

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# Companhia Brasileira de Alumínio

CERTIFICATE NUMBER  
46

ASI STANDARD  
PERFORMANCE  
STANDARD  
(V3 2022)

CERTIFICATION  
LEVEL  
FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITING FIRM  
DNV BUSINESS  
ASSURANCE SERVICES  
UK LTD.

DATE OF ISSUE

28 NOVEMBER 2023

DATE OF EXPIRY

27 NOVEMBER 2026

CERTIFIED SINCE

19 SEPTEMBER 2019

## AUTHORISED BY

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

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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](http://www.aluminium-stewardship.org)

## CERTIFICATION SCOPE

Companhia Brasileira de Alumínio in Brazil, including bauxite mine (Poços de Caldas/MG), bauxite mine (Mirá/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).

# 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 (Araçariquama/SP) and headquarters (São Paulo/SP).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>• Bauxite Mining</li><li>• Alumina Refining</li><li>• Aluminium Smelting</li><li>• Aluminium Re-melting/Refining</li><li>• Casthouses</li><li>• Semi-Fabrication</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>• Performance Standard V3</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>• Initial Certification Audit (24 June – 15 July 2019)</li><li>• Surveillance and Scope Change Audit (8 October – 25 November 2020)</li><li>• Scope Change Audit (13 – 15 October 2021)</li><li>• Re-Certification Audit (4 – 27 July 2022)</li><li>• Re-Certification and Scope Change Audit (18 – 29 September 2023)</li></ul>
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>• 24 June – 15 July 2019 (Initial Certification Audit)</li><li>• 8 October – 25 November 2020 (Surveillance and Scope Change Audit)</li><li>• 13 – 15 October 2021 (Scope Change Audit)</li><li>• 4 – 27 July 2022 (Re-Certification Audit)</li><li>• 18 – 29 September 2023 (Re-Certification and Scope Change Audit)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>• 16 August 2019 (Initial Certification Audit)</li><li>• 8 December 2020 (Surveillance and Scope Change Audit)</li><li>• 18 November 2021 (Scope Change Audit)</li><li>• 26 August 2022 (Re-Certification Audit)</li><li>• 17 October 2023 (Re-Certification and Scope Change Audit)</li></ul>
AUDIT SCOPE	<u>Initial Certification Audit (24 June – 15 July 2019)</u> The audit scope covers the activities at the Companhia Brasileira de Alumínio sites: <ul style="list-style-type: none"><li>• Headquarter (São Paulo/SP)</li><li>• Bauxite mining (Poços de Caldas/MG)</li><li>• Bauxite mining (Mirai/MG)</li></ul>

- 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
- Mirai 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)

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- 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 (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 (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.

#### Re-Certification and Scope Change Audit (18 – 29 September 2023)

The Audit Scope covered the activities at the following Facilities:

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- Bauxite Mining - Poços de Caldas/MG
  - Alumina Refining - Alumínio /SP
  - Casthouses -Araçariçuama/SP (Metalex)

Supply chain activities included in the audit scope:

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

All relevant supply chain activities, and Criteria in the Performance Standard were included in the Audit Scope.

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AUDIT OUTCOME	<ul style="list-style-type: none"><li>• Certification</li></ul>
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><li><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.</li><li><input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.</li><li><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.</li><li><input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.</li></ul>
CERTIFICATION PERIOD	28 November 2023 – 27 November 2026
NEXT AUDIT TYPE	Surveillance Audit
NEXT AUDIT DATE	28 May 2025
CERTIFICATE NUMBER	46

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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.

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## ENTITY OVERVIEW

Companhia Brasileira de Alumínio (CBA) was founded in 1955 and is the first national Aluminium manufacturing industry in Brazil. CBA, which is part of Votorantim SA's business portfolio, is the only company in Latin America to operate with a fully integrated operation, from bauxite processing to the production of Primary Aluminium (ingots, billets, rebar and boards) and processed products (plates, coils, sheets and profiles).

The Entity's headquarters is located in the city of Alumínio (State of São Paulo (SP)), where it occupies 700,000 m<sup>2</sup> of constructed area. The Entity has three Bauxite Mining plants, established in the municipalities of Mirai, Itamarati de Minas and Poços de Caldas, in Minas Gerais, as well as an Aluminium recycling facility in the city of Araçariçuama (SP).

The Entity has developed and implemented the ReAl Project, which utilises innovative technology to allow the recycling of multilayer carton and flexible packaging at the Entity.

## MATURITY RATINGS

A rating of maturity (low, medium or high) determined by the Auditor that provides a general assessment in terms of systems, Residual Risk and performance assigned to a Sustainability Component.

Maturity ratings are not a direct assessment of conformance to the Standard.

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
<b>SYSTEMS</b>	High	High	Medium	High
<b>RISKS</b>	High	High	High	High
<b>PERFORMANCE</b>	Medium	Medium	Medium	Medium
<b>OVERALL</b>	<b>HIGH</b>			

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
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.</p> <p>The Entity has also implemented a governance framework for business ethics and compliance, and training is regularly delivered to relevant personnel. For more information, refer to Entity's 2022 Annual Report, pages 59, 62-66 and 68:  <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a></p>
1.2 Anti-Corruption	Conformance	<p>The Entity has established a commitment to Anti-Corruption through its governance and compliance program and has implemented an Anti-Corruption Policy in accordance with Applicable Law and current international standards: <a href="https://www.cba.com.br/wp-content/uploads/2023/06/Anti-corruption-Policy.pdf">https://www.cba.com.br/wp-content/uploads/2023/06/Anti-corruption-Policy.pdf</a></p> <p>Any Employee, Manager or third party who knows or suspects that a violation of this Policy has occurred or is imminent, can contact their supervisor and/or the Legal - Business - Compliance Department or the Ethics Line, either via the website or by telephone. The Ethics Line is available 24 hours a day on 0800 892 0791 or at:  <a href="http://www.cba.com.br/">http://www.cba.com.br/</a></p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has established a Code of Conduct, including principles relevant to Environmental, Social and Governance (ESG) performance: <a href="https://www.cba.com.br/wp-content/uploads/2023/06/codigo-de-conduta-cba-21-versao-final.pdf">https://www.cba.com.br/wp-content/uploads/2023/06/codigo-de-conduta-cba-21-versao-final.pdf</a></p> <p>Training is undertaken annually and during the onboarding process for all Workers.</p> <p>Any Employee, Manager or third party who knows or suspects that a violation of this Policy has occurred or is imminent, can contact their supervisor and/or the Legal - Business - Compliance Department or the Ethics Line, either via the website or by telephone. The Ethics Line is available 24 hours a day on 0800 892 0791 or at  <a href="http://www.cba.com.br/">http://www.cba.com.br/</a></p>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has implemented an Integrated Management Policy, which has been signed by the Entity's Chief Executive Officer (CEO). The Policy has been reviewed to align with the ASI Performance Standard requirements. The Policy is available on the Entity's website at:  <a href="https://www.cba.com.br/wp-content/uploads/2023/06/Pol%C3%8Itica-de-Gesta%C3%83o-Integrada_ING.pdf">https://www.cba.com.br/wp-content/uploads/2023/06/Pol%C3%8Itica-de-Gesta%C3%83o-Integrada_ING.pdf</a></p> <p>The Entity has issued and published a Policy in the local language that addresses Occupational Safety and Health, environment and energy, Human Rights and environmental social responsibility. All Policies are reviewed annually through management review. New employees receive induction training on these Policies.</p> <p>The Entity has communicated its Integrated Management Policy to</p>

CRITERION	RATING	COMMENT
		internal and external Stakeholders through training, communication with contractors and display of the Policy in workshop areas.
2.2a-c Leadership	Conformance	The Entity has designated responsibilities to the General Manager and their direct management team for the implementation and communication of Policies and the provision of resources to implement, maintain and improve the Management System, which is aligned with the ASI Performance Standard.
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. The Integrated Management Policy is available at:  <a href="https://www.cba.com.br/wp-content/uploads/2023/06/Pol%C3%ADtica-de-Gest%C3%A3o-Integrada_ING.pdf">https://www.cba.com.br/wp-content/uploads/2023/06/Pol%C3%ADtica-de-Gest%C3%A3o-Integrada_ING.pdf</a></p> <p>The Entity holds a valid ISO 14001:2015 certification, excluding the Araçariçuama (Metalex) Unit, which is planned for certification late in 2023.</p> <p>The Entity's valid certifications, ratings, indices, recognitions and commitments are declared in the Annual Report on page 22:  <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a></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. The Entity's Social Responsibility Policy is available at:  <a href="https://www.cba.com.br/wp-content/uploads/2023/06/Social-Responsibility-Policy.pdf">https://www.cba.com.br/wp-content/uploads/2023/06/Social-Responsibility-Policy.pdf</a></p> <p>The Entity joined the United Nations Global Compact in February 2020. For more information refer to:  <a href="https://www.unglobalcompact.org/what-is-gc/participants/138299-Companhia-Brasileira-de-Aluminio">https://www.unglobalcompact.org/what-is-gc/participants/138299-Companhia-Brasileira-de-Aluminio</a> and  <a href="https://ungc-production.s3.us-west-2.amazonaws.com/commitment_letters/138299/original/Carta_Pacto_Global.pdf?1576497300">https://ungc-production.s3.us-west-2.amazonaws.com/commitment_letters/138299/original/Carta_Pacto_Global.pdf?1576497300</a></p>
2.4a-e Responsible Sourcing	Conformance	<p>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 and are made available to suppliers via the supplier approval process and on the Entity's website at:  <a href="https://www.cba.com.br/wp-content/uploads/2021/12/PO-VM-AL-SUP-002-Politica-de-Supri-Sust_PORT-vexterno.pdf">https://www.cba.com.br/wp-content/uploads/2021/12/PO-VM-AL-SUP-002-Politica-de-Supri-Sust_PORT-vexterno.pdf</a>  <a href="https://www.cba.com.br/fornecedores/#suprimentos-sustentavel">https://www.cba.com.br/fornecedores/#suprimentos-sustentavel</a>  <a href="https://www.cba.com.br/fornecedores/#cba-e-seus-fornecedores">https://www.cba.com.br/fornecedores/#cba-e-seus-fornecedores</a></p>
2.5a-g Environmental and Social Impact Assessments	Conformance	<p>The Entity has implemented an internal procedure for the undertaking of Environmental and Social Impact Assessments for New Projects or Major Changes to existing Facilities. Risk assessments and actions derived from the management plan are conducted annually.</p> <p>The Entity has demonstrated that it has not made any changes to their Facilities that would have negative environmental or social impacts, but rather, investments to improve operations and eliminate</p>



CRITERION	RATING	COMMENT
		<p>or reduce risks. The Entity has a process to determine an environmental and social impact management plan to prevent, mitigate and, if necessary, remediate any identified Material impacts, although it is evident that its use has not been necessary in recent years.</p> <p>Additional information on environmental and social impact assessments, as well as actions and results relating to Environmental and Social Impact Assessments are available in the 2022 Annual Report, pages 71, 114, 121, 159, 162 and 163: <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-pt.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-pt.pdf</a></p>
2.6a-h Human Rights Impact Assessment	Conformance	<p>The Entity has implemented an internal procedure for the undertaking of Environmental and Social Impact Assessments, including assessment of potential impacts to Human Rights for New Projects or Major Changes to existing Facilities. Risk assessments and actions derived from the management plan are conducted annually.</p> <p>The Entity has demonstrated that it has not made any changes to their Facilities that would have negative environmental or social impacts, but rather, investments to improve operations and eliminate or reduce risks. The Entity has a process to determine an environmental and social impact management plan to prevent, mitigate and, if necessary, remediate any identified Material impacts, although it is evident that its use has not been necessary in recent years.</p>
2.7a-f Emergency Response Plan	Minor Non-Conformance	<p>The Entity has developed and implemented Emergency Response Plans (ERPs) that address emergency scenarios/crisis organisation, communication guidelines and business continuity plans. The emergency response team has been established and undergo training annually in accordance with the established schedule.</p> <p>However, a one-off non-compliance was identified as the contingency plan for the Araçariaguama (Metalex) and Poços de Caldas sites has not been made publicly available.</p>
2.8a-d Suspended Operations	Conformance	<p>The Entity has demonstrated the development and implementation of contingency response plans. In 2021 it implemented a specific business function dedicated to business continuity for internal and external demands. The Entity has a business continuity management system in which resilience plans are being developed in accordance with the ISO 22301 and ISO 22313 Standards.</p> <p>The Entity has implemented a Business Continuity Policy and mapped interruption scenarios applicable to mining, refinery, furnace room, foundry and commercial (i.e. primary and commercial). Operational continuity plans define actions before, during and after shutdowns (i.e. preparation, activation and deactivation).</p>
2.9a-b Mergers and Acquisitions	Conformance	<p>The Entity has established a Business Development Activities procedure, which includes a Due Diligence process to be enacted prior to any Merger or Acquisition. The implementation of these procedures in the process of acquiring assets of subsidiaries in the previous year is in accordance with the ASI Performance Standard.</p> <p>The Entity has also developed a procedure for assessing environmental, social and governance issues for Mergers and Acquisitions. For further information on the acquisition process refer to the 2022 Annual Report on pages 3, 19, 44, 51, 75, 151 and 155:</p>

CRITERION	RATING	COMMENT
		<a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-pt.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-pt.pdf</a>
2.10a-b Closure, Decommissioning and Divestment	Conformance	<p>The Entity has developed closure, decommissioning and divestment plans for its Alumínio Unit, Araçariaguama (Metalex) 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. Further information on asset decommissioning is available in the Financial Statements, page 49 at:</p> <p><a href="https://api.mziq.com/mzfilemanager/v2/d/73a23c6c-b1fd-4abb-beba-056de474f2ec/ce36716c-035e-9630-d077-a0a82df62390?origin=1">https://api.mziq.com/mzfilemanager/v2/d/73a23c6c-b1fd-4abb-beba-056de474f2ec/ce36716c-035e-9630-d077-a0a82df62390?origin=1</a></p>
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity has published an Annual Report that includes its governance approach and social, environmental, and governance issues: <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a></p> <p>The Report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards and Sustainability Accounting Standards Board and has been verified 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: <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a></p> <p>The Entity publicly discloses financial results to investors and shareholders via its website at: <a href="https://ri.cba.com.br/informacoes-financeiras/central-de-resultados/">https://ri.cba.com.br/informacoes-financeiras/central-de-resultados/</a></p>
3.3a-c Payments to Governments	Conformance	<p>The Entity has publicly disclosed its financial results, including payments to governments, to investors and shareholders via the Entity's website, and independently verified by a Third Party: <a href="https://api.mziq.com/mzfilemanager/v2/d/73a23c6c-b1fd-4abb-beba-056de474f2ec/84ddc3d1-26d0-0bf6-eed7-74d8214a9583?origin=1">https://api.mziq.com/mzfilemanager/v2/d/73a23c6c-b1fd-4abb-beba-056de474f2ec/84ddc3d1-26d0-0bf6-eed7-74d8214a9583?origin=1</a></p> <p>Further information on financial results is available at: <a href="https://ri.cba.com.br/informacoes-financeiras/central-de-resultados/">https://ri.cba.com.br/informacoes-financeiras/central-de-resultados/</a></p>
3.4a-f 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>The Ethics Line is the Entity's official channel for receiving reports of behaviour that may violate the principles and guidelines of the Code of Conduct, as well as any violations of laws, regulations, policies and other internal rules.</p> <p>The channel can be accessed by employees, the community, suppliers, customers and business partners. Reports can be sent by telephone (0800 300 4535), or via the Ethics Line website, which is</p>

CRITERION	RATING	COMMENT
		available in Portuguese and English. For more information refer to: <a href="https://cba.com.br/contato/linha-etica">https://cba.com.br/contato/linha-etica</a>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	<p>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 is aligned with both ISO 14040 and ISO 14044.</p> <p>In 2022, the Entity acquired software called SimaPro®, which has the most used database worldwide (EcoInvent) to undertake its LCA studies internally. Integrated Factory products are being updated and will undergo external verification in 2023, as well as the study undertaken in 2021 at Metalex by an external consultancy. The LCA at the Itapissuma Unit, undertaken in 2021, underwent external verification in 2022 and is available to be shared with clients and disseminated externally:</p> <p><a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-caderno-divulgacao-complementar-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-caderno-divulgacao-complementar-en.pdf</a> (Page 34).</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>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 is aligned with both ISO 14040 and ISO 14044.</p> <p>In 2022, the Entity acquired software called SimaPro®, which has the most used database worldwide (EcoInvent) to undertake its LCA studies internally. Integrated Factory Products are being updated and will undergo external verification in 2023, as well as the study undertaken in 2021 at Metalex by an external consultancy. The LCA at the Itapissuma Unit, undertaken in 2021, underwent external verification in 2022 and is available to be shared with clients and disseminated externally.</p> <p><a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-caderno-divulgacao-complementar-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-caderno-divulgacao-complementar-en.pdf</a> (Page 34).</p>
4.2 Product Design	Conformance	<p>The Entity has integrated clear objectives in the design and development process to enhance sustainability. The Entity has collaborated with key clients on alignment with their Product design objectives.</p> <p>The Entity produces alloys aligned to industry standards, but does not produce its own specification, and has demonstrated that all innovation projects undergo an assessment of ESG aspects.</p> <p>It highlights the portfolio of 30 projects with direct sustainability attributes, which represent 35% of the pipeline in 2022, an increase of 7% compared to 2021. Further information is available in the Annual Report, page 55:</p> <p><a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a></p>
4.3a-b Aluminium Process Scrap	Conformance	<p>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.</p>

CRITERION	RATING	COMMENT
		<p>The Entity has implemented 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. Further information is available on the website at: <a href="https://www.cba.com.br/reciclagem/#reciclagem-na-pratica">https://www.cba.com.br/reciclagem/#reciclagem-na-pratica</a></p>
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The Entity is actively participating 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: <a href="https://www.cba.com.br/reciclagem/#estrategia">https://www.cba.com.br/reciclagem/#estrategia</a></p>
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity's GHG Emissions data are independently assured by a Third Party and are available through the Brazilian GHG Protocol: <a href="https://sistema-registropublicodeemissoes.fgv.br/public/organizations/2614/cycles/15.pdf">https://sistema-registropublicodeemissoes.fgv.br/public/organizations/2614/cycles/15.pdf</a></p> <p>The Entity's energy consumption is presented in the 2022 Annual Report on page 133 at: <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a></p>
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable as operations commenced prior to 2020.
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Conformance	<p>The Entity has publicly disclosed its Primary Aluminium Scope 1 and Scope 2 GHG Emissions as 2.56 tCO<sub>2e</sub>/tonne in 2021. Including Scope 3 emissions, the GHG emissions intensity is below 11 tCO<sub>2e</sub>/tonne threshold.</p> <p>Independent assurance on the GHG Emissions data has been provided by a Third Party consultancy: <a href="https://sistema-registropublicodeemissoes.fgv.br/public/organizations/2614/cycles/15.pdf">https://sistema-registropublicodeemissoes.fgv.br/public/organizations/2614/cycles/15.pdf</a></p>
5.3a-e GHG Emissions Reduction Plans	Conformance	<p>The Entity's 2030 goals for the management of GHG Emissions include reducing CO<sub>2e</sub> emissions by 40%; a carbon-neutral product line available to customers; a trajectory of emission neutralisation to 2050; and a climate change adaptation plan. The Entity's target aligns to 1.5°C as per their FMC commitment.</p> <p>Targets for energy management include 100% renewable sources of electricity in production processes and reducing energy intensity (electricity and fuels).</p>

CRITERION	RATING	COMMENT
		<p>Further information on these strategies and initiatives is available at: <a href="https://sistema-registropublicodeemissoes.fgv.br/public/organizations/2614/cycles/16.pdf">https://sistema-registropublicodeemissoes.fgv.br/public/organizations/2614/cycles/16.pdf</a></p> <p>GHG Corporate Information is also available in 2022 Sustainability Report on pages 19, 52, 98, 100, 101 and 132 and presents results and actions about GHG Emissions Reduction Plans.</p>
5.4 GHG Emissions Management	Conformance	<p>The Entity has implemented a Management System to mitigate 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 GHG Corporate Information in 2022 Sustainability Report presents results and actions relating to the Entity's GHG Emissions Reduction Plans on pages 19, 52, 98, 100, 101 and 132.</p>
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f 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.</p> <p>The Entity's atmospheric emissions data are included in the 2022 Annual Report on page 164: <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a> and Additional Disclosures Report on pages 36-37 and 38: <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-caderno-divulgacao-complementar-pt.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-caderno-divulgacao-complementar-pt.pdf</a></p>
6.2a-g Discharges to Water	Minor Non-Conformance	<p>The Entity has developed and implemented Policies, systems, procedures, and processes for Discharges to Water. The Entity has obtained ISO 14001 certification and is compliant with legal requirements relating to Discharges to Water.</p> <p>The Entity's performance is provided in the Annual Report 2022 Annual Report on pages 127 and 168. <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a></p> <p>However, a document check at the Metalex site revealed that the quality control parameter for oils and greases does not meet the legal requirement.</p>
6.3a-g Assessment and Management of Spills and Leakages	Minor Non-Conformance	<p>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.</p> <p>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</p>

CRITERION	RATING	COMMENT
		<p>for a preliminary assessment of areas at risk of contamination, investigation of soil and groundwater in these areas and appropriate remediation for these cases. However, during the document review, there was no evidence of public disclosure of the Management Plan (including compliance controls and a monitoring program to prevent, detect and remedy Spills and Leakages) for the Alumínio, Metalex and Poços de Caldas units.</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity communicates information on Spills and Leakages via the Annual Report (page 166) and Supplementary Report (page 57): <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a> and <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-caderno-divulgacao-complementar-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-caderno-divulgacao-complementar-en.pdf</a></p>
6.5a-c Waste Management and Reporting	Conformance	<p>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).</p> <p>The Entity has implemented a Solid Waste Management Plan designed in accordance with the Waste Mitigation Hierarchy. The annual solid waste declaration is communicated to the Environmental Agency.</p> <p>The Entity has a Waste Management Procedure, under its ISO 14001 certified Management System, that defines the process for collecting and disposing of all waste. Hazardous Waste is transferred to qualified and licensed third parties according to legal requirements.</p> <p>Based on the assessment report of waste impacts on the environment and human well-being, the waste management program specifies the waste management strategy is in accordance with the Waste Mitigation Hierarchy to handle and dispose of the various wastes produced within the operations of the Entity.</p> <p>The quantities of Hazardous and Non-Hazardous Waste generated by the Entity from its activities and, where possible, from those within its Area of Influence and associated Waste disposal methods have been publicly disclosed in the Annual Report on page 166: <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a></p> <p>Supplementary Disclosures, page 51-57: <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-caderno-divulgacao-complementar-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-caderno-divulgacao-complementar-en.pdf</a></p>
6.6a-g Bauxite Residue	Conformance	<p>A Bauxite Residue dam exists at the Alumínio Unit and the Entity adheres to the Sigibar Dam Management Information System and complies with state legal guidelines. As required by Brazilian law, the Entity's dams have both 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. The Entity has implemented a system of checks and controls based on the Sigibar Dam Management Information System. Further information on the Sigibar system is available at: <a href="http://feam.br/gestao-de-barragens/sistema-de-informacoes-de-gerenciamento-de-barragens-sigibar">http://feam.br/gestao-de-barragens/sistema-de-informacoes-de-gerenciamento-de-barragens-sigibar</a></p> <p>The Entity has developed and implemented Policies, systems, procedures, and processes that conform to the water discharge requirements. At the Alumínio Unit, there is no discharge to the external environment, and there is 100% recirculation of treated water.</p>

CRITERION	RATING	COMMENT
		<p>There is an internal lagoon at the Alumínio Unit that receives all the industrial and domestic effluent. This water is pumped to an Industrial Water Treatment Station and undergoes a physical-chemical treatment before reuse. 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 within the dam by over 85%.</p> <p>There is no discharge of Bauxite Residue to marine and aquatic environments.</p> <p>The Entity has implemented a strategy and developed solutions to eliminate waste disposal in dams by 2030. The Entity is investing R\$ 420 million in a project to change the destination of the waste from alumina production at the Palmital dam in Alumínio (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 operational life by over 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.</p> <p>In 2022, simulations were undertaken for an emergency response of the Jacuba and Mosquito dams in Niquelândia (GO), of the mining dams in Mirai (MG) and Itamarati de Minas (MG) and the dam of the Alumínio Factory (SP), involving the population of the respective 'self-rescue zones' of these dams. These simulations involved the direct or indirect participation of over 1,300 participants. These simulations are undertaken annually and involve Entity teams and city halls, civil defence, fire department and military police of the municipalities. Further information is available in the Annual Report, pages 122-126: <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-pt.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-pt.pdf</a></p>
6.7a-f Spent Pot Lining (SPL)	Conformance	<p>The Entity has maintained a Spent Pot Lining (SPL) inventory and complies with its permit requirements. For over 15 years, SPL material has been stored inside the Entity's Alumínio Unit (Factory), with no disposal to 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. Since 2007, the Entity has sent its SPL waste to the cement companies of the Votorantim Group, and initiated projects to dismantle and treat SPL that had been internally landfilled. .</p> <p>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 and accompanied by a Waste Transport Manifest.</p> <p>There is no discharge of SPL to marine and aquatic environments. <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a> (page 129).</p>
6.8a-d Dross	Conformance	<p>The Entity has demonstrated that Dross generated on site is processed to maximise Aluminium recovery by specialised external companies. At the Alumínio Unit, a study has commenced into allocating primary slag from foundry slag to a company that physically separates Aluminium and Aluminium oxide, This in turn</p>

CRITERION	RATING	COMMENT
		<p>eliminates the generation of black sludge. Currently, the primary slag sludge, generated at the Alumínio Unit, Itapissuma Unit and Araçariçuama Unit, is sent to two suppliers that return approximately 40% of the Aluminium.</p> <p>The Entity has current and valid licensing agreements with third parties and no Dross is sent to landfill.</p>
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has established an ESG 2030 Strategy to reduce new water consumption by 10.9%. Each of the Entity's Units 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 2022 Annual Report, pages 45 to 50: <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a></p>
7.2a-e Water Management	Conformance	<p>The Entity has implemented internal guidelines on the management of water and effluents and complies with legal requirements. Plans have been 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 Entity's ESG water management objectives include:</p> <ul style="list-style-type: none"> <li>• A 17.2% reduction in new water consumption from 2019 to 2022</li> <li>• Undertaking diagnostics for Aluminium, with the aim of evaluating the Closed Circuit for implementing improvements in the coming years</li> <li>• New commitment included in the review process</li> <li>• Participation in River Basin Committees</li> <li>• Creation of a Water Resilience Working Group</li> <li>• Classification B in Water Security in the Carbon Disclosure Project (CDP) assessment.</li> </ul>
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has undertaken a study on the overall impact operational activities could have on the environment, surroundings, Biodiversity, and ecosystems. The Entity has also established procedures for the protection of Biodiversity. The Entity assesses the risk and potential impacts on Biodiversity and Ecosystem Services resulting from land use and activities in the Entity's Area of Influence. Further information is available in the Entity's 2022 Annual Report on page 114:</p> <p>The Entity has demonstrated that changes to the Facilities resulting from investments include an assessment on the impact on Biodiversity.</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Conformance	<p>The Entity has demonstrated that in situations where it contributes to, or is likely to have an impact on Ecosystem Services, it undertakes a systematic assessment, in consultation with and, where possible, with the participation of Affected Populations and Organisations, to identify Priority Ecosystem Services that are relevant to Affected Populations and Organisations.</p> <p>Further information on Biodiversity and Ecosystem Services, risk and impact assessment is available in the Annual Report, pages 114 and 121:</p>



CRITERION	RATING	COMMENT
		<a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a>
8.2a-g Biodiversity Management	Conformance	<p>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 undertaken through a partnership with the Federal University. The Entity has developed a Biodiversity Action Plan in accordance with the Biodiversity Mitigation Hierarchy and has demonstrated that the Biodiversity Action Plan includes time-bound targets to address Material risks and impacts. The plan of actions, risks, impacts, targets and results are available in the Annual Report on pages: 114, 115, 117, 120, 165 and 172:</p> <p><a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a></p>
8.3a-c Management of Priority Ecosystem Services	Conformance	<p>The Entity has established procedures for the protection of Biodiversity and Ecosystem Services. A Biodiversity risk assessment report has been prepared, which includes Ecosystem Services.</p> <p>The Entity has developed a Biodiversity Management Plan that includes the evaluation of risks and the Materiality of the impacts on Biodiversity related to the activities and land use in its Area of Influence.</p>
8.4 Alien Species	Conformance	<p>The Entity has prescribed relevant requirements for Alien Species in its ASI Performance Assurance Manual, including the evaluation and control of Alien Species accidentally introduced by the Entity through operational activities. As per the Biodiversity risk assessment report, the only source which could introduce Alien Species are the wooden pallets used for product packaging, which are treated before use. This is integrated into the Entity's Biodiversity Management Plan.</p>
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	<p>The Entity does not undertake activities, nor do they occupy spaces or areas considered World Heritage Properties. The Entity has demonstrated that the changes to Facilities derived from investments have been developed within the current site and do not exceed the limits of the Entity's Facilities.</p> <p>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.</p>
8.6a-d Protected Areas	Conformance	<p>The Entity has conducted a study on the overall impact that development activity could have on the environment, surrounding areas, and Biodiversity and Ecosystem Services. The study confirmed that there are no Protected Areas within the Entity's Area of Influence. The Entity has demonstrated that the changes in the installations derived from investments on the current site do not exceed the limits of the Entity's Facilities. The Entity demonstrates that they do not undertake activities nor occupy spaces or areas considered as Protected Areas.</p>
8.6e Protected Areas - Bauxite Mining	Conformance	<p>The Entity has conducted a study on the overall impact that development activity could have on the environment, surrounding areas, Biodiversity, and Ecosystem Services. The study confirmed that there are no Protected Areas within the Entity's Area of Influence. The</p>

CRITERION	RATING	COMMENT
		Entity has demonstrated that the changes in the installations derived from investments on the current site do not exceed the limits of the Entity's Facilities. The Entity demonstrates that they do not undertake activities nor occupy spaces or areas considered as Protected Areas. Additional information on how the Entity operates and manages its operations only in permitted areas is available in the Entity's 2022 Annual Report on pages 114 and 165.
8.7a-i Mine Rehabilitation	Conformance	<p>Following Bauxite extraction, which has a mining cycle of between 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).</p> <p>The Entity has conducted independent interviews with farmers regarding the rehabilitation activities and the level of satisfaction with the quality of the rehabilitation.</p> <p>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. The Entity describes information on the Mine Rehabilitation process in its 2022 Annual Report on page 114:</p> <p><a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a></p>
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Conformance	<p>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 16):</p> <p><a href="https://www.cba.com.br/wp-content/uploads/2023/06/codigo-de-conduta-cba-21-versao-final.pdf">https://www.cba.com.br/wp-content/uploads/2023/06/codigo-de-conduta-cba-21-versao-final.pdf</a></p> <p>The Entity has completed a Human Rights Due Diligence for those Units included the ASI Performance Standard Certification Scope. The Entity's Conduct Committee has regularly reviewed complaints raised by internal and external Stakeholders and ensures adequate measures are taken, including issues related to Human Rights. Any stakeholder, regardless of their relationship with the Entity, can contact the company through the available channels:</p> <ul style="list-style-type: none"> <li>- Corporate website: <a href="https://www.cba.com.br/">https://www.cba.com.br/</a></li> <li>- Investor Relations website: <a href="https://ri.cba.com.br/">https://ri.cba.com.br/</a></li> <li>- ESG Portal: <a href="https://esg.cba.com.br/">https://esg.cba.com.br/</a></li> <li>- LinkedIn: <a href="https://www.linkedin.com/company/cbaoficial/">https://www.linkedin.com/company/cbaoficial/</a></li> <li>- Instagram: <a href="https://www.instagram.com/cbaoficial/">https://www.instagram.com/cbaoficial/</a></li> <li>- Ethics Line: confidential and confidential reporting channel for internal and external audiences, available 24 hours a day by telephone (0800 89 8920791) and on the website (<a href="http://www.cba.com.br/contato">www.cba.com.br/contato</a>).</li> </ul> <p>Any Employee, Director, third party, supplier and members of the public who may know or suspect that there has been an actual or imminent violation of this and/or other applicable policies or legislation can contact the Entity's Ethics Line. Complaints are investigated impartially and independently and assessed by the Entity's Conduct Committee.</p> <p><a href="https://www.cba.com.br/wp-">https://www.cba.com.br/wp-</a></p>

CRITERION	RATING	COMMENT
		<a href="content/uploads/2023/07/CBA_Poli%CC%8Itica-de-Direitos-Humanos_ENG_2023.pdf">content/uploads/2023/07/CBA_Poli%CC%8Itica-de-Direitos-Humanos_ENG_2023.pdf</a> <a href="https://www.cba.com.br/wp-content/uploads/2023/06/Diversity-Equity-and-Inclusion-Policy.pdf">https://www.cba.com.br/wp-content/uploads/2023/06/Diversity-Equity-and-Inclusion-Policy.pdf</a>
9.2a-e Gender Equity and Women's Empowerment	Conformance	The Entity has implemented a Human Rights Policy to remove barriers to professional development, Discrimination, Violence, and Harassment. The Entity has established a program that promotes gender equity and women's empowerment. The program is reviewed periodically and the effectiveness of the measures taken to promote gender equality are publicly disclosed annually and in the Corporate Social Responsibility activity report.
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable, as there are no Indigenous Peoples within the Entity's Area of Influence. The Entity has no impact from its operations on Indigenous Peoples, which has been 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. Further information is available in the Annual Report, pages 166 and 173. <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a>
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 within the Entity's Area of Influence. The Entity demonstrates in the Annual Report that it is not aware of active conflicts in the areas of Indigenous reserves or within their operational vicinity, refer pages 166 and 173: <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a> Reservations are not located in or near Indigenous Peoples and areas with protected conservation status.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable, as there are no Indigenous Peoples within the Entity's Area of Influence. The Entity demonstrates in the Annual Report that it is not aware of active conflicts in the areas of Indigenous reserves or within their operational vicinity, refer pages 166 and 173: <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a> Reservations are not located in or near Indigenous Peoples and areas with protected conservation status.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable as there are no Indigenous Peoples within the Entity's Area of Influence.
9.5a Cultural and Sacred Heritage - Identification	Conformance	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).
9.5b Cultural and Sacred Heritage - Impacts	Conformance	No cultural or sacred heritage sites have been identified in locations where the Entity operates. However, as part of the Entity's capital

CRITERION	RATING	COMMENT
		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).
9.6a-i Displacement	Conformance	The Entity demonstrates respect for Human Rights as stated in its 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. 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-h Affected Populations and Organisations	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 Local Communities, with various projects such as a volunteer challenge and an environmental education program being undertaken. Further information is available in the Entity's 2022 Sustainability Report on page 166 and Supplementary Disclosures Report page 30 to 33: <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a> <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-caderno-divulgacao-complementar-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-caderno-divulgacao-complementar-en.pdf</a>
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	The Entity has demonstrated that it has implemented a Management System to avoid involvement in armed conflicts or violations of Human Rights through Policies, procedures and manuals aimed at the best integrity practices. The main documents facilitating this include the CBA Code of Conduct, Code of Conduct for Suppliers, Sustainable Supply Policy, Anti-Corruption Policy, Compliance Program Handbook, Competitive Manual and Management Standards on Donations and Sponsorships and Relationships with the Public Sector. Employees, counsellors, member committees and third parties receive training on the topics. Due Diligence is undertaken which aims to mitigate reputational risks for all Stakeholders. This occurs through the analysis of the supplier base, surface dealers, banks and customers. <a href="https://www.cba.com.br/fornecedores/">https://www.cba.com.br/fornecedores/</a>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has demonstrated that it has implemented a Management System to avoid involvement in armed conflicts or violations of Human Rights through policies, procedures and manuals aimed at the best integrity practices. The main documents facilitating this include the CBA Code of Conduct, Code of Conduct for Suppliers, Sustainable Supply Policy, Anti-Corruption Policy, Compliance Program Handbook, Competitive Manual and Management Standards on Donations and Sponsorships and Relationships with the Public Sector. It was also demonstrated that 100% of the supply of Primary Aluminium and Bauxite comes from its own operations.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	The Entity has demonstrated that it has a Management System implemented to respond to the risks identified during Due Diligence in accordance with the OECD Guidelines through the Activities included

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		in the Supplier Management system and Compliance management procedures Operational Procedure for Due Diligence of Integrity. It was also demonstrated that 100% of the supply of Primary Aluminium and Bauxite comes from its own operations.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity has demonstrated that it has a Management System implemented to respond to the risks identified during Due Diligence in accordance with the OECD Guidelines through the Activities included in the Supplier Management system and Compliance management procedures Operational Procedure for Due Diligence of Integrity. It was also demonstrated that 100% of the supply of Primary Aluminium and Bauxite comes from its own operations. This ASI Performance Standard Audit also addresses the requirement.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The risks identified during the Due Diligence undertaken in accordance with the OECD Guidelines are publicly disclosed on an annual basis in the Entity's Annual Report on page 63: <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a>
9.9 Security practice	Conformance	The Entity has a contracted security guard company that has a continuous presence at the gatehouse and entrance to Facilities to ensure access control and the protection of people, property, and assets. The security guards do not carry weapons. The security company is authorised by the Police authority. The Entity has demonstrated security personnel have good practices and respect for the Code of Conduct and Human Rights.
<b>10. LABOUR RIGHTS</b>		
10.1a-c Freedom of Association and Right to Collective Bargaining	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, on page 16 <a href="https://www.cba.com.br/wp-content/uploads/2023/06/codigo-de-conduta-cba-21-versao-final.pdf">https://www.cba.com.br/wp-content/uploads/2023/06/codigo-de-conduta-cba-21-versao-final.pdf</a> 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.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity, as Brazilian legislation does not restrict the right to Freedom of Association and Collective Bargaining.
10.2a Child Labour	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 Entity's Code of Conduct (page 16) states a commitment to zero tolerance for Child Labour

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		The Entity also requires its suppliers to respect all laws in their jurisdiction with regard to Child Labour, as stipulated by its Responsible Sourcing Policy (page 13) <a href="https://www.cba.com.br/wp-content/uploads/2023/01/2022.08.25-CD-CBA-V4.pdf">https://www.cba.com.br/wp-content/uploads/2023/01/2022.08.25-CD-CBA-V4.pdf</a>
10.3a-c Forced Labour	Minor Non-Conformance	<p>The Entity does not engage in nor support the use of Forced Labour as defined in Brazilian labour laws and ILO Conventions C29 and C105. The Entity's Human Rights Policy outlines this commitment, which applies to all Workers including subcontractors: <a href="https://www.cba.com.br/wp-content/uploads/2023/07/CBA_Poli%CC%8Itica-de-Direitos-Humanos_ENG_2023.pdf">https://www.cba.com.br/wp-content/uploads/2023/07/CBA_Poli%CC%8Itica-de-Direitos-Humanos_ENG_2023.pdf</a></p> <p>Entity's Code of Conduct and Ethics - <a href="https://www.cba.com.br/wp-content/uploads/2023/06/codigo-de-conduta-cba-21-versao-final.pdf">https://www.cba.com.br/wp-content/uploads/2023/06/codigo-de-conduta-cba-21-versao-final.pdf</a></p> <p>Entity's Code of Conduct for Suppliers - <a href="https://www.cba.com.br/wp-content/uploads/2023/01/2022.08.25-CD-CBA-V4.pdf">https://www.cba.com.br/wp-content/uploads/2023/01/2022.08.25-CD-CBA-V4.pdf</a></p> <p>However, there is currently no publicly disclosed statement available that is specific to Modern Slavery.</p>
10.4a-c 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 investigation of allegations of Discrimination, outlined in the Entity's Code of Conduct and on page 169 of the Entity's 2022 Annual Report.
10.5 Communication and engagement	Conformance	<p>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. <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-caderno-divulgacao-complementar-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-caderno-divulgacao-complementar-en.pdf</a></p>
10.6a-g Violence and Harassment	Conformance	<p>The Entity has developed, implemented and maintained systems, Policies and procedures that manage issues relating to disciplinary practices. In consultation with the Workers and their representatives, the Entity has developed a Policy against Violence and Harassment in the workplace. For any problem that arises, there is a communication channel present involving senior management that is resolved according to the Resolution of Notification Requests and Complaints Codes.</p> <p>Any Employee, Manager or Third Party who knows or suspects that a violation of this Policy has occurred or is imminent can contact their supervisor and/or the Legal - Business - Compliance Department or the Ethics Line, either via the website or by telephone. The Entity does not tolerate any act of retaliation against anyone who has reported suspected violations of the law, ethics or its policies in good faith. The Ethics Line is available 24 hours a day on 0800 892 0791 or at <a href="http://www.cba.com.br/">http://www.cba.com.br/</a></p> <p>Human Rights Policy - <a href="https://www.cba.com.br/wp-content/uploads/2023/07/CBA_Poli%CC%8Itica-de-Direitos-Humanos_ENG_2023.pdf">https://www.cba.com.br/wp-content/uploads/2023/07/CBA_Poli%CC%8Itica-de-Direitos-Humanos_ENG_2023.pdf</a></p> <p>Code of Conduct and Ethics - <a href="https://www.cba.com.br/wp-content/uploads/2023/06/codigo-de-conduta-cba-21-versao-final.pdf">https://www.cba.com.br/wp-content/uploads/2023/06/codigo-de-conduta-cba-21-versao-final.pdf</a></p>

CRITERION	RATING	COMMENT
10.7a-c Remuneration	Conformance	Workers' wages consist of a basic wage, Overtime wage and an attendance allowance. Monthly wages are set higher than the local legal minimum wage in order to meet basic needs and to provide discretionary income. The written description of terms and conditions of employment are clearly described on the sample working contracts in the format Workers can understand. The Overtime payment premium rate is more than 125% for work that exceeds the normal working hours of 40 hours per week. The monthly wage payments are timely paid, in legal currency and fully documented.
10.8a-c Working Time	Conformance	The Entity has implemented a Human Resources Policy that includes a commitment to recognise the Workers' right to rest and leisure, in accordance with local laws, regulations and/or customs. The Collective Bargaining Agreement addresses working hours and the number of annual holidays. It also includes compensation in case of termination due to temporary incapacity or occupational accident, taking into consideration legislation and improving the conditions established by law. All agreements are recorded in a Collective Bargaining Agreement. The Entity has a process in place to monitor compliance with the number of hours worked by each employee. The average working day of employees does not exceed eight hours on average over six months and on average, employees have at least one day off per seven-day period. When the Entity requires Workers to undertake Overtime, this is not compulsory and is always voluntary. Payment for public holidays and holidays is in accordance with local law, negotiating and agreeing on the conditions with the Works Committee.
10.9a-b Informing Workers of Rights	Conformance	The Entity informs employees of their rights through the Code of Conduct and Human Rights Policy through established communication channels, including the Works Council and the Trade Unions, which all employees are free to join. The Entity ensures that all employees are aware of their rights through the integration process, which is provided to all employees upon joining the Entity and is posted on the Entity's intranet.
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has implemented a documented Occupational Health and Safety (OH&S) Management System comprising of OH&S Policies, procedures, and records. The Entity has defined 33 OH&S management tools (e.g. Prevention Tools, Support Tools, Safety Management and Consequence Mitigation) to support the implementation of the Management System. Further information is available in the Entity's 2022 Annual Report on pages 71, 86, 87, 159, 167, 173 and 176.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	The Entity has implemented a documented OH&S Management System comprising of OH&S Policies, procedures, and records. This also includes review and disclosure mechanisms. The Entity has defined 33 OH&S management tools (e.g. Prevention Tools, Support Tools, Safety Management and Consequence Mitigation) to support the implementation of the Management System. Further information is available in the Entity's 2022 Annual Report on pages 71, 86, 87, 159, 167, 173 and 176: <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-en.pdf</a>

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		OH&S Performance indicators are disclosed in the Annual Report on page 89.
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures, and processes that conform to employee engagement on OH&amp;S requirements. The Entity has a Multidisciplinary Committee which has been created to integrate actions from the OH&amp;S, environment and occupational hygiene areas, both internally and externally. Further information is available in the Annual Report, page 86 <a href="https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-pt.pdf">https://relatorioanual2022.cba.com.br/pdfs/relatorio-anual-2022-pt.pdf</a></p> <p>The Entity maintains an official communications channel to receive reports of behaviour that violates the principles and principles and guidelines of the Code of Conduct, as well as violations of laws, regulations, policies and other internal rules.</p> <p>The channel can be accessed by all the company's stakeholders: employees, the community, suppliers, customers and business partners. Reports can be sent by telephone on 0800 300 4535 or via the CBA Ethics Line website at <a href="https://www.cba.com.br/contato/linha-etica">https://www.cba.com.br/contato/linha-etica</a>, which is available in both Portuguese and English.</p>

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#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	19 September 2019	Initial Certification Audit – 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 Araçariquama/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
4	28 November 2023	Re-Certification and Scope Change Audit – Full Certification Scope Change to apply PS V3.