

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# Alle Alumínio Ltda

CERTIFICATE NUMBER

401

ASI STANDARD

PERFORMANCE  
STANDARD  
(V3 2022)

CERTIFICATION LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITING FIRM

DNV BUSINESS  
ASSURANCE  
SERVICES UK LTD.

DATE OF ISSUE

11 NOVEMBER 2024

DATE OF EXPIRY

10 NOVEMBER 2027

CERTIFIED SINCE

11 NOVEMBER 2024

## AUTHORISED BY

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

Aluminium Stewardship Initiative Ltd  
ACN 606 661 125, Australia  
[info@Aluminium-stewardship.org](mailto: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](http://www.Aluminium-stewardship.org)*

## CERTIFICATION SCOPE

Production of recycled Aluminium  
at Alle Alumínio Ltda unit located in  
Betim, Minas Gerais, Brazil.

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	Alle Alumínio Ltda
ENTITY NAME	Alle Alumínio Ltda
CERTIFICATION SCOPE	Production of Recycled Aluminium at Alle Alumínio Ltda unit located in Betim, Minas Gerais, Brazil.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Material Conversion</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</li></ul>
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>26 – 30 August 2024</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>25 September 2024</li></ul>
AUDIT SCOPE	<p>The Audit Scope covers the production activities for the recycling of Aluminium at Alle Alumínio Ltda unit located in Betim, Minas Gerais, Brazil.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Material Conversion</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none"><li>Certification</li></ul>
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><li><input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.</li><li><input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.</li><li><input checked="" type="checkbox"/> The Audit Scope and Audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.</li><li><input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.</li></ul>

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CERTIFICATION PERIOD 11 November 2024 – 10 November 2027

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NEXT AUDIT TYPE Surveillance Audit

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NEXT AUDIT DATE 10 May 2026

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CERTIFICATE NUMBER 401

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

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

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

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## ENTITY OVERVIEW

Established in 2019, Alle Alumínio ('the Entity') serves critical sectors such as the automotive, metallurgical, steel, construction, and packaging industries. The Entity is considered the largest Aluminium manufacturer in Minas Gerais, with the capacity to recycle more than 150,000 tonnes of Aluminium annually.

The Entity produces Recycled Aluminium using advanced technologies that guarantee efficiency and sustainability. Its continuous delivery capacity allows the direct application of Aluminium in industrial processes, generating value and savings for customers. The Entity is committed to providing innovative and sustainable solutions, contributing to the economic and social development of the communities in which it operates.

With an annual production of 120,000 tonnes of saleable products, the Entity produce secondary Aluminium alloys, deoxidising ingots, Aluminium ingots, Aluminium powder, liquid Aluminium, and Aluminium billets.

Located in an Industrial Park in Betim/MG, the Entity employs 175 people, 25 of whom are women, and has no plans for significant changes, site expansions, or other conditions requiring altering the established scope.

## MATURITY RATINGS

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

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

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

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Conformance	The Entity has implemented Policies, systems, procedures, and processes. It has a Compliance Programme that is reviewed by an independent third party. It has also implemented a governance framework for business ethics and compliance, and training is regularly delivered to relevant personnel.
1.2 Anti-Corruption	Conformance	The Entity has implemented an Anti-Corruption Policy through its governance and compliance program, according to Applicable Law and current international standards: <a href="https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Anticorrupcao-e-outras-Infracoes.pdf">https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Anticorrupcao-e-outras-Infracoes.pdf</a>  Evidenced Tax Compliance Policy: <a href="https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Conformidade-tributaria.pdf">https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Conformidade-tributaria.pdf</a>
1.3a-e Code of Conduct	Conformance	The Entity has implemented a Code of Conduct, including relevant principles for environmental, social and governance (ESG) performance. The Code of Ethics and Conduct is available at: <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduta.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduta.pdf</a>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has implemented Policies consistent with ESG practices approved by Senior Operations Management. The Entity publishes information internally through the intranet, boards, employee badges and externally through the Entity's website:  Integrated Management Policy: <a href="https://allealuminio.com.br/storage/2024/07/POLITICA-INTEGRADA-SGI-Rev-02.pdf">https://allealuminio.com.br/storage/2024/07/POLITICA-INTEGRADA-SGI-Rev-02.pdf</a>  Sustainability, Human Rights and Innovation Policy: <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf</a>  Labour Compliance and Workplace Accident Prevention Policy: <a href="https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Conformidade-trabalhista-e-prevencao-a-acidentes-no-ambiente-de-trabalho.pdf">https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Conformidade-trabalhista-e-prevencao-a-acidentes-no-ambiente-de-trabalho.pdf</a>  Code of Ethics and Conduct: <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduta.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduta.pdf</a>  Evidenced Anti-Corruption Policy and other infractions: <a href="https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Anticorrupcao-e-outras-Infracoes.pdf">https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Anticorrupcao-e-outras-Infracoes.pdf</a>  Policy Against Conflict of Interest and Relations with Third Parties: <a href="https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Contra-Conflito-de-interesse-e-relacao-com-terceiros.pdf">https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Contra-Conflito-de-interesse-e-relacao-com-terceiros.pdf</a>
2.2a-c Leadership	Conformance	The Entity has designated responsibilities to the General Manager and their direct management team for implementing and communicating

CRITERION	RATING	COMMENT
		Policies and providing resources to implement, maintain, and improve the Management System.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has documented and locally implemented an integrated Environmental Management System and holds a valid ISO 14001 Certificate.
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has established and implemented a Social Management System. Social risks related to Human Rights, OH&S and business ethics. The relevant impacts are identified and assessed, and the associated management provisions to prevent and/or mitigate these impacts are established and implemented.
2.4a-e Responsible Sourcing	Conformance	The Entity has implemented a Responsible Purchasing Policy and a Code of Conduct for Suppliers that covers ESG issues.  Sustainable Purchasing Policy: <a href="https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Compras-Sustentaveis.pdf">https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Compras-Sustentaveis.pdf</a>  Code of Ethics and Conduct: <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduca.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduca.pdf</a>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable, as the Entity has not undertaken any new construction projects or made significant changes to existing Facilities since 2020, and no changes are planned for the coming years.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable, as there are no New Projects or Major Changes since the Entity became an ASI Member in 2024. However, the Entity has assessed and identified social, environmental, OH&S, and governance risks, and the associated control measures were established and implemented.
2.7a-f Emergency Response Plan	Conformance	The Entity has implemented Emergency Response Plans that address emergency scenarios and crises, as well as organisational guidelines, communication, and business continuity plans. An Emergency Response Team has been established and undergoes training annually per the established schedule. The latest version of the Emergency Response Plans is available at: <a href="https://allealuminio.com.br/storage/2024/07/Plano-de-atendimento-emergencial-SITE.pdf">https://allealuminio.com.br/storage/2024/07/Plano-de-atendimento-emergencial-SITE.pdf</a>
2.8a-d Suspended Operations	Conformance	The Entity has established a procedure for suspending operations. It includes 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.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has developed a process for assessing potential risks, including ESG risks, in mergers or acquisitions. However, no mergers or acquisitions are planned.

CRITERION	RATING	COMMENT
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has implemented a Decommissioning Procedure to review environmental, social, and governance issues related to the closure, decommissioning, and divestment planning process through corporate Procedures, principles, and guidelines. The Entity has no plans for the unit's closure, decommissioning, and divestment.
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	The Entity publicly discloses its governance approach and Material on environmental, social and economic impacts in the Sustainability Report 2023, available at: <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a>
3.2 Non-Compliance and Liabilities	Conformance	The Entity will disclose information on Material fines, judgments, penalties and non-monetary sanctions for non-compliance with Applicable Law if they occur. The Entity has not received any fines as disclosed in the Sustainability Report 2023, page 3: <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a>
3.3a-c Payments to Governments	Conformance	The Entity has publicly disclosed payments to the government based on existing audit and assurance systems through the Management Report. The Entity demonstrated that all payments are made in its name and do not make political party contributions directly or through intermediaries as disclosed in the Sustainability Report 2023, page 52: <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has established a Transparency Hotline that can be accessed on the Entity's website, bulletin boards, and intranet. Direct and indirect Workers, suppliers, the community and other Stakeholders can anonymously submit reports to the Transparency Channel and indicate how they wish to be contacted. Complaints can be made through the following channels: Phone: 0800 377 8059 Website: <a href="https://canaldedenuncias.com.br/allealuminio">https://canaldedenuncias.com.br/allealuminio</a>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has developed a Life Cycle Mapping Procedure and ensures that the information on its Life Cycle Assessment (LCA) is available for public access, including its underlying assumptions and system boundaries. LCA information is available in the Sustainability Report 2023, page 34: <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity has developed its Life Cycle Assessment (LCA), and is available to Stakeholders upon request. However, the Entity has not yet received such requests.
4.2 Product Design	Not Applicable	This Criterion is not applicable to the Entity, as all Product Designs are implemented according to customer specifications.

CRITERION	RATING	COMMENT
4.3a-b Aluminium Process Scrap	Conformance	The Entity has established strategies to minimise Process Scrap. Targets to reduce waste and scrap supporting Circular Economy are well established. All internal Aluminium Process Scrap is recycled at the site. The Entity has established systems and processes to separate Aluminium alloys and grades for recycling, mainly in the casting process stages.
4.4a-c Collection and Recycling of Products at End of Life – Material Conversion and other Manufacturing	Conformance	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. As a part of its recycling management strategy, the Entity segregates waste and sends it to a local company for recycling. The Entity's Recycling Strategy is available in the Sustainability Report 2023, page 34: <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a>
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity, in partnership with its suppliers and business partners, works with local, regional, or national collection and recycling systems to contributing to high recycling throughout the country. The Entity has a recycling capacity of 150,000 tonnes per year.
<b>5. GHG EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	The Entity accounts for and publicly discloses its energy use and Scopes 1-3 Greenhouse Gases (GHG) Emissions by source annually. All publicly disclosed energy data and GHG Emissions are independently verified and validated before publication. The Entity also takes part in the Brazilian GHG Protocol Program, and the reported emissions are Third Party verified.  Public information on emissions is available at the Public Register of Emissions (Registro Público de Emissões): <a href="https://registropublicodeemissoes.fgv.br/estatistica/estatistica-participantes/5318">https://registropublicodeemissoes.fgv.br/estatistica/estatistica-participantes/5318</a>  Sustainability Report 2023, page 52: <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</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	Minor Non-Conformance	The Entity has published GHG Emissions Reduction Plans and an associated reduction trajectory to 2050, when it wants to achieve 'Net Zero' in terms of its emissions. The Entity has developed a strategy related to GHG Emission Reductions, both in the short and long term. Different projects and initiatives support this strategy and are disclosed in the Sustainability Report 2023, pages 50, 51 and 53: <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a> Public



CRITERION	RATING	COMMENT
		<p>2022 &amp; 2023 Register of Emissions:  <a href="https://registropublicodeemissoes.fgv.br/estatistica/estatistica-participantes/5318">https://registropublicodeemissoes.fgv.br/estatistica/estatistica-participantes/5318</a></p> <p>However, the Entity does not publicly disclose its Emission Reduction plans and their details, including a comparison between its planned targets and its current emissions.</p>
5.4 GHG Emissions Management	Conformance	The Entity has a comprehensive Management System to control and limit GHG Emissions, including through participation in the Brazilian GHG Protocol Program. The Entity has established a GHG Emissions Management Procedure and an emission source identification table to monitor GHG emissions and achieve performance aligned with the GHG Emissions Reduction Plan and targets.
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Conformance	<p>The Entity identifies, assesses, and quantifies its Material Emissions to Air from its activities, implements control plans to minimise exposure to, and impacts from, Emissions to Air, monitors the effectiveness of the control plans periodically, reviews the control plans regularly and in the case of Major Change or Non-Conformance is found. The Entity publicly discloses its pollutant discharge information and Air Emission Control Plan in the Sustainability Report 2023, pages 43 and 52:  <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a></p>
6.2a-g Discharges to Water	Conformance	<p>The Entity does not operate an effluent treatment system. The wastewater is sent to the municipality's sanitation company, and the Entity monitors its effluent as required by its environmental license. Throughout 2023, all the analyses carried out to assess the parameters of the effluent discharged were fully satisfactory. More information in the Sustainability Report 2023, page 53:  <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a></p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has regularly assessed major risks related to environmental aspects, including potential Spills and Leaks from the production processes, in accordance with its ISO 14001 Certification. The Leakages risk identification and assessment results, management plan, compliance controls, and a monitoring program to prevent and detect Spills and Leaks are disclosed in the Emergency Response Plans: <a href="https://allealuminio.com.br/storage/2024/07/Plano-de-atendimento-emergencial-SITE.pdf">https://allealuminio.com.br/storage/2024/07/Plano-de-atendimento-emergencial-SITE.pdf</a></p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	Each year, the Entity discloses any Leakages and Spills in its annual Sustainability Report. In 2023, there were no Spills or Leakages that impacted the Entity's Areas of Influence.
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity mitigates the Material impacts through the recycling of Wastes according to its Solid Waste Management Plan. The disposal of Hazardous Waste complies with the applicable legal requirements. It publicly discloses the quantity of Hazardous and Non-Hazardous Waste generated from its activities in the Sustainability Report 2023, page 53: <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-">https://allealuminio.com.br/storage/2024/08/OFICIAL-</a></p>

CRITERION	RATING	COMMENT
		<a href="#"><u>VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</u></a>
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.
6.8a-d Dross	Conformance	The Entity's Dross is stored on-site per legal and permitting requirements. The Entity maintains scrap statistics documented in the annual Waste report. The Dross is sent to an external service provider for recycling.
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has mapped its water capture and use by source and type, available in the Sustainability Report 2023, page 54:  <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a></p> <p>All water abstraction is per the maximum limits determined by the regulatory body. The Entity monitors water resource availability risks, which are defined as low.</p> <p><a href="https://www.wri.org/applications/aqueduct/water-risk-atlas/#/?advanced=false&amp;basemap=satellite&amp;geoStore=958222ec13b0f8f090d12a5e43c31c14&amp;indicator=bws_cat&amp;lat=-19.95420015093538&amp;lng=-44.12858963100008&amp;mapMode=analysis&amp;month=1&amp;opacity=0.5&amp;ponderation=DEF&amp;predefined=false&amp;projection=absolute&amp;scenario=optimistic&amp;scope=baseline&amp;timeScale=annual&amp;year=baseline&amp;zoom=15">https://www.wri.org/applications/aqueduct/water-risk-atlas/#/?advanced=false&amp;basemap=satellite&amp;geoStore=958222ec13b0f8f090d12a5e43c31c14&amp;indicator=bws_cat&amp;lat=-19.95420015093538&amp;lng=-44.12858963100008&amp;mapMode=analysis&amp;month=1&amp;opacity=0.5&amp;ponderation=DEF&amp;predefined=false&amp;projection=absolute&amp;scenario=optimistic&amp;scope=baseline&amp;timeScale=annual&amp;year=baseline&amp;zoom=15</a></p>
7.2a-e Water Management	Not Applicable	The Criterion is not applicable, as the Entity's site and Facilities do not have a significant impact on, or Material risk to water quality in the Watersheds within its Area of Influence.
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has assessed the risk and Materiality of impacts on Biodiversity and Ecosystems Services from the land use and activities in the Entity's Area of Influence. The assessment found no permanent preservation areas, High Conservation Value Areas (HCVAs), or Key Biodiversity Areas (KBAs), and classified the risk as low.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as no Priority Ecosystem Services have been identified. The Entity has assessed the risk and Materiality of potential impacts on Biodiversity and Ecosystem Services from land use and activities within the Area of Influence and classified the risk as low.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity, as no Priority Ecosystem Services have been identified. The Entity has assessed the risk and Materiality of potential impacts on Biodiversity and Ecosystem Services from land use and activities within the Area of Influence and classified the risk as low.

CRITERION	RATING	COMMENT
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as no Priority Ecosystem Services have been identified. The Entity has assessed the risk and Materiality of potential impacts on Biodiversity and Ecosystem Services from land use and activities within the Area of Influence and classified the risk as low.
8.4 Alien Species	Conformance	The Entity has conducted a risk assessment and implemented control measures to prevent the introduction of Alien Species and remediate areas affected by Alien Species.
8.5a-b Commitment to 'No Go' in World Heritage Properties	Conformance	The Entity is located within an industrial zone and is not close to any Cultural or Sacred Heritage sites as confirmed via the UNESCO - World Heritage List ( <a href="https://whc.unesco.org/en/list">https://whc.unesco.org/en/list</a> ) and IPHAN - National Institute of Historical and Artistic Heritage ( <a href="http://portal.iphan.gov.br/pagina/detalhes/29">http://portal.iphan.gov.br/pagina/detalhes/29</a> ). However, it has committed to 'No Go' in World Heritage properties.
8.6a-d Protected Areas	Conformance	The Entity conducted an assessment to identify any Protected Areas within its Area of Influence. It is not located near any designated Protected Areas, so it does not directly impact them.
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.
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Conformance	<p>The Entity has conducted an assessment of the impacts and risks of its operations, which included a Human Rights Due Diligence process. They have implemented Human Rights measures approved by senior management and are implemented at all relevant levels. Also, the Entity has publicly communicated their commitment in the Human Rights Policy and the Sustainability Report 2023.</p> <p>Sustainability, Human Rights and Innovation Policy:  <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf</a></p> <p>Sustainability Report 2023, page 19:  <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a></p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity has implemented a Human Rights Policy to remove barriers to professional development, Discrimination, Violence, and Harassment. The Entity has established a program that promotes Gender Equity and Women's Empowerment to increase the number of women Workers and women in strategic positions. The program is reviewed periodically, and the effectiveness of the measures taken to promote Gender Equality are publicly disclosed annually and in the Sustainability Report 2023, pages 21 and 54:</p> <p><a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a></p>
9.3a-i Indigenous Peoples	Conformance	The Entity has established both a Code of Conduct and Human Rights Policy, affirming its commitment to respecting Human Rights and recognising the importance of preserving and respecting cultural

CRITERION	RATING	COMMENT
		<p>diversity, including the rights of Indigenous Peoples. The Entity has researched and identified the geographic areas where Indigenous communities have a historical or current presence. There's a Pataxo Indigenous Community based in an urban area, 15.5km away from the Entity (which is based in an industrial area). The Entity's activities do not impact the Indigenous Community. Sustainability, Human Rights and Innovation Policy:</p> <p><a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf</a></p>
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion does not apply to the Entity, as Indigenous Peoples or their lands, territories and resources are not present or directly affected by the Entity's operations.
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 does not apply to the Entity, as Indigenous Peoples or their lands, territories and resources are not present or directly affected by the Entity's operations.
9.5a Cultural and Sacred Heritage – Identification	Not Applicable	This Criterion does not apply to the Entity, as according to the list of World Heritage Sites declared by UNESCO, there are no Sacred sites, values, or Cultural Heritage within the Entity's Area of Influence.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion does not apply to the Entity, as according to the list of World Heritage Sites declared by UNESCO, there are no Sacred sites, values, or Cultural Heritage within the Entity's Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion does not apply to the Entity, as no ongoing or planned expansion projects require displacements.
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity has conducted an assessment of the impacts and risks of its operations in regard to Affected Populations and Organisations and maintains regular contact with local authorities and the Local Community. There are no identified issues with Local Communities. The interest and impacts of potentially affected groups have been mapped and as a result, the Entity has implemented several community and social programs as disclosed in the Sustainability Report 2023, pages 29 to 33:</p> <p><a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a></p>
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Not Applicable	This Criterion is not applicable to the Entity, it only sources Post-Consumer Scrap from local or regional suppliers.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Not Applicable	This Criterion is not applicable to the Entity, it only sources Post-Consumer Scrap from local or regional suppliers.

CRITERION	RATING	COMMENT
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity, it only sources Post-Consumer Scrap from local or regional suppliers.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Not Applicable	This Criterion is not applicable to the Entity, it only sources Post-Consumer Scrap from local or regional suppliers.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Not Applicable	This Criterion is not applicable to the Entity, it only sources Post-Consumer Scrap from local or regional suppliers.
9.9 Security practice	Conformance	The Entity does not use private security Contractors. The guards and the security company are part of the Entity. All the Entity's regulations apply to security personnel, who have received training on the Human Rights Policy, Code of Ethics and Conduct, and Policies regarding corporate social responsibility.
<b>10. LABOUR RIGHTS</b>		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity respects the rights of Workers to associate with Unions freely, seek representation, and join Workers Councils as defined in the Human Rights Policy and the Code of Conduct, both of which address Freedom of Association and Collective Bargaining. Collective agreements are implemented at the Entity in cooperation with the union.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity, as the Freedom of Association or Collective Bargaining is not limited by law where the Entity operates (Brazil).
10.2a Child Labour	Conformance	The Entity has implemented practices to ensure all employees are at least 18. They do not employ anyone under the age of 18 years. The Entity neither uses nor supports Child Labour as defined in ILO Conventions C138 and C182. The Entity is in compliance with relevant national and international laws.
10.3a-c Forced Labour	Conformance	The Entity does not engage in nor support the use of Forced Labour as defined in Brazilian labour laws and ILO Conventions C29 and C105. They do not use employment agencies for hiring, and do not retain Workers' official documents. The Entity's Human Rights Policy outlines this commitment, which applies to all Workers. Modern Slavery Transparency Statement: <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-contra-escravidao-moderna.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-contra-escravidao-moderna.pdf</a>
10.4a-c Non-Discrimination	Conformance	The Entity promotes a culture of Non-Discrimination in its hiring, salary, promotion, and training process, as outlined in the Code of Ethics and Conduct. This document ensures equal opportunities without Discrimination. All Workers, regardless of gender, are paid fairly according to their position and work performed. Code of Ethics and Conduct:

CRITERION	RATING	COMMENT
		<a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduto.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduto.pdf</a>
10.5 Communication and engagement	Minor Non-Conformance	<p>The Entity ensures open communication and direct engagement with Workers and their representatives about working conditions and the resolution of labour and compensation issues without threat of reprisal, Violence and Harassment.</p> <p>However, during interviews with Workers, there were complaints about the team of professionals in the operational areas, with reports of relationship difficulties and a lack of proper communication and cordiality.</p>
10.6a-g Violence and Harassment	Conformance	<p>The Entity has developed, implemented, and maintained systems, Policies, and procedures to manage issues related to disciplinary practices. In consultation with Workers and their representatives, the Entity has established a Policy against Violence and Harassment in the workplace. For any issues, a communication channel involving Senior Management is available, ensuring resolutions are handled according to an internal procedure for managing complaints. Workers receive training on Violence and Harassment.</p> <p>Sustainability, Human Rights and innovation Policy:  <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf</a></p>
10.7a-d Remuneration	Conformance	<p>The Entity respects Workers' rights to a minimum wage and a work contract that ensures payment for a standard working day according to local legislation. The minimum wage offered by the Entity exceeds the legal minimum wage for a standard working month and includes additional benefits such as shift allowances, travel allowances, and bonuses.</p> <p>The Entity also guarantees that Workers are paid the wages defined in their employment contracts. Overtime is compensated at a premium rate following Applicable Law. Salaries are paid monthly by bank transfer, and the Entity provides Workers with a summary of hours worked and payment calculations.</p>
10.8a-c Working Time	Conformance	<p>The Entity complies with Applicable Law and industry standards regarding Working Time, public holidays, and paid annual leave. Working Time is incorporated into the Collective Bargaining Agreement and all employment contracts.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>The Entity provides an employee handbook that includes information on salary and benefits, working hours, Overtime, attendance, absenteeism, holidays, communication procedures, disciplinary norms and appeal processes. The Entity's Code of Conduct outlines employees' legitimate rights and interests, such as Freedom of Association and the right to Collective Bargaining through voluntary participation in Labour Unions.</p> <p>Workers are informed of their rights through training on Policies, Collective Bargaining agreements, basic introduction training, employment contracts, and newsletters.</p>

## 11. OCCUPATIONAL HEALTH AND SAFETY

CRITERION	RATING	COMMENT
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has implemented a documented Occupational Health and Safety (OH&S) Management System comprising Policies, procedures, and records.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Minor Non-Conformance	The Entity reviews its Health and Safety Management System at least every five years or when any changes to activities on-site may affect OH&S risks. However, there is no evidence that the Entity conducts comparative analyses of performance with peer companies and leadership practices regarding the effectiveness of the OH&S Management System.
11.2 Employee engagement on Health and Safety	Conformance	The Entity's employees receive OH&S training according to the job risk assessment. The Workplace Safety Committee meets periodically to discuss and engage employees on safety topics. Workers are also provided with a visual display of safety topics to inform and engage them on safety issues.

#### ASI LIMITATION OF LIABILITY DISCLAIMER

Organisations that make ASI-related claims are each responsible for their own compliance with Applicable Law, including laws and regulations related to labelling, advertisement, and consumer protection, and competition or antitrust laws, at all times. ASI does not accept liability for any violations of Applicable Law or any infringement of third-party rights (each a Breach) by other organisations, even where such Breach arises in relation to, or in reliance upon, any ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI. ASI gives no undertaking, representation or warranty that compliance with an ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI will result in compliance with any Applicable Law, or will avoid any Breach from occurring.

#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	11 November 2024	Initial Certification Audit – Full Certification