

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Cervejaria Masterpiece

CERTIFICATE NUMBER
324

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

CERTIFICATION
LEVEL
**PROVISIONAL
CERTIFICATION**

ASI ACCREDITED
AUDITING FIRM
**DNV BUSINESS
ASSURANCE
SERVICES UK LTD.**

DATE OF ISSUE
28 NOVEMBER 2023

DATE OF EXPIRY
27 NOVEMBER 2024

CERTIFIED SINCE
28 NOVEMBER 2023

AUTHORISED BY

Aluminium Stewardship Initiative Ltd
ACN 606 661 125, Australia
info@aluminium-stewardship.org

*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

The manufacture of beverage
packaging using aluminium cans
at Cervejaria Masterpiece located
in Niterói, Brazil.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Cervejaria Masterpiece
ENTITY NAME	Cervejaria Masterpiece
CERTIFICATION SCOPE	The manufacture of beverage packaging using aluminium cans at Cervejaria Masterpiece located in Niterói, Brazil.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Other manufacturing or sale of products containing Aluminium
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V3
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">19 – 21 July 2023
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">19 August 2023
AUDIT SCOPE	<p>The audit scope covers the activities at Cervejaria Masterpiece for the production of aluminium cans including administrative and management processes.</p> <p>Supply Chain Activities included in the audit scope:</p> <ul style="list-style-type: none">Other manufacturing or sale of products containing Aluminium <p>All relevant criteria in the ASI Performance Standard were included in the audit scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none">Provisional 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	28 November 2023 – 27 November 2024

NEXT AUDIT TYPE	Surveillance Audit
NEXT AUDIT DATE	28 May 2024
CERTIFICATE NUMBER	324



If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: <https://aluminium-stewardship.ethicspoint.com/>

EthicsPoint is a comprehensive and confidential reporting tool that enables complaints to be securely raised, managed and responded to. This enables anonymity to be maintained where desired by complainants, or as relevant to whistleblowing situations.

Information is available in five languages – English, French, Chinese, German and Portuguese (Brazil). Translation services provided by EthicsPoint enable complaints and correspondence to be managed in multiple languages.

ENTITY OVERVIEW

Masterpiece, established in 2020, primarily focuses on brewing specialty beers. The company is situated in Niterói, close to Rio de Janeiro, in a 590-square-meter facility near a natural reserve, Lagoa de Piratininga. Currently employing fifteen staff members, the facility includes operational and storage spaces for beer preparation, manufacturing, and packaging, including cans and aluminium barrels. It also provides separate restrooms and dining areas. Moreover, the facility houses storage areas for maintenance equipment and chemicals, as well as a quality control laboratory for product testing and development. With expansion plans and new equipment implementation, the company aims to increase its beer production to 180,000 litres by the end of 2023.

MATURITY RATINGS

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

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

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
SYSTEMS	Medium	Low	Medium	Medium
RISKS	Medium	Low	Medium	Medium
PERFORMANCE	Medium	Low	Medium	Medium
OVERALL	MEDIUM			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Minor Non-Conformance	The Entity has implemented processes to monitor and ensure Compliance with all Applicable Laws and legal requirements. A registry of compliance obligations has been established and is maintained, while periodic evaluations of compliance are conducted. However, it was identified the Entity does not ensure its compliance with all applicable legal requirements.
1.2 Anti-Corruption	Conformance	The Entity has implemented a system to combat Corruption in all its forms that is appropriate to the size and nature of the Entity and complies with Applicable Law. The Entity has implemented and communicated internally and externally a Code of Conduct that addresses business ethics and Anti-Corruption Policies: https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Código%20de%20Ética%20v03.pdf
1.3a-e Code of Conduct	Conformance	The Entity has implemented a Code of Conduct and a Responsible Sourcing Policy which include principles relevant to Environmental, Social and Governance (ESG) performance, available at: https://cervexiamasterpiece.com.br/sustentabilidade Code of Ethics and Conduct: https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Código%20de%20Ética%20v03.pdf Responsible Sourcing Policy: https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Política%20de%20Aquisições%20Responsáveis%20v1.pdf
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has implemented an Environment, Health, and Safety Policy. Social and governance practices and Policies are addressed in the Entity's Code of Conduct. These documents have been adequately communicated internally and externally at: https://cervexiamasterpiece.com.br/sustentabilidade Environmental and Social Management Policy: https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Política%20de%20Gestão%20Ambiental%20e%20Social%20v1.pdf Occupational Health and Safety Management System: https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Sistema%20de%20Gestão%20de%20Saúde%20e%20Segurança%20no%20Trabalho%20v1.pdf
2.2a-c Leadership	Conformance	The Entity has nominated the Chief Executive Officer (CEO) as the senior Management Representative to lead the implementation and communication of the environmental, social and governance Policies and application of the ASI Performance Standard at the operational level.

CRITERION	RATING	COMMENT
2.3a Environmental and Social Management Systems – Environmental	Conformance	<p>The Entity has implemented an Integrated Management System that addresses the ASI Standards, social, quality, environmental and Occupational Health and Safety (OH&S) requirements.</p> <p>Integrated Management Policy: https://cervexiamasterpiece.com.br/wp-content/uploads/normas/POL%C3%8DTICA%20DE%20GEST%C3%83O%20INTEGRADA%20DA%20MASTERPIECE.pdf</p> <p>Environmental and Social Management Policy https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Pol%C3%ADtica%20de%20Gest%C3%A3o%20Ambiental%20e%20Social%20v1.pdf</p> <p>Occupational Health and Safety Management System: https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Sistema%20de%20Gest%C3%A3o%20de%20Sa%C3%9Ade%20e%20Seguran%C3%A7a%20no%20Trabalho%20v1.pdf</p>
2.3b Environmental and Social Management Systems – Social	Conformance	<p>The Entity has implemented an Integrated Management System that addresses the ASI Standards, and social, quality, environmental and OH&S requirements.</p> <p>Integrated Management Policy: https://cervexiamasterpiece.com.br/wp-content/uploads/normas/POL%C3%8DTICA%20DE%20GEST%C3%83O%20INTEGRADA%20DA%20MASTERPIECE.pdf</p> <p>Environmental and Social Management Policy https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Pol%C3%ADtica%20de%20Gest%C3%A3o%20Ambiental%20e%20Social%20v1.pdf</p> <p>Occupational Health and Safety Management System: https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Sistema%20de%20Gest%C3%A3o%20de%20Sa%C3%9Ade%20e%20Seguran%C3%A7a%20no%20Trabalho%20v1.pdf</p>
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has implemented a Supplier Code of Conduct, which includes Policies for responsible sourcing and addresses environmental, social and governance issues. The Supplier Code of Conduct is available at: https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Pol%C3%ADtica%20de%20Aquisi%C3%A7%C3%B5es%20Respons%C3%A1veis%20v1.pdf</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	<p>This Criterion is not applicable to the Entity, as no New Projects or Major Changes to existing Facilities have occurred since joining ASI.</p>
2.6a-h Human Rights Impact Assessment	Not Applicable	<p>This Criterion is not applicable to the Entity, as no New Projects or Major Changes to existing Facilities since the Entity joined ASI. There are no Indigenous People in the Entity's Area of Influence in the city of Niterói.</p>
2.7a-f Emergency Response Plan	Minor Non-Conformance	<p>The Entity has implemented an Emergency Response Plan with the involvement of the employees, neighbouring factories and according to the requirements of local authorities. The effectiveness of the Emergency Response Plan is evaluated regularly. The latest version of the Emergency Response Plans is available at: https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Plano%20de%20Resposta%20a%20Emerg%C3%ancia%20v1.pdf</p>

CRITERION	RATING	COMMENT
		content/uploads/normas/Plano%20de%20respostas%20a%20Emerg%C3%ACncias%20v2.pdf However, it was identified the Emergency Response Plan does not consider all possible emergency scenarios that may occur at the Facility or in its Area of Influence.
2.8a-d Suspended Operations	Conformance	The Entity has developed a formal internal process for reviewing environmental, social and governance issues in the planning process for suspended operations. The Business Continuity Plan is included in the Emergency Response Plan, the latest version is available at: https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Plano%20de%20respostas%20a%20Emerg%C3%ACncias%20v2.pdf
2.9a-b Mergers and Acquisitions	Conformance	The Entity has developed a formal internal process to consider environmental, social and governance issues in the planning process for mergers and acquisitions. There have been no mergers or acquisitions previously and none are expected in the future.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has developed a formal internal process for reviewing environmental, social and governance issues in the planning process for closure, decommissioning and divestment. There have not been any cases of closure, decommissioning or divestment previously nor are expected in the future.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity's Sustainability Report 2022 includes its governance approach to environmental, social and economic impacts and Material environmental, social and economic impacts. The Sustainability Report is available at: https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Relatorio%20de%20Sustentabilidade%20v03.pdf
3.2 Non-compliance and Liabilities	Conformance	The Entity has disclosed information on Material fines, judgments, penalties and non-monetary sanctions for failure to comply with Applicable Law in the Sustainability Report. There are no such cases reported in the Sustainability Report 2022: https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Relatorio%20de%20Sustentabilidade%20v03.pdf The process for Disclosure of Information on Sanctions and Fines is available at: https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Processo%20de%20Divulga%C3%A7%C3%A3o%20de%20Informa%C3%A7%C3%B5es%20sobre%20san%C3%A7%C3%B5es%20e%20multas%20v1.pdf
3.3a-c Payments to Governments	Conformance	The Entity has declared in the Sustainability Report 2022 that it makes payments to governments on a legal basis only. No financial and in-kind political contributions are made, whether made directly or through an intermediary. The Entity confirms that no payments have been made to political parties or any other type of payments on a contractual basis. The Entity's position on payments to governments is outlined in the Code of Conduct and Ethics and a Sustainability Report.

CRITERION	RATING	COMMENT
		<p>Code of Ethics and Conduct: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Código%20de%20Ética%20v03.pdf</p> <p>Sustainability Report: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Relatorio%20de%20Sustentabilidade%20v03.pdf</p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has developed and implemented Policies and documented processes that are appropriate to complaints, grievances, and Stakeholder requests for information. Complaints, grievances, and Stakeholder requests and concerns may be reported in writing (anonymously, or by name) on the website, via a dedicated form, verbally directly to the Human Resources Manager or via the 'black box' at the Entity's premises.</p> <p>The Entity has a Code of Conduct and a procedure for handling complaints:</p> <p>https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Código%20de%20Ética%20v03.pdf</p> <p>Complaint Resolution Mechanisms</p> <p>https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Mecanismo%20de%20resolução%20de%20reclamações%20v1.pdf</p>
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity has established a documented procedure for environmental Life Cycle Assessment of the use of Aluminium cans. Based on Life Cycle Inventory data, the environmental impacts associated with each life cycle stage must be assessed and the main impacts to be considered include, but are not limited to, energy consumption, use of natural resources (such as water), waste generation, air, and water pollution. The procedure for the environmental Life Cycle Assessment of the use of Aluminium cans is available at: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Avaliação%20Ambiental%20do%20Ciclo%20de%20Vida%20do%20uso%20de%20latas%20de%20alumínio%20v1.pdf</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity's communication on the LCA information and its underlying assumptions, including system boundaries, is only disclosed to customers upon request. Interviews and document review, confirm there have been no customer requests to date.</p>
4.2 Product Design	Not Applicable	<p>This Criterion is not applicable as the Entity is not involved in the design and development process of products or components of the final product. Aluminium packaging is formulated in size and shape according to customer requirements without any design and development process.</p>
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity receives only ready-to-fill Aluminium packaging, however, the Entity is aiming to minimise the generation of Aluminium waste in its processes, using selective collection and forwarding to municipal recycling initiatives.</p>

CRITERION	RATING	COMMENT
		<p>The Entity has an Integrated Management Policy, an Environmental and Social Management Policy and an Environmental Life Cycle Assessment procedure for Aluminium cans.</p> <p>Integrated Management Policy: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/POLÍTICA%20DE%20GESTÃO%20INTEGRADA%20DA%20MASTERPIECE.pdf</p> <p>Environmental and Social Management Policy: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Política%20de%20Gestão%20Ambiental%20e%20Social%20v1.pdf</p> <p>Environmental Life Cycle Assessment procedure for Aluminium cans: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Avaliação%20Ambiental%20do%20Ciclo%20de%20Vida%20do%20uso%20de%20latas%20de%20aluminio%20v1.pdf</p>
4.4a-c Collection and Recycling of Products at End of Life – Material Conversion and other Manufacturing	Conformance	<p>The Entity is committed to minimising the generation of Aluminium Process Scrap within its operations and where generated, targets 100% of internal scrap for collection and recycling. The Entity has an Integrated Management Policy, an Environmental and Social Management Policy and an Environmental Life Cycle Assessment procedure for Aluminium cans. The Entity has a publication issued by a specialised company demonstrating the performance of the recycling process within the segment in which the Entity operates. As a part of their recycling management strategy, the Entity segregates waste and sends it to a local company for recycling.</p> <p>Integrated Management Policy: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/POLÍTICA%20DE%20GESTÃO%20INTEGRADA%20DA%20MASTERPIECE.pdf</p> <p>Environmental and Social Management Policy: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Política%20de%20Gestão%20Ambiental%20e%20Social%20v1.pdf</p> <p>Environmental Life Cycle Assessment procedure for Aluminium cans: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Avaliação%20Ambiental%20do%20Ciclo%20de%20Vida%20do%20uso%20de%20latas%20de%20aluminio%20v1.pdf</p> <p>Sustainability report https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Relatorio%20de%20Sustentabilidade%20v03.pdf</p> <p>Recycling Impact Report: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/ceveja-masterpiece-20230704205535-relatorio-de-impacto.pdf</p>
4.4d Collection and Recycling of Products at End of Life	Minor Non-Conformance	<p>The Entity has an Integrated Management Policy, an Environmental and Social Management Policy and an Environmental Life Cycle Assessment procedure for Aluminium cans. The Entity has a publication issued by a specialised company demonstrating the performance of the recycling process within the segment in which the Entity operates. As a recycling management strategy, the Entity uses a process of segregating waste and then sending it to a local company for recycling.</p> <p>However, it is unclear how the Entity works with local, regional, or national collection and recycling schemes to support the</p>

CRITERION	RATING	COMMENT
		measurement and efforts to increase recycling rates of their Aluminium-containing products.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	<p>The Entity has established an Environmental Policy where they must keep records of the electricity used in their operations: https://cervariamasterpiece.com.br/wp-content/uploads/normas/Política%20de%20Gestão%20Ambiental%20e%20Social%20v1.pdf</p> <p>The Entity monitors direct and indirect Greenhouse Gases (GHG) emissions, the Greenhouse Gas Emissions Report is available at: https://cervariamasterpiece.com.br/wp-content/uploads/2023/11/Relatorio-de-Emissões-de-Gases-de-Efeito-Estufa.pdf</p> <p>However, it was identified the GHG emissions data was not independently verified.</p>
5.2a Aluminium Smelter GHG Emissions Intensity – Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity – In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a-e GHG Emissions Reduction Plans	Major Non-Conformance	<p>The Entity has established an Environmental Policy outlining their commitment to environmental protection and social responsibility in all its operations: https://cervariamasterpiece.com.br/wp-content/uploads/normas/Política%20de%20Gestão%20Ambiental%20e%20Social%20v1.pdf</p> <p>The Entity generates its electricity using eighty-four photovoltaic panels, more information is available in the Sustainability Report: https://cervariamasterpiece.com.br/wp-content/uploads/normas/Relatorio%20de%20Sustentabilidade%20v03.pdf</p> <p>However, the Entity has not defined and documented GHG Emissions Reduction Plan and pathway, their targets, a system to periodically assess its GHG emission performance when changes alter baselines or targets, and how it will communicate its results and performance to its various Stakeholders.</p>
5.4 GHG Emissions Management	Major Non-Conformance	<p>The Entity has established an Environmental Policy outlining their commitment to environmental protection and social responsibility in all its operations and generates its electricity using eighty-four photovoltaic panels.</p> <p>However, it was identified the Entity does not have documented assessment procedures and operational controls necessary to achieve performance consistent with a GHG Emissions Reduction Plan.</p>

CRITERION	RATING	COMMENT
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Minor Non-Conformance	The Entity operations do not generate significant emissions and their environmental license has no defined technical conditions relating to discharges to air. However, the Entity does not have a documented procedure for monitoring atmospheric emissions from its operations, even if these are not significant. It is therefore not possible to assess the impact of these emissions. In addition to not monitoring, there is no public information demonstrating that the Entity is engaged in minimising atmospheric emissions from its operations, whether direct or indirect.
6.2a-g Discharges to Water	Minor Non-Conformance	It was identified that the Entity does not quantify and publicly disclose the significant effluent releases from their operations. While they monitor the quality of the effluent generated, they cannot provide adequate documentation to demonstrate that the quality of the effluent is in compliance with local legislation.
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has assessed the risks associated with Spills and Leakages and has taken measures to prevent such incidents. To minimise the risk of Spills and leaks, regular inspections and maintenance of equipment and pipes are conducted regularly. The Entity has publicly disclosed the latest version of its Spills and Leakages Management Plan and Emergency Response Plans at:</p> <p>Spill and Leakage Management Plan: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Plano%20de%20Gestao%20de%20Derramamentos%20e%20Vazamentos%20v1.pdf</p> <p>Emergency Response Plan: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Plano%20de%20respostas%20a%20Emergencias%20v2.pdf</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity has established procedures to communicate incidents of Spills and Leakages including the volume, type and potential impact, to Affected Populations and Organisations immediately following an incident. However, no incidents have occurred in recent years.
6.5a-c Waste Management and Reporting	Minor Non-Conformance	<p>The Entity has a specific destination for waste to convert it into edible by-products and the Entity collaborates with community entrepreneurs to promote this work through collaborative actions. The waste is donated to local industries, which receive this raw Material at no cost. Waste management actions are included in the Sustainability Report: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Relatorio%20de%20Sustentabilidade%20v03.pdf</p> <p>The Entity monitors, the waste generated in its operations but does not publish the amount of Hazardous and Non-Hazardous Waste generated by their activities. The Entity also currently does not maintain a documented programme for waste management as determined by local legislation.</p>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Minor Non-Conformance	<p>The Entity identifies, and documents its abstraction and use of water resources, by source and type, annually. The Entity has conducted a risk assessment which determined that the water-related risks are low as they are located within a low-water risk area. Information on the Entity's water resource management is included in the Sustainability Report, available at: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Relatorio%20de%20Sustentabilidade%20v03.pdf</p> <p>Risks related to water resources management are documented in the specific Biodiversity and Ecosystem Services Risk and Impact Assessment is available at: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Avaliação%20de%20risco%20e%20impacto%20sobre%20a%20biodiversidade%20v1.pdf</p> <p>However, it was identified the Entity does not publicly disclose the amount of water resources captured and used in their operations.</p>
7.2a-e Water Management	Not Applicable	This Criterion is not applicable, as the Entity has conducted an environmental risk assessment which determined that the Material water-related risks are low.
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has assessed the risk and potential impacts on Biodiversity and Ecosystem Services from land use and activities within its Area of Influence. The risks and potential impacts are identified as low. The Entity has documented its Biodiversity and Ecosystem Services Risk and Impact Assessment, available at: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Avaliação%20de%20risco%20e%20impacto%20sobre%20a%20biodiversidade%20v1.pdf</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable, as the Entity has identified Biodiversity and Ecosystem Services risks and impact from its activities as low.
8.2a-g Biodiversity Management	Not Applicable	<p>This Criterion is not applicable, as the Entity has identified Biodiversity and Ecosystem Services risks and impact from its activities as low. The Entity has documented its Biodiversity and Ecosystem Services Risk and Impact Assessment, available at: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Avaliação%20de%20risco%20e%20impacto%20sobre%20a%20biodiversidade%20v1.pdf</p>
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable, as the Entity does not depend on Priority Ecosystem Services, and it is not required to implement measures that increase the resource efficiency of operations. No

CRITERION	RATING	COMMENT
		Affected Populations and Organisations were identified in the biodiversity assessment.
8.4 Alien Species	Conformance	<p>The Entity has assessed the Alien Species and no high risk has been identified. The Entity has documented their Biodiversity and Ecosystem Services Risk and Impact Assessment, available at: https://cervariamasterpiece.com.br/wp-content/uploads/normas/Avaliação%20de%20risco%20e%20impacto%20sobre%20a%20biodiversidade%20v1.pdf</p> <p>The Entity operates in a residential area and within their Area of Influence no invasive species have been identified. To prevent urban pests and vectors, the Entity periodically conducts pest control using a specialised company.</p>
8.5a-b Commitment to “No Go” in World Heritage Properties	Conformance	<p>The Entity has conducted a Risk and Impact Assessment of Biodiversity and Ecosystem Services and has identified that there are no areas of historical, archaeological or cultural interest near or affected by the Entity. The Entity has established a Code of Conduct with the commitment to not interfering with World Heritage Sites and Protected Areas. Before any new activity is initiated, an environmental permit is issued that addresses any archaeological, cultural, sacred and heritage sites. Risk and Impact Assessment of Biodiversity and Ecosystem Services Biodiversity and Ecosystem Services Risk and Impact Assessment: https://cervariamasterpiece.com.br/wp-content/uploads/normas/Avaliação%20de%20risco%20e%20impacto%20sobre%20a%20biodiversidade%20v1.pdf</p> <p>Code of Ethics and Conduct https://cervariamasterpiece.com.br/wp-content/uploads/normas/Código%20de%20Ética%20v03.pdf</p>
8.6a-d Protected Areas	Conformance	<p>The Entity does not operate in or near a Protected Area. The Entity has established a Code of Conduct with a commitment to comply with all regulations, covenants and legal requirements assigned to the locality where it operates and may potentially affect any Stakeholder or their Area of Influence. The Entity maintains a current municipal operating permit and environmental permit, which demonstrate the company's compliance with applicable legal requirements.</p> <p>Code of Ethics and Conduct: https://cervariamasterpiece.com.br/wp-content/uploads/normas/Código%20de%20Ética%20v03.pdf</p>
8.6e Protected Areas – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Conformance	The Entity's Environmental and Social Management Policy is a gender-responsive Policy with a commitment to respecting Human Rights and the promotion of gender equity, and to comply with the UN Guiding Principles on Business and Human Rights. The Entity maintains a Code of Conduct and Ethics that describes its commitment to act in

CRITERION	RATING	COMMENT
		<p>accordance with the universal principles of Human Rights, recognising and respecting the dignity and equality of all people.</p> <p>The Entity uses a SWOT matrix to evaluate the risks associated with their operations, and Affected Populations and Organisations. Based on a thorough analysis, the Entity takes necessary actions. During senior management review meetings, Human Rights Due Diligence is performed, including a gender-sensitive approach.</p> <p>Code of Ethics and Conduct: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Código%20de%20Ética%20v03.pdf</p> <p>Environmental and Social Management Policy: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Política%20de%20Gestão%20Ambiental%20e%20Social%20v1.pdf</p>
9.2a-e Gender Equity and Women's Empowerment	Minor Non-Conformance	<p>The Entity has implemented a gender-responsive Policy commitment which includes a commitment to respecting Human Rights and the promotion of gender equity, and to comply with the UN Guiding Principles on Business and Human Rights.</p> <p>The Entity maintains appropriate channels for registering complaints and mechanisms for analysing and dealing with them.</p> <p>Whistleblowing Channel: https://cervejariamasterpiece.com.br/canal_de_denuncia/</p> <p>Resolution Mechanisms: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Mecanismo%20de%20resolução%20de%20reclamações%20v1.pdf</p> <p>However, it was identified that the Entity does not publicly disclose on an annual basis, the effectiveness of the measures taken to promote and maintain gender equality.</p>
9.3a-i Indigenous Peoples	Not Applicable	<p>This Criterion is not applicable, as there are no Indigenous Peoples in the Entity Areas of Influence. Indigenous tribes closest to the Entity live in the region of Angra dos Reis located 160 kilometres away and Paraty located 256 kilometres from the city of Niterói where the brewery is located.</p> <p>Resources used the presence of Indigenous Peoples: https://www.icmbio.gov.br/cairucu/visitacao/atrativos-culturais.html?start=2#:~:text=There%20are%20C3%ADndians%20in%20Rio%20de,Mbya%2C%20speakers%20of%20I%20C3%ADngua%20Tupi http://www.pensario.uff.br/mapa/indios-rio-de-janeiro http://www.pensario.uff.br/video/aldeias-indigenas-hoje-estado-rio-de-janeiro https://geographo.webnode.com.br/products/terras-indigenas-no-estado-do-rio-de-janeiro</p>
9.4a Free, Prior, and Informed Consent (FPIC) – New Projects or Major Changes	Not Applicable	<p>This Criterion is not applicable, as there are no Indigenous Peoples in the Entity Areas of Influence.</p>

CRITERION	RATING	COMMENT
9.4b Free, Prior, and Informed Consent (FPIC) – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) – Demonstrate support	Not Applicable	This Criterion is not applicable, as there are no Indigenous Peoples in the Entity Areas of influence.
9.5a Cultural and Sacred Heritage – Identification	Conformance	There are no cultural or sacred heritage sites that are affected by the Entity's operations. The Entity's Code of Conduct commits the Entity to not interfering with World Heritage Sites and Protected Areas. However, before any new activity is initiated, an environmental permit is issued that addresses any archaeological, cultural, and sacred heritage sites. As evidenced in the operating and environmental licence, the Entity complies with local legislation.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable, as there are no cultural or sacred heritage sites that are affected by the Entity's operations. Furthermore, there are no Indigenous Peoples located within the Entity's Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable, as there have been no New Projects and Major Changes initiated since the Entity joined ASI and there is no history of displacements.
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity has demonstrated that there are no identified issues with Local Communities and therefore no need for action. The Entity is in regular contact with local authorities and the Local Community. The interest and impacts of potentially affected groups have been mapped and described in the Sustainability Report:</p> <p>https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Relatorio%20de%20Sustentabilidade%20v03.pdf</p>
9.8a Conflict-Affected and High-Risk Areas – Strong Management Systems	Conformance	<p>The Entity has implemented its Responsible Procurement Policy, which includes a commitment to avoid direct or indirect involvement in armed conflicts according to OECD Guidance, available at: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Politica%20de%20Aquisicoes%20Responsaveis%20v1.pdf</p> <p>The Entity has issued evaluation questionnaires to all suppliers related to Aluminium trading and production requesting information on Environmental, Social and Governance (ESG) issues and encouraging them to implement ESG Management Systems. No raw Materials are obtained through Conflict-Affected and High-Risk Areas (CAHRAs).</p> <p>In addition to the Responsible Sourcing Policy, the Entity assesses whether its business partners are located within conflict zones or are involved in armed conflict or Human Rights abuses. These assessments are discussed at senior management meetings.</p>
9.8b Conflict-Affected and High-Risk Areas – Identify and assess risks	Conformance	The Entity has implemented a process to ensure that the main raw Materials do not originate from areas of armed conflict or Human Rights abuses. All current or potential suppliers are systematically screened by the Entity's procurement system in accordance with

CRITERION	RATING	COMMENT
		OECD Due Diligence Guidance. The Entity's assessment did not identify any actual or potential risks.
9.8c Conflict-Affected and High-Risk Areas – Strategy to respond to risks	Conformance	<p>The Entity assesses whether its business partners are located within areas at risk of conflict or are involved in armed conflicts or Human Rights abuses. These assessments are discussed at senior management meetings. Using a SWOT matrix, the Entity assesses the risks and threats to its operations and, depending on the analysis, complementary measures such as emergency response and business continuity plans may be initiated.</p> <p>Emergency Response Plan: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Plano%20de%20respostas%20a%20Emergências%20v2.pdf</p>
9.8d Conflict-Affected and High-Risk Areas – Audit of due diligence	Conformance	<p>The risk assessment record and supplier audit were reviewed during the audit. No critical issues were raised, and the overall risk is low. The Entity has developed and implemented a continuous improvement plan for monitoring suppliers. The Entity purchases packaging and other inputs only from regulated suppliers who are not located in areas at risk of armed conflict. The Entity has established a Code of Conduct and a Responsible Purchasing Policy, and these documents are available to all Stakeholders.</p> <p>Code of Ethics and Conduct: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Código%20de%20Ética%20v03.pdf</p> <p>Responsible Procurement Policy: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Política%20de%20Aquisições%20Responsáveis%20v1.pdf</p>
9.8e Conflict-Affected and High-Risk Areas – Report annually	Minor Non-Conformance	<p>The Entity has performed a risk assessment and undertaken a social responsibility audit of its supply chain. The supply chain audit results confirm that there are no conflict minerals.</p> <p>However, the Entity does not publish an annual report for public knowledge on the Due Diligence undertaken for its supply chain.</p>
9.9 Security practice	Conformance	<p>The Entity has private, in-house, and public security service providers. The Entity maintains a Health and Safety Policy and has adequate measures in place to ensure the safety of its Workers. They have implemented integrated Security and Management policies available and published.</p> <p>It was verified during the audit that the Code of Conduct was communicated to all suppliers and service providers. Interviews with relevant external Stakeholders, both men and women, including government and security service providers, demonstrate that the Entity has appropriate security practices in place.</p>
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity's Code of Ethics and Conduct ensure that employees have the right to join a trade union and bargain collectively with their employer. This includes negotiations on wages, benefits, working conditions and other terms and conditions of employment. The Code of Ethics and Conduct is available at:</p>

CRITERION	RATING	COMMENT
		https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Código%20de%20Ética%20v03.pdf
10.1d Freedom of Association and Right to Collective Bargaining – Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable, as the Entity operates in Brazil where Applicable Law permits the right to Freedom of Association and Collective Bargaining.
10.2a Child Labour	Conformance	The Entity has implemented practices to ensure that all employees are at least 18 years old. There are no persons younger than 18 years employed at the Entity and this is complemented with regular audits and verification processes.
10.3a–c Forced Labour	Minor Non-Conformance	<p>The Entity's Code of Ethics and Conduct prohibits the use of compulsory or Forced Labour. It also explicitly prohibits the involvement or support of any act of Human Trafficking, fully complying with laws against Human Trafficking and Modern Slavery and does not engage with companies that support these practices. The Code of Ethics and Conduct is available at:</p> <p>https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Código%20de%20Ética%20v03.pdf</p> <p>However, it was identified the Entity does not have a specific Declaration on Modern Slavery.</p>
10.4a–c Non-Discrimination	Conformance	<p>The Entity promotes a culture of non-Discrimination in the hiring, salary, promotion, and training process, which is expressed via its Code of Ethics and Conduct. This document ensures equal opportunities without Discrimination. Payroll records reviewed during the audit confirm that all Workers, regardless of gender, are paid fairly according to their position and work performed.</p> <p>The Entity promotes a culture of non-Discrimination through regular communication and training with its Workers. In 2022 and 2023, there were zero incidents of Discrimination reported.</p> <p>The Code of Ethics and Conduct is available at:</p> <p>https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Código%20de%20Ética%20v03.pdf</p>
10.5 Communication and engagement	Conformance	The Entity has established various means to ensure the communication and handling of labour related issues, as well as to ensure direct engagement with all employees. The Entity has demonstrated they promote open communication with Workers and their representatives without threat of retaliation, intimidation, violence or harassment.
10.6a–g Violence and Harassment	Conformance	<p>The Entity, in consultation with Workers has established a Policy against Violence and Harassment, as part of its Occupational Health and Safety Management (OH&S) System:</p> <p>https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Sistema%20de%20Gestão%20de%20Saúde%20e%20Segurança%20no%20Trabalho%20v1.pdf</p> <p>Workplace Violence and Harassment Policy:</p> <p>https://cervexiamasterpiece.com.br/wp-content/uploads/normas/Sistema%20de%20Gestão%20de%20Saúde%20e%20Segurança%20no%20Trabalho%20v1.pdf</p>

CRITERION	RATING	COMMENT
		<p>content/uploads/normas/Politica%20de%20Violência%20e%20Assédio%20no%20Local%20do%20Trabalho%20v1.pdf</p> <p>Code of Conduct: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Código%20de%20Ética%20v03.pdf</p> <p>The Entity has established appropriate channels of communication for employees to declare any incidents of Violence and Harassment. No incidents have been reported to date. Training of employees is undertaken, and training records are maintained. The Code of Conduct and Policies are reviewed annually and updated at least every five years.</p>
10.7a-c Remuneration	Conformance	<p>The Entity respects the rights of Workers to a living wage and Remuneration is addressed in compliance with the relevant Applicable Law. Wage payments are made by the Entity to employees' nominated bank accounts. During the audit, interviewed Workers confirmed that payments are made on time, in full and that they understand the details stated on their payslips. The Entity pays a premium equivalent of 50% for work that exceeds 44 hours per week, as defined by local legislation.</p>
10.8a-c Working Time	Conformance	<p>The Entity records Working Time manually by the Entity, and working hours comply with local laws. Shift Workers have at a minimum one day off per seven-day period and it is ensured the workday is eight hours on average over six months. Records relating to Working Time are maintained and up to date.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>The Entity informs employees of their rights in several ways, including through the Internal Labour Regulation, announcements on notice boards, training, and through the Employees' Committee and their meetings.</p>
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Minor Non-Conformance	<p>The Entity has implemented an Occupational Health and Safety (OH&S) Management System applicable to all Workers and Visitors. The Health and Safety Policy is available at: https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Politica%20de%20Gestão%20Ambiental%20e%20Social%20v1.pdf</p> <p>The Entity has created a health and safety risk assessment, as required by Brazilian law, to identify potential risks to the health and safety of its workers. However, it has been identified that action plans need to be implemented to ensure the OH&S Management System's effectiveness.</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity has implemented a Health and Safety Policy that is communicated to all employees and Stakeholders. https://cervejariamasterpiece.com.br/wp-content/uploads/normas/Sistema%20de%20Gestão%20de%20Saúde%20e%20Segurança%20no%20Trabalho%20v1.pdf</p> <p>The Entity has defined that it will review the Health and Safety Management System at least every five years or when any changes to activities on site may alter Material OH&S risks. The Entity publicly discloses the effectiveness of the OH&S Management System in the Sustainability Report: https://cervejariamasterpiece.com.br/wp-</p>

CRITERION	RATING	COMMENT
		content/uploads/normas/Relatorio%20de%20Sustentabilidade%20v03.pdf
11.2 Employee engagement on Health and Safety	Major Non-Conformance	<p>The Entity maintains records of all Health and Safety issues raised by workers, and management's responses and actions, including suggestion box notes, employee forum minutes, communications between employees and management, meeting minutes, communications such as newsletters, and toolbox talks.</p> <p>However, there is no evidence that the Entity has defined and appropriately documented its internal accident prevention committee as required by Brazilian legislation. The Entity does not have a joint health and safety committee or meetings in which Workers can participate to raise and discuss health and safety issues.</p>

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	28 November 2023	Initial Certification Audit – Provisional Certification