

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# Alle Alumínio Ltda

CERTIFICATE NUMBER

401

ASI STANDARD

PERFORMANCE  
STANDARD  
(V3.1 2023)

CERTIFICATION LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITING FIRM

DNV BUSINESS  
ASSURANCE  
SERVICES UK LTD.

DATE OF ISSUE

11 NOVEMBER 2024

DATE OF EXPIRY

10 NOVEMBER 2027

CERTIFIED SINCE

11 NOVEMBER 2024

AUTHORISED BY

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

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

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

CERTIFICATION SCOPE

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

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	Alle Alumínio Ltda
ENTITY NAME	Alle Alumínio Ltda
CERTIFICATION SCOPE	Production of Recycled Aluminium at Alle Alumínio Ltda unit located in Betim, Minas Gerais, Brazil.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Material Conversion</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>Performance Standard V3.1</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit (26 – 30 August 2024)</li><li>Surveillance Audit (26 – 28 January 2026)</li></ul>
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>26 – 30 August 2024 (Initial Certification Audit)</li><li>26 – 28 January 2026 (Surveillance Audit)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>25 September 2024 (Initial Certification Audit)</li><li>21 February 2026 (Surveillance Audit)</li></ul>
AUDIT SCOPE	<p><u>Initial Certification Audit (26 – 30 August 2024)</u></p> <p>The Audit Scope covers the production activities for the recycling of Aluminium at Alle Alumínio Ltda unit located in Betim, Minas Gerais, Brazil.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Material Conversion</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Surveillance Audit (26 – 28 January 2026)</u></p> <p>The Audit Scope covers the production activities for the recycling of Aluminium at Alle Alumínio Ltda unit located in Betim, Minas Gerais, Brazil.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Material Conversion</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope including Criteria that were identified as non-conformities from the previous Audit.</p>

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AUDIT OUTCOME

- Certification

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AUDIT METHODOLOGY  
DECLARATION

The Auditors confirm that:

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

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CERTIFICATION PERIOD

11 November 2024 – 10 November 2027

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NEXT AUDIT TYPE

Re-Certification Audit

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NEXT AUDIT DATE

10 November 2027

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CERTIFICATE NUMBER

401



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

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

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

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## ENTITY OVERVIEW

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

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

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

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

## MATURITY RATINGS

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

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

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

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Conformance	The Entity has implemented Policies, systems, procedures, and processes. It has a Compliance Programme that is reviewed by an independent third party. It has also implemented a governance framework for business ethics and compliance, and training is regularly delivered to relevant personnel.
1.2 Anti-Corruption	Conformance	The Entity has implemented an Anti-Corruption Policy through its governance and compliance program, according to Applicable Law and current international standards: <a href="https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Anticorrupcao-e-outras-Infracoes.pdf">https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Anticorrupcao-e-outras-Infracoes.pdf</a>  Evidenced Tax Compliance Policy: <a href="https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Conformidade-tributaria.pdf">https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Conformidade-tributaria.pdf</a>
1.3a-e Code of Conduct	Conformance	The Entity has implemented a Code of Conduct, including relevant principles for environmental, social and governance (ESG) performance. The Code of Ethics and Conduct is available at: <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduta.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduta.pdf</a>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has formally established and implemented a set of corporate Policies aligned with Environmental, Social and Governance (ESG) principles, duly reviewed and approved by Senior Operations Management.  These Policies define commitments, responsibilities and operational guidelines applicable across the organisation and are integrated into the Entity's governance framework.  Communication and dissemination of these Policies is undertaken via internal channels, including the corporate intranet, notice boards and employee identification materials, and through external channels, primarily via the Entity's official website, ensuring accessibility and transparency to relevant Stakeholders.  Integrated Management Policy: <a href="https://allealuminio.com.br/storage/2024/07/POLITICA-INTEGRADA-SGI-Rev-02.pdf">https://allealuminio.com.br/storage/2024/07/POLITICA-INTEGRADA-SGI-Rev-02.pdf</a>  Sustainability, Human Rights and Innovation Policy: <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf</a>  Code of Ethics and Conduct: <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduta.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduta.pdf</a>  Policy against Modern Slavery: <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-contra-esclavidao-moderna.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-contra-esclavidao-moderna.pdf</a>

CRITERION	RATING	COMMENT
		<p>Anti-Corruption Policy and Other Infractions:  <a href="https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Anticorruptao-e-outras-Infracoes.pdf">https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Anticorruptao-e-outras-Infracoes.pdf</a></p> <p>Labor Compliance and Workplace Accident Prevention Policy:  <a href="https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Conformidade-trabalhista-e-prevencao-a-acidentes-no-ambiente-de-trabalho.pdf">https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Conformidade-trabalhista-e-prevencao-a-acidentes-no-ambiente-de-trabalho.pdf</a></p> <p>Policy Against Conflict of Interest and Relations with Third Parties:  <a href="https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Contr-Conflito-de-interesse-e-relacao-com-terceiros.pdf">https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Contr-Conflito-de-interesse-e-relacao-com-terceiros.pdf</a></p> <p>Tax Compliance Policy:  <a href="https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Conformidade-tributaria.pdf">https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Conformidade-tributaria.pdf</a></p>
2.2a-c Leadership	Conformance	<p>The Entity has formally assigned defined roles and responsibilities to the General Manager and the respective direct management team for the effective implementation and communication of corporate Policies, as well as for ensuring the provision of adequate resources necessary to establish, implement, maintain and continuously improve the Management System.</p> <p>These responsibilities are embedded within the Entity's governance and management structure, supporting accountability, operational control and alignment with applicable standards and organisational objectives.</p>
2.3a Environmental and Social Management Systems - Environmental	Conformance	<p>The Entity has documented and locally implemented an integrated Environmental Management System and holds a valid ISO 14001 Certificate.</p>
2.3b Environmental and Social Management Systems - Social	Conformance	<p>The Entity has established and implemented a Social Management System. Social risks related to Human Rights, OH&amp;S and business ethics. The relevant impacts are identified and assessed, and the associated management provisions to prevent and/or mitigate these impacts are established and implemented.</p>
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has implemented a Responsible Purchasing Policy and a Code of Conduct for Suppliers that covers ESG issues.</p> <p>Sustainable Purchasing Policy:  <a href="https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Compras-Sustentaveis.pdf">https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Compras-Sustentaveis.pdf</a></p> <p>Code of Ethics and Conduct:  <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduto.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduto.pdf</a></p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	<p>This Criterion is not applicable, as the Entity has not undertaken any new construction projects or made significant changes to existing Facilities since 2020, and no changes are planned for the coming years.</p>
2.6a-h Human Rights Impact Assessment	Not Applicable	<p>This Criterion is not applicable, as there are no New Projects or Major Changes since the Entity became an ASI Member in 2024. However, the Entity has assessed and identified social, environmental,</p>

CRITERION	RATING	COMMENT
		OH&S, and governance risks, and the associated control measures were established and implemented.
2.7a-f Emergency Response Plan	Conformance	<p>The Entity has established and implemented Emergency Response Plans that address potential emergency scenarios and crisis situations, supported by defined organisational guidelines, communication protocols, and business continuity arrangements.</p> <p>An Emergency Response Team has been formally designated and is subject to periodic training in accordance with an established annual training program, ensuring preparedness, operational readiness, and effective response to emergency events.</p> <p>The latest versions of the Emergency Response Plans are available at: <a href="https://allealuminio.com.br/storage/2024/07/Plano-de-atendimento-emergencial-SITE.pdf">https://allealuminio.com.br/storage/2024/07/Plano-de-atendimento-emergencial-SITE.pdf</a></p>
2.8a-d Suspended Operations	Conformance	The Entity has established a procedure for suspending operations. It includes a Business Resilience Plan to address situations where it may have to suspend or significantly alter operations due to factors outside its control. This procedure considers Material adverse environmental, social, and governance impacts.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has developed a process for assessing potential risks, including ESG risks, in mergers or acquisitions. However, no mergers or acquisitions are planned.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has implemented a Decommissioning Procedure to review environmental, social, and governance issues related to the closure, decommissioning, and divestment planning process through corporate Procedures, principles, and guidelines. The Entity has no plans for the unit's closure, decommissioning, and divestment.
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity publicly discloses its governance approach and Material environmental, social and economic impacts in the Sustainability Report 2024: <a href="https://allealuminio.com.br/storage/2024/08/ALLE_Relatorio_de_Sustentabilidade_2024.pdf">https://allealuminio.com.br/storage/2024/08/ALLE_Relatorio_de_Sustentabilidade_2024.pdf</a></p>
3.2 Non-Compliance and Liabilities	Conformance	<p>The Entity will disclose information on Material fines, judgments, penalties and non-monetary sanctions for non-compliance with Applicable Law if they occur. The Entity has not received any fines as disclosed in the Sustainability Report 2023, page 3: <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a></p>
3.3a-c Payments to Governments	Conformance	<p>The Entity has publicly disclosed payments to the government based on existing audit and assurance systems through the Management Report. The Entity demonstrated that all payments are made in its name and do not make political party contributions directly or through intermediaries as disclosed in the Sustainability Report 2023, page 52: <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a></p>

CRITERION	RATING	COMMENT
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity maintains a formal 'whistleblowing' and ethics reporting mechanism that enables employees and external Stakeholders to report suspected violations of the Code of Conduct, internal Policies and applicable legal or regulatory requirements.</p> <p>The channel is operated through an independent third-party platform, ensuring confidentiality, impartiality and to facilitate anonymous reporting. Reports are received through accessible electronic and telephone-based systems and are registered in a controlled environment that allows traceability and secure case management.</p> <p>All submissions undergo an initial assessment by the designated governance and compliance functions. When applicable, investigations are conducted in accordance with predefined procedures, ensuring objectivity, due process and protection against retaliation. Findings support the definition and monitoring of corrective and preventive actions.</p> <p>This mechanism forms part of the Entity's governance framework and contributes to transparency, accountability and the continuous improvement of its Compliance and ESG Management System.</p> <p>Complaints can be made through the following channels:  Phone: 0800 377 8059  Website: <a href="https://canaldedenuncias.com.br/allealuminio">https://canaldedenuncias.com.br/allealuminio</a></p> <p>Refer to the Sustainability Report 2024, pages 21, and 25-27:  <a href="https://allealuminio.com.br/storage/2024/08/ALLE_Relatorio_de_Sustentabilidade_2024.pdf">https://allealuminio.com.br/storage/2024/08/ALLE_Relatorio_de_Sustentabilidade_2024.pdf</a></p>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity has formally established a Life Cycle Mapping Procedure, through which the stages of its Product life cycle are identified and documented. The Entity ensures that information related to its Life Cycle Assessment (LCA), including defined system boundaries and underlying methodological assumptions, is made available for public access in a transparent manner.</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity evaluates the aspects and impacts of its manufacturing lines and products for which Aluminium is considered or used. The Entity has developed its Life Cycle Assessment (LCA) and is available to Stakeholders upon request. The Entity however has not yet received such requests.</p> <p>LCA information is available in the Sustainability Report 2024, pages 34-35:  <a href="https://allealuminio.com.br/storage/2024/08/ALLE_Relatorio_de_Sustentabilidade_2024.pdf">https://allealuminio.com.br/storage/2024/08/ALLE_Relatorio_de_Sustentabilidade_2024.pdf</a></p>
4.2 Product Design	Not Applicable	<p>This Criterion is not applicable to the Entity, as all Product Designs are implemented according to customer specifications.</p>
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity has implemented strategies to minimise process Scrap, with clearly defined targets aimed at supporting a Circular Economy. All Aluminium Process Scrap generated internally is recycled on site. Systems and procedures have been established to sort Aluminium alloys and grades for recycling, with a particular focus on the Casting process stages.</p>

CRITERION	RATING	COMMENT
4.4a-c Collection and Recycling of Products at End of Life – Material Conversion and other Manufacturing	Conformance	<p>The Entity demonstrates a commitment to minimising the generation of Aluminium process Scrap across its operations. All internally generated Scrap is targeted for 100% collection and reintegration into the recycling process. As part of its recycling management strategy, the Entity implements segregation procedures for different types and grades of Aluminium waste, which are subsequently sent to a qualified local partner for recycling, ensuring responsible handling and recovery of materials in line with established sustainability criteria. The Entity's Recycling Strategy is available in the Sustainability Report 2024, pages 34, 37-38, and 49-52:</p> <p><a href="https://allealuminio.com.br/storage/2024/08/ALLE_Relatorio_de_Sustentabilidade_2024.pdf">https://allealuminio.com.br/storage/2024/08/ALLE_Relatorio_de_Sustentabilidade_2024.pdf</a></p>
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>In collaboration with its suppliers and business partners, the Entity engages with local, regional, and national collection and recycling systems to promote high levels of Aluminium recovery across the country. The Entity operates with a total recycling capacity of 150,000 tonnes per year, demonstrating its commitment to material efficiency and the Circular Economy.</p>
<b>5. GHG EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity systematically accounts for and publicly reports its annual energy consumption and Scopes 1, 2, and 3 Greenhouse Gas (GHG) emissions by source. All energy and GHG emissions data disclosed to the public undergoes independent verification and validation prior to publication. The Entity also participates in the Brazilian GHG Protocol Program, by which reported emissions are subject to third-party verification to ensure accuracy, transparency, and compliance with recognised reporting standards.</p> <p>Public access to the Entity's GHG emissions data is available at the Public Register of Emissions at the Center for Sustainability Studies (FGVces):</p> <p><a href="https://registropublicodeemissoes.fgv.br/estatistica/estatistica-participantes/5318">https://registropublicodeemissoes.fgv.br/estatistica/estatistica-participantes/5318</a></p> <p>Also refer to GHG emissions and energy use by source Sustainability Report 2024, pages 44-53:</p> <p><a href="https://allealuminio.com.br/storage/2024/08/ALLE_Relatorio_de_Sustentabilidade_2024.pdf">https://allealuminio.com.br/storage/2024/08/ALLE_Relatorio_de_Sustentabilidade_2024.pdf</a></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	Minor Non-Conformance	The Entity has utilised the ASI Entity GHG Pathways Calculation Tool with 2023 defined as the baseline year. The Entity has formally established and publicly disclosed a Greenhouse Gas (GHG) Emissions Reduction Plan comprising defined quantitative targets and

CRITERION	RATING	COMMENT
		<p>long-term reduction trajectories extending to 2050, in alignment with the objective of achieving 'carbon neutrality' ('net zero').</p> <p>The Entity's climate strategy is structured in accordance with the objective of limiting global temperature increase to 1.5°C, as set out in the Paris Agreement. The Plan defines a structured emissions reduction pathway with measurable targets distributed across short-, medium-, and long-term horizons, encompassing both direct operational emissions and indirect emissions associated with the supply chain.</p> <p>The defined targets address emissions from operational activities as well as value chain impacts, ensuring a comprehensive and integrated approach to emissions management and long-term decarbonisation.</p> <p>The Entity's Sustainability and Decarbonisation Program is available at: <a href="https://allealuminio.com.br/storage/2026/03/ProgramadeSustentabilidadeDescarbonizacaoREV01.pdf">https://allealuminio.com.br/storage/2026/03/ProgramadeSustentabilidadeDescarbonizacaoREV01.pdf</a></p> <p>Also refer to the Sustainability Report 2024, pages 48, and 52-54: <a href="https://allealuminio.com.br/storage/2024/08/ALLE_Relatorio_de_Sustentabilidade_2024.pdf">https://allealuminio.com.br/storage/2024/08/ALLE_Relatorio_de_Sustentabilidade_2024.pdf</a></p> <p>The Entity's plan and pathway do not consider Scope 3, Category 1 emissions (acquisitions), and additionally, the Entity's interim GHG reduction target exceeds a period greater than five years, for 2030 and 2050.</p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Minor Non-Conformance	<p>The Entity has utilised the ASI Entity GHG Pathways Calculation Tool with 2023 defined as the baseline year. The Entity has formally established and publicly disclosed Greenhouse Gas Emissions Reduction Plans, including a defined reduction trajectory up to 2030 and extending to 2050.</p> <p>The Entity's Sustainability and Decarbonisation Program is available at: <a href="https://allealuminio.com.br/storage/2026/03/ProgramadeSustentabilidadeDescarbonizacaoREV01.pdf">https://allealuminio.com.br/storage/2026/03/ProgramadeSustentabilidadeDescarbonizacaoREV01.pdf</a></p> <p>Targets are disclosed in the Sustainability Report 2024, pages 52-54: <a href="https://allealuminio.com.br/storage/2024/08/ALLE_Relatorio_de_Sustentabilidade_2024.pdf">https://allealuminio.com.br/storage/2024/08/ALLE_Relatorio_de_Sustentabilidade_2024.pdf</a></p> <p>The Entity's interim GHG reduction target covers a period greater than five years however, and the disclosed target only addresses Scope 1 emissions rather than Scope 2 and Scope 3 ( Category 1).</p>
5.4 GHG Emissions Management	Conformance	<p>The Entity has implemented a structured and comprehensive management system to control and limit its GHG emissions. This includes formal participation in the Brazilian GHG Protocol Program.</p> <p>To support this system, the Entity has established a specific GHG Emissions Management Procedure and maintains an emission source identification matrix. This enables systematic monitoring of emission sources and performance indicators. These instruments ensure that operational controls are aligned with the objectives and targets defined in the GHG Emissions Reduction Plan, enabling consistent tracking of progress and continuous improvement of climate-related performance.</p>

CRITERION	RATING	COMMENT
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Conformance	The Entity identifies, assesses, and quantifies its Material Emissions to Air from its activities, implements control plans to minimise exposure to, and impacts from, Emissions to Air, monitors the effectiveness of the control plans periodically, reviews the control plans regularly and in the case of Major Change or Non-Conformance is found. The Entity publicly discloses its pollutant discharge information and Air Emission Control Plan in the Sustainability Report 2023, pages 43 and 52: <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a>
6.2a-g Discharges to Water	Conformance	The Entity does not operate an effluent treatment system. The wastewater is sent to the municipality's sanitation company, and the Entity monitors its effluent as required by its environmental license. Throughout 2023, all the analyses carried out to assess the parameters of the effluent discharged were fully satisfactory. More information in the Sustainability Report 2023, page 53: <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a>
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 Leaks from the production processes, in accordance with its ISO 14001 Certification. The Leakages risk identification and assessment results, management plan, compliance controls, and a monitoring program to prevent and detect Spills and Leaks are disclosed in the Emergency Response Plans: <a href="https://allealuminio.com.br/storage/2024/07/Plano-de-atendimento-emergencial-SITE.pdf">https://allealuminio.com.br/storage/2024/07/Plano-de-atendimento-emergencial-SITE.pdf</a>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	Each year, the Entity discloses any Leakages and Spills in its annual Sustainability Report. In 2023, there were no Spills or Leakages that impacted the Entity's Areas of Influence.
6.5a-c Waste Management and Reporting	Conformance	The Entity mitigates the Material impacts through the recycling of Wastes according to its Solid Waste Management Plan. The disposal of Hazardous Waste complies with the applicable legal requirements. It publicly discloses the quantity of Hazardous and Non-Hazardous Waste generated from its activities in the Sustainability Report 2023, page 53: <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Conformance	The Entity's Dross is stored on-site per legal and permitting requirements. The Entity maintains scrap statistics documented in the annual Waste report. The Dross is sent to an external service provider for recycling.

CRITERION	RATING	COMMENT
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has mapped its water capture and use by source and type, available in the Sustainability Report 2023, page 54:  <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a></p> <p>All water abstraction is per the maximum limits determined by the regulatory body. The Entity monitors water resource availability risks, which are defined as low.</p> <p><a href="https://www.wri.org/applications/aqueduct/water-risk-atlas/#/?advanced=false&amp;basemap=satellite&amp;geoStore=958222ec13b0f8f090d12a5e43c31c14&amp;indicator=bws_cat&amp;lat=-19.95420015093538&amp;lng=-44.12858963100008&amp;mapMode=analysis&amp;month=1&amp;opacity=0.5&amp;ponderation=DEF&amp;predefined=false&amp;projection=absolute&amp;scenario=optimistic&amp;scope=baseline&amp;timeScale=annual&amp;year=baseline&amp;zoom=15">https://www.wri.org/applications/aqueduct/water-risk-atlas/#/?advanced=false&amp;basemap=satellite&amp;geoStore=958222ec13b0f8f090d12a5e43c31c14&amp;indicator=bws_cat&amp;lat=-19.95420015093538&amp;lng=-44.12858963100008&amp;mapMode=analysis&amp;month=1&amp;opacity=0.5&amp;ponderation=DEF&amp;predefined=false&amp;projection=absolute&amp;scenario=optimistic&amp;scope=baseline&amp;timeScale=annual&amp;year=baseline&amp;zoom=15</a></p>
7.2a-e Water Management	Not Applicable	The Criterion is not applicable, as the Entity's site and Facilities do not have a significant impact on, or Material risk to water quality in the Watersheds within its Area of Influence.
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has assessed the risk and Materiality of impacts on Biodiversity and Ecosystems Services from the land use and activities in the Entity's Area of Influence. The assessment found no permanent preservation areas, High Conservation Value Areas (HCVAs), or Key Biodiversity Areas (KBAs), and classified the risk as low.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as no Priority Ecosystem Services have been identified. The Entity has assessed the risk and Materiality of potential impacts on Biodiversity and Ecosystem Services from land use and activities within the Area of Influence and classified the risk as low.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity, as no Priority Ecosystem Services have been identified. The Entity has assessed the risk and Materiality of potential impacts on Biodiversity and Ecosystem Services from land use and activities within the Area of Influence and classified the risk as low.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as no Priority Ecosystem Services have been identified. The Entity has assessed the risk and Materiality of potential impacts on Biodiversity and Ecosystem Services from land use and activities within the Area of Influence and classified the risk as low.
8.4 Alien Species	Conformance	The Entity has conducted a risk assessment and implemented control measures to prevent the introduction of Alien Species and remediate areas affected by Alien Species.
8.5a-b Commitment to 'No Go' in World Heritage Properties	Conformance	The Entity is located within an industrial zone and is not close to any Cultural or Sacred Heritage sites as confirmed via the UNESCO - World Heritage List ( <a href="https://whc.unesco.org/en/list">https://whc.unesco.org/en/list</a> ) and IPHAN - National Institute of Historical and Artistic Heritage

CRITERION	RATING	COMMENT
		( <a href="http://portal.iphan.gov.br/pagina/detalhes/29">http://portal.iphan.gov.br/pagina/detalhes/29</a> ). However, it has committed to 'No Go' in World Heritage properties.
8.6a-d Protected Areas	Conformance	The Entity conducted an assessment to identify any Protected Areas within its Area of Influence. It is not located near any designated Protected Areas, so it does not directly impact them.
8.6e Protected Areas – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Conformance	<p>The Entity has conducted an assessment of the impacts and risks of its operations, which included a Human Rights Due Diligence process. They have implemented Human Rights measures approved by senior management and are implemented at all relevant levels. Also, the Entity has publicly communicated their commitment in the Human Rights Policy and the Sustainability Report 2023.</p> <p>Sustainability, Human Rights and Innovation Policy:  <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf</a></p> <p>Sustainability Report 2023, page 19:  <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a></p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity has implemented a Human Rights Policy to remove barriers to professional development, Discrimination, Violence, and Harassment. The Entity has established a program that promotes Gender Equity and Women's Empowerment to increase the number of women Workers and women in strategic positions. The program is reviewed periodically, and the effectiveness of the measures taken to promote Gender Equality are publicly disclosed annually and in the Sustainability Report 2023, pages 21 and 54:</p> <p><a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a></p>
9.3a-i Indigenous Peoples	Conformance	<p>The Entity has established both a Code of Conduct and Human Rights Policy, affirming its commitment to respecting Human Rights and recognising the importance of preserving and respecting cultural diversity, including the rights of Indigenous Peoples. The Entity has researched and identified the geographic areas where Indigenous communities have a historical or current presence. There's a Pataxo Indigenous Community based in an urban area, 15.5km away from the Entity (which is based in an industrial area). The Entity's activities do not impact the Indigenous Community. Sustainability, Human Rights and Innovation Policy:</p> <p><a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf</a></p>
9.4a Free, Prior, and Informed Consent (FPIC) –	Not Applicable	This Criterion does not apply to the Entity, as Indigenous Peoples or their lands, territories and resources are not present or directly affected by the Entity's operations.

CRITERION	RATING	COMMENT
New Projects or Major Changes		
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion does not apply to the Entity, as Indigenous Peoples or their lands, territories and resources are not present or directly affected by the Entity's operations.
9.5a Cultural and Sacred Heritage - Identification	Not Applicable	This Criterion does not apply to the Entity, as according to the list of World Heritage Sites declared by UNESCO, there are no Sacred sites, values, or Cultural Heritage within the Entity's Area of Influence.
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion does not apply to the Entity, as according to the list of World Heritage Sites declared by UNESCO, there are no Sacred sites, values, or Cultural Heritage within the Entity's Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion does not apply to the Entity, as no ongoing or planned expansion projects require displacements.
9.7a-h Affected Populations and Organisations	Conformance	The Entity has conducted an assessment of the impacts and risks of its operations in regard to Affected Populations and Organisations and maintains regular contact with local authorities and the Local Community. There are no identified issues with Local Communities. The interest and impacts of potentially affected groups have been mapped and as a result, the Entity has implemented several community and social programs as disclosed in the Sustainability Report 2023, pages 29 to 33: <a href="https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf">https://allealuminio.com.br/storage/2024/08/OFICIAL-VERSAO-FINAL-RELATORIO-DE-SUSTENTABILIDADE-2023_compressed.pdf</a>
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Not Applicable	This Criterion is not applicable to the Entity, it only sources Post-Consumer Scrap from local or regional suppliers.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Not Applicable	This Criterion is not applicable to the Entity, it only sources Post-Consumer Scrap from local or regional suppliers.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity, it only sources Post-Consumer Scrap from local or regional suppliers.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Not Applicable	This Criterion is not applicable to the Entity, it only sources Post-Consumer Scrap from local or regional suppliers.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Not Applicable	This Criterion is not applicable to the Entity, it only sources Post-Consumer Scrap from local or regional suppliers.

CRITERION	RATING	COMMENT
9.9 Security practice	Conformance	The Entity does not use private security Contractors. The guards and the security company are part of the Entity. All the Entity's regulations apply to security personnel, who have received training on the Human Rights Policy, Code of Ethics and Conduct, and Policies regarding corporate social responsibility.
<b>10. LABOUR RIGHTS</b>		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity formally recognises and upholds the rights of Workers to freely associate with Trade Unions, seek collective representation, and participate in Workers' Councils, as established in its Human Rights Policy and Code of Conduct, which explicitly address the principles of Freedom of Association and Collective Bargaining.</p> <p>Collective Bargaining Agreements have been implemented and are negotiated in collaboration with the relevant Trade Union.</p>
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity, as the Freedom of Association or Collective Bargaining is not limited by law where the Entity operates (Brazil).
10.2a Child Labour	Conformance	The Entity has implemented practices to ensure all employees are at least 18. They do not employ anyone under the age of 18 years. The Entity neither uses nor supports Child Labour as defined in ILO Conventions C138 and C182. The Entity is in compliance with relevant national and international laws.
10.3a-c Forced Labour	Conformance	<p>The Entity does not engage in nor support the use of Forced Labour as defined in Brazilian labour laws and ILO Conventions C29 and C105. They do not use employment agencies for hiring, and do not retain Workers' official documents. The Entity's Human Rights Policy outlines this commitment, which applies to all Workers. Modern Slavery Transparency Statement:</p> <p><a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-contra-escravidao-moderna.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-contra-escravidao-moderna.pdf</a></p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity promotes a culture of Non-Discrimination in its hiring, salary, promotion, and training process, as outlined in the Code of Ethics and Conduct. This document ensures equal opportunities without Discrimination. All Workers, regardless of gender, are paid fairly according to their position and work performed.</p> <p>Code of Ethics and Conduct:</p> <p><a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduto.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduto.pdf</a></p>
10.5 Communication and engagement	Conformance	<p>The Entity ensures open communication and direct engagement with Workers and their representatives about working conditions and resolving Labour and compensation issues without threat of reprisal, Violence, or Harassment. The Entity upholds non-Discrimination in hiring, training, and promotions (e.g. interviews are conducted by more than one person). Training requirements are determined and provided based on the competency matrix.</p> <p>Code of Ethics and Conduct:</p> <p><a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduto.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduto.pdf</a></p>

CRITERION	RATING	COMMENT
		Complaints can be made through the following channels: Phone: 0800 377 8059 or Website: <a href="https://canaldedenuncias.com.br/allealuminio">https://canaldedenuncias.com.br/allealuminio</a>
10.6a-g Violence and Harassment	Conformance	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.  Sustainability, Human Rights and innovation Policy: <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf</a>
10.7a-d Remuneration	Conformance	The Entity respects Workers' rights to a minimum wage and a work contract that ensures payment for a standard working day as per local legislation. The Entity also guarantees that Workers are paid wages as defined in their employment contracts. The Entity provides Workers with extracts of working hours and payment calculations.
10.8a-c Working Time	Conformance	The Entity respects Workers' rights to a standard working day, including Overtime, public holidays, paid annual leave, and at least one day off per week, as per local legislation and the Collective Bargaining Agreement signed with the Union.
10.9a-b Informing Workers of Rights	Conformance	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 Code of Conduct and Human Rights Policy.  Code of Ethics and Conduct: <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduita.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Codigo-de-Etica-e-Conduita.pdf</a>  Anti-Corruption Policy and Other Infractions: <a href="https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Anticorrupcao-e-outras-Infracoes.pdf">https://allealuminio.com.br/storage/2024/04/ALLE-I-Politica-Anticorrupcao-e-outras-Infracoes.pdf</a>  Sustainability, Human Rights and Innovation Policy: <a href="https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf">https://allealuminio.com.br/storage/2024/07/ALLE-I-Politica-de-Sustentabilidade-direitos-humanos-e-inovacao.pdf</a>
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has implemented a documented Occupational Health and Safety (OH&S) Management System comprising relevant Policies, procedures, and records.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Minor Non-Conformance	The Entity reviews its Health and Safety Management System at least every five years or when any changes to activities on-site may affect OH&S risks.  There is no evidence however that the Entity conducts comparative analyses of performance with peer companies, nor has demonstrated leadership practices on the effectiveness of the OH&S Management System.

CRITERION	RATING	COMMENT
11.2 Employee engagement on Health and Safety	Conformance	The Entity's employees receive OH&S training according to the job risk assessment. The Workplace Safety Committee meets periodically to discuss and engage employees on safety topics. Workers are also provided with a visual display of safety topics to inform and engage them on safety issues.

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#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	11 November 2024	Initial Certification Audit – Full Certification
1	18 March 2026	Surveillance Audit