

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# Mineração Rio do Norte - MRN

CERTIFICATE NUMBER  
175

ASI STANDARD  
PERFORMANCE  
STANDARD  
(V3 2022)

CERTIFICATION LEVEL  
FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITING FIRM  
BUREAU VERITAS  
CERTIFICATION

DATE OF ISSUE  
20 MARCH 2024

DATE OF EXPIRY  
19 MARCH 2027

CERTIFIED SINCE  
17 JANUARY 2022

## AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. de A.' followed by a long horizontal line.

Aluminium Stewardship Initiative Ltd  
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*Validity of this Certificate is subject to  
continued conformance with the  
applicable ASI Standard and can be  
verified at  
[www.aluminium-stewardship.org](http://www.aluminium-stewardship.org)*

## CERTIFICATION SCOPE

Planning, mining, transport,  
processing, river shipment of  
Bauxite and power generation at  
the Mineração Rio do Norte - MRN  
facility in Porto Trombetas, Brazil.

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	Mineração Rio do Norte - MRN
ENTITY NAME	Mineração Rio do Norte - MRN
CERTIFICATION SCOPE	Planning, mining, transport, processing, river shipment of Bauxite and power generation at the Mineração Rio do Norte - MRN facility in Porto Trombetas, Brazil.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Bauxite Mining</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 (13 - 17 December 2021)</li><li>Surveillance Audit (3 - 8 December 2022)</li><li>Re-Certification Audit and Scope Change (11 - 15 December 2023)</li></ul>
AUDIT FIRM	Bureau Veritas Certification
AUDIT DATE	<ul style="list-style-type: none"><li>13 - 17 December 2021 (Initial Certification Audit)</li><li>3 - 8 December 2022 (Surveillance Audit)</li><li>11 - 15 December 2023 (Re-Certification Audit and Scope Change)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>24 January 2022 (Initial Certification Audit)</li><li>24 February 2023 (Surveillance Audit)</li><li>14 February 2024 (Re-Certification Audit and Scope Change)</li></ul>
AUDIT SCOPE	<p><u>Initial Certification Audit (13 - 17 December 2021)</u></p> <p>The audit scope includes the planning, mining, transport, processing, river shipment of Bauxite and power generation at the Mineração Rio do Norte - MRN facility in Porto Trombetas, Brazil.</p> <p>The Supply Chain Activities included in the audit scope:</p> <ul style="list-style-type: none"><li>Bauxite Mining</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Surveillance Audit (3 - 8 December 2022)</u></p> <p>The audit scope includes the planning, mining, transport, processing, river shipment of Bauxite and power generation at the Mineração Rio do Norte - MRN facility in Porto Trombetas, Brazil. The audit scope also included in-person discussions and interviews with external stakeholder groups, including several interviews with representatives of Quilombolas peoples and riverine communities.</p> <p>The Supply Chain Activities included in the audit scope:</p> <ul style="list-style-type: none"><li>Bauxite Mining</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>

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Re-Certification Audit and Scope Change (11 - 15 December 2023)

The audit scope includes the planning, mining, transport, processing, river shipment of Bauxite and power generation at the Mineração Rio do Norte - MRN facility in Porto Trombetas, Brazil. The audit scope also included limited in-person discussions and interviews with external stakeholder groups.

The Supply Chain Activities included in the audit scope:

- Bauxite Mining

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

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AUDIT OUTCOME

- Certification

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AUDIT METHODOLOGY  
DECLARATION

The Auditors confirm that:

- The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.
- The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
- 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.
- The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

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CERTIFICATION PERIOD

20 March 2024 - 19 March 2027

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NEXT AUDIT TYPE

Surveillance Audit

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NEXT AUDIT DATE

19 March 2025

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CERTIFICATE NUMBER

175



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

Mineração Rio do Norte – MRN (the ‘Entity’), is the largest Bauxite producer in Brazil, producing and processing approximately 12 million tonnes of Bauxite annually. Its product is sold to the company’s own shareholders, including Hydro and Alumar refineries, and outside the country to customers in countries including the United States, Canada and some European countries.

The Entity is located in the district of Porto Trombetas, in the west of Pará, with operations covering the municipalities of Oriximiná and Terra Santa, and is very close to important economic and tourist hubs in the northern region, including Santarém and Manaus. It currently employs over 6,000 personnel. The Entity manages its business in line with a high degree of integrity and compliance, acting to the fullest extent to promote corporate responsibility and requiring and supporting the ongoing support of Stakeholders such as communities, government agencies and Non-Government Organisations (NGOs), direct employees, contractors, family members, suppliers and investors.

The Entity is an open-cut strip mining operation that is currently mining the Monte Branco, Bela Cruz, Cipó and Teóilo mines. Bauxites are found at a depth of about eight meters. Bauxite mining is undertaken in a sequential manner in regular strips, where the overburden is excavated and dumped into the adjacent strip in which the ore was previously mined out. After being mined out, the ore is loaded on trucks and transported to the crushing plant, where it is reduced to a particle size of up to three inches. From the crushers, the ore is transported on conveyor belts to the washing, cycling and filtering facilities. As a result from this beneficiation process, approximately 25% of solid mass, known as Bauxite tailings, is generated. The tailings are disposed into highly engineered reservoirs located in mined-out areas on the Saracá plateau. These reservoirs are subject to real-time monitoring. Once beneficiated, the ore is transported from the mine to the port along a 28 kilometre-long railway. In this operation, trains with 46 rail cars each are used.

## 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	High	HIGH
<b>RISKS</b>	High	High	High	HIGH
<b>PERFORMANCE</b>	High	High	High	HIGH
<b>OVERALL</b>		<b>HIGH</b>		

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Conformance	The Entity has systems in place to maintain awareness of, and ensure Compliance with Applicable Law. The Entity monitors legal requirements that must be met through the LegNet System, which monitors on a daily basis the fulfilment and updating of legal requirements. The Entity holds valid ISO 14001, ISO 45001 certifications and recently obtained ISO 37001 certification.
1.2 Anti-Corruption	Conformance	The Entity acts against Corruption in all its forms, including Extortion and Bribery, in accordance with Applicable Law and current international standards. The Entity has established an Anti-Corruption Policy and Integrity Program, which is implemented through training, awareness actions and compliance activities. The Code of Conduct is communicated to all employees and contractors. Training and surveys are conducted and integrated into the Integrated Management System. The general guidelines for performance are established. This document is publicly available on the Entity's website at: <a href="https://relatoconfidencial.com.br/mrnouvidoria/">https://relatoconfidencial.com.br/mrnouvidoria/</a>
1.3a-e Code of Conduct	Conformance	The Entity has implemented a Code of Conduct Procedure, including principles relevant to environmental, social and governance performance for employees, representatives, suppliers, customers, shareholders, partners and third parties, who must act in accordance with the guidelines established in the code. The Code of Conduct was revised in November 2022. Interviews with employees confirmed knowledge of the Code and that training is also provided. The Code of Conduct is available at: <a href="https://relatoconfidencial.com.br/mrnouvidoria/">https://relatoconfidencial.com.br/mrnouvidoria/</a>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity's Chief Executive Officer (CEO) and senior management staff demonstrate commitment to the implementation and endorsement of Policies, and they support regular reviews of Policies to ensure Conformance with ASI Performance Standard requirements as stated in the Integrated Management System Manual (Revision 26, 2023). The Entity's Integrated Policy and its sustainability culture is accessible at: <a href="https://www.mrn.com.br/index.php/en">https://www.mrn.com.br/index.php/en</a></p> <p>The Entity frequently communicates its integrated Policy and engagement initiatives through various internal communication channels, including intranet displays, bulletin boards, events, and seasonal and commemorative campaigns. The Entity also communicates externally some of its main integrated Policies at: <a href="http://www.mrn.com.br">www.mrn.com.br</a></p>
2.2a-c Leadership	Conformance	The Entity has nominated a senior Management Representative who has overall responsibility and authority for ensuring conformance with the ASI Performance Standard requirements. This is communicated and presented in the Entity's organisational chart.
2.3a Environmental and Social Management Systems - Environmental	Conformance	The Entity has documented and implemented an Integrated Management System, including an Environmental Management System. The Entity is certified to ISO 14001:2015 (valid until March 2026).

CRITERION	RATING	COMMENT
		<p>The 2022-2023 Sustainability Report includes relevant information, and is accessible at: <a href="https://mrm.com.br/index.php/pt/sustentabilidade">https://mrm.com.br/index.php/pt/sustentabilidade</a></p>
<p>2.3b Environmental and Social Management Systems – Social</p>	<p>Conformance</p>	<p>The Entity has documented and implemented an Integrated Management System, including the Social Management System. The 2022-2023 Sustainability Report includes the relevant information, and is accessible at: <a href="https://mrm.com.br/index.php/pt/sustentabilidade">https://mrm.com.br/index.php/pt/sustentabilidade</a></p> <p>The Integrated Social and Environmental Management System also facilitates improvements to the Complaints Mechanisms and existing relationship channels with external Stakeholders. The Entity’s Risk Identification and Management System has also resulted in additional social and reputational risks identified and operational controls developed and implemented.</p> <p>The Entity has established risk management methodologies across all company areas and has established the process, methods and criteria for identifying, evaluating, analysing, monitoring and communicating risks and their respective preventive and corrective control actions.</p>
<p>2.4a-e Responsible Sourcing</p>	<p>Conformance</p>	<p>The Entity has implemented relevant environmental, social and governance issues that relate to the sourcing of goods and services. The Entity has identified the risks associated with employees, suppliers and all subcontractors. Mitigation actions are in place to mitigate the related risks to humans, the environment and the corporate governance. The effectiveness of actions are investigated regularly in the management review meetings. Senior management ensures that the Integrated Management System conforms to the related and identified requirements. The new Responsible Purchasing Policy can be accessed at: <a href="https://mrm.com.br/index.php/pt/fornecedores">https://mrm.com.br/index.php/pt/fornecedores</a></p>
<p>2.5a-g Environmental and Social Impact Assessments</p>	<p>Conformance</p>	<p>The Entity conducts environmental, social, cultural and Human Rights Impact Assessments, including a gender analysis, for existing or New Projects and for planned Major Changes, specifically related to environment and Occupational Health and Safety. The ISO 14001 and ISO 45001 Management Systems direct the manner in how assessments of environmental aspects and occupational hazards and risks are undertaken. The Entity also has a systematised risk assessment process where it is continually seeking to achieve identification of all possible risks, and mitigation of possible impacts.</p> <p>A comprehensive external Human Rights Due Diligence and Impact Assessment in the Para State has been performed and actions on improvement areas addressed. A summary report will be publicly disclosed at a later stage.</p> <p>The Entity has also completed the ‘Study of the Quilombola Component (ECQ) of Alto Trombetas II and Boa Vista in Rima’ and addresses the Mitigation and Compensatory Measures and Environmental Programs (Item 9) of the Environmental and Social Impact Assessment (ESIA).</p> <p>Impact Assessments in relation to the Novas Minas or New Mines Project (PNM), an operational continuity project, were undertaken and presented to the Brazilian Institute of Environment and Natural Resources (IBAMA), together with: RADA Forwarding letters base year 2022, Resubmission of the EIA-RIMA, and EIA terms of reference. Further details PNM are published at: <a href="https://mrm.com.br/index.php/pt/projeto-novas-minas">https://mrm.com.br/index.php/pt/projeto-novas-minas</a></p>

CRITERION	RATING	COMMENT
2.6a-h Human Rights Impact Assessment	Conformance	<p>The Entity conducts environmental, social, cultural and Human Rights Impact Assessments, including a gender analysis, for existing or New Projects and for planned Major Changes, specifically related to environment and occupational health and safety. The ISO 14001, CONAMA 306, ISO 45001, ISO 37001 and ISO 37301 Management Systems direct the manner in how assessments of environmental aspects and occupational hazards and risks are undertaken. The Entity also has a systematised risk assessment process where it is continually seeking to achieve identification of all possible risks, and mitigation of possible impacts according the systematic ISO 31000 risk management system internal audits.</p> <p>A comprehensive external Human Rights Due Diligence and Impact Assessment in the Para State has been performed and actions on improvement areas addressed. A summary report will be publicly disclosed at a later stage.</p> <p>The Entity has also completed the 'Study of the Quilombola Component (ECQ) of Alto Trombetas II and Boa Vista in Rima' and addresses the Mitigation and Compensatory Measures and Environmental Programs (Item 9) of the Environmental and Social Impact Assessment (ESIA).</p>
2.7a-f Emergency Response Plan	Conformance	<p>The Entity has a site specific Emergency Response Plan (PAEBM) developed in collaboration with potentially affected Stakeholder groups, including Local Communities, Workers and their representatives and relevant agencies. The effectiveness of the Emergency Response Plan is verified regularly and training is undertaken. Implementation of the PAEBM is coordinated by the Workplace Safety and Environment areas, including the Dam Environment Management team.</p> <p>The PAEBM is disseminated to Stakeholders, and seminars have been held with Community members. The PAEBM was last presented to the Communities and other Stakeholders in late 2023.</p>
2.8a-d Suspended Operations	Conformance	<p>The Entity has established a procedure for the suspension of the operation, including a business resilience plan to address situations where it may have to suspend or significantly alter operations due to factors outside its control. This procedure considers Material adverse environmental, social and governance impacts.</p>
2.9a-b Mergers and Acquisitions	Conformance	<p>No mergers and acquisitions have occurred in the last 12 months. The Entity is not planning any mergers or acquisition for the next years, and it is not in the strategic planning currently. However, the Entity has appropriate systems and procedures in place should this ever occur in future.</p>
2.10a-b Closure, Decommissioning and Divestment	Conformance	<p>The Entity has established corporate processes and procedures to review environmental, social and governance issues related to the planning process for closure, decommissioning and divestment.</p>
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity has publicly disclosed its governance approach and its environmental, social and economic impacts in its 2022 Sustainability Report:  <a href="https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios">https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios</a></p>

CRITERION	RATING	COMMENT
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity has publicly disclosed its 2022 Sustainability Report and annual Management Reports. These reports include any fines, sentences, penalties and significant non-monetary sanctions for non-compliance with applicable legislation. Statements are also disclosed if the Entity's efforts are sufficient and if there are non-conformities. The Entity publishes information on its website to inform the public and interested parties:</p> <p><a href="https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios">https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios</a></p>
3.3a-c Payments to Governments	Conformance	<p>The Entity only makes, or has made on its behalf, payments to governments on a legal and/or contractual basis. Payments are disclosed in both the 2022 Sustainability Report and the 2022 Management Report:</p> <p><a href="https://www.mrn.com.br/index.php/en/sustainability">https://www.mrn.com.br/index.php/en/sustainability</a> and, <a href="https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios">https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios</a></p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has implemented accessible, transparent, understandable and culturally and gender sensitive Complaints Resolution Mechanisms, adequate to address Stakeholder complaints, grievances and requests for information relating to its Bauxite Mining operations. The Entity's complaints channels are publicly disclosed on the website, with the ombudsman channel being the most prominent, where interested parties can register their report:</p> <p><a href="https://relatoconfidencial.com.br/mrnouvidoria/">https://relatoconfidencial.com.br/mrnouvidoria/</a></p> <p>During visits to Communities undertaken as part of the Audit, it was evident that Local Communities have access to WhatsApp groups, email, telephone, boxes within communities, satisfaction surveys and complaint forms – 'Fala ai Comunidade' and the Borealis platform. The Social Complaints Control worksheet demonstrates the dealings and feedback provided to communities which includes: the type of contact, date of complaint, corresponding process, belonging territory or institution, name of the complainant - contact - Description of the problem, action of the treatment, responsible for the treatment, forecast completion date, feedback date, and level of urgency.</p>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity has established and maintains Life Cycle Assessment (LCA) reports, based on their main processes and Products regarding Bauxite Mining activities. The detailed LCA is prepared in accordance with the principles established in ISO 14040 and ISO 14044.</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity has assessed the Bauxite life cycle impacts and the 'cradle-to-gate' LCA information is available to customers and other interested parties. The public disclosure of the Bauxite Life Cycle Study prepared by the Entity (published August 2021) is available at: <a href="https://mrn.com.br/images/sistema/ASI-Project-Study-of-the-Life-Cycle-of-Bauxite.pdf">https://mrn.com.br/images/sistema/ASI-Project-Study-of-the-Life-Cycle-of-Bauxite.pdf</a></p>
4.2 Product Design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a-b Aluminium Process Scrap	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.



CRITERION	RATING	COMMENT
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	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	The Entity has disclosed its GHG emissions and energy usage and these data are verified in accordance with the Brazilian GHG Protocol Program and this information is available to the public through the Entity's 2022 Sustainability Report at: <a href="https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios">https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios</a>
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	Conformance	The Entity has developed and implemented a GHG Emissions Reduction Plan and its Sustainability Goals, which are available at: <a href="https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios">https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios</a>  The Entity has set a GHG emission reduction target of 25% by 2030, from a 2016-2021 baseline. To achieve this goal, the Entity has developed a five-year plan, with ongoing GHG emissions reduction projects, including a 230kV transmission line project, conversion of Dryers to Natural Gas, diversification of the energy matrix and a local Photovoltaic Plant.
5.4 GHG Emissions Management	Conformance	The Entity uses the 'Climas system' to manage and monitor its GHG emissions. Management information for GHG emissions was verified, which the Entity aims to reduce by 25% in emissions by 2030. It is evident that the Entity defined a decarbonisation roadmap that has a series of initiatives to achieve the objective of reducing GHG emissions.
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Conformance	The Entity has implemented an air emissions monitoring plan and reporting programme which is in accordance with legal authority regulations and meets internal environmental targets. The Entity's Emissions to Air are controlled, mitigated and found to be within compliance limits, as demonstrated by the environmental records. Disclosures are made in the 2022 Sustainability Report and the 2022 Sustainability Goals, both available at: <a href="https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios">https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios</a>

CRITERION	RATING	COMMENT
6.2a-g Discharges to Water	Conformance	<p>The Entity reports on Discharges to Water in the Sustainability Report and monitors and controls its water discharges, as established in the Directive Plan of Sustainability and in accordance with the Entity's water-related targets.</p> <p>The Entity has developed and implemented monitoring plans of the industrial effluent at 18 measurement points, where an average 95% of measurements comply with the VMP (maximum permissible value) as determined by Conama (national environment legal authority).</p> <p>The Entity has established a multidisciplinary committee with the participation of the Entity's 'Dam Team' and independent members, who are in constant evaluation of the control and prevention measures implemented.</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity operates an appropriate Spills and Leakages control system for all mining operations that may present a risk to environment and neighbouring Communities. In addition, the Entity regularly assesses the major areas where potential Spills or Leakage may occur through the risk assessment process.</p> <p>The Entity has implemented actions to attend to emergencies in each of its structures that fall under the legislation, and has implemented sound alert systems (sirens) in the waste water usage system, together with the Self-Rescue Zones (ZAS) and support to civil defences for preparation of municipal contingency plans.</p> <p>The Entity regularly assesses major risks related to environmental aspects, including potential Spills and Leakage from the mine production processes. An internal procedure identifies and records the major risk areas in the mining operations. The Entity manages an appropriate system, which includes internal procedures and external legal communications and recommendations, compliance controls and a monitoring programme to prevent and detect Spills and Leakages.</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity has developed and implemented an appropriate system that has adequate procedures in place to manage external communications, including the reporting and disclosure of significant Spills in the Sustainability Report at:  <a href="https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios">https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios</a></p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has developed and implemented a Waste management plan and a relevant reporting system. The Waste segregation system has been developed and designed in accordance with the Waste Mitigation Hierarchy and the legal requirements and the Directive Plan of Sustainability.</p> <p>The Entity has established a systematic Waste management system that controls and monitors the amount of Hazardous and Non-Hazardous Waste generated in its operations. The summary results from the Waste management plan are published in the Sustainability Report annually, available at:  <a href="https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios">https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios</a></p>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
6.8a-d Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has a documented Water Management Plan as part of its Environmental Management System and the results of the monitoring programme are reported in the 2022 Sustainability Report, available at:  <a href="https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios">https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios</a></p> <p>The Entity has maintained a procedure for 'Waste Disposal System and Valuation of Fines Revision of the Operation Manual of the Mine and Port of Trombetas dams' and 'Risks - Management Manual of Risks'.</p> <p>Licenses and water consumption (output) monitoring data are maintained for the following six sampling points: Trombetas River, Igarapé Saracá, Saracazinho, Saracazinho/Almeidas, Agarápé and Monto Branco.</p> <p>The Entity has implemented a Water Usage and Water Monitoring System and has implemented operational control procedures to reduce water-related risks, such as recirculating water in the beneficiation process and prioritising water sources.</p>
7.2a-e Water Management	Conformance	<p>The Entity has established and implemented a Water Management Plan that includes actions and controls, which are also documented in the Entity's risk analysis records. The Entity has established an internal procedure in the Tailing Water System Management Manual. This procedure demonstrates the overall operational controls of the reservoirs for the management and control of the excess water during the wet season. This procedure has the main objective of establishing operating rules to ensure the safety of the Entity's discharge water system, through the management of excess water during the wet season. More information on the Entity's approach to water management is available at:  <a href="https://mrm.com.br/index.php/en/news/all/254:agua-en">https://mrm.com.br/index.php/en/news/all/254:agua-en</a></p>
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has regularly assessed the risks and Materiality of the impacts on Biodiversity from land use and activities of mining operations in its Area of Influence as defined by the Brazilian environmental authorities.</p> <p>The Entity also conducts environmental biological studies and diversity monitoring programs, taking account of biological groups including flora, fauna, herpetofauna, avifauna, and mammal fauna, which included studies on primates.</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Conformance	<p>The Entity has undertaken an Environmental Impact Assessment that addressed Biodiversity and Ecosystem Services issues, mitigation hierarchy actions to protect ecosystems, habitats and species, and included the New Mines Projects (PNM) and the Degraded Areas Recovery Plan (PRAD). Mitigation actions are carried out with the adoption of the Environmental Management Plan, in accordance with Ibama Ordinance 1,729/20 (former PBA).</p>

CRITERION	RATING	COMMENT
8.2a-g Biodiversity Management	Conformance	<p>The Entity has implemented a Biodiversity Management Programme, with fauna and flora monitoring programs, including time-bound targets to address the Material impacts of its Bauxite mining operations. The Programme includes a wild fauna management plan, road and corridor monitoring program, environmental education programs for both the community and employees, a flora program including an invasive species program, and revegetation program. The Entity has implemented programs related to fauna and flora rescue activities during their routine operations. Prior to commencing the removal of forest vegetation, fauna is rescued and released to other forest area. In this stage, information previously collected and recorded in the species inventory is used to determine a suitable new habitat.</p> <p>The Entity has established and manages the Wild Animal Screening Centre (CETAS), managed by a multi-disciplinary team comprising of biologists and veterinarians which receives, rehabilitates and returns to nature, fauna rescued from the Bauxite Mining areas.</p> <p>Plant species are collected before and during clearing of new mine areas. An inventory of existing species in the area to be mined is undertaken so that reforestation can occur later by recomposing the forest with these species.</p> <p>Biodiversity outcomes are shared with Stakeholders and made publicly available in the Entity's Sustainability Report. The Entity assesses the risk and Materiality of the impacts on Biodiversity from the land use and activities in its area of Bauxite mine operations and local geographic influence as defined by the environmental authorities. The Biodiversity impacts pertaining to land clearing and other mining-related activities, such as transport to and from the mine within the exploration license, are included into the environmental license scope.</p>
8.3a-c Management of Priority Ecosystem Services	Conformance	<p>The Entity undertakes fauna rescue programs and projects, recovery of degraded areas, suppression of vegetation in a controlled manner, recovery of organic soil, topographic restoration and flora rescue, soil spreading, planting of seedlings, for the recovery of flora and the area impacted by mining. The results achieved in Biodiversity and Ecosystem Services are shared with interested parties, and are publicly available on the Entity website, through the Annual Sustainability Report at: <a href="https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios">https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios</a></p>
8.4 Alien Species	Conformance	<p>The Entity is committed to the delivery of Biodiversity programs and to not use exotic or invasive species in its Facilities and operations. Internal procedures address the requirement to proactively assess and prevent the accidental or deliberate introduction of Alien Species that may have a significant adverse impact on the Biodiversity.</p> <p>Alien Species are continuously monitored through periodic checks, as outlined in the monitoring plan required by the ISO 14001 Environmental Management System. Formalising the assessment of risks related to biodiversity is effective. The likelihood of the introduction of new Alien Species, in addition to existing species, that could have significant adverse or negative impacts on Biodiversity is low.</p>

CRITERION	RATING	COMMENT
8.5a-b Commitment to “No Go” in World Heritage Properties	Conformance	The Entity has made a commitment to not explore or operate in World Heritage Properties and to ensure that any future operations near or adjacent to World Heritage Properties are not incompatible with their Corporate Sustainability Policy and/or the site’s natural values. At present, the Entity’s mining operations are not located in World Heritage Properties.
8.6a-d Protected Areas	Conformance	The Entity operates in Quilombola Territory protected by the Saracá-Taquera National Forest, and must comply with all regulations, treaties and legal requirements attributed to these specific areas and is treated as a Protected Area of great importance and included in the Environmental Impact Study and RIMA, of the New Mines Project. For further information refer to: <a href="http://mrn.com.br">http://mrn.com.br</a>
8.6e Protected Areas - Bauxite Mining	Conformance	The area identified as World Heritage that is closest to the Entity’s areas of operation is the Central Amazon Conservation Complex, inscribed on the UNESCO World Heritage List. The Entity does not have mining or mineral research areas within or adjacent this region.
8.7a-i Mine Rehabilitation	Minor Non-Conformance	<p>The Entity’s Mine Rehabilitation Plan is adequate and is fully documented. The process has been verified and well implemented. The Plan includes seedling and planting programs using native tree species, and the preparation of soil and other growth media (including black earth and organic forest residues).</p> <p>The 2023 Degraded Areas Recovery Program (PRAD) has a production capacity of 1 million seedlings annually. In 2022, 560,000 seedlings of 95 species from the Amazon Biome were produced and 44.2 tonnes of seed was purchased from riverside and Quilombola communities, with 60 families benefiting. The indicator for 2023 is a target of 684,000 seedlings, for planting on 373 hectares.</p> <p>However, it was evident that the Entity has not made publicly available the most recent information on the Mine Rehabilitation Plan.</p>
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Conformance	<p>The Entity has established a Human Rights Policy and a Human Rights Due Diligence process, addressed through the Code of Conduct and a baseline risk assessment, in accordance with its Integrated Management System. A continuous management process has been implemented, with the aim of meeting its demands and responsibility to respect Human Rights, which is the responsibility of the Strategic Management and Risk Management, Compliance Management and Community Relations Management departments. The Entity has developed and disseminated a Human Rights guidance document that addresses good practices as well as sensitive aspects that may infringe human dignity.</p> <p>A process of interviews with interested parties is undertaken as part of internal audits, seeking to identify sensitive aspects and areas for improvement so that the Entity can give due treatment in the context of integrity and transparency of relationships and as good human rights practices. These interviews address all issues of diversity and inclusion, women’s rights and discrimination. In situations where the Entity finds that it has caused or contributed to adverse impacts on Human Rights, it will proceed in accordance with the ‘consequences of violation’ item in the Entity’s Code of Conduct.</p>

CRITERION	RATING	COMMENT
		<p>The Entity has established a Human Rights Due Diligence process, addressed through the Code of Conduct and a baseline risk assessment, in accordance to its Integrated Management System. The Entity has undertaken a broad study on compliance in Human Rights, involving all stakeholders mapped and identified in its integrated Policy, with information on the perception of the Entity from the employees and their family members, representatives of companies hired by the Entity, employees of the school and/or hospital and members of traditional communities (Quilombolas and riverine communities). The interviews focus on environmental, governance and Human Rights issues. The Entity implements remediation actions if needed, through legitimate processes which are prescribed in the Human Rights Policy.</p> <p>The internal Code of Conduct and Human Rights Policy procedure provide the framework and methodologies to provide or collaborate with the due reparation of the affected parties, through legitimate processes, when necessary and applicable, as stated in the Entity's Integrated Management System Manual.</p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity has implemented Policies and processes to ensure respect for the rights and interests of women, consistent with international standards, including the UN Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW). The Entity's commitment to respecting women's rights is made clear through its Code of Conduct and through the 'Harassment Prevention Guide on Moral and Sexual, Bullying, Gender Discrimination and Ethnic-Race Prejudice' document. The Entity's Code of Conduct clearly affirms gender equality and is working to increase women's participation in the labour market, via the Entity's 'For Everyone Program' (MRN Programa para Todos), which can be accessed at: <a href="https://mrm.com.br/index.php/pt/pessoas-e-carreiras/nossa-cultura">https://mrm.com.br/index.php/pt/pessoas-e-carreiras/nossa-cultura</a></p> <p>The Entity adheres to Brazilian labour standards, which in regard to women's rights, must comply with issues such as the right to maternity leave (natural or adopted), rest in cases of spontaneous abortion, breastfeeding breaks, absence for the pregnant woman's medical appointment, change of function and stability during the pregnancy period, prohibition of the requirement of examination for pregnancy or sterility, among other women's rights.</p> <p>The Entity is a signatory of the 'Brazil Woman in Mining Movement', which endorse the policy for a program of management of women's participation in the Entity's leadership and operational positions.</p>
9.3a-i Indigenous Peoples	Conformance	<p>The Entity has identified the traditional communities in its surroundings, mapping their linguistic, social, and governance aspects and provides resources for the execution of socio-environmental projects. It was verified that the Entity has implemented Policies and processes described in the Stakeholder Relations Manual - to ensure respect for the rights and interests of the traditional population, consistent with international standards, including, for example, Convention 169 of the International Labor Organization (ILO) and the UN Guiding Principles on Business and Human Rights.</p>
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Conformance	<p>The Entity has conducted Environmental Impact studies, prepared Environmental Impact Assessment reports and has internal procedures for New Projects to address the potential impacts for Indigenous Peoples, which also includes consulting affected parties, prior to new mining projects. The Entity's Community Relationship</p>

CRITERION	RATING	COMMENT
		<p>Manual, Human Rights Guidelines, EIA RIMA and meeting minutes confirm that several Indigenous Peoples representatives are regularly consulted and engaged on Free, Prior, and Informed Consent (FPIC). It was reviewed during the Audit with the Community Relations team, evidence of monitoring of the FPIC process in the Quilombola components (ECQ). It was evidenced that this is a participatory process of creating socio-environmental impacts on Quilombola lands related to the location, installation, operation and expansion of work (New Mines Project), and other activities of the Entity. Information from the RFC PNM projects was highlighted – held in the Boa Vista quilombola community. Information on the activities of the Socio-Environmental Education Program (PES) were also verified. The PES is a condition established by IBAMA in the Entity's environmental licensing process, and is made up of 11 projects within the Entity's areas of activity. In total, 19 visits were made to Quilombola communities.</p>
<p>9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining</p>	<p>Conformance</p>	<p>Prior to the execution of New Projects or Major Changes to existing projects that may have significant impacts on Communities or traditional peoples culturally associated with and living on the relevant lands, the Entity develops consultation plans in an effort to cooperate in good faith with the communities that the company interacts with, through its own representative institutions, in order to obtain Free, Prior and Informed Consent (FPIC), in accordance with Brazilian legislation. In addition, the Environmental Impact Studies and the Environmental Impact Report (EIA/RIMA), public hearings were carried out where the affected parties are consulted.</p> <p>For the PNM environmental licensing process, Consultations were carried out with interested traditional peoples, through representative institutions, in order to obtain FPIC. In 2023, it was evidenced that the organization develops the Quilombola Basic Environmental Plan (PBAQ) which includes a set of plans and programs identified from the elaboration of the Quilombola Component Study and built in a participatory manner with the impacted communities, containing definition of actions, physical execution schedule, operational work plan and also an indication of the means and procedures for controlling and monitoring environmental indicators that will be developed in the implementation and operation stages of the work.</p>
<p>9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support</p>	<p>Conformance</p>	<p>The Entity has established that, prior to the execution of New Projects or Major Changes to existing projects that may have significant impacts on communities or traditional peoples culturally associated and living on the relevant lands, it plans to undertake Consultation in an effort to cooperate in good faith with the Communities that the Entity interacts with, through its own representative institutions, in order to obtain FPIC, in accordance with Brazilian legislation, particularly in connection with the development, use or exploitation of mineral, water, forestry or other resources.</p> <p>In addition to the Environmental Impact Studies and the Environmental Impact Report (EIA/RIMA), it is planned to undertake public hearings where affected parties are consulted. For the PNM environmental licensing process, Consultations were carried out with interested traditional peoples, through representative institutions, in order to obtain their FPIC.</p>
<p>9.5a Cultural and Sacred Heritage - Identification</p>	<p>Conformance</p>	<p>The Entity has reviewed internal procedures and mapping records of cultural and sacred heritage sites in the Entity's Area of Influence, and determined that there are no cultural and sacred heritage sites. The</p>

CRITERION	RATING	COMMENT
		Entity undertakes research, through its integrated Policy, prior to any exploration and communicates the results concerning cultural and sacred heritage sites.
9.5b Cultural and Sacred Heritage - Impacts	Conformance	The Entity's current Policy requires that, should any new items relating to tangible and intangible cultural heritage be identified, the Entity will not interfere with any discovery until it has been evaluated by competent professionals. The Entity's Risk Management and Control Manual details the risk management process that relates to the management of impacts on cultural heritage.
9.6a-i Displacement	Conformance	<p>The Entity's historical data and its strategic plan for future Bauxite Mining areas shows that resettlement is not required for the Bauxite Mine prior to 2026. There has been no resettlement associated with the Entity's current management. Potential future resettlement risks are identified and monitored in conjunction with local and national agencies (including Fundação Cultural Palmares, INCRA, ICMBio and IBAMA).</p> <p>When designing projects, the Entity considers viable alternatives to prevent or minimise physical and/or economic displacement, while balancing costs and benefits environmental, social and financial, paying special attention to impacts on the less fortunate and vulnerable, including women.</p>
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity undertakes impact assessments and Consultation processes, which address the rights and customs of Local Communities. The Entity's recent impact assessments confirms that it respects the legal and traditional rights and interests of Local Communities in their lands and livelihoods and in the use of natural resources. The Entity has implemented internal training and awareness programmes to enable employees to better interact with Local Communities.</p> <p>The Entity implements appropriate measures to prevent and repair any adverse impacts resulting from its activities, as detailed in the documented procedures concerning the communities and the information obtained by the Human Rights Due Diligence Survey (Relatório de Due Diligence - Direitos Humanos). The Entity has mapped the Local Communities and Quilombola territories directly and indirectly impacted by the mining activity in the region, which includes the Quilombola territories of Boa Vista, Alto Trombetas I, Alto Trombetas II, Middle Trombetas, Lake Sapucuá and Lake Maria Pixi. The Entity has developed and implemented several programs to continuously explore opportunities to respect and support livelihoods of the Local Communities. The Entity has developed a Corporate Social Responsibility (CSR) program that facilitates engagement between the Entity and Stakeholders in the Local Community. This program is summarised in the Sustainability Report available at: <a href="https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios">https://mrm.com.br/index.php/pt/quem-somos/nossos-relatorios</a></p> <p>The CSR programs include (but not limited to) the following: Program of Social and Environmental Education Project; Meliponiculture Support (bee and honey husbandry); Support to Agro-Forestry Systems, Support to Family Farming; Project Support for Fish Farming (aquaculture fish farming); Project Support for Microsystems and Artesian Wells; Project Fighting Malaria; Project Quilombo; Project "Pé de Pincha" (Pincha Foot); Management of Copaíbas Trees; Program of Environmental Education; Program of Environmental and Heritage Education; Program Chelonians (Fresh water turtles) on Rio</p>



CRITERION	RATING	COMMENT
		Trombetas; Program Support for Basic Education and, a Program Support to Higher Education.
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	<p>The Entity does not contribute to armed conflict or Human Rights abuses in Conflict-Affected and High Risk Areas (CAHRAs). The Entity does not directly or indirectly acquire any Bauxite, Alumina or Primary Aluminium from any supplier other than itself, and does not operate in CAHRAs.</p> <p>Regardless, the Entity has undertaken campaigns and prevention actions in order to maintain its commitment to avoid involvement in armed conflict or Human Rights abuses, and has implemented its Human Rights Policy and a Human Rights Due Diligence process.</p>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	<p>The Entity does not contribute to armed conflict or Human Rights abuses in CAHRAs. The Entity does not directly or indirectly acquire any Bauxite, Alumina or Primary Aluminium from any supplier other than itself, and does not operate in CAHRAs.</p> <p>Regardless, the Entity has undertaken campaigns and prevention actions in order to maintain its commitment to avoid involvement in armed conflict or Human Rights abuses, and has implemented its Human Rights Policy. The Entity's Stakeholder Relationship Manual, Code of Conduct and the Human Rights Technical Assessment (due diligence) practices, provide the mechanisms for the Entity to identify any high-risk areas.</p>
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity as the Entity does not directly or indirectly acquire any Bauxite, Alumina or Primary Aluminium from any supplier other than itself, and does not operate in CAHRAs, and therefore does not have significant CAHRA-related risks.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	<p>The Entity does not contribute to armed conflict or Human Rights abuses in CAHRAs. The Entity does not directly or indirectly acquire any Bauxite, Alumina or Primary Aluminium from any supplier other than itself, and does not operate in CAHRAs.</p> <p>Regardless, the Entity has undertaken campaigns and prevention actions in order to maintain its commitment to avoid involvement in armed conflict or Human Rights abuses, and has implemented its Human Rights Policy and a Human Rights Due Diligence process.</p>
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	<p>The Entity does not contribute to armed conflict or Human Rights abuses in CAHRAs. The Entity does not directly or indirectly acquire any Bauxite, Alumina or Primary Aluminium from any supplier other than itself, and does not operate in CAHRAs.</p> <p>Regardless, the Entity has undertaken campaigns and prevention actions in order to maintain its commitment to avoid involvement in armed conflict or Human Rights abuses, and has implemented its Human Rights Policy and a Human Rights Due Diligence (HRDD) process. Information about the HRDD process is provided in the 2022 Sustainability Report.</p>
9.9 Security practice	Conformance	The Entity's operating practices are clear and well defined in contracts for security Workers to respect Human Rights. Security Workers are trained in accordance with best practices and the overall corporate Policies and guidelines for respecting Human Rights.

CRITERION	RATING	COMMENT
<b>10. LABOUR RIGHTS</b>		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The agreement with the Entity's Workers and their Union has been developed in accordance with Brazil's current labour legislation (CLT), and ILO conventions. The Entity has established and implemented an Employee Integration Program, which is communicated to employees at the commencement of employment.</p> <p>The Entity has established procedures, contracts and documents relevant to human resource issues, including the Recruitment and Selection Standard procedure and the Labour Relationship Guide. The recognition of the principle of Freedom of Association and the right to join employee organizations is outlined in these procedures. Collective Bargaining agreements are implemented.</p>
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 Freedom of Association or Collective Bargaining is not limited by Applicable Law (Brazil).
10.2a Child Labour	Conformance	The Entity has established and implemented the internal Recruitment and Selection Standard and the Labour Relationship Guide. These procedures clearly prescribe that the Entity does not accept Child Labour and does not employ children below the age of 15.
10.3a-c Forced Labour	Minor Non-Conformance	<p>The Entity's Code of Conduct and Supplier Code of Conduct restricts all Forced Labour. The Entity follows the provisions of Conventions 29 and 105 of the International Labour Organization (ILO), together with Protocol P29 (2014) of the Convention 29 and complies with labour legislation and the National Penal Code. This commitment is stated in the Entity's Integrated Management System Manual. The Entity's Code of Conduct prohibits the illegal practice of Forced Labour. No incidents of Forced Labour were observed at the Entity. No deposits or recruitment fees are required by the Entity. The Entity follows the policies and procedures that state the commitment and approach to forced or compulsory labour, as stated in the Code of Conduct and the Employee Integration Program.</p> <p>Whilst all of the above provides a collective commitment to the prevention of Modern Slavery, at the time of the Audit the Entity had not yet prepared a specific statement on Modern Slavery.</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity has developed, implemented and maintained systems, Policies and procedures related to non-Discrimination, as defined in its Code of Conduct. No Discrimination was observed during the Audit and interviews at the Entity.</p> <p>The Entity's Code of Conduct states that equal opportunities are guaranteed by the Entity and that the company does not engage in or support any type of Discrimination or prejudice in any situation; including hiring, salary, promotion, training, advancement or termination opportunities for any worker; based on gender, expression or gender identity, sexual orientation, race, ethnicity, national or social origin, religion, disability (capacitation), political affiliation, marital status, family responsibilities, age or any other condition that may give rise to Discrimination.</p>

CRITERION	RATING	COMMENT
10.5 Communication and engagement	Conformance	<p>The Entity's communication and engagement process is appropriate. An employee survey is undertaken regularly. For matters relating to labour issues, the Human Resources Management is qualified to assist and respond to any demands on the subject and the Entity guarantees the right of Workers to seek information on unions, representation bodies and councils.</p> <p>Any individual that wishes to report a suspected case of misconduct can use the MRN Ombudsman Channel (ouvidoria), available on the Entity's website. A report can also be made via a toll free number or e-mail, or made in-person to the Ombudsman team in the Compliance and Governance area.</p>
10.6a-g Violence and Harassment	Conformance	<p>The Entity has established and implemented Policies and procedures to ensure no disciplinary practices will occur. No incidents of mental or physical punishment were observed at the Entity during the Audit.</p> <p>In accordance to the Entity's corporate Policy, the Entity does not engage in, nor tolerates the use of corporal punishment, mental or physical coercion, humiliation, psychological pressure, embarrassment, 'stress management', bullying or Violence of any kind, including sexual harassment or verbal abuse of Workers.</p>
10.7a-c Remuneration	Conformance	<p>The Entity has established Policies and procedures including methodologies on Remuneration of Workers, including payments, Overtime and deductions. The Entity's payments of wages are undertaken monthly in a punctual manner. All Workers receive payslips with payment details.</p>
10.8a-c Working Time	Conformance	<p>The Entity complies with Applicable Law and industry standards on Working Time. The Entity applies different shift models and all working hours are registered. The Entity has established a 'Collective Labor Agreement Relating to Shifts, Days and Hours Negotiated' with the Union (Sindicato).</p>
10.9a-b Informing Workers of Rights	Conformance	<p>All disclosures are made by the Entity's leadership, dissemination through the application known as 'Noz' on the Entity's intranet (internal data network), and integration by the Union itself. All benefits are formally explained to Workers via an ACT agreement and including information on shifts, working hours and overtime, profit sharing, security pool, with documentation in a formalised benefits manual.</p>
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity has implemented and maintains an Occupational Health and Safety (OH&amp;S) Management System, which is certified to ISO 45001. This includes and demonstrates continual improvement of OH&amp;S performance, the fulfilment of legal requirements and the achievement of OH&amp;S objectives.</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. The Entity has defined that it will review the OH&amp;S Management System at least every five years or when any changes to activities on site may alter Material OH&amp;S risks. The Entity publicly discloses the effectiveness of the OH&amp;S Management System in the Sustainability Report: <a href="https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios">https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios</a></p>

CRITERION	RATING	COMMENT
11.2 Employee engagement on Health and Safety	Conformance	The Entity provides Workers with a mechanism to raise, discuss and participate in the resolution of Occupational Health and Safety issues.

#### ASI LIMITATION OF LIABILITY DISCLAIMER

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#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	17 January 2022	Initial Certification Audit – Full Certification
1	28 February 2022	Incorporates further context and clarification provided by Lead Auditor into specific Public Headline Statements for Criteria 2.3b, 8.5a, 8.5b, 9.3, 9.4, 9.6a and 9.7a.
2	6 March 2023	Surveillance Audit
3	20 March 2024	Re-Certification Audit and Scope Change – Full Certification Scope Change to apply the ASI Performance Standard V3