

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

FUSÃO LIGAS COM. E IND. LTDA

CERTIFICATE
NUMBER

269

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

DNV BUSINESS
ASSURANCE
SERVICES UK
LTD.

DATE OF ISSUE

28 MARCH 2023

DATE OF EXPIRY

27 MARCH 2026

CERTIFIED SINCE

28 MARCH 2023

AUTHORISED BY

A stylized, handwritten signature in black ink.

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

*Validity of this Certificate is subject to continued
conformance with the applicable ASI Standard
and can be verified at
www.aluminium-stewardship.org*

CERTIFICATION SCOPE

Management of industrial by-products, transforming
waste into products at Fusão Ligas Comércio e
Indústria Ltda (Brazil).

SUMMARY AUDIT REPORT

PERFORMANCE

STANDARD

OVERVIEW

MEMBER NAME	FUSÃO LIGAS COM. E IND. LTDA
ENTITY NAME	FUSÃO LIGAS COM. E IND. LTDA
CERTIFICATION SCOPE	Management of industrial by-products, transforming waste into products at Fusão Ligas Comércio e Indústria Ltda (Brazil).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Material Conversion (Production and Transformation)• Other manufacturing or sale of products containing Aluminium
ASI STANDARD	<ul style="list-style-type: none">• Performance Standard V2
AUDIT TYPE	<ul style="list-style-type: none">• Initial Certification Audit (13 – 16 February 2023)• Surveillance Audit (16 – 18 December 2024)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">• 13 – 16 February 2023 (Initial Certification Audit)• 16 – 18 December 2024 (Surveillance Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 2 March 2023 (Initial Certification Audit)• 13 March 2025 (Surveillance Audit)
AUDIT SCOPE	<p><u>Initial Certification Audit (13 – 16 February 2023)</u></p> <p>The Audit Scope covers the Fusão Ligas production unit of João Monlevade - Minas Gerais (Brazil), whose business model is the management of industrial by-products, transforming waste into products (Alumina, slag and sludge after Aluminium smelting).</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none">• Material Conversion (Production and Transformation)• Other manufacturing or sale of products containing Aluminium <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Surveillance Audit (16 – 18 December 2024)</u></p> <p>The Audit Scope covers the Fusão Ligas production unit of João Monlevade - Minas Gerais (Brazil), whose business model is the management of</p>

industrial by-products, transforming waste into products (Alumina, slag and sludge after Aluminium smelting).

Supply chain activities included in the audit scope:

- Material Conversion (Production and Transformation)
- Other manufacturing or sale of products containing Aluminium

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

AUDIT
OUTCOME

- Certification

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.

CERTIFICATION
PERIOD

28 March 2023 – 27 March 2026

NEXT AUDIT
TYPE

Re-Certification Audit

NEXT AUDIT
DUE DATE

27 March 2026

CERTIFICATE
NUMBER

269

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has established a system to maintain knowledge and ensure compliance with the Applicable Law. Legal compliance requirements are verified through external audits and the legal requirements applicable are monitored through the regulations management system.
1.2 Anti-Corruption	Conformance	The Entity works against Corruption in all its forms, including Extortion and Bribery, in accordance with Applicable Law and current international standards through the implementation of the Entity's Anti-Corruption Policy: http://fusaoligas.com.br/wp-content/uploads/2024/01/FL-R-GDQ-026-POLITICA-DE-FORNECIMENTO-RESPONSAVEL-REV-02-1.pdf https://fusaoligas.com.br/meus-chamados/
1.3 Code of Conduct	Conformance	The Entity has implemented a Code of Conduct with relevant principles for environmental, social and governance performance, available at: https://fusaoligas.com.br/wp-content/uploads/2024/01/FL-P-GDQ-016-CODIGO-DE-ETICA-E-CONDUTA-REV-01.pdf All Workers receive training on the Code of Conduct during the integration process. The Entity has a direct communication channel for reporting violations of the Code and other complaints available for interested parties: http://www.fusaoligas.com.br
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	The Entity has implemented Policies consistent with environmental, social and governance practices, including an Integrated Policy and Social Responsibility Policy, available at: Integrated Policy: https://fusaoligas.com.br/wp-content/uploads/2024/02/POLITICA-DE-GESTAO-INTEGRADA.pdf Evidenced of Social Responsibility: https://fusaoligas.com.br/wp-content/uploads/2024/01/FL-R-GDQ-028-POLITICA-DE-RESPONSABILIDADE-SOCIAL-REV-02.pdf
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The Entity has implemented Policies consistent with environmental, social and governance practices that are endorsed by the Entity's Chief Executive Officer (CEO),

CRITERION	RATING	COMMENT
		supported through the provision of resources and reviewed annually.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The Entity has implemented Policies consistent with environmental, social and governance practices and has made these available internally on information boards and externally through the Entity's website.
2.2 Leadership	Conformance	The Entity's appointed Director is responsible for implementing the ASI Performance Standard and is supported by the Entity's ASI Internal Committee, appointed in 2024, which has overall responsibility and authority to ensure conformance with the requirements of the Standard.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity has demonstrated that it has implemented an Environmental Management System through ISO 14001:2015 Certification (since 2023), comprising the procedures of the environmental management plan, matrix for surveying environmental aspects and impacts and performance indicators.
2.3b Environmental and Social Management Systems (social)	Conformance	The Entity has documented and implemented the Social Management System through the development of policies, procedures, communication channels and assessment of social legal requirements through a contracted company. The Entity has obtained the 'Great Place To Work (GPTW) 2024' certification, available at: https://certificadas.gptw.com.br/05620585000166 Social Responsibility: https://fusaoligas.com.br/wp-content/uploads/2024/01/FL-R-GDQ-028-POLITICA-DE-RESPONSABILIDADE-SOCIAL-REV-02.pdf
2.4 Responsible Sourcing	Conformance	The Entity has developed a Responsible Sourcing Policy, which includes environmental, social and governance issues: http://fusaoligas.com.br/wp-content/uploads/2024/01/FL-R-GDQ-026-POLITICA-DE-FORNECIMENTO-RESPONSAVEL-REV-02-1.pdf The Entity developed the Supplier Code of Conduct: http://fusaoligas.com.br/wp-content/uploads/2024/01/FL-P-COM-031-CODIGO-DO-FORNECEDOR-REV-01.pdf The Entity has a Bronze rating for its 'Compliance Assessment' on the Ecovadis platform (https://ecovadis.com/pt/).
2.5 Impact Assessments	Conformance	The Entity has implemented the procedure for 'Surveying Environmental Aspects and Impacts' and maintains a hazard and risk register to address hazards and risks and a checklist for environmental, social,

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		cultural and Human Rights Impact Assessments, including gender analysis and for New Projects or Major Changes to existing and ongoing facilities.
2.6 Emergency Response Plan	Conformance	The Entity has implemented site-specific emergency response plans developed in collaboration with potentially affected stakeholder groups such as Communities, Workers and their representatives and relevant agencies. Annually, the Entity performs simulated exercises to demonstrate the level of preparation for each emergency scenario.
2.7 Mergers and Acquisitions	Conformance	No merger or acquisition process was identified in which the Entity is involved. However, the Entity has a procedure for reviewing environmental, social and governance issues for mergers and acquisitions.
2.8 Closure, Decommissioning and Divestment	Conformance	The Entity provides a Due Diligence Checklist for Mergers, Acquisitions and Closures and an Area Closure Term. The Entity has implemented an Activity Closure Due Diligence Checklist. There are no closure, decommissioning or divestment activities. However, the Entity has a procedure for reviewing environmental, social and governance issues and has developed a due diligence checklist and terms of environmental responsibility.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	The Entity has publicly disclosed its governance approach and its Material environmental, social and economic impacts through the Sustainability Report. https://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-2.pdf
3.2 Non-compliance and liabilities	Conformance	The Entity has publicly disclosed information on significant fines, judgments, penalties and non-monetary sanctions for non-compliance with Applicable Law in the Sustainability Report: https://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-2.pdf
3.3a Payments to governments (legal and contractual)	Conformance	The Entity has demonstrated that it only makes payments in its name, following an approval process with management and senior management, including payments to suppliers, government fees, payment to employees and collection of fees for issuing licenses. The Entity has created a Transparency Policy and an Anti-Corruption Policy: http://www.fusaoligas.com.br/FL%20R%20GDQ%20050

CRITERION	RATING	COMMENT
		%20POL%C3%8DTICA%20DE%20TRANSPARENCIA.pdf http://www.fusaoligas.com.br/FL%20R%20GDQ%20029%20%20%20%20POL%C3%8DTICA%20DE%20ANTISUBORNO%20E%20ANTICORRUP%C3%87%C3%83O.pdf
3.3b Payments to governments (disclosure - bauxite mining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.4 Stakeholder complaints, grievances and requests for information	Conformance	<p>The Entity has defined mechanisms for resolving complaints that are accessible, transparent, understandable, culturally and gender sensitive, and suitable for handling complaints and requests from stakeholders related to its activities. The communication channel is available on the Entity's website, via QR codes on vehicles and promotional materials at the Entity:</p> <p>http://www.fusaoligas.com.br https://fusaoligas.com.br/meus-chamados-create/</p> <p>The Entity also provides a communication box for Workers present on site.</p>
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity has developed and assessed the life cycle impacts of Processed Alumina materials which are its main product line and the result of the study is in the Alumina Life Cycle Analysis Report.
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Entity has demonstrated that, in the event of any request from customers, it can provide information on the Life Cycle Assessment (LCA) of the processed product (cradle-to-gate). There are no records of any customer requests to date.
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	<p>The Entity has developed and assessed the life cycle impacts of Processed Alumina materials which are its main product lines and the result of the study is in the Alumina Life Cycle Analysis Report.</p> <p>The Entity has demonstrated that, in the event of any request from customers, it can provide information on the Life Cycle Assessment (LCA) of the processed product ('cradle-to-gate'). There are no records of any customer requests to date.</p>
4.2 Product design	Conformance	The Entity is involved in processing and selling materials that contain Aluminium, primarily the recovery of the Aluminium obtained as the waste from Alumina producers and/or Aluminium melting. The Entity uses resources to extract and maximize Aluminium recovery and after this process, extracted material is returned to

CRITERION	RATING	COMMENT
		<p>the customer and/or transformed into a by-product to be sold.</p> <p>Further information is presented in the 'Projects with Innovations' section in the Sustainability Report, page 5: http://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-3.pdf</p>
4.3a Aluminium Process Scrap (targets)	Conformance	<p>The Entity's business activities are focused on the decommissioning of processes and management of by-products that contain Aluminium. All process material acquired by the Entity is industrialised and transformed into raw material for industry use.</p> <p>http://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-3.pdf (page 12).</p>
4.3b Aluminium Process Scrap (alloy separation)	Conformance	<p>The Entity's business activities are focused on the decommissioning of processes and management of by-products that contain Aluminium and it is evidenced that all process material 100% follows for recycling and/or by-products (Aluminium alloys separation derived from Alumina and/or slag after Aluminium melting received from other entities).</p> <p>http://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-3.pdf (page 12)</p>
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	<p>The Entity's business is focused on the deactivation of industrial processes of other Aluminium producing entities, where all process material received is recycled and/or reused and no waste is sent to landfill.</p> <p>http://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-3.pdf (page 12).</p>
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	<p>The Entity has demonstrated its involvement with local collection and recycling systems, supporting the development of recycling collectors to increase recycling rates.</p> <p>http://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-3.pdf (page 12)</p>
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	<p>The Entity records and publicly discloses Material Greenhouse Gas (GHG) Emissions by source (Scope 1 and Scope 2) and energy use by source annually on the website and in its Sustainability Report, page 9: http://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-3.pdf</p>

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		FUSAO-LIGAS_QUARTA.pdf-3.pdf The Entity's GHG emissions inventory for 2023 is disclosed via the Public Emissions Registry of the Brazilian GHG Protocol Program: https://registropublicodeemissoes.fgv.br/63012953-b3fc-4804-a590-5051b0ddd211
5.2 GHG emissions reductions	Conformance	The Entity has set a goal for 2025 to neutralise all its GHG emissions by offsetting emissions through initiatives including: Installation and operation of a photovoltaic and wind power generation system; Development of the supply chain, aiming at fleet optimization (fleet age, energy matrix – natural gas, electric, hybrid); Optimisation of transportation routes, seeking better fuel consumption efficiency; Changing the energy matrix of the Entity's vehicle fleet; optimisation of business trips, and; Offsetting emissions through reforestation projects. Further information is available in the Sustainability Report, page 10: http://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-3.pdf
5.3a Aluminium Smelting (management system)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3b Aluminium Smelting (up to and including 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		
6.1 Emissions to Air	Conformance	The Entity quantifies and reports atmospheric emissions that have adverse effects on both humans and the environment in accordance with the conditions of the environmental licenses by type of source: including chimney stacks, company vehicles and vehicles of contracted companies.
6.2 Discharges to Water	Conformance	The Entity quantifies and reports Discharges to Water that have adverse effects on human beings and the environment in accordance with the conditions of the environmental licenses. The operations undertaken by the Entity does not use natural resources such as water, so there is no requirement for a treatment plant.

CRITERION	RATING	COMMENT
6.3a Assessment and Management of Spills and Leakage (assessment)	Minor Non-Conformance	The Entity has assessed the main risk areas of operations where Spills and Leakages can contaminate the air, water and/or soil through the 'Survey of Environmental Aspects and Impacts' procedure. However, it was not demonstrated that the mitigating actions associated with significant risks would result in an acceptable level of residual risk.
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	The Entity has assessed the main risk areas of operations where Spills and Leakages can contaminate the air, water and/or soil through the 'Survey of Environmental Aspects and Impacts' procedure and periodically performs simulated efficiency tests in accordance with the emergency response plan.
6.4a Reporting of Spills (immediate disclosure)	Conformance	<p>The Entity has assessed the main risk areas of operations where Spills and Leaks can contaminate the air, water and/or soil through the Survey of Environmental Aspects and Impacts procedure and periodically performs simulated efficiency tests in accordance with the procedure Emergency Response Plan, which includes the External Communication Plan for affected areas.</p> <p>The Entity has publicly disclosed in the Sustainability Report that there were no situations of Leakage and/or contamination (Page 14):</p> <p>http://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-3.pdf</p>
6.4b Reporting of Spills (regular reporting)	Conformance	<p>The Entity has implemented a process to publicly disclose Spills and Leakage in the Sustainability Report. There have been no situations of spills and/or contamination, as disclosed in the Sustainability Report, page 14:</p> <p>http://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-3.pdf</p>
6.5a Waste management and reporting (strategy)	Conformance	<p>The Entity has implemented a waste management strategy designed in accordance with the Waste Mitigation Hierarchy, which includes a goal of 'Zero Disposal' for waste from processed materials, thus preventing waste and by-products from being stored or disposed of improperly. In addition, all material acquired by the Entity, either through the spot modality or the decommissioning of an industrial unit, is industrialised and transformed into raw material for other industries.</p> <p>The Entity has publicly disclosed its commitment to Zero Disposal in the Sustainability Report, pages 11-12:</p> <p>http://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-3.pdf</p>

CRITERION	RATING	COMMENT
		content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-3.pdf
6.5b Waste management and reporting (disclosure)	Minor Non-Conformance	<p>The Entity has publicly disclosed its commitment to Zero Disposal and the amount of Hazardous and Non-Hazardous Waste generated in the Sustainability Report, pages 11-12. However, a discrepancy in Waste Management was noted between the Solid Waste Management Plan and the Waste Movement Declaration - Federal System.</p> <p>http://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-3.pdf</p>
6.6a Bauxite Residue (storage construction)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6b Bauxite Residue (integrity checks and controls)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6c Bauxite Residue (water discharge)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6d Bauxite Residue (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6e Bauxite Residue (state of the art technologies)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6f Bauxite Residue (remediation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a Spent Pot Lining (SPL) (storage and management)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a Dross (recovery)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

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6.8b Dross (recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8c Dross (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 7 WATER STEWARDSHIP		
7.1a Water assessment (mapping)	Conformance	The Entity has mapped water intake by source and type in each unit, confirming that consumption is within the authorisation from the Environmental Agency. The Entity has demonstrated that more than 90% of water used is sourced from the local public distribution system. The Entity has publicly disclosed the Water Management Plan in its Sustainability Report, page 11: http://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-3.pdf
7.1b Water assessment (risk assessment)	Conformance	The Entity has mapped water abstraction by source and type and assessed the risks related to consumption for river basins in its Area of Influence. This assessment had determined a 'very low' risk for the hydrographic basins.
7.2a Water management (management plans)	Not Applicable	This Criterion is not applicable as the risk assessment determined a 'very low' risk. However, the Entity has implemented a Water Management Plan.
7.2b Water management (monitoring)	Not Applicable	This Criterion is not applicable as the risk assessment determined a 'very low' risk. However, the Entity has implemented a Water Management Plan.
7.3 Disclosure of water usage and risks	Conformance	The Entity has publicly disclosed its water usage and the Water Management Plan in the Sustainability Report, page 13: http://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-3.pdf
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	The Entity has assessed the risk and materiality of impacts on biodiversity from land use and activities in its Area of Influence using Integrated Biodiversity Assessment Tool (IBAT). The assessment covered a range of 15 kilometres and identified the predominant species and areas of environmental protection. The results indicated that the Entity has no impact on biodiversity and has a positive impact for the preservation of biodiversity.

CRITERION	RATING	COMMENT
8.2a Biodiversity management (biodiversity action plans)	Not Applicable	This Criterion is not applicable as the biodiversity assessment determined the Entity has no impact on biodiversity.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	The biodiversity risk assessment determined the Entity has no impact on biodiversity and has a positive impact for the preservation of biodiversity.
8.2c Biodiversity management (reporting)	Conformance	The biodiversity risk assessment determined the Entity has no impact on biodiversity and has a positive impact for the preservation of biodiversity.
8.3 Alien Species	Conformance	The Entity proactively prevents the accidental or deliberate introduction of Alien Species that could have significant adverse impacts on biodiversity in its Area of Influence. The risk of Alien Species was considered in the biodiversity risk assessment.
8.4a Commitment to “No Go” in World Heritage properties (exploration and new mines)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.4b Commitment to “No Go” in World Heritage properties (existing mines)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.5a Mine rehabilitation (best available techniques)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.5b Mine rehabilitation (financial provisions)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	The Entity has developed Policies and commitments with respect for Human Rights, including the Human Rights Policy: http://fusaoligas.com.br/wp-content/uploads/2024/01/FL-R-GDQ-030-POLITICA-DE-DIREITOS-HUMANOS-REV-02.pdf
9.1b Human Rights Due Diligence (process)	Conformance	The Entity has developed a checklist for the Human Rights Due Diligence process that seeks to identify, prevent, mitigate and account for how it addresses its actual and potential impacts on Human Rights in its Area of Influence. The Entity has developed a risk matrix that demonstrates the commitment, mitigation actions and monitoring actions for cases in which the Entity has caused some Human Rights impacts to Workers (direct and indirect) and Communities within its Area of Influence. The result of the Due Diligence

CRITERION	RATING	COMMENT
		assessment has determined that the Entity does not cause actual or potential Human Rights impacts.
9.1c Human Rights Due Diligence (remediation)	Conformance	The result of the Due Diligence assessment has determined that the Entity does not cause actual or potential Human Rights impacts.
9.2 Women's Rights	Conformance	<p>The Entity has developed a Labor Policy that includes commitment and respect for women: http://fusaoligas.com.br/wp-content/uploads/2024/01/FL-R-GDQ-031-POLITICA-TRABALHISTA-REV-02.pdf</p> <p>The Entity has publicly disclosed its commitment in the Sustainability Report. Currently, women comprise approximately 20% of Workers and the Entity is committed to increasing this by 10% in 2025 in accordance with its Diversity and Inclusion Policy.</p>
9.3 Indigenous Peoples	Conformance	<p>The Entity has developed and implemented an Indigenous Peoples and Traditional Communities Policy to ensure respect for the interests of Indigenous Peoples, in accordance with ILO Convention 169, despite the fact that the Entity is not located close to Indigenous lands and/or Indigenous tribes.</p> <p>The Entity has publicly addressed the commitment in the Human Rights Policy: http://www.fusaoligas.com.br/FL%20R%20GDQ%20030%20POL%C3%8DTICA%20DE%20DIREITOS%20HUMANOS.pdf</p>
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	This Criterion is not applicable as the Entity is not located and does not have projects or operational improvements, close to Indigenous lands, Indigenous Peoples and/or Indigenous tribes. However, the Entity has developed and implemented an Indigenous Peoples and Traditional Communities Policy to ensure respect for the interests of Indigenous Peoples.
9.5 Cultural and sacred heritage	Conformance	<p>The Entity has cooperated to identify places and values of cultural or sacred heritage within its Area of Influence and, where identified, will take appropriate measures to guarantee continued rights of access to the places and values identified.</p> <p>The municipality of João Monlevade, state of Minas Gerais, where the Entity is located, has some recognised cultural heritage place, such as Igreja São José Operário, Hotel Cassino, CEAM 'Centro de Educação Ambiental'. However these places are not within the Entity's Area of Influence.</p>
9.6a Resettlements (avoid or minimise)	Not Applicable	This Criterion is not applicable as the Entity has demonstrated that none of its operational activities

CRITERION	RATING	COMMENT
		required the physical displacement of community members.
9.6b Resettlements (where unavoidable)	Not Applicable	This Criterion is not applicable as the Entity has demonstrated that none of its operational activities required the physical displacement of community members.
9.7a Local Communities (rights and interests)	Conformance	<p>The Entity has developed and implemented the Human Rights Policy, which includes commitment to support and promote the livelihoods of Local Communities: http://fusaoligas.com.br/wp-content/uploads/2024/01/FL-R-GDQ-030-POLITICA-DE-DIREITOS-HUMANOS-REV-02.pdf</p> <p>The Entity does not have a direct operational impact on Local Communities, however it has developed actions with a positive social impact to improve the development of the Community, including the hiring of local Workers.</p>
9.7b Local Communities (impacts)	Conformance	The Entity does not have a direct operational impact on Local Communities, however it has developed actions with a positive social impact to improve the development of the Community, including the hiring of local workers.
9.7c Local Communities (livelihoods)	Not Applicable	This Criterion is not applicable as the Entity did not identify known or potential impacts on Local Communities during the Due Diligence assessment.
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity has evaluated its supply chain through the implementation of the Code of Conduct and the Human Rights Policy, which includes the commitment of not contributing to armed conflicts or Human Rights abuses in Conflict-Affected and High-Risk Areas.
9.9 Security practice	Conformance	<p>The Entity has implemented security practices that include camera monitoring by a Contractor. The Entity has a commitment to respect Human Rights and the prohibition of abuse of power and inhumane treatment by private security personnel:</p> <p>http://fusaoligas.com.br/wp-content/uploads/2024/01/FL-R-GDQ-030-POLITICA-DE-DIREITOS-HUMANOS-REV-02.pdf</p>
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Entity respects the Workers' right to freely associate in Trade Unions and to represent and join Workers' Councils, as defined in the Human Rights Policy.

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10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	The Entity respects the Workers' right to freely associate in Trade Unions and to represent and join Workers' Councils, as defined in the Human Rights Policy, after the Entity completes the negotiation process with the Union, individual work contracts are developed in accordance with the standard that was negotiated with the local Union.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable as the Entity is not located in a country where the right to freedom of association and collective bargaining is restricted.
10.2a Child Labour (minimum age)	Conformance	The Entity has implemented and published a Policy expressing a commitment to respect Human Rights, making reference to the UN Guiding Principles on Business and Human Rights. Child Labour is not used. The Entity does not hire Workers under 18 years of age, except for apprenticeships. http://fusaoligas.com.br/wp-content/uploads/2024/01/FL-R-GDQ-031-POLITICA-TRABALHISTA-REV-02.pdf
10.2b Child Labour (hazardous)	Conformance	The Entity has implemented and published a Policy expressing a commitment to respect Human Rights, making reference to the UN Guiding Principles on Business and Human Rights. Child Labour is not used. The Entity does not hire Workers under 18 years of age, except for apprenticeships.
10.2c Child Labour (worst forms)	Conformance	The Entity has implemented and published a Policy expressing a commitment to respect Human Rights, making reference to the UN Guiding Principles on Business and Human Rights. Child Labour is not used. The Entity does not hire Workers under 18 years of age, except for apprenticeships and in a location that does not present risks to apprentice employees and undertakes not to support the worst forms of child labour.
10.3a Forced Labour (human trafficking)	Conformance	The Entity has implemented and published a Policy expressing a commitment to respect Human Rights, making reference to the UN Guiding Principles on Business and Human Rights, assuming the commitment not to engage in or support Human Trafficking directly or through any agency of employment or recruitment through its Code of Conduct: http://fusaoligas.com.br/wp-content/uploads/2024/01/FL-P-GDQ-016-CODIGO-DE-ETICA-E-CONDUTA-REV-01.pdf
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity has implemented and published a policy expressing a commitment to respect Human Rights, and

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		to not require any form of deposit, recruitment fee or advance of equipment from Workers, directly or through employment or recruitment agencies.
10.3c Forced Labour (migrant workers)	Conformance	The Entity has implemented and published a policy expressing a commitment to respect Human Rights, and to not require Migrant Workers to make deposits or payments of bonds at any time.
10.3d Forced Labour (debt bondage)	Conformance	The Entity has implemented and published a policy expressing a commitment to respect Human Rights, and to not keep Workers in debt bondage or force them to work to settle debts.
10.3e Forced Labour (freedom of movement)	Conformance	The Entity has implemented and published a policy expressing a commitment to respect Human Rights, and to not unjustifiably restrict the freedom of movement of Workers in the workplace or in their homes in the location.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity has implemented and published a policy expressing a commitment to respect Human Rights, and to not store original copies of Workers' identity documents, work permits, trip or training certificates.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity has implemented and published a policy expressing a commitment to respect Human Rights, and to not deny Workers the freedom to terminate their employment contract at any time, without penalty, upon reasonable notice.
10.4 Non-Discrimination	Conformance	The Entity has implemented the Labour Policy and Diversity and Inclusion Policy, and these policies are made available to managers and Workers: http://fusaoligas.com.br/wp-content/uploads/2024/01/FL-R-GDQ-027-POLITICA-DE-DIVERSIDADE-E-INCLUSAO-REV-02.pdf http://fusaoligas.com.br/wp-content/uploads/2024/01/FL-R-GDQ-031-POLITICA-TRABALHISTA-REV-02.pdf
10.5 Communication and engagement	Conformance	The Entity has developed process to ensure open communication and direct involvement with Workers and their representatives in relation to working conditions and resolution of labour and compensation issues, without threat of reprisal, intimidation or harassment, as established in the Labour Policy and Code of Conduct. The Entity demonstrates that communication with Workers takes place in daily meetings before the start of activities through Safety Dialogues, information in the Management Board meetings and through monthly

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		meetings of the Internal Commission for Accident Prevention, formed by Workers.
10.6 Disciplinary practices	Conformance	<p>The Entity has demonstrated that it does not engage in, nor tolerates the use of corporal punishment, mental or physical coercion, Harassment and gender Violence, including sexual Harassment or verbal abuse of Workers, through its Human Rights Policy and the Code of Conduct:</p> <p>http://fusaoligas.com.br/wp-content/uploads/2024/01/FL-R-GDQ-030-POLITICA-DE-DIREITOS-HUMANOS-REV-02.pdf</p> <p>http://fusaoligas.com.br/wp-content/uploads/2024/01/FL-P-GDQ-016-CODIGO-DE-ETICA-E-CONDUTA-REV-01.pdf</p>
10.7a Remuneration (living wage)	Conformance	<p>The Entity respects the right of Workers to a minimum wage and ensures that wages paid per day of work meet local legislation and that Workers are paid wages as agreed in individual employment contracts.</p> <p>The Entity provides Workers with a statement of working hours and calculation of payment in accordance with its Labour Policy.</p>
10.7b Remuneration (method of payment)	Conformance	The Entity makes wage payments to Workers monthly via bank deposit and provides a statement of working hours and calculation of payment.
10.8 Working Time	Minor Non-Conformance	<p>The Entity respects the rights of Workers to a minimum wage and ensures that wages are paid for hours worked (including Overtime), holidays and annual leave, as determined by local legislation. Workers receive the wages agreed in individual employment contracts.</p> <p>The Entity provides Workers with extracts of hours worked monthly. However, discrepancies in the recording of the work hours of some Workers are occasional and non-systemic.</p>
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	<p>The Entity has developed and implemented an Integrated Policy that includes a commitment to Occupational Health and Safety (OH&S) endorsed by management. The Entity has developed and implemented an Integrated Management Policy that includes a commitment to OH&S as endorsed by management.</p> <p>The Entity publicly discloses the Integrated Management Policy:</p> <p>http://fusaoligas.com.br/wp-content/uploads/2024/02/POLITICA-DE-GESTAO-INTEGRADA.pdf</p>

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11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The Entity has implemented an introductory training system for employees, visitors and service providers prior the start of activities.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity has developed and implemented an Integrated Policy that includes a commitment to OH&S and compliance with applicable local legislation.
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	The Entity has developed and implemented an Integrated Policy that includes a commitment to OH&S and has implemented a 'Right of Refusal' safety mechanism, in which Workers have the right to understand the dangers and safe practices of their work and the authority to refuse or stop unsafe work.
11.2 OH&S Management System	Conformance	The Entity has developed and implemented an OH&S Management System documented through the 'Health and Safety Management Plan Procedure'. These safety mechanisms are publicly disclosed in the Sustainability Report, page 15: http://fusaoligas.com.br/wp-content/uploads/2024/12/SUSTENTABILIDADE-FUSAO-LIGAS_QUARTA.pdf-3.pdf
11.3 Employee engagement on health and safety	Conformance	The Entity has the 'Internal Commission for the Prevention of Accidents' (CIPA Committee) that consists of Workers, to raise, discuss and participate in the resolution of Occupational Health and Safety issues.
11.4 OH&S performance	Conformance	The Entity has demonstrated that it has a system for evaluating the performance of Occupational Health and Safety with the establishment of mechanisms for the prevention of dangers and risks, reduction of accidents at work, control of occupational medical examinations and health prevention campaigns.

Document Control and Version History

Revision	Date	Notes
0	28 March 2023	Initial Certification Audit – Full Certification
1	31 March 2025	Surveillance Audit