

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Alcoa Poços de Caldas

CERTIFICATE NUMBER
215

ASI STANDARD
**PERFORMANCE
STANDARD
(V3.1 2023)**

CERTIFICATION
LEVEL
**FULL
CERTIFICATION**

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

DATE OF ISSUE
9 AUGUST 2025

DATE OF EXPIRY
8 AUGUST 2028

CERTIFIED SINCE
8 AUGUST 2022

AUTHORISED BY

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

CERTIFICATION SCOPE

Mining, Refinery, Casthouse and
Aluminum Powder facility in Brazil.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Alcoa Corporation
ENTITY NAME	Alcoa Poços de Caldas
CERTIFICATION SCOPE	Mining, Refinery, Casthouse and Aluminum Powder facility in Brazil.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Bauxite Mining• Alumina Refining• Aluminium Re-melting/Refining• Casthouses• Material Conversion
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none">• Initial Certification Audit (16 – 18 May 2022)• Surveillance Audit (9 – 11 October 2023)• Re-Certification Audit and Scope Change (2 – 4 June 2025)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">• 16 – 18 May 2022 (Initial Certification Audit)• 9 – 11 October 2023 (Surveillance Audit)• 2 – 4 June 2025 (Re-Certification Audit and Scope Change)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 23 June 2022 (Initial Certification Audit)• 12 December 2023 (Surveillance Audit)• 11 July 2025 (Re-Certification Audit and Scope Change)
AUDIT SCOPE	<p><u>Initial Certification Audit (16 – 18 May 2022)</u></p> <p>The Audit Scope included the mining, refinery, Casthouse and Aluminum powder facility of Alcoa Poços de Caldas (Brazil).</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">• Bauxite Mining• Alumina Refining• Aluminium Re-melting/Refining• Casthouses• Material Conversion (Production and Transformation) <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Surveillance Audit (9 – 11 October 2023)</u></p> <p>The Audit Scope included the mining, refinery, Casthouse and Aluminum powder facility of Alcoa Poços de Caldas (Brazil).</p> <p>Supply chain activities included in the Audit Scope:</p>

- Bauxite Mining
- Alumina Refining
- Aluminium Re-melting/Refining
- Casthouses
- Material Conversion (Production and Transformation)

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

Re-Certification Audit and Scope Change (2 – 4 June 2025)

The Audit Scope included the mining, refinery, Casthouse and Aluminum powder facility of Alcoa Poços de Caldas (Brazil).

Supply chain activities included in the Audit Scope:

- Bauxite Mining
- Alumina Refining
- Aluminium Re-melting/Refining
- Casthouses
- Material Conversion (Production and Transformation)

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

9 August 2025 – 8 August 2028

NEXT AUDIT TYPE

Re-Certification Audit

NEXT AUDIT DATE

8 August 2028

CERTIFICATE NUMBER

215



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

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

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

ENTITY OVERVIEW

Alcoa Poços de Caldas (the 'Entity') is located in the south of Minas Gerais, and is Alcoa's first operation in Brazil, which commenced production in 1965. The Entity has operational activities at various stages of the Aluminium production chain, including the extraction and processing of Bauxite, the production of Alumina and manufacture of Aluminium powder.

The Entity produces approximately 12,000 tonnes per annum of Aluminium powder, which is used in the chemical, automotive, paint and pyrotechnics industries, with exports predominantly to the United States and Japan.

The Entity extracts Bauxite from a nearby mining area and then refines this via the Bayer process into approximately 200,000 tonnes of Alumina per annum, of which a percentage of this output is used to produce metallic Aluminium, with a capacity of around 90,000 tonnes per annum.

The Entity manages long-term socio-environmental projects in education, health, environmental preservation and sustainable development, as well as maintaining an environmental park with a nursery for native seedlings, which are used both for ecological compensation and for donations to social projects in the region.

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	High	Medium	HIGH
RISKS	High	High	High	HIGH
PERFORMANCE	Medium	Medium	Medium	MEDIUM
OVERALL	HIGH			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has systems in place to maintain awareness of, and ensure Compliance with Applicable Law and seek to understand and comply with relevant aspects of Customary Law, through the Legal Requirements Management procedure, audit of legal requirements and the Legal Requirements Spreadsheet included on a platform contracted for surveys of legal requirements, in addition the Entity holds valid ISO 14001 and ISO 45001 certifications.
1.2 Anti-Corruption	Conformance	<p>The Entity has demonstrated that it works against Corruption in all its forms, including Extortion and Bribery, in accordance with Applicable Law and through its Code of Conduct and Anti-Corruption Policy. Refer to: https://www.alcoa.com/global/pt/quem-somos/ética-conformidade/pdf/code-conduct/Alcoa-Code-of-Conduct_BR.pdf and</p> <p>https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/anti-corruption/AntiCorruption_Policy_Portuguese.pdf</p> <p>Financial transactions are monitored by specialised teams and periodically evaluated by consultants hired to validate all the Entity's financial operations. The receipt of gifts is not permitted to any representative of the Entity without prior evaluation and authorisation from the compliance function.</p> <p>The Entity uses a computerised management system for the local monitoring of Compliance with legal requirements. Any allegations or incidents can be made via:</p> <p>https://secure.ethicspoint.com/domain/media/en/gui/29154/index.html (Global) EthicsandCompliance@alcoa.com Phone: 0800-891-2552 (Brazil only) https://www.alcoa.com/global/en/who-we-are/ethics-compliance/integrity-line</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has a documented Code of Conduct that is communicated to all Stakeholders. The Code of Conduct is available at: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/code-conduct/Alcoa-Code-of-Conduct_BR.pdf</p> <p>Also refer to: https://www.alcoa.com/brasil/pt/pdf/Declaracao-Responsabilidade-Fornecedor.pdf and https://www.alcoa.com/brasil/pt/pdf/Modelo-Minuta-Contratual-Servicos-Alcoa.pdf</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has implemented and maintained a series of Policies consistent with environmental, social, and governance practices. The Policies have been approved by the General Manager and are supported through the provision of appropriate resources. The Entity has also established both an Environmental, Health and Safety Management System and a Social Responsibility Management System.

CRITERION	RATING	COMMENT
		<p>The Management Systems are reviewed annually, or when any changes to the Business that alter Material environmental, social and governance risk(s) or on any indication of a control gap. The Policies are communicated internally at new employee orientation and via ongoing 'refresher' training.</p> <p>EHS Vision, Values, Mission, and Policy: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/ehs-policy/EHS-Vision-Values-Mission-and-Policy-EN.pdf</p> <p>Alcoa's Human Rights Policy: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/human-rights-policy/human-rights-policy-en.pdf</p> <p>Social Policy: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/social-policy/social-policy-en.pdf</p>
2.2a-c Leadership	Conformance	The Entity has both local and global managers to ensure that the ASI Performance Standard requirements are appropriately achieved.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has documented and locally implemented an integrated Environmental Management System which is independently certified to ISO 14001.
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has implemented a documented Environmental and Social Management Systems.
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has established and implemented an adequate Responsible Sourcing Policy (Alcoa's Supplier Standards) to evaluate suppliers and subcontractors. The Entity has a robust process for negotiating with landowners and defining easement agreements. The Policy is available at: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/supplier-standard</p> <p>Further information is available at: Responsible Sourcing Program: https://www.alcoa.com/global/en/contact/supplier/responsible-sourcing-program</p> <p>Supplier Sustainability Program: https://www.alcoa.com/global/en/contact/supplier/north-america/pdfs/alcoa-corporate-social-responsibility-program-en.pdf</p> <p>Supply Chain Inclusion and Diversity: https://www.alcoa.com/global/en/contact/supplier/supply-chain-inclusion-diversity</p> <p>2023 Sustainability Report (Pages 31 to 35): https://www.alcoa.com/sustainability/pdf/2023-Sustainability-Report.pdf</p>
2.5a-g Environmental and Social Impact Assessments	Conformance	The Entity has implemented an internal procedure for the undertaking of Environmental and Social Impact Assessments for New Projects or Major Changes to existing Facilities. Risk assessments and actions derived from the management plan are conducted annually.

CRITERION	RATING	COMMENT
2.6a-h Human Rights Impact Assessment	Conformance	The Entity has implemented an internal procedure for the undertaking of Environmental and Social Impact (including Human Rights) Assessments for New Projects or Major Changes to existing Facilities. Risk assessments and actions derived from the management plan are conducted annually.
2.7a-f Emergency Response Plan	Conformance	The Entity has demonstrated the implementation of Emergency Response Plans, including the participation of internal and external Stakeholders. Simulations and drills are conducted at periodic intervals to evaluate the effectiveness of the Plans. The Entity has publicly released the Emergency Action Plan at: https://app.box.com/s/9k0a9w3tr140jpsv557ylrnmkb7mckcz/folder/206663232989
2.8a-d Suspended Operations	Conformance	The Entity has developed a Crisis Management Plan to manage situations in which it may have to suspend or significantly alter operations due to factors beyond its control, and which considers relevant adverse environmental, social and governance impacts.
2.9a-b Mergers and Acquisitions	Conformance	The Entity will enact the Corporate processes and resources for any merger, acquisition and divestiture activities, should these occur in future.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has adequately defined a site closure plan which prescribes all phases and investments required to effectively close the operation.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity publicly discloses its governance approach and Material environmental, social and economic impacts in the Alcoa Sustainability Report 2023, available at: https://www.alcoa.com/sustainability/pdf/2023-Sustainability-Report.pdf Brazil-specific sustainability-related disclosures are available at: https://www.alcoa.com/brasil/pt/pdf/relatorios-sustentabilidade/Relatorio-Sustentabilidade-2023.pdf
3.2 Non-compliance and Liabilities	Conformance	The Entity discloses any significant fines, sentences, penalties, and non-monetary sanctions for non-compliance with Applicable Law, within the Alcoa Sustainability Report.
3.3a-c Payments to Governments	Conformance	The Entity's consolidated financial statements disclose the amounts paid from consolidated operations in Brazil and are presented in accordance with the materiality levels used for disclosure. Information on the Entity's compliance and performance on financial and compliance issues is available at: https://investors.alcoa.com/investor-overview/default.aspx Also refer to: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/code-conduct and https://www.alcoa.com/global/en/who-we-are/ethics-compliance/anti-corruption

CRITERION	RATING	COMMENT
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has established an Integrity Line or 'Transparency Hotline', with details communicated on the Entity's website, on-site 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. Information on the Alcoa Integrity Line is available at: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/integrity-line/Integrity_Line_Card_English.pdf and https://www.alcoa.com/global/en/who-we-are/ethics-compliance/integrity-line</p> <p>The Integrity Line is accessible globally to seek advice or raise concerns, and is available 24 hours a day, 7 days a week, in multiple languages, at a secure, independent website: https://secure.ethicspoint.com/domain/media/en/gui/29154/index.html</p>
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has evaluated the life cycle impacts of its major product lines for which Aluminium is considered or used, based on ISO 14040:2006 and ISO 14044:2006.
4.1b-c Environmental Life Cycle Assessment – Disclosure	Conformance	<p>The Entity has developed the Life Cycle Assessment (LCA) for Bauxite and Alumina with a 'cradle-to-gate' approach which is made available to customers upon request. Refer to the Alcoa Sustainability Report 2023, available at: https://www.alcoa.com/sustainability/pdf/2023-Sustainability-Report.pdf</p> <p>Information on LCAs for Bauxite and Alumina are available upon request. The publicly shared reports include underlying assumptions and system boundaries.</p>
4.2 Product Design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity monitors the generation of Scrap from the Aluminium process within its operations and, when generated, allocates the Scrap for collection, recycling and/or reuse.</p> <p>The Entity has implemented relevant procedures and has appropriate technical staff to ensure the proper classification and separation of Aluminium alloys for recycling.</p>
4.4a-c Collection and Recycling of Products at End of Life – Material Conversion and other Manufacturing	Conformance	<p>The Entity is a member of The Recycling Partnership, the biggest Aluminium recycling organisation in North America and contributes financially to their recycling programs, focused on post-consumer recycling. Refer to: https://recyclingpartnership.org/funding-partners/</p> <p>Locally, the Entity recycles products appropriately and has implemented specific waste reduction targets.</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The Entity engages with local, regional, or national collection and recycling systems to support accurate measurements and efforts to increase recycling rates of its Aluminium-containing products.</p> <p>The Alcoa Foundation promotes actions and supports programs that create sustainable value for the communities where Alcoa operates.</p>

CRITERION	RATING	COMMENT
		The Sustainability Report demonstrates the Entity's engagement with the recycling of products at End of Life.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>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 in the Public Emissions Register at: https://registropublicodeemissoes.fgv.br/estatistica/estatistica-participantes/1664</p> <p>Also refer to: Alcoa 2023 Sustainability Report on Page 69: https://www.alcoa.com/sustainability/pdf/2023-Sustainability-Report.pdf</p> <p>ESG Performance 2023 (Brazil) on Page 36: https://www.alcoa.com/brasil/pt/pdf/relatorios-sustentabilidade/Relatorio-Sustentabilidade-2023.pdf</p>
5.2a Aluminium Smelter GHG Emissions Intensity – Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity – In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a GHG Emissions Reduction Plans	Conformance	<p>The Entity operates under the Alcoa Corporate GHG Emissions Reduction Plan, which is consistent with a 1.5°C warming scenario. The Corporate Plan aims to reduce emissions by 30% by 2025, 50% by 2030 and aims for carbon neutrality by 2050. The GHG Emissions Reduction Plan is consistent with the ASI endorsed methodology.</p> <p>The Alcoa Climate Change Policy, inclusive of the GHG Emissions Reduction Plan is available at: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/climate-change-policy</p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	<p>The Entity operates under the Alcoa Corporate GHG Emissions Reduction Plan, which is consistent with a 1.5°C warming scenario. The Corporate Plan aims to reduce its emissions by 30% by 2025, 50% by 2030 and aims for carbon neutrality by 2050. The GHG Emissions Reduction Plan is consistent with the ASI endorsed methodology. The Alcoa Climate Change Policy, inclusive of the GHG Emissions Reduction Plan is available at: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/climate-change-policy</p> <p>Alcoa publicly discloses progress against the GHG Emissions Reduction Plan on an annual basis through its annual Sustainability Report at: https://www.alcoa.com/sustainability</p>

CRITERION	RATING	COMMENT
5.4 GHG Emissions Management	Conformance	The Entity has a comprehensive Management System to control and mitigate GHG Emissions, including via 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.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	<p>The Entity identifies, measures and analyses its Emissions to Air and processes in compliance with legal requirements and has procedures in place to ensure prior identification of changes and new sources of atmospheric emissions, as well as to ensure emissions are analysed in accordance with new or existing legal standards and promptly inventoried.</p> <p>The Entity's air quality monitoring plan is reviewed every three years, and this review considers values that exceed the limits established by law, as well as operational and business changes. The results of the plan are published annually by the environmental agency in compliance with the operating license conditions, available at: https://registropublicodeemissoes.fgv.br/estatistica/estatistica-participantes/990</p> <p>Also refer to the 2023 Sustainability Report (Page 102): https://www.alcoa.com/sustainability/pdf/2024-Sustainability-Report.pdf</p>
6.2a-g Discharges to Water	Conformance	<p>The Entity has quantified, monitored and reported Discharges into Water that may have adverse effects on humans or the environment to the environmental agency in compliance with the operating license conditions and in the Alcoa Sustainability Report 2023. Refer to: https://www.alcoa.com/sustainability/pdf/2023-Sustainability-Report.pdf</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has maintained an updated evaluation process of the main risk areas of its operations where Spills and Leakages can contaminate the air, water and/or soil. The Entity has developed an Emergency Response Plan with the use of risk analysis techniques through the coordination of the Environment and Labor Safety Department and in collaboration with technicians and operators from the industrial complex. Information on the Entity's environmental performance is included in the Sustainability Report: https://www.alcoa.com/sustainability/en/pdf/2023-Sustainability-Report.pdf</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity has developed and implemented procedures for the investigation of Spills and the internal and external communication related to environmental incidents. The Entity has not recorded any major Spill since the commencement of its operations however, the Entity has defined the Individual Emergency Plan and lists the official institutions that must be communicated immediately, regardless of the volume spilled.</p> <p>The Entity has appropriate systems in place to communicate to affected parties the volume, type, and potential impact of significant Spills immediately following an incident.</p>

CRITERION	RATING	COMMENT
		<p>The Entity has developed and implemented procedures for the investigation of Spills and the internal and external communication related to environmental incidents. Alcoa has included information on significant Spills across its global operations in the 2023 Sustainability Report: https://www.alcoa.com/sustainability/pdf/2023-Sustainability-Report.pdf</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has implemented a waste management strategy that is designed in accordance with the Waste Mitigation Hierarchy. The Solid Waste Management Program includes reduction targets for Waste to landfill. For more information, refer to: https://www.alcoa.com/sustainability/en/sustainability-at-alcoa/strategic-long-term-goals</p> <p>The Entity has also publicly disclosed the amount of Hazardous and Non-Hazardous Waste generated from its operations and the corporate goals to reduce and/or eliminate it. Environmental performance on waste generation and disposal is published in the Alcoa 2023 Sustainability Report: https://www.alcoa.com/sustainability/pdf/2023-Sustainability-Report.pdf#page=89</p>
6.6a-g Bauxite Residue	Conformance	<p>The Entity has demonstrated that it has adequate Bauxite Residue storage facilities and appropriate controls in place to effectively prevent the release of Bauxite Residue and leachates into the environment. The storage areas are constructed with compacted soil embankments, internal waterproofing and a drainage system. The areas are designed, built and maintained to guarantee the protection of the environment in an effective way, following the best engineering practices and applicable National and International Standards.</p> <p>The Entity does not discharge water from the Bauxite Residue dam areas into the environment, including marine and/or aquatic environments. All available water in waste areas (surface supernatant and bottom drain) is pumped back to the Refinery in a closed circuit.</p> <p>The Entity has appropriate operational procedures and monitoring to control and neutralise the discharge of Bauxite Residue and water waste into the environment. The Entity has developed a Bauxite Residue Master Plan for the next 25 years, guaranteeing the updating of new construction works according to any new technologies identified.</p> <p>During the environmental studies phase, undertaken to obtain mandatory licences, all environmental aspects including the dam rehabilitation projects and methodologies were approved by the Environmental Agency.</p> <p>The Entity has defined an appropriate schedule that includes start time, closing time, and closing rehabilitation concepts to be applied.</p>
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	<p>Dross is generated in the remelting process by skimming furnaces, scraping furnaces and scraping crucibles. The Entity has implemented operating procedures to ensure all material originating from skimming or scraping is placed in basins and undergoes a pressing process, where the maximum amount of Aluminium is recovered from</p>

CRITERION	RATING	COMMENT
		<p>the residue, returning to the remelting process. Following pressing, the sludge is sent to an external company for the recovery and treatment of the residue.</p> <p>The efficiency of this sludge recovery is monitored internally to ensure maximum efficiency and action plans are implemented as necessary. Periodically, the Entity undertakes studies into potential alternatives for the treatment of Dross waste.</p>
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has prepared the Water Balance of the plant with inflows and outflows of water, maps indicating all points of abstraction, procedures for monitoring treated water and a procedure for monitoring groundwater abstraction.</p> <p>The Entity evaluates and monitors the risks related to the abstraction, consumption, and destination of water and periodically reports its performance to the environmental agency. The Entity communicates to the various Stakeholders its performance and strategic actions for improvement regarding the management of water resources. https://www.alcoa.com/sustainability/pdf/2024-Sustainability-Report.pdf (pages 107-111).</p>
7.2a-e Water Management	Not Applicable	<p>The Entity has assessed the risks related to water in the Watersheds in its Area of Influence in the Water Management Plan Report. Material water-related risks were not identified at the Entity, according to the 2024 Sustainability Report (page 111): https://www.alcoa.com/sustainability/pdf/2024-Sustainability-Report.pdf</p>
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has developed a Biodiversity Management Plan that includes the evaluation of risks and the Materiality of the impacts on Biodiversity related to the activities and land use in its Area of Influence. The Entity has implemented a Biodiversity Policy: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/biodiversity-policy</p> <p>The Entity has disclosed its performance and actions on Biodiversity in the 2024 Sustainability Report (Page 93): https://www.alcoa.com/sustainability/pdf/2024-Sustainability-Report.pdf</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Conformance	<p>The Entity has demonstrated that in situations where it contributes to or is likely to have an impact on Ecosystem Services, it undertakes a systematic assessment, in consultation with and, where possible, with the participation of Affected Populations and Organisations, to identify Priority Ecosystem Services that are relevant to Affected Populations and Organisations.</p>
8.2a-g Biodiversity Management	Conformance	<p>The Entity has developed a Biodiversity Action Plan that includes targets and timelines to address the Material impacts identified in the Biodiversity assessment and monitor its effectiveness. This Plan is consultative and prepared in accordance with the Biodiversity Mitigation Hierarchy.</p>

CRITERION	RATING	COMMENT
		<p>The Entity discloses its performance and actions on Biodiversity in the Sustainability Report 2024 (Global) Page 93 https://www.alcoa.com/sustainability/pdf/2024-Sustainability-Report.pdf and</p> <p>ESG Performance 2023 (Brazil) Page 37 https://www.alcoa.com/brasil/pt/pdf/relatorios-sustentabilidade/Relatorio-Sustentabilidade-2023.pdf</p>
8.3a-c Management of Priority Ecosystem Services	Conformance	<p>The Entity has established procedures for the protection of Biodiversity and Ecosystem Services. A Biodiversity risk assessment report has been prepared, which includes an assessment of Ecosystem Services. The Entity has developed a Biodiversity Management Plan that includes the evaluation of risks and the Materiality of the impacts on Biodiversity related to the activities and land use in its Area of Influence.</p>
8.4 Alien Species	Conformance	<p>The Entity proactively prevents the accidental or deliberate introduction of Alien Species that may have significant adverse impacts on Biodiversity. The Entity has implemented a program to control exotic and invasive species and flora and fauna monitoring programs report the presence/absence of exotic species in its Area of Influence every six months.</p>
8.5a-b Commitment to “No Go” in World Heritage Properties	Conformance	<p>The Entity does not undertake activities, nor occupies spaces or areas considered as within World Heritage Properties. The Entity has demonstrated that the changes to Facilities derived from investments have been developed within the current site and do not exceed the limits of the Entity’s Facilities. The Entity regularly evaluates areas according to their protected classification as part of the licensing process. The Entity has conducted its mining activities in accordance with Applicable Law and has no current or planned operations in World Heritage Properties.</p>
8.6a-d Protected Areas	Conformance	<p>The Entity has conducted a study on the overall impact that development activities 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. The Entity demonstrates that they do not undertake activities nor occupy spaces or areas considered as Protected Areas.</p>
8.6e Protected Areas - Bauxite Mining	Conformance	<p>The Entity’s actions to protect environmental areas during the mining process involve a combination of preventive planning, integrated risk management, environmental monitoring, recovery of degraded areas and strict compliance with legislation and international certifications. This set of measures seeks to ensure that mining activities take place responsibly, avoiding negative impacts on Protected Areas and promoting the conservation of local biodiversity.</p>
8.7a-i Mine Rehabilitation	Conformance	<p>The Entity has prepared a Degraded Areas Recovery Plan and Mine Closure Plan that describes the procedures for mine closure, rehabilitation, monitoring and associated processes, using best available technologies.</p> <p>The Entity has appropriate documentation developed to forecast costs and financial provisions relating to the closure and rehabilitation of mining areas. Actions on the closure and rehabilitation of areas are outlined in the following:</p>

CRITERION	RATING	COMMENT
		<p>Sustainability Report, on Page 84: https://www.alcoa.com/sustainability/pdf/2023-Sustainability-Report.pdf</p> <p>ESG Performance 2023 (Brazil) on Page 40: https://www.alcoa.com/brasil/pt/pdf/relatorios-sustentabilidade/Relatorio-Sustentabilidade-2023.pdf</p> <p>Development of the mine rehabilitation plans involved the Local Community, and the rehabilitation plan is registered and approved by the local environmental authority and is available via the National Mining Agency website at: https://www.gov.br/anm/pt-br</p> <p>More information is available in the Alcoa Poços de Caldas Fact Sheet, available at: https://www.alcoa.com/brasil/pt/pdf/brasil-pocos-de-caldas-fact-sheet.pdf</p>
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Conformance	<p>The Entity has assessed 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 that are implemented at all relevant levels. A summary of this assessment is available at: https://www.alcoa.com/brasil/pt/sustainability/pdf/due-diligence-de-direitos-humanos.pdf</p> <p>Other relevant information includes: Alcoa's Human Rights Policy: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/human-rights-policy/human-rights-policy-en.pdf</p> <p>Social Policy: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/social-policy/social-policy-en.pdf</p> <p>Code of Conduct and Ethics: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/code-conduct/Code_Conduct_English.pdf</p> <p>Indigenous Peoples Policy: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/indigenous-peoples-policy/Indigenous-Peoples-Policy-English.pdf</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, include those specific to women. The Entity has established a program that promotes gender equity and women's empowerment which is reviewed periodically and the effectiveness of the measures taken to promote gender equality are publicly disclosed annually and in the Alcoa Sustainability Report 2024 on Page 75: https://www.alcoa.com/sustainability/pdf/2024-Sustainability-Report.pdf and</p> <p>ESG Performance 2023 (Brazil) Pages 30 to 32: https://www.alcoa.com/brasil/pt/pdf/relatorios-sustentabilidade/Relatorio-Sustentabilidade-2023.pdf</p> <p>Corporate Equality Index 2025: https://www.hrc.org/resources/corporate-equality-index</p>

CRITERION	RATING	COMMENT
9.3a-i Indigenous Peoples	Conformance	<p>The Entity has implemented Policies and processes to ensure respect for the rights and interests of Indigenous Peoples in accordance with international standards, including the International Labour Organisation (ILO) Convention C169 and the United Nations (UN) Declaration on the Rights of Indigenous Peoples. The Entity's Human Rights Policy is available to Stakeholders: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/human-rights-policy/human-rights-policy-en.pdf</p> <p>The Entity's Indigenous Peoples Policy dedicated to Indigenous Peoples is available to Stakeholders: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/indigenous-peoples-policy/indigenous-peoples-policy-English.pdf</p> <p>With regard to projects that support livelihoods, the initiatives that the Alcoa Foundation promotes through its Local Project Support Program, whose central strategy is to provide financial support for local projects developed by civil society organisations and/or the public sector in the priority areas of education, with a focus on primary education and the generation of work and income.</p>
9.4a Free, Prior, and Informed Consent (FPIC) – New Projects or Major Changes	Conformance	<p>The Entity has implemented Policies and processes to ensure respect for the rights and interests of Indigenous Peoples in accordance with international standards, including ILO Convention C169 and the UN Declaration on the Rights of Indigenous Peoples.</p> <p>Even though the Entity does not have Indigenous communities directly affected by its operations, it maintains consistent operational and risk management procedures, policies and processes with the aim of ensuring respect for the rights and interests of Indigenous Peoples.</p>
9.4b Free, Prior, and Informed Consent (FPIC) – Bauxite Mining	Conformance	<p>The Entity has implemented Policies and processes to ensure respect for the rights and interests of Indigenous Peoples in accordance with international standards, including ILO Convention C169 and the UN Declaration on the Rights of Indigenous Peoples.</p> <p>Even though the Entity does not have Indigenous communities directly affected by its operations, it maintains consistent operational and risk management procedures, policies and processes with the aim of ensuring respect for the rights and interests of Indigenous Peoples.</p>
9.4c Free, Prior, and Informed Consent (FPIC) – Demonstrate support	Conformance	<p>The Entity has implemented Policies and processes to ensure respect for the rights and interests of Indigenous Peoples in accordance with international standards, including ILO Convention C169 and the UN Declaration on the Rights of Indigenous Peoples.</p> <p>Even though the Entity does not have Indigenous communities directly affected by its operations, it maintains consistent operational and risk management procedures, policies and processes with the aim of ensuring respect for the rights and interests of Indigenous Peoples.</p>
9.5a Cultural and Sacred Heritage – Identification	Conformance	<p>The Entity has implemented procedures for the identification of sacred and/or cultural heritage sites and values within its Area of Influence. According to its operating licence, the Entity implements the technical requirement for the communication and mandatory preservation of identified archaeological sites in its Area of Influence.</p>

CRITERION	RATING	COMMENT
9.5b Cultural and Sacred Heritage - Impacts	Conformance	No cultural or sacred heritage sites have been identified in locations where the Entity operates. However, as part of the Entity's capital expenditure due diligence process, prior to any new mining activities and the licensing process, archaeological, cultural and/or sacred heritage sites require evaluation as required by the National Historic and Artistic Heritage Institute (IPHAN).
9.6a-i Displacement	Conformance	<p>The Entity maintains consistent operational and risk management procedures, policies and processes with the aim of ensuring respect for the rights and interests of Local Communities by taking into account viable alternatives to avoid or minimise physical and/or economic displacement, balancing environmental, social and financial costs and benefits, paying special attention to the impacts on the poor and vulnerable, including women.</p> <p>The Entity has not relocated Communities in the over fifty years of operations and does not plan any relocation in the future. If relocation is necessary, the appropriate measures will be defined and communicated to the local authorities. Mining activities are undertaken on private property and is permitted in advance by relevant authorities.</p>
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity respects the legal and customary rights and interests of local communities in their land and livelihoods and in their use of natural resources. The Entity has defined documented policies and procedures to identify and assess the legal and customary rights of Local Communities. The Human Rights Due Diligence process identified impacts to the lands and livelihoods of Stakeholders.</p> <p>The Entity maintains consistent operational and risk management procedures, policies and processes with the aim of ensuring respect for the rights and interests of Local Communities, taking into account viable alternatives to avoid or minimise physical and/or economic displacement, balancing environmental, social and financial costs and benefits.</p> <p>The Entity has engaged with Local Communities regarding the development of actions and plans to prevent and/or mitigate adverse impacts on their livelihoods.</p> <p>The Entity utilises Alcoa's Group-wide Stakeholder Engagement Process to ensure positive Stakeholder relationships and effective means for resolving Community concerns. This process includes guidelines for engagement with Local Communities via employee volunteer activities as well as working with local Non-Government Organisations (NGOs) to support community initiatives via Alcoa Foundation funding.</p>
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	<p>The Entity has established a Policy on Responsible Procurement to avoid involvement in armed conflict or Human Rights abuses and a Due Diligence procedure over its Aluminium supply chain in accordance with the OECD Due Diligence Guidance on Minerals from Conflict-Affected and High-Risk Areas.</p> <p>The Entity has implemented a Responsible Purchasing Policy and a Code of Conduct for Suppliers that covers ESG issues. Refer to: Alcoa's Supplier Standards: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/supplier-standards/Supplier_Standards.pdf</p>

CRITERION	RATING	COMMENT
		<p>Responsible Sourcing Program: https://www.alcoa.com/global/en/contact/supplier/responsible-sourcing-program</p> <p>Supplier Sustainability Program: https://www.alcoa.com/global/en/contact/supplier/north-america/pdfs/alcoa-corporate-social-responsibility-program-en.pdf</p> <p>Supply Chain Inclusion and Diversity: https://www.alcoa.com/global/en/contact/supplier/supply-chain-inclusion-diversity</p> <p>2023 Sustainability Report (Pages 31 to 35): https://www.alcoa.com/sustainability/pdf/2023-Sustainability-Report.pdf</p>
9.8b Conflict-Affected and High-Risk Areas – Identify and assess risks	Conformance	The Entity conducts regular risk assessments to identify and evaluate potential risks (i.e. ‘red flags’) within its supply chain. It does not use conflict minerals and ensures no materials are sourced from Conflict-Affected and High-Risk Areas (CAHRAs). Furthermore, the Entity is committed to addressing critical Human Rights issues, such as Child Labour and Forced Labour, and ensures that these issues and risks are not present within its supply chain.
9.8c Conflict-Affected and High-Risk Areas – Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity, as it does not source from CAHRAs and no Material risks (‘red flags’) were identified in its supply chain risk assessment.
9.8d Conflict-Affected and High-Risk Areas – Audit of due diligence	Conformance	The Entity’s Due Diligence processes were included in the scope of this ASI Performance Standard Certification Audit and addresses this requirement.
9.8e Conflict-Affected and High-Risk Areas – Report annually	Conformance	<p>The Entity has established a sourcing management procedure, which includes managing CAHRAs. It conducts Due Diligence on its Suppliers and reports on Supply Chain Due Diligence annually. The Entity sources all materials domestically and is not affected by CAHRAs.</p> <p>Refer to 2023 Sustainability Report (Pages 31 to 35): https://www.alcoa.com/sustainability/pdf/2023-Sustainability-Report.pdf</p>
9.9 Security practice	Conformance	The Entity has a private security process that respects the national laws and Human Rights in line with recognised Standards on Security and Human Rights. The security guard team has been trained in the Voluntary Principles. There is no use of weapons by the local security force. Agents receive training addressing this issue very clearly, which is included in the Work Instruction at each surveillance post.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity supports the Freedom of Association and Collective Bargaining and respects the right of its Workers to form, join or not join a Union without fear of reprisal, intimidation or Harassment. Where employees are represented by a legally recognised Union, the Entity is committed to establishing a constructive dialogue with the Workers’ freely elected representatives. The Entity negotiates in good faith with such representatives.

CRITERION	RATING	COMMENT
		https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/human-rights-policy/human-rights-policy-pt-b.pdf
10.1d Freedom of Association and Right to Collective Bargaining – Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity, as there is no legal restriction to the right of Freedom of Association and Collective Bargaining in Brazil.
10.2a Child Labour	Conformance	<p>The Entity does not use nor support the use of Child Labour and only employs Workers over the legal minimum age and in accordance with its Code of Conduct. For further information, refer to: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/code-conduct</p> <p>The Entity only employs Workers over 18 years, as described in the Human Rights Policy: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/human-rights-policy</p>
10.3a-c Forced Labour	Conformance	<p>The Entity does not use nor support the use of Forced Labour, slave labour or Human Trafficking and complies with the Alcoa Human Rights Policy and Code of Conduct: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/human-rights-policy</p> <p>https://www.alcoa.com/global/en/who-we-are/ethics-compliance/code-conduct</p> <p>The Entity does not require any form of deposit, Recruitment Fee or equipment advance from Workers either directly or through employment or recruitment agencies. The Entity does not require Migrant Workers to lodge deposits or security payments at any time. Interviews and verification records of Workers confirmed that the Entity does not keep original copies of Workers' documents. The Entity does not use agencies to hire employees.</p> <p>The Entity does not engage in, nor supports the use of Forced Labour, including denying Workers the freedom to terminate their employment.</p> <p>The Entity has released an annual Modern Slavery Statement detailing their actions to address Modern Slavery. Refer to: https://www.alcoa.com/sustainability/pdf/2024-Modern-Slavery-Statement.pdf</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity has practices of engaging and supporting diversity groups including the Alcoa Women's Network (AWN), AWARE, ABLE and EAGLE, and the Code of Conduct supports this practice. The Human Rights Policy also refers to non-Discriminatory acts and does not tolerate any kind of discriminatory Harassment. Training with employees and managers is held frequently to disseminate this important value of the Entity.</p> <p>The Entity has implemented a Compensation Policy, with the objective of attracting, rewarding and retaining professionals through the adoption of a compensation program that is consistent with the position held by the employee and competitive with the market.</p> <p>The Entity also has implemented an Equal Employment Opportunity Policy, which ensures that opportunities must be equal and based on</p>

CRITERION	RATING	COMMENT
		<p>qualifications and experience. Employees, contractors and candidates must not be discriminated against or treated unfairly based on characteristics unrelated to work.</p> <p>The Entity has previously been recognised for its actions on behalf of gender and racial equality, people with disabilities and the promotion of LGBTI+ rights. Furthermore, the Entity is Certified by GPTW (Great Place To Work), refer to: https://certificadas.gptw.com.br/06167730000591</p>
10.5 Communication and engagement	Conformance	<p>The Entity ensures open communication and direct engagement with Workers and their representatives regarding working conditions and resolution of workplace and compensation issues, without the threat of reprisal, intimidation, or Harassment.</p> <p>Reports can be made through the following channels: https://secure.ethicspoint.com/domain/media/en/gui/29154/index.html (Global) E-mail: EthicsandCompliance@alcoa.com (Global) Phone: 0800-891-2552 (Brazil only)</p>
10.6a-g Violence and Harassment	Conformance	<p>The Entity does not engage in nor tolerates the use of corporal punishment, mental or physical coercion, Harassment and gender-based Violence, including sexual harassment, or verbal abuse of Workers.</p> <p>The Entity ensures open communication with Workers on the working conditions and there is no threat of retaliation, intimidation or Harassment, and deduction of wages is not used as a disciplinary practice. For more information, refer to: https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/harassment-bullying-free-workplace/Harassment-and-Bullying-Free-Workplace-Policy-PTB.pdf</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 provided by the Entity exceeds the legal minimum wage for a standard working month and includes additional benefits including shift allowances, travel allowances and bonuses.</p> <p>The Entity also guarantees that Workers are paid 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 local legislation regarding Working Time, including Overtime, holidays and paid annual leave, as per local legislation and the Collective Bargaining agreement signed with the Union.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>The Entity ensures open communication and direct engagement with Workers and their representatives. Workers are informed of their rights, benefits, and working conditions without threat of reprisal, intimidation or Violence and Harassment, as defined in the Entity's Code of Conduct and Human Rights Policy.</p>

CRITERION	RATING	COMMENT
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity has appropriate procedures to manage and maintain its Occupational Health and Safety (OH&S) Management System. The Entity has defined and communicated its OH&S Policy and has appropriate procedures to sustain its OH&S Management System. The Entity's OH&S Management System is certified to ISO 45001:2018.</p> <p>For more details refer to: https://www.alcoa.com/brasil/pt/pdf/relatorios-sustentabilidade/Relatorio-Sustentabilidade-2023.pdf and https://www.alcoa.com/global/en/who-we-are/ethics-compliance/pdf/ehs-policy/EHS-Vision-Values-Mission-and-Policy-EN.pdf</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity has implemented operational programs that support the requirements of the Management System, including for example, risk analysis, PCMSO (Programa de Controle Médico de Saúde Ocupacional), ergonomic assessments, hearing conservation and work programs for remote areas. Additionally, the Entity has incorporated routine OH&S audits into its Integrated Management System.</p> <p>The Entity publicly discloses the main OH&S indicators and comparative analysis in the following:</p> <p>ESG Performance 2023 (Brazil), pages 33-34: https://www.alcoa.com/brasil/pt/pdf/relatorios-sustentabilidade/Relatorio-Sustentabilidade-2023.pdf and Alcoa Sustainability Report, pages 33-34: https://www.alcoa.com/brasil/pt/pdf/relatorios-sistemia/Relatorio-Sustentabilidade-2023.pdf</p>
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity has implemented a joint Health and Safety Committee, through which Workers can raise, discuss and participate in the resolution of OH&S issues with management.</p> <p>The Entity has several engagement initiatives for safety programs, such as GTs (Working Groups), CIPAMIN (Comitê Interno de Prevenção de Acidentes na Mineração), PARE (Pare de Fumar Conosco) Program, Suggestion Plan (tool used for suggestions and financial recognition), recognition of the EHS tool matrix, 'Town Hall' meetings, Health and Safety campaigns and ESG and EHS forums.</p>

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	8 August 2022	Initial Certification Audit - Full Certification

1	10 January 2024	Surveillance Audit
2	15 September 2025	Re-Certification Audit and Scope Change – Full Certification Scope Change to apply Performance Standard V3.1.
