of Solution and Services (Alumínio/SP)
- Downstream – Aseptic packaging Foil Production (Alumínio/SP)
- Downstream – Flexible Packaging Foil Production (Alumínio/SP)
- Downstream – Automotive Fin Stock Production (Alumínio/SP)
- Downstream – Industrial HVAC Fin Stock Production (Alumínio/SP)
- Downstream – Laminated packaging Foil production (Alumínio/SP)
- Downstream – Extruded Profiles Production (Alumínio/SP)
- Downstream – Painted Extruded Profiles Production (Alumínio/SP)

Other audited business activities included:

- Central and Sales Office São Paulo (SP)
- Alumínio Unit (SP) Plant
- Miraí Unit (MG) Mining
- Itamarati de Minas Unit (MG) Mining
- Poços de Caldas Unit (MG) Mining

Supply chain activities included in the audit scope:

- Bauxite Mining
- Alumina Refining
- Aluminium Smelting
- Aluminium Re-melting/Refining
- Casthouses
- Semi-Fabrication

All relevant criteria in the ASI Performance Standard were included in the audit scope.

Surveillance and Scope Change Audit (8 October 2020 – 25 November 2020)

The audit scope covers the activities at the Companhia Brasileira de Alumínio sites:

- Headquarter (São Paulo/SP)
- Bauxite mining (Poços de Caldas/MG)
- Bauxite mining (Mirai/MG)
- Bauxite mining (Itamarati/MG)
- Alumina Refinery (Alumínio/SP)
- Smelter (potlines I to VII) (Alumínio/SP)
- Smelter – Anode production (Alumínio/SP)
- Smelter – SPL treatment plant (Alumínio/SP)
- Casthouse – Ingots production (Alumínio/SP)
- Casthouse – Billets production (Alumínio/SP)
- Casthouse – Caster rolls production (Alumínio/SP)
- Casthouse – Plate sheets production (Alumínio/SP)
- Casthouse – Scrap consumption (Alumínio/SP)
- Downstream - Sheets production (Alumínio/SP)
- Downstream - Foils production (Alumínio/SP)
- Downstream – Extruded and anodizing profiles production (Alumínio/SP)
- Downstream – Center of Solution and Services (Alumínio/SP)
- Downstream – Aseptic packaging Foil Production (Alumínio/SP)
- Downstream – Flexible Packaging Foil Production (Alumínio/SP)
- Downstream – Automotive Fin Stock Production (Alumínio/SP)
- Downstream – Industrial HVAC Fin Stock Production (Alumínio/SP)
- Downstream – Laminated packaging Foil production (Alumínio/SP)
- Downstream – Extruded Profiles Production (Alumínio/SP)
- Downstream – Painted Extruded Profiles Production (Alumínio/SP)
- Casthouse – Caster rolls production (Itapissuma/PE)
- Casthouse – Plate sheets production (Itapissuma/PE)
- Casthouse – Scrap consumption (Itapissuma/PE)
- Downstream - Sheets production (Itapissuma/PE)
- Downstream - Foils production (Itapissuma/PE)
- Downstream – Aseptic packaging Foil Production (Itapissuma/PE)
- Downstream – Flexible Packaging Foil Production (Itapissuma/PE)
- Downstream – Automotive Fin Stock Production (Itapissuma/PE)

Supply chain activities included in the audit scope:

- Bauxite Mining
- Alumina Refining
- Aluminium Smelting
- Aluminium Re-melting/Refining
- Casthouses
- Semi-Fabrication

All relevant criteria in the ASI Performance Standard were included in the audit scope.

At the time of the audit (October – November 2020), whilst the majority of facilities in the audit scope were audited on-site, access to some facilities was not possible due to COVID-19 related travel restrictions. Those facilities were audited as a 'desktop' exercise, in accordance with the ASI Interim Policy regarding Audits, Audit-Related Travel and Coronavirus (v4), and included a remote review of relevant documentation.

Scope Change Audit (13 – 15 October 2021)

The audit scope covers the activities at the Companhia Brasileira de Alumínio site Araçariquama/SP:

- Casthouse – Billets production (Araçariquama/SP)
- Casthouse – Scrap consumption (Araçariquama/SP)

Supply chain activities included in the audit scope:

- Aluminium Re-melting/Refining
- Casthouses

All relevant criteria in the ASI Performance Standard were included in the audit scope.

Re-Certification Audit (4 – 27 July 2022)

The audit scope covers the activities at the bauxite mine (Poços de Caldas/MG); bauxite mine (Miraí/MG); bauxite mine (Itamarati/MG); alumina refinery (Alumínio/SP); smelter and associated potlines, casthouses, anode production, SPL treatment plant and downstream productions (Alumínio/SP); aluminium re-melting/refining, casthouses and downstream production (Itapissuma/PE); casthouses (Araçariquama/SP) and headquarters (São Paulo/SP).

Supply chain activities included in the audit scope:

- Bauxite Mining
- Alumina Refining
- Aluminium Smelting
- Aluminium Re-melting/Refining
- Casthouses
- Semi-Fabrication

All relevant criteria in the ASI Performance Standard were included in the audit scope.

AUDIT
OUTCOME

- 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	19 September 2022 – 18 September 2025
NEXT AUDIT TYPE	Surveillance Audit
NEXT AUDIT DUE DATE	18 March 2024
CERTIFICATE NUMBER	46

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures, and processes that conform to the ASI Performance Standard's legal compliance requirements. The Entity has implemented a compliance programme which was reviewed by an independent third party to confirm the programme ensures compliance with Applicable Law. The Entity has implemented a governance framework for business ethics and compliance, and training is delivered to relevant personnel regularly:</p> <p>https://www.cba.com.br/en/cba/governanca-e-compliance</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has established the commitment to Anti-Corruption through its governance and compliance program and implemented an Anti-Corruption Policy in accordance with Applicable Law and current international standards:</p> <p>https://cba.com.br/cba/governanca-e-compliance https://cba.com.br/wp-content/uploads/2021/10/Politica-Anticorr-final-protocolo-Projeto-Natural-13-05.pdf</p> <p>The Entity has also established a Privacy Policy for Business Partners:</p> <p>https://cba.com.br/wp-content/uploads/2021/10/Pol%C3%ADtica-de-Privacidade-Parceiros-de-Nego%C3%A7ios_v2021.pdf</p>
1.3 Code of Conduct	Conformance	<p>The Entity has established a Code of Conduct, including principles relevant to Environmental, Social and Governance (ESG) performance:</p> <p>https://cba.com.br/wp-content/uploads/2021/06/codigo-de-conduta-cba-21-versao-final.pdf</p> <p>Training is undertaken annually and during the onboarding process for all Workers.</p> <p>The Entity has an ethics line for Stakeholders to make complaints:</p> <p>https://cba.com.br/contato/linha-etica</p>
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	<p>The Entity has implemented an Integrated Management Policy, which is signed by the CEO and available on the website:</p> <p>https://www.cba.com.br/wp-content/uploads/2020/08/Politica-Gest%C3%A3o-Integrada-NiCBA-ASI-2019-SET.pdf</p>

CRITERION	RATING	COMMENT
		https://www.cba.com.br/wp-content/uploads/2020/08/Sistema-de-Gest%C3%A3o-Integrado-2020.pdf
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The Entity has implemented an Integrated Management Policy, which is signed by the CEO. The Policy was reviewed to align with the ASI Performance Standard requirements.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The Entity has communicated its Integrated Management Policy to internal and external Stakeholders through training, communication with contractors and display of the Policy in workshop areas.
2.2 Leadership	Conformance	The Entity has nominated senior Management Representatives as having overall responsibility and authority for ensuring conformance with the ASI Performance Standard and documented these roles in its Integrated Management System.
2.3a Environmental and Social Management Systems (environmental)	Conformance	<p>The Entity has implemented an Integrated Management System that addresses issues of quality, environment, occupational health and safety, social responsibility, and commitment to sustainability, and includes policies, procedures and documented records:</p> <p>https://cba.com.br/wp-content/uploads/2020/08/Sistema-de-Gest%C3%A3o-Integrado-2020.pdf</p> <p>The Entity has an ISO 14001:2015 certification, except for the Araçariquama (Metalex) Unit, which is planned for certification in 2023.</p>
2.3b Environmental and Social Management Systems (social)	Conformance	<p>The Entity maintains a Social Management System. The Entity has integrated socio-economic risks into its corporate risk management structure, which is regularly reviewed by senior management.</p> <p>The Entity is a member and was certified in 2021 by the Great Place to Work (GPTW):</p> <p>https://certificadas.gptw.com.br/certificada/cba-companhia-brasileira-de-aluminio</p> <p>The Entity joined the United Nations Global Compact in February 2020:</p> <p>https://www.unglobalcompact.org/what-is-gc/participants/138299-Companhia-Brasileira-de-Aluminio</p>
2.4 Responsible Sourcing	Conformance	The Entity has established a Responsible Sourcing Policy, an Anti-Corruption Policy and a Privacy Policy to address Anti-Corruption, Bribery, environmental, social and governance topics. The Policies are implemented

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		<p>and made available to suppliers in the supplier approval process and on the Entity's website:</p> <p>https://aluminioessencial.com.br/wp-content/uploads/2021/10/PO-VM-AL-SUP-002-Politica-de-Supri-Sust_PORT-vexterno.pdf</p> <p>https://cba.com.br/wp-content/uploads/2021/10/Politica-Anticorr-final-protocolo-Projeto-Natural-13-05.pdf</p> <p>https://cba.com.br/wp-content/uploads/2021/10/Poli%CC%81tica-de-Privacidade-Parceiros-de-Nego%CC%81cios_v2021.pdf</p>
2.5 Impact Assessments	Conformance	<p>The Entity has a defined Impact Assessment methodology to assess the environmental, social, cultural and Human Rights impacts of New Projects. The Entity has undertaken Impact Assessments, which included an analysis of baseline conditions and alternative design options for a number of New Projects and investments.</p>
2.6 Emergency Response Plan	Conformance	<p>The Entity has Emergency Response Plans and regularly consults with Workers, local authorities and emergency response brigades, as well as the Local Community. Emergency drills are carried out annually according to the schedule of each Unit.</p> <p>The Entity operates residue dams at several sites and to meet increasing Stakeholder expectations, has engaged with the Local Community on dam safety through multiple engagement methods.</p>
2.7 Mergers and Acquisitions	Conformance	<p>The Entity has developed a procedure for assessing environmental, social and governance issues for mergers and acquisitions and has integrated a new Unit into the Certification Scope. For further information on the acquisition process refer to the Annual Report, page 18:</p> <p>https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p>
2.8 Closure, Decommissioning and Divestment	Minor Non-Conformance	<p>The Entity has developed closure, decommissioning and divestment plans for its Alumínio Unit (Factory) and Mining Units which were detailed and considered key environmental and social impacts. It also included provisional budget allowances to cover the costs of closure and rehabilitation of the land to its prior state. However, the Araçariçuama (Metalex) Unit did not provide any documentation or action plans as evidence of compliance.</p>

CRITERION	RATING	COMMENT
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	<p>The Entity has published an Annual Report that includes its governance approach and social, environmental, and governance issues: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p> <p>The report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards and Sustainability Accounting Standards Board (SASB) and has been validated by a Third Party.</p>
3.2 Non-compliance and liabilities	Conformance	<p>The Entity has publicly disclosed information on fines, judgments, penalties and significant non-monetary sanctions for non-compliance with Applicable Law in the Annual Report, on page 138: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p> <p>The Entity publicly discloses financial results to investors and shareholders via its website: https://ri.cba.com.br/informacoes-financeiras/central-de-resultados</p>
3.3a Payments to governments (legal and contractual)	Conformance	<p>The Entity has publicly disclosed its financial results to investors and shareholders via the Entity's website, with the report having undergone an independent evaluation by a Third Party: https://api.mziq.com/mzfilemanager/v2/d/73a23c6c-b1fd-4abb-beba-056de474f2ec/84ddc3d1-26d0-0bf6-ee7-74d8214a9583?origin=1</p> <p>Further information on financial results is available on the website: https://ri.cba.com.br/informacoes-financeiras/central-de-resultados</p>
3.3b Payments to governments (disclosure – bauxite mining)	Conformance	<p>The Entity has publicly disclosed information on the payment of mining taxes to the National Mining Agency. Further information is available in the 2021 Annual Report, page 39: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p>
3.4 Stakeholder complaints, grievances and requests for information	Conformance	<p>The Entity has implemented accessible, transparent, understandable and gender and culturally sensitive Complaints Resolution Mechanisms, suitable for dealing with complaints, claims and requests for information from interested parties related to its operations, through an Ethics Line Channel.</p> <p>Further information is available in the Annual Report, page 44:</p>

CRITERION	RATING	COMMENT
		https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity has undertaken an environmental Life Cycle Assessment (LCA) for its major products (including caster rolls, plate sheet, ingot and billets, sheeting, foils, and extruded and anodized profiles) based on a cradle-to-gate LCA approach. The LCA methodology used was aligned with ISO 14040:2016 and ISO 14044:2016.
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Entity shares GHG Emissions and related data with customers (e.g., fuel consumption, electricity consumption) regularly and shares Life Cycle Assessment information with customers upon request.
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The Entity has communicated about its environmental Life Cycle Assessment, and includes information in the Annual Report, page 20: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf And in the Additional Disclosures Report: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Divulgacoes_Complementares_2021.pdf
4.2 Product design	Conformance	The Entity has integrated clear objectives in the design and development process to enhance sustainability. The Entity has collaborated with key clients on aligning with their product design objectives. The Entity produces alloys aligned to industry standards, but does not produce its own specification. The SAP system (ACRC function) is used to manage the Product Design phase. Product developments are described in the Annual Report, pages 21, 24 and 26-28: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf
4.3a Aluminium Process Scrap (targets)	Conformance	The Entity has implemented an Aluminium Process Scrap reduction and recycling plan, and 100% of the internal scrap is recycled in the Entity's furnaces. The Entity implements a continuous improvement programme with the target to reduce the amount of scrap generated, aligned with the ISO 9001 certification. Management reviews are undertaken to ensure targets are regularly monitored. The strategy to increase the amount of scrap is described in the Annual Report, page 33: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf

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4.3b Aluminium Process Scrap (alloy separation)	Conformance	The Entity has an Aluminium Process Scrap recycling plan and has implemented controls to separate Aluminium alloys for recycling internally. The bay layout improvement plan has been implemented to separate stock purchased scrap and internal scrap and for the rejection of common alloy and special/premium alloy.
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	<p>The Entity has established an End of Life product recycling strategy to increase scrap in billet production to 50% by 2034. The Entity has implemented a roadmap and made investments to support this target, including the installation of a new type of furnace and other internal process improvements.</p> <p>The Entity has defined specific recycling targets in the 2030 ESG Strategy to increase the proportion of recycled aluminium from scrap. The strategy to increase the amount of scrap is described in the Annual Report, page 33:</p> <p>https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p>
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	The Entity has actively participated in the Brazilian Aluminium Association (Abal) meetings since commencing involvement in 2016, and has representatives on the Board of Directors and in various committees, subcommittees and working groups.
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	<p>The Entity's GHG Emissions data, independently assured by a Third Party, is available through the Brazilian GHG Protocol:</p> <p>https://rpe-gvces.s3.amazonaws.com/tmp/cache/pdf/dd7875bb/company-brasileira-de-aluminio.pdf</p> <p>In 2021, there was an average consumption of 30,917 kW/month, as provided in the Annual Report 2021:</p> <p>https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p> <p>And in the Additional Disclosures Report, page 31:</p> <p>https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p>
5.2 GHG emissions reductions	Conformance	<p>The Entity's GHG Emissions corporate information is outlined in the Annual Report, pages 81-82:</p> <p>https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p> <p>The Entity's 2030 goals for the management of GHG Emissions include reducing CO₂e emissions by 40%; a carbon-neutral product line available to customers; a</p>

CRITERION	RATING	COMMENT
		trajectory of emission neutralisation to 2050; and a climate change adaptation plan. Goals for energy management include 100% renewable sources of electricity in production processes and reducing energy intensity (electricity and fuels).
5.3a Aluminium Smelting (management system)	Conformance	<p>The Entity has implemented a Management System to limit Direct GHG Emissions from the Aluminium smelting process. The Entity has commenced implementation of the 'Green Soderberg' project, a technology undergoing testing in the smelters at the Alumínio Unit (Factory), and the 'biomass steam boiler' project, which will lead to lower GHG Emissions and broadening of the energy matrix. The Entity's electricity generation is coming from a low-carbon hydropower source.</p> <p>The Entity's GHG Emissions corporate information, including the 2030 goals for management of GHG Emissions and energy, is outlined in the Annual Report, pages 81-82:</p> <p>https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p>
5.3b Aluminium Smelting (up to and including 2020)	Conformance	<p>The Entity has publicly disclosed its Primary Aluminium Scope 1 and Scope 2 GHG Emissions of 2.56 tCO₂e/tonne Aluminium in the Annual Report, pages 81-82:</p> <p>https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p> <p>Independent assurance on the GHG Emissions data has been provided by a Third Party (PricewaterhouseCoopers).</p>
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable as operations commenced prior to 2020.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		
6.1 Emissions to Air	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures, and processes that conform to the Emissions to Air requirements and are in compliance with the legal permit thresholds on air emissions. The Entity's atmospheric emissions data are included in the Annual Report 2021, page 82:</p> <p>https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p> <p>And in the Additional Disclosures Report, page 34:</p> <p>https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p>
6.2 Discharges to Water	Conformance	The Entity has developed and implemented Policies, systems, procedures, and processes for Discharges to Water. The Entity has obtained ISO 14001 certification

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		<p>and is compliant with legal requirements relating to Discharges to Water.</p> <p>The Entity's performance is provided in the Annual Report, page 99: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p> <p>And in the Additional Disclosures Report, page 43: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Additional_Disclosures_2021.pdf</p>
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	The Entity undertakes regular internal audits and assessments of Spills and Leakages and is managed according to the ISO 14001 certified Environmental Management System. There is a procedure for the management of contaminated areas that provides for the preliminary assessment of areas at risk of contamination, the investigation of the soil and groundwater in these areas and the appropriate remediation for these cases.
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	The Entity's controls and external communication plan are detailed in the Emergency Response Plan and are regularly reviewed. There is a procedure for the management of contaminated areas that provides for a preliminary assessment of areas at risk of contamination, investigation of soil and groundwater in these areas and appropriate remediation for these cases.
6.4a Reporting of Spills (immediate disclosure)	Conformance	The Entity's controls and external communication plan are detailed in its Emergency Response Plan and are regularly reviewed.
6.4b Reporting of Spills (regular reporting)	Conformance	<p>The Entity has implemented a process to inform relevant authorities and stakeholders of major Spills and Leakages. There were no significant Spills or Leakages during 2020 and 2021. Spill incidents are reported on in the Annual Report, pages 92 and 129: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p> <p>And in the Additional Disclosures Report, page 38: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Additional_Disclosures_2021.pdf</p>
6.5a Waste management and reporting (strategy)	Conformance	The Entity has developed and implemented Policies, systems, procedures, and processes that address waste management and reporting requirements. The Entity has established a 35% waste reduction target (from a 2017 baseline). The Entity has implemented a solid waste management plan designed in accordance with the Waste Mitigation Hierarchy. The annual solid

CRITERION	RATING	COMMENT
		waste declaration is communicated to the Environmental Agency (CETESB).
6.5b Waste management and reporting (disclosure)	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures, and processes that address waste management and reporting requirements. The Entity has disclosed the quantity of Hazardous and Non-Hazardous Waste generated in the Annual Report, pages 9, 25, 27, 34, 47, 92-93:</p> <p>https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p>
6.6a Bauxite Residue (storage construction)	Conformance	<p>There is a Bauxite residue dam at the Alumínio Unit (Factory). The Entity follows the Sigibar Dam Management Information System and complies with state legal guidelines. As required by Brazilian law, the Entity's dams have a Dam Safety Plan and Emergency Action Plan. The Entity has implemented a strategy and developed solutions to eliminate waste disposal in dams by 2030. This includes the implementation of technology to allow the reuse of water from the reservoir, reducing the volume of water inside the dam by over 85%.</p>
6.6b Bauxite Residue (integrity checks and controls)	Conformance	<p>The Entity has implemented a system of checks and controls based on the Sigibar Dam Management Information System and complies with state legal guidelines. Further information on the Sigibar system is available at:</p> <p>http://feam.br/gestao-de-barragens/sistema-de-informacoes-de-gerenciameto-de-barragens-sigibar</p>
6.6c Bauxite Residue (water discharge)	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures, and processes that conform to the water discharge requirements. At the Alumínio Unit (Factory), there is no outlet to the external environment, and there is 100% recirculation of treated water. For the dry disposal of waste to commence in 2024, the Entity has implemented a technology to allow the reuse of water from the reservoir at the refinery, which has reduced the volume of water inside the dam by over 85%.</p> <p>There is an internal lagoon at the Alumínio Unit (Factory) that receives all the industrial and domestic effluent. This water is pumped to the Industrial Water Treatment Station and undergoes a physical-chemical treatment before reuse.</p> <p>Further information is available in the Annual Report, pages 34, 47 and 96:</p> <p>https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p>

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6.6d Bauxite Residue (marine and aquatic environments)	Conformance	There is no discharge of Bauxite Residue to marine and aquatic environments.
6.6e Bauxite Residue (state of the art technologies)	Conformance	<p>The Entity has implemented a strategy and developed solutions to eliminate waste disposal in dams by 2030. The Entity is investing R\$ 306 million in a project to change the destination of the waste from alumina production at the Palmital dam in Aluminio (SP). Currently, disposal is wet with 45% solids and in future, the disposal will be dry with 75% solids following the installation of press filters, which remove a fraction of the liquid before the tailings reach the dam. The equipment will separate the impurities present in the water, generating clean water, calcium carbonate (used externally as a soil corrector) and caustic soda, which is reused at the Alumina Refinery. This project will extend the dam's useful life by at least 20 years and is underway with an expected date of operation in 2024. A pilot filter was mounted in an experimental landfill in the reservoir to simulate the disposal of dry waste, with testing and monitoring. Further information is available in the Annual Report, pages 94-96: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p>
6.6f Bauxite Residue (remediation)	Conformance	The Entity has implemented a dry disposal project at the Aluminio Unit for commencement in 2024, which extends the dam's useful life by at least 20 years.
6.7a Spent Pot Lining (SPL) (storage and management)	Conformance	<p>The Entity has maintained a Spent Pot Lining (SPL) inventory and complied with its permit. For over 15 years, SPL material has been stored inside the Entity's Aluminio Unit (Factory), with no disposal to an external landfill. There is storage for refractory waste, secondary alumina, scraping alumina, cathode, anode, and bath, all having a defined destination and relevant environmental documentation, in accordance with state and federal legislation.</p> <p>From 2007, the Entity began sending SPL waste to the cement companies of the Votorantim Group, and initiated projects to dismantle and treat SPL that had been internally landfilled. The Entity scraps the soil and sends it to the cement plants. The environmental agency of the State of São Paulo (CETESB) monitors the process of removing this waste monthly and the Entity is in the process of finalising a Conduct Adjustment Agreement (TAC) with the environmental agency.</p>
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Conformance	From 2007, the Entity began sending SPL waste to the cement companies of the Votorantim Group, and

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		initiated projects to dismantle and treat SPL that had been internally landfilled. At present, there is no internal landfilling of SPL, with all Hazardous Waste sent to third parties for appropriate treatment and accompanied by a Waste Transport Manifest.
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Conformance	There is no SPL sent for internal landfilling. All Hazardous Waste is sent to third parties for appropriate treatment and is accompanied by a Waste Transport Manifest.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Conformance	The Entity reviews alternative options to landfilling of treated SPL and/or stockpiling of SPL on an ongoing basis. Since 2017, there has been no internal landfilling of SPL and all Hazardous Waste is sent to third parties for appropriate treatment.
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Conformance	There is no discharge of SPL to marine and aquatic environments.
6.8a Dross (recovery)	Conformance	Dross generated onsite is processed to maximise Aluminium recovery by specialised external companies.
6.8b Dross (recycling)	Conformance	Dross generated onsite is processed to maximise Aluminium recovery by specialised external companies. At the Alumínio Unit (Factory), a study has commenced into allocating the primary slag from the foundry slag to a company that physically separates Aluminium and Aluminium oxide, no longer generating black sludge. This study will be evaluated and validated by the Environmental Agency (CETESB). Currently, the primary slag sludge, generated at Alumínio Unit, Itapissuma Unit and Araçariçuama Unit, is sent to two suppliers that return less than 40% of the Aluminium.
6.8c Dross (review of alternatives)	Conformance	The Entity has licensing agreements with third parties and no Dross is sent to landfill.
PRINCIPLE 7 WATER STEWARDSHIP		
7.1a Water assessment (mapping)	Conformance	The Entity has established an ESG 2030 Strategy to reduce new water consumption by 10.9%. Each Unit has implemented documented procedures for water assessment and management, including mapping the water balance to indicate input and output flows and the analysis of strategic, tactical and operational risks within the Area of Influence of each Unit. Further information on the Entity's water management is outlined in the 2021 Annual Report, pages 33, 34, 94, 96 and 99: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf

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7.1b Water assessment (risk assessment)	Conformance	Each Unit has implemented documented procedures for water assessment and management, including mapping the water balance to indicate input and output flows and the analysis of strategic, tactical and operational risks within the Area of Influence of each Unit.
7.2a Water management (management plans)	Conformance	<p>The Entity has implemented internal guidelines on the management of water and effluents and complies with legal requirements. Plans were developed to support the reduction of the Entity's water footprint, including the voluntary participation in the 'El Agua nos Une' project, which aims to improve corporate water stewardship practices through water footprint assessments.</p> <p>The ESG 2030 Strategy goal is to reduce new water consumption by 10.9%. Further information on the Entity's water management is outlined in the 2021 Annual Report, pages 33, 34, 94, 96 and 99: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p>
7.2b Water management (monitoring)	Conformance	The Entity has implemented internal guidelines for the management of water and effluents and complies with legal requirements. There is an ESG 2030 strategic goal of reducing water consumption by 10.9% by 2030. The Entity monitors achievement against and reports annually.
7.3 Disclosure of water usage and risks	Conformance	<p>There is a strategic ESG 2030 goal to reduce new water consumption by 10.9% by 2030.</p> <p>During 2021 for the Entity's mining units and metallurgical factories, a total of 2,691 megalitres of water was withdrawn. The values of water withdrawal and use are publicly disclosed in the 2021 Annual Report, pages 33, 34, 94, 96 and 99: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p> <p>And in the Additional Disclosures Report, pages 43-44: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p>
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Minor Non-Conformance	The Entity has undertaken a biodiversity risk assessment. However, the Poços de Caldas Ore Treatment Unit did not define, conduct, nor present a risk assessment of the impacts and materiality on Biodiversity from the land use and activities in its Area of Influence.

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8.2a Biodiversity management (biodiversity action plans)	Conformance	The Entity has implemented a Biodiversity Action Plan to address key aspects identified in its biodiversity risk assessment. For the Entity's mining units, the quality of rehabilitation is verified by studies and scientific research carried out through a partnership with the Federal University of Viçosa (UFV).
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	The Entity has developed a Biodiversity Action Plan in accordance with the Biodiversity Mitigation Hierarchy. It was recommended by specialists to control erosion adjacent to the forest fragment region, manage exotic species and plant native tree species that are attractive to fauna.
8.2c Biodiversity management (reporting)	Conformance	The Entity reports on Biodiversity outcomes via the Annual Report, pages 100-105: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf
8.3 Alien Species	Conformance	The Entity works to proactively prevent the accidental or deliberate introduction of Alien Species that could have significant adverse impacts on Biodiversity. This is integrated into the Entity's Biodiversity Management Plans.
8.4a Commitment to "No Go" in World Heritage properties (exploration and new mines)	Conformance	The Entity regularly evaluates areas according to their protected classification as part of the licensing process. The Entity has conducted its mining activities in accordance with Applicable Law and has no current or planned operations in World Heritage Properties.
8.4b Commitment to "No Go" in World Heritage properties (existing operations)	Conformance	The Entity regularly evaluates areas according to their protected classification as part of the licensing process. The Entity has conducted its mining activities in accordance with Applicable Law and has no current or planned operations in World Heritage Properties.
8.5a Mine rehabilitation (best available techniques)	Conformance	Following the completion of Bauxite extraction, which has a mining cycle of three to six months, the mined areas undergo environmental rehabilitation. The rehabilitation process continues for approximately four years and creates optimal soil conditions for the restoration of native vegetation and/or replanting for agricultural and livestock activities. The quality of this rehabilitation is verified by studies and scientific research carried out through a partnership with the Federal University of Viçosa (UFV). The Entity conducted independent interviews with farmers regarding the rehabilitation activities and satisfaction with the quality of the rehabilitation.

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8.5b Mine rehabilitation (financial provisions)	Conformance	Financial provisions for mine rehabilitation are provided prior to the start of a project and are made clear in the licensing agreements with farmers or other affected Stakeholders.
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	The Entity has implemented a Code of Conduct that provides a commitment to the UN Guiding Principles on Business and Human Rights. The Code of Conduct addresses issues related to Human Rights and ethical standards, refer to page 14: https://cba.com.br/wp-content/uploads/2021/06/codigo-de-conduta-cba-21-versao-final.pdf
9.1b Human Rights Due Diligence (process)	Conformance	The Entity undertook a Human Rights Due Diligence assessment in September 2021 by an external company which raised potential risks to Human Rights. Further information is available in the Annual Report, page 42: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf
9.1c Human Rights Due Diligence (remediation)	Conformance	The Entity's Conduct Committee regularly reviewed complaints raised by internal and external Stakeholders and ensures adequate measures are taken, including issues related to Human Rights. An Ethics Line is available to report any potential breaches of the Code of Conduct in a confidential manner, which is accessible via telephone or the website: https://cba.com.br/cba/governanca-e-compliance Currently, there are no remediation cases related to Human Rights at the Entity or identified through the complaints channel.
9.2 Women's Rights	Conformance	The Entity has incorporated strategic objectives to increase female representation in its workforce and within senior management and implemented initiatives to increase diversity and inclusion via a Diversity and Inclusion Guide: https://esg.cba.com.br/wp-content/uploads/2021/09/Guia-de-diversidade--CBA--Versao-PDF-VF.pdf This includes support mechanisms such as maternity and paternity leave in addition to the legal minimum in Brazil, training and development and the delivery of a Diversity Day to raise awareness within the company. Further information is available in the Annual Report, pages 56-60:

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		https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf
9.3 Indigenous Peoples	Not Applicable	<p>The Entity has no impact from its operations on Indigenous Peoples, confirmed through surveys via websites that publicly disclose the location of indigenous tribes. The Entity does not have any record of impact or manifestation of conflicts in Indigenous reserve areas.</p> <p>Further information is available in the Annual Report's Additional Disclosures Report, pages 14 and 50: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p>
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	<p>The Entity demonstrates in the Additional Disclosures Supplement Report to the 2021 Annual Report that it is not aware of active conflicts in the areas of Indigenous reserves or within their operational vicinity, refer pages 14 and 50: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf</p> <p>Reservations are not located in or near Indigenous Peoples and areas with protected conservation status.</p>
9.5 Cultural and sacred heritage	Conformance	<p>No cultural or sacred heritage sites have been identified in locations where the Entity operates. However, as part of the Entity's capital expenditure due diligence process, prior to new mining activities and the licensing process, archaeological, cultural and/or sacred heritage sites require evaluation as required by the National Historic and Artistic Heritage Institute (IPHAN).</p>
9.6a Resettlements (avoid or minimise)	Conformance	<p>The Entity demonstrates respect for Human Rights as stated in the Code of Conduct and observes the United Nations Guiding Principles on Business and Human Rights. The Entity intends to avoid Resettlements and considers feasible alternatives in project design.</p> <p>The Entity has implemented Policies and practices that are in line with the International Finance Corporation (IFC) Performance Standard 5: Land Acquisition and Involuntary Resettlement and the Letter of Commitment to the United Nations Global Compact.</p>
9.6b Resettlements (where unavoidable)	Conformance	<p>The Entity demonstrates respect for Human Rights as stated in the Code of Conduct and observes the United Nations Guiding Principles on Business and Human Rights.</p>

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		The Entity has implemented Policies and practices that are in line with the International Finance Corporation (IFC) Performance Standard 5: Land Acquisition and Involuntary Resettlement and the Letter of Commitment to the United Nations Global Compact.
9.7a Local Communities (rights and interests)	Conformance	The Entity has developed a Stakeholder Matrix and a Local Social and Community Strategy implementing best practices aligned with the Sustainable Development Goals. A dialogue agenda has been established to identify opportunities and ways to provide for the development and livelihood of the Local Community.
9.7b Local Communities (impacts)	Conformance	The Entity has implemented a Local Social and Community Strategy and has identified that the Entity has not caused any adverse impact on the livelihood of the Local Community.
9.7c Local Communities (livelihoods)	Conformance	The Entity has developed a Stakeholder Matrix and a Local Social and Community Strategy implementing best practices aligned with the Sustainable Development Goals. A dialogue agenda has been established to identify opportunities and ways to provide for the development and livelihood of the Local Community, with various projects such as a volunteer challenge and an environmental education program delivered. Further information is available in the Annual Report, pages 70-78: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity demonstrates that it does not contribute to armed conflicts or Human Rights abuses in Conflict-Affected and High-Risk Areas and that the ore reserves are not located within or close to Indigenous Peoples' communities and areas with protected conservation status. Further information is available in the Additional Disclosures Supplement to the Annual Report, page 50: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf
9.9 Security practice	Conformance	The Entity has implemented Policies, systems and procedures on security practices. Third party security personnel have been trained on the Entity's Code of Conduct, applicable Human Rights law, and the Risk Management Plan. The Entity monitors training records internally and, to date, there have been no

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		disciplinary actions against security personnel related to Human Rights.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Entity has developed and implemented Policies, systems, procedures, and processes that conform to the Freedom of Association and Right to Collective Bargaining requirements. The Entity's Workers have the Freedom of Association without interference from the Entity. Collective Bargaining Agreements are regularly updated and agreed with Labour Unions. The Labour Union and senior management demonstrate a good relationship. Further information is available in the Code of Conduct, page 9: https://cba.com.br/wp-content/uploads/2021/06/codigo-de-conduta-cba-21-versao-final.pdf
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	The Entity respects the rights of Workers and maintains records of negotiations between the Entity and the Union or Workers' association, including the Collective Bargaining Agreement, in compliance with national laws.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable as the Freedom of Association and Collective Bargaining is not restricted by Applicable Law in Brazil. However, the Entity has defined in the Code of Conduct that employees have the right to join Labour Unions and to initiate an internal trade union process.
10.2a Child Labour (minimum age)	Conformance	The Entity neither uses nor supports the use of Child Labour as defined in ILO Conventions C138 and C182. The Entity complies with relevant national and international law. The Code of Conduct states zero tolerance for Child Labour, refer to page 9: https://cba.com.br/wp-content/uploads/2021/06/codigo-de-conduta-cba-21-versao-final.pdf
10.2b Child Labour (hazardous)	Conformance	The Entity neither uses nor supports the use of Child Labour as defined in ILO Conventions C138 and C182 and complies with related national and international law. The Entity is not engaged in nor supports Hazardous Child Labour.
10.2c Child Labour (worst forms)	Conformance	The Entity neither uses nor supports the use of Child Labour as defined in ILO Conventions C138 and C182 and complies with related national and international law. The Entity does not engage in nor supports the Worst Forms of Child Labour. The Entity requires its suppliers to respect all laws in their jurisdiction with

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		regard to Child Labour, as stipulated by its Responsible Sourcing Policy.
10.3a Forced Labour (human trafficking)	Conformance	The Entity neither engages in nor supports the use of Forced Labour as defined in ILO Conventions C29. The Entity does not engage in or support Human Trafficking directly or through any employment or recruitment agencies.
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity has developed, implemented and maintained systems, Policies and procedures that conform with all requirements related to Forced Labour. Workers interviewed have confirmed that no Recruitment Fee or deposit is required.
10.3c Forced Labour (migrant workers)	Conformance	The Entity has developed, implemented and maintained systems, Policies, and procedures that conform with all requirements related to Forced Labour. It does not require Migrant Workers to lodge deposits.
10.3d Forced Labour (debt bondage)	Conformance	The Entity has developed, implemented and maintained systems, Policies and procedures that conform with all requirements related to Forced Labour. The Entity does not hold Workers in Debt Bondage.
10.3e Forced Labour (freedom of movement)	Conformance	The Entity has developed, implemented and maintained systems, Policies and procedures that conform with all requirements related to Forced Labour. The Entity does not restrict the free movement of Workers as confirmed by worker interviews.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity has developed, implemented and maintained systems, Policies and procedures that conform with all requirements related to Forced Labour. It does not confiscate original identification documents and only copies of documents are kept.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity has developed, implemented and maintained systems, Policies and procedures that conform with all requirements related to Forced Labour. Employees have the right to terminate their employment at any time without penalty, given notice of reasonable length, as specified in employment contracts.
10.4 Non-Discrimination	Conformance	The Entity has implemented an Equal Employment Opportunity Policy that prohibits all types of Discrimination. There is a process for the reporting and

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		investigation of allegations of Discrimination, outlined in the Code of Conduct: https://cba.com.br/wp-content/uploads/2021/06/codigo-de-conduta-cba-21-versao-final.pdf
10.5 Communication and engagement	Conformance	The Entity has communication and direct engagement with Workers and their representatives regarding working conditions and the resolution of workplace and compensation issues via team briefings, information boards and meetings with Worker representatives.
10.6 Disciplinary practices	Conformance	The Entity has developed, implemented and maintained systems, Policies and procedures that manage issues relating to disciplinary practices. The Entity operates an Ethics Line and an independent hotline for confidential reporting: https://cba.com.br/cba/governanca-e-compliance
10.7a Remuneration (living wage)	Conformance	The Entity has developed, implemented and maintained systems, Policies and procedures that conform to the requirements relating to remuneration. The salaries paid to employees are above average when compared to other companies in the region.
10.7b Remuneration (method of payment)	Conformance	The Entity has developed, implemented and maintained systems, Policies and procedures that conform to the requirements relating to remuneration. This was confirmed by sampling payslips, wage documentation and worker interviews, which included contractors.
10.8 Working Time	Conformance	The Entity has developed, implemented and maintained systems, Policies and procedures that manage issues relating to working hours. This was confirmed through a sample of working hours records, associated policies and procedures, and worker interviews.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity has defined and communicated its Integrated Policy which includes Occupational Health and Safety (OH&S) aspects: https://www.cba.com.br/wp-content/uploads/2020/08/Politica-Gest%C3%A3o-Integrada-NiCBA-ASI-2019-SET.pdf
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The Entity has developed and implemented an Integrated Policy that includes OH&S. The principles of the Integrated Policy are communicated to Workers and regular training is provided. Visitors are briefed on

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		the OH&S requirements. Workers and contractors are aware of their duties.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity has demonstrated compliance with Applicable Law on Workers' OH&S, international standards, and ILO Conventions on OH&S. The Entity also conducts regular internal audits to ensure the Policy is implemented.
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	The Entity safeguards the right of Workers to understand the hazards and practices for their work which also includes the duty to refuse or stop any unsafe work. The Entity conducts a regular and detailed health and safety risk assessment and implements practices that encourage onsite safety behaviour (e.g., Golden Rules). Further information on the duty of refusal and 'Golden Rules' program is available in the Annual Report, pages 66-70: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf
11.2 OH&S Management System	Conformance	The Entity has implemented documented Occupational Health and Safety Management Systems (OHSMS) comprising OH&S Policies, procedures, and records. The Entity has defined 33 OH&S management tools (Prevention Tools, Support Tools, Safety Management and Consequence Mitigation). Further information is available in the Annual Report, pages 66-70: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf
11.3 Employee engagement on health and safety	Conformance	The Entity has developed and implemented Policies, systems, procedures, and processes that conform to employee engagement on OH&S requirements. The Entity has a Multidisciplinary Committee which has been created to integrate actions from the OH&S, environment and occupational hygiene areas, both internally and externally. Further information is available in the Annual Report, pages 66-70: https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf
11.4 OH&S performance	Conformance	The Entity has established OH&S metrics and has implemented regular management reviews of its data for the continuous improvement of its OH&S performance. The Entity has defined 33 OH&S management tools (Prevention Tools, Support Tools, Safety Management and Consequence Mitigation). OH&S performance is disclosed in the Annual Report, pages 66-70:

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		https://relatorioanual2021.cba.com.br/wp-content/uploads/CBA_Annual_Report_2021.pdf

Document Control and Version History

Revision	Date	Notes
0	19 September 2019	Issued (Full Certification)
1	15 January 2021	Surveillance and scope change audit. Updated to reflect Certification Scope change with addition of the casthouses and downstream productions (Itapissuma/PE) and update to the Initial Certification Audit Scope to the Supply Chain Activities list due to an error and to the sites included for clarity.
2	20 December 2021	Scope Change Audit – Certification Scope updated to include Araçari/SP (METALEX) site. Update to the Certification Scope to include 'aluminium re-melting/refining' as one of the activities for Itapissuma/PE.
3	19 October 2022	Re-Certification Audit – Full Certification