

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# ReciclaBR Latasa

CERTIFICATE NUMBER

483

ASI STANDARD

PERFORMANCE  
STANDARD  
(V3.1 2023)

CERTIFICATION LEVEL

PROVISIONAL  
CERTIFICATION

ASI ACCREDITED  
AUDITING FIRM

DNV BUSINESS  
ASSURANCE  
SERVICES UK LTD.

DATE OF ISSUE

21 JULY 2025

DATE OF EXPIRY

20 JULY 2026

CERTIFIED SINCE

21 JULY 2025

AUTHORISED BY

CERTIFICATION SCOPE

Production activities for the  
recycling of Aluminium at ReciclaBR  
Latasa P3, located in  
Itaquaquecetuba, São Paulo, Brazil.

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)*

\* Provisional Certification is valid  
for the period of one year, during  
which the company can address  
the non-conformances assessed  
and subsequently seek full  
certification.

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	ReciclaBR Latasa
ENTITY NAME	ReciclaBR Latasa
CERTIFICATION SCOPE	Production activities for the recycling of Aluminium at ReciclaBR Latasa P3, located in Itaquaquecetuba, São Paulo, 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	Performance Standard V3.1
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>19 – 23 May 2025</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>12 June 2025</li></ul>
AUDIT SCOPE	<p>The Audit Scope includes the production activities for the recycling of Aluminium at ReciclaBR Latasa P3, located in Itaquaquecetuba, São Paulo, Brazil.</p> <p>The 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>Provisional 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></ul> <p>The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.</p>

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CERTIFICATION PERIOD	21 July 2025 – 20 July 2026
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NEXT AUDIT TYPE	Surveillance Audit
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NEXT AUDIT DATE	21 January 2026
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CERTIFICATE NUMBER	483
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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

Latasa P3 is part of the ReciclaBR, the largest Aluminium recycling company in South America. Founded in 1991, the company processes more than 330,000 tonnes of Aluminium annually, serving various sectors such as the automotive, steel, metallurgical, packaging and consumer goods industries.

The Latasa P3 facility at Itaquaquecetuba, São Paulo (the ‘Entity’), produces secondary Aluminium alloys with relatively low carbon emissions and employs approximately 250 people. The Entity is located on a plot of land measuring approximately three hectares, with built facilities occupying over half of this area and includes an administration building, storage of raw materials, Scrap, waste and shipping, as well as two rotary furnaces, five stationary furnaces and a conveyor belt for casting ingots, SOW plates and drops. The Entity’s Products in their various forms are intended for the automotive parts industry, packaging, consumer goods, and other destinations within the Brazilian market.

## MATURITY RATINGS

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

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

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

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Conformance	The Entity has systems to maintain knowledge and ensure Compliance with Applicable Law. Legal compliance requirements are verified through external audits, and the legal requirements applicable to each unit are monitored through the applicable regulations and the Entity's Management System.
1.2 Anti-Corruption	Conformance	<p>The Entity has implemented an Anti-Corruption Policy through its governance and compliance program, according to Applicable Law and current international standards. The guidelines regulating the conduct of the Entity are documented. The Policies and guidelines also support the Entity in complying with the General Law on Administrative Responsibilities.</p> <p>The Entity's Anti-Corruption Policy is available at:  <a href="https://gruporeciclabr.com.br/wp-content/uploads/2025/03/POLITICA-ANTICORRUPCAO.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2025/03/POLITICA-ANTICORRUPCAO.pdf</a></p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has implemented a Code of Conduct, including relevant principles for environmental, social and governance (ESG) performance.</p> <p>The Code of Ethics and Conduct is available at:  <a href="https://gruporeciclabr.com.br/wp-content/uploads/2025/03/001-CODIGO-DE-CONDUTA-RECICLABR.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2025/03/001-CODIGO-DE-CONDUTA-RECICLABR.pdf</a></p>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has implemented Policies consistent with environmental, social and governance practices approved by Senior Operations Management. The Entity disseminates information internally through the intranet, notice boards, on employee badges and externally through the Entity's website: <a href="https://gruporeciclabr.com.br/politicas">https://gruporeciclabr.com.br/politicas</a>
2.2a-c Leadership	Conformance	The Entity's senior management demonstrates leadership and commitment to the Integrated Management System and has appointed a Management Representative. This role has the authority to implement, communicate and guarantee all requirements, standards and procedures linked to the implementation of the ASI Performance Standard, including Environmental, Social and Governance Policies.
2.3a Environmental and Social Management Systems – Environmental	Minor Non-Conformance	<p>The Entity has documented and implemented an integrated ISO 14001 certified Environmental Management System.</p> <p>However, the assessment of the environmental aspects and impacts of its activities, as well as the operational controls for its Products and services, is not clearly determined. This includes both those it can control and those it can influence, along with their associated environmental impacts.</p>
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has established and implemented a Social Management System to manage social risks related to Human Rights, Occupational Health and Safety (OH&S) and business ethics. The relevant impacts are identified and assessed, and the associated management

CRITERION	RATING	COMMENT
		<p>provisions to prevent and/or mitigate these impacts are established and implemented.</p> <p>Human Rights Policy: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2025/05/DIREITOS-HUMANOS_3.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2025/05/DIREITOS-HUMANOS_3.pdf</a></p> <p>Code of Conduct: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2025/03/001-CODIGO-DE-CONDUTA-RECICLABR.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2025/03/001-CODIGO-DE-CONDUTA-RECICLABR.pdf</a></p> <p>Sustainability Policy: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2025/05/Sustentabilidade-2.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2025/05/Sustentabilidade-2.pdf</a></p> <p>Sustainability Report 2023, pages 17-19 and 20-26: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf</a></p>
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has implemented a Responsible Purchasing Policy and a Code of Conduct for Suppliers that addresses ESG issues.</p> <p>Responsible Sourcing Policy: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2025/03/POLITICA-AQUISICAO-RESPONSAVEL.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2025/03/POLITICA-AQUISICAO-RESPONSAVEL.pdf</a></p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	<p>This Criterion is not applicable to the Entity, as no New Projects or Major Changes have occurred since it became an ASI member in 2024.</p> <p>However, environmental, social, cultural, and Human Rights Impact Assessments are implemented in each of the Entity's various departments. They include social, environmental, OH&amp;S, and governance risks and associated control measures have been established and implemented.</p>
2.6a-h Human Rights Impact Assessment	Not Applicable	<p>This Criterion is not applicable to the Entity, as no New Projects or Major Changes have occurred since it became an ASI member in 2024.</p> <p>However, environmental, social, cultural, and Human Rights Impact Assessments are implemented in each of the Entity's various departments. They include social, environmental, OH&amp;S, and governance risks and associated control measures have been established and implemented.</p>
2.7a-f Emergency Response Plan	Minor Non-Conformance	<p>The Entity has established an Emergency Response Planning Management process and Emergency Response Plans in collaboration with potentially affected Stakeholder groups. It was verified that Entity provides Emergency Response Plans to Stakeholders upon request.</p> <p>However, emergency response plans for accidents or incidents during the external transport of liquid Aluminium have not been established by the Entity.</p>
2.8a-d Suspended Operations	Minor Non-Conformance	<p>The Entity has developed a Resilience Plan for potential operational suspension. The Plan aims to ensure the Entity's ability to respond to operational suspensions while minimising economic, social, and environmental impacts.</p> <p>However, the Entity does not undertake appropriate simulations to guarantee the effectiveness of the Resilience Plan that has been established.</p>

CRITERION	RATING	COMMENT
2.9a-b Mergers and Acquisitions	Conformance	The Entity has developed a process for assessing potential risks, including ESG risks for Mergers or Acquisitions. There have been no Mergers or Acquisitions that have occurred recently, nor are they currently planned.
2.10a-b Closure, Decommissioning and Divestment	Conformance	<p>Closure, decommissioning, and divestments are not managed at the local level. However, the Entity has a process and procedure in place to systematically review environmental, social, and governance issues in its planning and Due Diligence processes.</p> <p>There are presently no plans for closure, decommissioning, or divestment.</p>
<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 its Sustainability Report 2023: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf</a>
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity discloses information on Material fines, judgments, penalties, and non-monetary sanctions for non-Compliance with Applicable Law if they occur. As disclosed in its Sustainability Report 2023 (page 26), it has not received any fines or non-compliances.</p> <p>Sustainability Report 2023: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf</a></p>
3.3a-c Payments to Governments	Minor Non-Conformance	<p>The Entity pays taxes adequately, as evidenced by the debt clearance certificates issued to each unit's federal, state, and municipal Governments.</p> <p>However, there is no evidence that the Entity publicly discloses payments to governments based on existing auditing and assurance systems, which applies to the declaration of all amounts paid as taxes and mandatory fees as provided for by Brazilian law.</p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has established a Transparency Hotline which is accessible via 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.</p> <ul style="list-style-type: none"> <li>- Phone: 0800 042 4270</li> <li>- E-mail: <a href="mailto:contato@gruporeciclabr.com.br">contato@gruporeciclabr.com.br</a></li> <li>- Website: <a href="https://canal.ouvidordigital.com.br/reciclabr">https://canal.ouvidordigital.com.br/reciclabr</a></li> </ul>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Minor Non-Conformance	The Entity has evaluated the aspects and impacts of its manufacturing lines and Products for which Aluminium is considered or used. It maintains a certified Management System in accordance with ISO 14001. It has established controls, as appropriate, to ensure that environmental requirements are addressed in the design and development process of the Product or service, considering each stage of its Life Cycle.

CRITERION	RATING	COMMENT
		However, a Life Cycle Assessment (LCA) study has not been defined and developed using an appropriate and recognised methodology such as ISO 14040 and ISO 14044 Standards, to identify main Product lines for which Aluminium is considered or used.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity has demonstrated, upon customer request it can provide adequate 'cradle-to-gate' LCA information on its Aluminium-containing Products. The Entity has developed its LCA and is available to Stakeholders upon request. However, there have been no such requests to date.
4.2 Product Design	Not Applicable	This Criterion is not applicable to the Entity, as all Product Designs are implemented according to customer specifications.
4.3a-b Aluminium Process Scrap	Conformance	The Entity has established strategies to minimise Process Scrap, and associated targets to reduce waste and Scrap to support the concept of a Circular Economy. 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, predominantly in the casting process stages.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Minor Non-Conformance	<p>The Entity engages with regional (groups) collection and recycling systems to support accurate measurement and efforts to increase recycling rates in their respective markets for their Aluminium Products. It is committed to minimising the generation of Aluminium Process Scrap within its operations and where generated.</p> <p>However, the Entity has not publicly disclosed the latest version of its recycling strategy.</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>In partnership with its suppliers and business partners, the Entity engages with local, regional, or national collection and recycling systems to contribute to high recycling rates throughout the country.</p> <p>Further information on scrap classification is available on the Garimpeiro Urbano company website, which is part of the Recicla BR Group: <a href="https://gruporeciclabr.com.br/latasa-garimpeiro-urbano">https://gruporeciclabr.com.br/latasa-garimpeiro-urbano</a></p>
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	<p>The Entity accounts for and publicly discloses its energy use and Greenhouse Gases (GHG) Emissions by source annually. The data is available in the Sustainability Report 2023, pages 59 and 67-68: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf</a></p> <p>All publicly disclosed energy data and GHG Emissions are independently verified and validated before publication. The Entity also participates in the Brazilian GHG Protocol Program, and the reported emissions are Third Party verified.</p> <p>However, the Entity does not monitor and has not disclosed its Scope 3 GHG emissions.</p>
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.



CRITERION	RATING	COMMENT
5.2b Aluminium Smelter GHG Emissions Intensity – In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a-e GHG Emissions Reduction Plans	Major Non-Conformance	The Entity has not established a GHG Emissions Reduction Plan nor developed a GHG Emissions Reduction Pathway with Intermediate Targets consistent with a 1.5°C warming scenario using the ASI GHG Pathways Calculation Tool.
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Major Non-Conformance	The Entity has not established a baseline year has been for the purpose of tracking performance, and no intermediate reduction targets have been set. As no reduction plan has been developed, nor targets set, the Entity is currently unable to disclose its emissions reduction performance.
5.4 GHG Emissions Management	Minor Non-Conformance	<p>The Entity has established and implemented an ISO 14001:2015 certified Environmental Management System that addresses environmental aspects and impacts related to GHG Emissions and their controls. It has also implemented a Climate Change and Energy Policy and a climate strategy to manage GHG emissions and energy use.</p> <p>Climate Change and Energy Policy: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2025/04/POLITICA-MUDANCAS-CLIMATICAS-E-ENERGIA.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2025/04/POLITICA-MUDANCAS-CLIMATICAS-E-ENERGIA.pdf</a></p> <p>The Entity's climate strategy is included in the Sustainability Report 2023, page 67: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf</a></p> <p>However, the Entity has not established a baseline year for the purpose of tracking performance, and no intermediate reduction targets have been set. As no reduction plan has been developed, nor targets set, as such the Entity is presently unable to track and review its emissions reduction performance.</p>
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	<p>The Entity has identified, assessed, and quantified its Material Emissions to Air from its activities, implemented control plans to minimise exposure to, and impacts from Emissions to Air. The Entity monitors the effectiveness of the control plans periodically, reviews the control plans regularly and in the case of a Major Change or when a non-conformance is identified.</p> <p>Discharges to air and Air Emissions Control Plan are disclosed in the Sustainability Report 2023, page 69: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf</a></p>
6.2a-g Discharges to Waters	Minor Non-Conformance	<p>The Entity has identified, assessed, and quantified Material Discharges to Water from its activities, and has implemented control plans to minimise risks to, and impacts from Discharges to Water.</p> <p>However, the Entity does not publicly disclose the Material effluent discharges from its activities.</p>

CRITERION	RATING	COMMENT
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity has regularly assessed major risks related to environmental aspects, including potential Spills and Leakages 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 Leakages are disclosed in the Sustainability Report 2023, page 66: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf</a>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity discloses any Leakages and Spills in its annual Sustainability Report. In 2023 and 2024, there were no Spills or Leakages that impacted the Entity's operating areas or Area of Influence. Refer to the Entity's Sustainability Report 2023, page 66: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf</a>
6.5a-c Waste Management and Reporting	Conformance	The Entity mitigates the Material impacts through the recycling of waste according to its Solid Waste Management Plan. The disposal of Hazardous Waste complies with the applicable legal requirements.  The quantity of Hazardous and Non-Hazardous Waste generated from its activities is disclosed in the Sustainability Report 2023, pages 61-65: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf</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	Dross is stored on-site in accordance with legal and permitting requirements. The Entity maintains Scrap statistics regarding Dross, which are documented in the annual waste report. The Dross is sent to an external service provider for recycling.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	The Entity has mapped its water capture and use by source and type, and is presented in the Sustainability Report 2023, pages 60-61: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf</a>  Water use is managed systematically, with daily measurement and verification of the volumes collected and consumed. The sources used include public supply systems, artesian wells and water trucks. Water is mostly used for administrative activities and to cool the casting conveyors and to wash vehicles.  Effluent generated by production and administrative activities are mostly discharged into the public collection network. A rainwater collection system recirculates to cool the conveyors and help reduce water use from other sources.  The Entity has a diagnostic report based on a study regarding the pressures and impacts on Biodiversity and Ecosystem Services.

CRITERION	RATING	COMMENT
		<p>The site is located in the Upper Tiête River Basin, 70% of its region is within the metropolitan region of the city of São Paulo, and 50.5% is in a water source protection area. It was verified that the closest Protected Area is located three kilometres from the Entity.</p> <p>According to a study, the Area of Influence identified by the Entity is completely within an urbanised area and does not include any Biodiversity hotspots, thus significantly reducing the impact of the Entity's operations on local Biodiversity.</p>
7.2a-e Water Management	Not Applicable	The Criterion is not applicable to the Entity, as it does 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	<p>The Entity has undertaken a study on the overall impact operational activities could have on the environment, surroundings, Biodiversity, and ecosystems. The Entity has also established procedures for the protection of Biodiversity. The Entity has assessed the risk and potential impacts on Biodiversity and Ecosystem Services resulting from land use and activities in the Entity's Area of Influence.</p> <p>The Area of Influence identified by the Entity is located within an urban area and does not include any area of high Biodiversity value. It was identified that the risks to Biodiversity and Ecosystem Services are low.</p>
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 are classified the risk as low.
8.2a-g Biodiversity Management	Not Applicable	<p>This Criterion is not applicable to the Entity, the potential impacts on Biodiversity and Ecosystem Services from land use and activities within the Area of Influence are classified the risk as low.</p> <p>However, the Entity has implemented a Biodiversity Action Plan to address key aspects identified in its Biodiversity risk assessment/</p>
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 are 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	<p>The Entity is located within an industrial zone and is not near 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 the National Institute of Historical and Artistic Heritage (IPHAN) (<a href="http://portal.iphan.gov.br/pagina/detalhes/29">http://portal.iphan.gov.br/pagina/detalhes/29</a>).</p> <p>The Entity has committed to 'No Go' in World Heritage properties.</p>

CRITERION	RATING	COMMENT
8.6a-d Protected Areas	Conformance	<p>The Entity has conducted a study on the overall impact that development activity could have on the environment, surrounding areas and Biodiversity and Ecosystem Services. The study confirmed that there are no Protected Areas within the Entity's Area of Influence.</p> <p>The Entity has demonstrated that the previous changes on the current site do not exceed the boundary of the Entity's Facilities. The Entity has demonstrated that they do not undertake activities, nor occupy any spaces or areas considered as Protected Areas. The Diagnostic Report (pages 5-9) and Biodiversity and Ecosystem Services Management Plan (pages 30-47) are available in the Entity's Sustainability Policy 2023: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2025/03/POLITICA-SUSTENTABILIDADE.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2025/03/POLITICA-SUSTENTABILIDADE.pdf</a></p>
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Conformance	<p>The Entity respects and supports individual and collective Human Rights and is committed to assessing, preventing and remedying potential adverse impacts consistent with international instruments on Human Rights. It has implemented a Human Rights Due Diligence process, which includes a Risk Assessment and a relevance matrix to map the impact and importance of communities within the Area of Influence.</p> <p>The Human Rights Policy is available at: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2025/05/DIREITOS-HUMANOS_3.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2025/05/DIREITOS-HUMANOS_3.pdf</a></p>
9.2a-e Gender Equity and Women's Empowerment	Minor Non-Conformance	<p>The Entity has implemented a Human Rights Policy to assist in eliminating any potential barriers to professional development and to mitigate Discrimination, Violence and Harassment. It has also established a program that promotes Gender Equity and Women's Empowerment to increase the number of women in managerial roles.</p> <p>However, at the time of the Audit, the Entity was unable to demonstrate and disclose the effectiveness of measures taken to promote Gender Equity.</p>
9.3a-i Indigenous Peoples	Not Applicable	<p>This Criterion is not applicable to the Entity, as there are no Indigenous Peoples within the Entity's Area of Influence.</p> <p>The Entity has no impact on Indigenous Peoples through its operations, which has been confirmed through surveys that publicly disclose the location of Indigenous tribes. The Entity does not have any records of impact or manifestation of conflicts in Indigenous reserve areas.</p>
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not present or directly affected by the Entity's operations.

CRITERION	RATING	COMMENT
9.4b Free, Prior, and Informed Consent (FPIC) – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) – Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples within their Area of Influence.
9.5a Cultural and Sacred Heritage – Identification	Not Applicable	This Criterion is not applicable to the Entity, there are no Sacred sites, values, or Cultural Heritage within the Entity's Area of Influence according to the list of World Heritage Sites declared by UNESCO.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity, there are no Sacred sites, values, or Cultural Heritage within the Entity's Area of Influence according to the list of World Heritage Sites declared by UNESCO.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as it has not conducted or considered any resettlements/activities resulting in physical dislocations since joining ASI. The Entity's Policies relating to mergers, acquisitions, and divestment support are available, if required.
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity respects the legal and customary rights and interests of Local Communities in their lands and their means of subsistence and use of natural resources.</p> <p>The Entity's Human Rights Due Diligence identified that they do not cause or contribute to adverse impacts on Human Rights in their Area of Influence. However, the Entity has established a Materiality matrix regarding the level of importance to the communities within their Area of Influence through development actions.</p> <p>Details on the Human Rights Risk and Vulnerability Diagnosis are available in the Human Rights Policy, pages 7-23:  <a href="https://gruporeciclabr.com.br/wp-content/uploads/2025/05/DIREITOS-HUMANOS_3.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2025/05/DIREITOS-HUMANOS_3.pdf</a></p>
9.8a Conflict-Affected and High-Risk Areas – Strong Management Systems	Conformance	The Entity has implemented a Management System to avoid involvement in armed conflicts or violations of Human Rights through Policies, procedures and manuals aimed at the best integrity practices. The main documents facilitating this include the Entity Code of Conduct, Code of Conduct for Suppliers, Sustainable Supply Policy and Anti-Corruption Policy.
9.8b Conflict-Affected and High-Risk Areas – Identify and assess risks	Conformance	<p>Employees, counsellors, member committees and third parties receive training on supply chain assessment. Due Diligence is undertaken, which aims to mitigate reputational risks for all Stakeholders.</p> <p>It was also demonstrated that 100% of the supply of Primary Aluminium and Scrap comes from suppliers that are not located in Conflict-Affected and High-Risk Areas (CAHRAs).</p>
9.8c Conflict-Affected and High-Risk Areas – Strategy to respond to risks	Conformance	The Entity has a Management System in place to respond to the risks identified during Due Diligence, in accordance with the OECD Guidelines, through the Activities included in the Supplier Management System and the Compliance Management Operating Procedure for Integrity Due Diligence.

CRITERION	RATING	COMMENT
9.8d Conflict-Affected and High-Risk Areas – Audit of due diligence	Conformance	The Entity's Due Diligence processes were included in this ASI Performance Standard Certification Audit, which addresses this requirement.
9.8e Conflict-Affected and High-Risk Areas – Report annually	Minor Non-Conformance	<p>The Entity has identified supply chain risks as part of Due Diligence undertaken in accordance with the OECD Guidelines.</p> <p>However, the Entity does not publicly disclose information on its supply chain Due Diligence activities and risks.</p>
9.9 Security practice	Conformance	The Entity has engaged with private security providers who are not armed, and respects Human Rights in accordance with recognised standards and good practices. A Human Rights risk assessment confirmed there are no relevant risks related to security practices.
<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 Labour 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 in Brazil.
10.2a Child Labour	Conformance	The Entity does not tolerate the use of Child Labour either directly or indirectly at any stage of its production and administrative processes. It has been demonstrated that during the hiring process of Workers, their age is verified and confirmed through personal documents. In addition, visitors and/or service providers must present an original identification document with a photo to access the Entity's Facilities.
10.3a-c Forced Labour	Conformance	<p>The Entity has implemented a Human Rights Policy referring to the UN Guiding Principles with a commitment against Modern Slavery, not to use or support any form of Forced Labour, Human Trafficking, Recruitment Fees or for Migrant Workers to make security deposits for the use of accommodation.</p> <p>The Entity's Declaration Against Modern Slavery is available in the Human Rights Policy, page 24: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2025/05/DIREITOS-HUMANOS_3.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2025/05/DIREITOS-HUMANOS_3.pdf</a></p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity has implemented Policies committed to respecting Human Rights, Global Diversity and Inclusion, and not engaging in, nor supporting Discrimination.</p> <p>Non-Discrimination is referenced in the Entity's Human Rights Policy (<a href="https://gruporeciclabr.com.br/wp-content/uploads/2025/05/DIREITOS-HUMANOS_3.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2025/05/DIREITOS-HUMANOS_3.pdf</a>) and the Code of Conduct (<a href="https://gruporeciclabr.com.br/wp-content/uploads/2025/03/001-CODIGO-DE-CONDUTA-RECICLABR.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2025/03/001-CODIGO-DE-CONDUTA-RECICLABR.pdf</a>)</p>

CRITERION	RATING	COMMENT
10.5 Communication and engagement	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>Employees can use channels including the corporate intranet to submit comments and suggestions.</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>The Entity's Violence and Harassment policies are included in the Human Rights Policy (<a href="https://gruporeciclabr.com.br/wp-content/uploads/2025/05/DIREITOS-HUMANOS_3.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2025/05/DIREITOS-HUMANOS_3.pdf</a>) and the Code of Conduct (<a href="https://gruporeciclabr.com.br/wp-content/uploads/2025/03/001-CODIGO-DE-CONDUTA-RECICLABR.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2025/03/001-CODIGO-DE-CONDUTA-RECICLABR.pdf</a>).</p>
10.7a-c 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 on a monthly basis via 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 both 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>
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Minor Non-Conformance	<p>The Entity has implemented an Occupational Health and Safety (OH&amp;S) Management System that meets national and international standards and is certified against ISO 45001.</p>

CRITERION	RATING	COMMENT
		However, deficiencies in the OH&S Management System were highlighted regarding compliance monitoring and operational control requirements.
11.1b-e Occupational Health and Safety (OH&S) Management System – Reviews and disclosure	Minor Non-Conformance	<p>The Entity reviews its OH&amp;S Management System at least every five years or when any changes to activities on-site may affect OH&amp;S risks.</p> <p>However, there are no data on OH&amp;S leading indicators and no evidence that the Entity conducts comparative analyses of performance with peer companies and leadership practices regarding the effectiveness of the OH&amp;S Management System.</p> <p>Lagging indicators on OH&amp;S performance are disclosed in the Sustainability Report 2023, page 49: <a href="https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf">https://gruporeciclabr.com.br/wp-content/uploads/2024/10/Relatorio-de-Sustentabilidade-ReciclaBR-02Out-1.pdf</a></p>
11.2 Employee engagement on Health and Safety	Minor Non-Conformance	<p>The Entity has developed and implemented Policies such as the Human Rights Policy and Code of Conduct, as well as systems, procedures, and processes that promote employee engagement in OH&amp;S requirements.</p> <p>The Entity has implemented a Multidisciplinary Committee that integrates actions from the OH&amp;S, environmental, and occupational functions, both internally and externally. The Entity also maintains an official communications channel to receive reports of behaviour that violates the principles and guidelines of the Code of Conduct, as well as violations of laws, regulations, policies, and other internal rules. This channel is accessible by all the Entity's Stakeholders including employees, the community, suppliers, customers and business partners.</p> <p>It was noted however that some recommendations outlined in Health and Safety committee meetings that are not being addressed assertively.</p>

#### ASI LIMITATION OF LIABILITY DISCLAIMER

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	16 July 2025	Initial Certification Audit – Provisional Certification