

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# Fusão Ligas Com. e Ind. Ltda

CERTIFICATE NUMBER  
**269**

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

CERTIFICATION LEVEL  
**FULL  
CERTIFICATION**

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

DATE OF ISSUE  
**28 MARCH 2026**

DATE OF EXPIRY  
**27 MARCH 2029**

CERTIFIED SINCE  
**28 MARCH 2023**

## AUTHORISED BY

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

Aluminium Stewardship Initiative Ltd  
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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](http://www.aluminium-stewardship.org)*

## CERTIFICATION SCOPE

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

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	Fusão Ligas Com. e Ind. Ltda
ENTITY NAME	Fusão Ligas Com. e Ind. Ltda
CERTIFICATION SCOPE	Management of industrial by-products, transforming waste into products at Fusão Ligas Comércio e Indústria Ltda (Brazil).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Aluminium Re-Melting/Refining</li></ul>
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit (13 – 16 February 2023)</li><li>Surveillance Audit (16 – 18 December 2024)</li><li>Re-Certification Audit and Scope Change (23 – 26 March 2026)</li></ul>
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>13 – 16 February 2023 (Initial Certification Audit)</li><li>16 – 18 December 2024 (Surveillance Audit)</li><li>23 – 26 March 2026 (Re-Certification Audit and Scope Change)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>2 March 2023 (Initial Certification Audit)</li><li>13 March 2025 (Surveillance Audit)</li><li>14 April 2026 (Re-Certification Audit and Scope Change)</li></ul>
AUDIT SCOPE	<p><u>Initial Certification Audit (13 – 16 February 2023)</u></p> <p>The Audit Scope covers the Fusão Ligas production unit of João Monlevade – Minas Gerais (Brazil), whose business model is the management of industrial by-products, transforming waste into products (Alumina, slag and sludge after Aluminium smelting).</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Material Conversion (Production and Transformation)</li><li>Other manufacturing or sale of products containing Aluminium</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Surveillance Audit (16 – 18 December 2024)</u></p> <p>The Audit Scope covers the Fusão Ligas production unit of João Monlevade – Minas Gerais (Brazil), whose business model is the management of industrial by-products, transforming waste into products (Alumina, slag and sludge after Aluminium smelting).</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Material Conversion (Production and Transformation)</li></ul>

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- Other manufacturing or sale of products containing Aluminium

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

Re-Certification Audit and Scope Change (23 – 26 March 2026)

The Audit Scope covers the Fusão Ligas production unit of João Monlevade – Minas Gerais (Brazil), whose business model is the management of industrial by-products, transforming waste into products (Alumina, slag and sludge after Aluminium smelting).

Supply chain activities included in the Audit Scope:

- Aluminium Re-Melting/Refining

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

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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            28 March 2026 – 27 March 2029

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NEXT AUDIT TYPE                    Surveillance Audit

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NEXT AUDIT DATE                    27 September 2027

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CERTIFICATE NUMBER                269



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

Fusão Ligas Comércio e Indústria Ltda. (the 'Entity') is located in the industrial district of the municipality of João Monlevade, in Minas Gerais, adjacent to the BR-381 highway. Founded in 2003, the Entity's operations are in the reuse of recyclable industrial waste such as Alumina and slag waste, which the Entity transforms into raw materials primarily destined for the steel, foundry, and mining industries. The Entity has an annual production capacity of approximately 30,000 tonnes, and currently employs approximately 51 Workers, including 13 women Workers.

The Entity is located in the Atlantic Forest biome and is part of the Rio Doce hydrographic basin, more specifically the Piracicaba River sub-basin (Minas Gerais). The municipality of João Monlevade is located approximately 110 km from Belo Horizonte and has an estimated population of approximately 83,000 inhabitants, according to the Brazilian Institute of Geography and Statistics (IBGE).

## 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	Medium	Medium	MEDIUM
<b>RISKS</b>	High	High	High	HIGH
<b>PERFORMANCE</b>	High	High	High	HIGH
<b>OVERALL</b>		<b>HIGH</b>		

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Conformance	The Entity has established and implemented a system to maintain knowledge of and ensure Compliance with Applicable Law. Legal Compliance requirements are verified through external audits and the applicable legal requirements are monitored through the Entity's regulations management system.
1.2 Anti-Corruption	Conformance	<p>The Entity works against Corruption in all its forms, including Extortion and Bribery, in accordance with Applicable Law and current international standards through the implementation of the Entity's Anti-Corruption Policy: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-006-POLITICA-DE-ANTISUBORNO-E-ANTICORRUPCAO.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-006-POLITICA-DE-ANTISUBORNO-E-ANTICORRUPCAO.pdf</a></p> <p>The Entity's Grievance Mechanism is available at: <a href="https://fusaoligas.com.br/#canal_de_comunicacao">https://fusaoligas.com.br/#canal_de_comunicacao</a></p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has implemented a Code of Conduct with principles relevant to environmental, social and governance performance, available at: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-002-CODIGO-DE-ETICA-E-CONDUTA.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-002-CODIGO-DE-ETICA-E-CONDUTA.pdf</a></p> <p>All Workers receive training on the Code of Conduct during the onboarding process. The Entity has implemented a direct communication channel for reporting violations of the Code and other complaints, available for interested parties at: <a href="http://www.fusaoligas.com.br">http://www.fusaoligas.com.br</a> and <a href="https://fusaoligas.com.br/#canal_de_comunicacao">https://fusaoligas.com.br/#canal_de_comunicacao</a></p>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has implemented Policies consistent with environmental, social and governance practices, including an Integrated Policy and a Social Responsibility Policy. The Policies are endorsed by the Entity's Chief Executive Officer (CEO), supported through the provision of resources and are reviewed annually. These Policies are communicated internally and externally.</p> <p>Integrated Policy: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/POLITICA-DE-GESTAO-INTEGRADA.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/POLITICA-DE-GESTAO-INTEGRADA.pdf</a></p> <p>Social Responsibility Policy: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-005-POLITICA-DE-RESPONSABILIDADE-SOCIAL.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-005-POLITICA-DE-RESPONSABILIDADE-SOCIAL.pdf</a></p>
2.2a-c Leadership	Conformance	The Entity's has appointed its Director as responsible for implementing Policies relevant to the ASI Performance Standard. The Director is supported by the Entity's ASI Internal Committee, appointed in 2026, which has responsibility and authority to ensure conformance with the requirements of the Performance Standard.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has demonstrated that it has implemented an Environmental Management System with ISO 14001:2015 certification (since 2023). The Management System comprises the procedures of

CRITERION	RATING	COMMENT
		the environmental management plan, a matrix for surveying environmental aspects and impacts, and performance indicators.
2.3b Environmental and Social Management Systems – Social	Conformance	<p>The Entity has documented and implemented a Social Management System through the development of Policies, procedures, communication channels and an assessment of social and legal requirements through a contracted company. The Entity has obtained the 'Great Place to Work (GPTW) 2024' certification, available at: <a href="https://certificadas.gptw.com.br/05620585000166">https://certificadas.gptw.com.br/05620585000166</a></p> <p>The Entity's Social Responsibility Policy is available at: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-005-POLITICA-DE-RESPONSABILIDADE-SOCIAL.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-005-POLITICA-DE-RESPONSABILIDADE-SOCIAL.pdf</a></p>
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has developed and implemented a Responsible Sourcing Policy which addresses environmental, social and governance issues: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-001-POLITICA-COMPRAS-SUSTENTAVEIS-1.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-001-POLITICA-COMPRAS-SUSTENTAVEIS-1.pdf</a></p> <p>The Entity has also developed and implemented a Supplier Code of Conduct: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-009-CONDUTA-PARA-FORNECEDOR.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-009-CONDUTA-PARA-FORNECEDOR.pdf</a></p> <p>The Entity has achieved a 'Bronze' rating for its 'Compliance Assessment' on the Ecovadis platform: <a href="https://ecovadis.com/pt/">https://ecovadis.com/pt/</a></p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as there are no New Projects or Major Changes. The Entity has implemented the procedure for Surveying Environmental Aspects and Impacts. It further maintains a hazard and risk register to address hazards and risks and a checklist for environmental, social, cultural and Human Rights Impact Assessments, including gender analysis, for any New Projects or Major Changes to existing and ongoing facilities that may occur in the future.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as there are no New Projects or Major Changes. The Entity has implemented the procedure for Surveying Environmental Aspects and Impacts. It further maintains a hazard and risk register to address hazards and risks and a checklist for environmental, social, cultural and Human Rights Impact Assessments, including gender analysis, for any New Projects or Major Changes to existing and ongoing facilities that may occur in the future.
2.7a-f Emergency Response Plan	Conformance	The Entity has implemented a site-specific Emergency Response Plan developed in collaboration with potentially affected Stakeholder groups such as Communities, Workers and their representatives and relevant agencies. The Entity performs simulated exercises on an annual basis to demonstrate the level of preparation for each emergency scenario. The Emergency Response Plan is available at: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-P-SSMA-019-Plano-de-atendimento-a-emergencia-rev3-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-P-SSMA-019-Plano-de-atendimento-a-emergencia-rev3-2.pdf</a>
2.8a-d Suspended Operations	Conformance	The Entity has developed a Resilience Plan to deal with situations of suspension or significant alteration of operations that considers a total of eight different scenarios. The Plan takes into consideration adverse Material environmental, social and governance impacts.

CRITERION	RATING	COMMENT
2.9a-b Mergers and Acquisitions	Conformance	The Entity has established a procedure for reviewing environmental, social and governance issues for mergers and acquisitions. The Entity is not involved in any current merger or acquisition process.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has a procedure for reviewing environmental, social and governance issues for closures and has developed a due diligence checklist and terms of environmental responsibility. There are no current closure, decommissioning or divestment activities.
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	The Entity has publicly disclosed its governance approach and its Material environmental, social and economic impacts through its Sustainability Report: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf</a>
3.2 Non-compliance and Liabilities	Conformance	The Entity has publicly disclosed information on significant fines, judgments, penalties and non-monetary sanctions for non-Compliance with Applicable Law in its Sustainability Report, page 6: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf</a>  There were no non-Compliances in the reporting period.
3.3a-c Payments to Governments	Conformance	The Entity demonstrates that it only makes payments in its own name after an approval process with management and senior management, including payments to suppliers, government fees, payments to employees and collection of fees for issuing licenses. Payment records were reviewed and confirmed during the Audit. The Entity has disclosed in the Sustainability Report, page 6, that it makes no political, financial or in-kind contributions, either directly or indirectly: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf</a>  The Entity has implemented both a Transparency Policy and an Anti-Corruption Policy: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-010-POLITICA-DE-TRANSPARENCIA.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-010-POLITICA-DE-TRANSPARENCIA.pdf</a> and <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-006-POLITICA-DE-ANTISUBORNO-E-ANTICORRUPCAO.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-006-POLITICA-DE-ANTISUBORNO-E-ANTICORRUPCAO.pdf</a>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has implemented a defined mechanism for resolving complaints that is accessible, transparent, understandable, culturally and gender sensitive, and suitable for handling complaints and requests from Stakeholders related to its activities. The communication channel is available via QR codes on vehicles and promotional materials at the Entity's facility, and at: <a href="http://www.fusaoligas.com.br">http://www.fusaoligas.com.br</a> and <a href="https://fusaoligas.com.br/canal-de-comunicacao/">https://fusaoligas.com.br/canal-de-comunicacao/</a>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has assessed the life cycle impacts of processed Alumina materials, which are its main Product line. The results of the study are reported in the Alumina Life Cycle Analysis Report.

CRITERION	RATING	COMMENT
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity has assessed the life cycle impacts of processed Alumina materials, which are its main Product lines. The result of the study are reported in the Alumina Life Cycle Analysis Report.</p> <p>The Entity has demonstrated that, in the event of a request from customers, it can provide information on the Life Cycle Assessment (LCA) of the processed Product on a 'cradle-to-gate' basis. There are no records of any customer requests to date. The Entity's approach to LCA's is disclosed in the Sustainability Report, page 8:  <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf</a></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	The Entity's business activities are focused on the management of industrial by-products that contain Aluminium. It was demonstrated that 100% of all process material is recycled and by-products extracted (Aluminium alloys separation derived from Alumina and/or slag after Aluminium melting received from other entities).
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity has demonstrated its involvement with local collection and recycling systems, supporting the development of recycling collectors to increase recycling rates.
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity records and publicly discloses Material Greenhouse Gas (GHG) emissions (Scope 1, 2 and 3) and energy use by source annually on its website and in its Sustainability Report, page 13:  <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf</a></p> <p>The Entity's GHG emissions inventory is submitted annually for independent verification on the local Government platform at:  <a href="https://registropublicodeemissoes.fgv.br/estatistica/estatistica-participantes/7725">https://registropublicodeemissoes.fgv.br/estatistica/estatistica-participantes/7725</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	Conformance	The Entity has implemented a GHG Emissions Reduction Plan and ensures a GHG Emissions Reduction Pathway consistent with a 1.5°C warming scenario. As the Entity's business model is based on processing Waste generated by other Entities in the Aluminium supply

CRITERION	RATING	COMMENT
		<p>chain, the use of the ASI Entity Level GHG Pathways Calculation Tool is not applicable.</p> <p>The Entity manages its energy consumption and has established annual reduction targets. Energy consumption is reported on a GHG Protocol platform in Brazil, which is an initiative that aims to quantify and manage GHG emissions through a methodology adapted to the Brazilian context.</p> <p>The Entity established targets for reducing GHG emissions based on a 2023 baseline year, considering Scopes 1 and 3 emissions, in accordance with the Brazilian GHG Protocol Program.</p> <p>The GHG Emissions Reduction Plan and GHG Emissions Reduction Pathway is available at: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-P-SSMA-029-Plano-de-Reducao-de-GEE-FLJM-1.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-P-SSMA-029-Plano-de-Reducao-de-GEE-FLJM-1.pdf</a></p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	<p>The Entity has implemented a GHG Emissions Reduction Plan and ensures a GHG Emissions Reduction Pathway consistent with a 1.5°C warming scenario. As the Entity's business model is based on processing Waste generated by other Entities in the Aluminium supply chain, the use of the ASI Entity Level GHG Pathways Calculation Tool is not applicable.</p> <p>The Entity manages its energy consumption and has established annual reduction targets. Energy consumption is reported on a GHG Protocol platform in Brazil, which is an initiative that aims to quantify and manage GHG emissions through a methodology adapted to the Brazilian context.</p> <p>The Entity established targets for reducing GHG emissions based on a 2023 baseline year, considering Scopes 1 and 3 emissions, in accordance with the Brazilian GHG Protocol Program.</p> <p>The GHG Emissions Reduction Plan and GHG Emissions Reduction Pathway is available at: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-P-SSMA-029-Plano-de-Reducao-de-GEE-FLJM-1.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-P-SSMA-029-Plano-de-Reducao-de-GEE-FLJM-1.pdf</a></p>
5.4 GHG Emissions Management	Conformance	<p>The Entity has implemented a Management System, evaluation procedures and the operational controls necessary to achieve performance aligned with the GHG Emissions Reduction Plan and targets.</p>
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Conformance	<p>The Entity quantifies and reports its atmospheric emissions that may have adverse effects on humans and/or the environment, in accordance with the conditions of its environmental licenses. Atmospheric emissions are monitored by type and source, including chimney stacks, company vehicles and vehicles of contracted companies.</p> <p>The Entity's atmospheric emissions data are published in the Sustainability Report, page 15: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf</a></p> <p>The Entity's process for monitoring Emissions to Air is disclosed at: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-P-SSMA-020-Monitoramento-de-Emissoes-Atmosfericas.rev01.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-P-SSMA-020-Monitoramento-de-Emissoes-Atmosfericas.rev01.pdf</a></p>

CRITERION	RATING	COMMENT
6.2a-g Discharges to Water	Conformance	<p>The Entity quantifies and reports any Discharges to Water that have adverse effects on human beings and/or the environment, in accordance with the conditions of its environmental licenses.</p> <p>The Entity does not discharge Material effluents into water resources, therefore there is no requirement for a water treatment plant.</p> <p>The Entity reports on its Discharges to Water data in the Sustainability Report, page 16: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf</a></p> <p>The Entity's process for monitoring Discharges to Water is disclosed at: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-P-SSMA-021-Gerenciamento-de-Efluentes-Liquidos-Rev01.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-P-SSMA-021-Gerenciamento-de-Efluentes-Liquidos-Rev01.pdf</a></p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has assessed the main risk areas of its operations where Spills and Leakages could contaminate air, water and/or soil through the Survey of Environmental Aspects and Impacts procedure. The Entity periodically performs simulated efficiency response tests in accordance with the Emergency Response Plan at: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-P-SSMA-018-Medidas-de-Controle-para-Emergencias-com-Produtos-Quimicos.rev02.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-P-SSMA-018-Medidas-de-Controle-para-Emergencias-com-Produtos-Quimicos.rev02.pdf</a></p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity disclosed in its Sustainability Report that in the 2025 reporting period, no large-scale spills or leaks were recorded (page 21): <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf</a></p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has implemented a Waste management strategy designed in accordance with the Waste Mitigation Hierarchy, which includes a goal of 'Zero Disposal' for Waste from processed materials. The Entity prevents Waste and by-products from being stored or disposed of improperly.</p> <p>The Entity reports quantities of Hazardous and Non-Hazardous Waste in its Sustainability Report, page 17: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf</a></p>
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	Not Applicable	This Criterion is not applicable, as the Entity does not have dross generation in its operations..
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has mapped its water intake by source and type for each production unit, confirming that consumption is within the levels prescribed in its authorisation from the Environmental Agency.</p> <p>The Entity has demonstrated that more than 90% of water used is sourced from the local public distribution system.</p> <p>The Entity has publicly disclosed the Water Management Plan and water abstraction data in its Sustainability Report, page 18:</p>

CRITERION	RATING	COMMENT
		<p><a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf</a></p> <p>The Entity has mapped its water abstraction by source and type and assessed the risks related to consumption for river basins in its Area of Influence. This assessment had determined a 'very low' risk for the hydrographic basins.</p>
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity as its risk assessment determined a 'very low' water-related risk.
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has assessed the risk and Materiality of impacts on Biodiversity and Ecosystem Services from land use and activities in its Area of Influence using the Integrated Biodiversity Assessment Tool (IBAT). The assessment covered a range of 15 kilometres and identified the predominant species and areas of environmental protection. The results indicated that the Entity has no negative impact on Biodiversity and has a positive impact for the preservation of Biodiversity.</p> <p>The Entity has disclosed the results of the Biodiversity assessment in the Sustainability Report, page 20: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf</a></p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity as the Biodiversity assessment determined the Entity has no negative impact on Biodiversity and Ecosystem Services in its Area of Influence.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity as the Biodiversity assessment determined the Entity has no negative impact on Biodiversity in its Area of Influence.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as there are no Priority Ecosystem Services identified through the mapping and analysis of Biodiversity risk areas in the Entity's Area of Influence.
8.4 Alien Species	Conformance	The Entity proactively prevents the accidental or deliberate introduction of Alien Species that could have significant adverse impacts on Biodiversity in its Area of Influence. The risk of Alien Species was considered in the Entity's Biodiversity risk assessment.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity does not undertake activities nor occupy areas considered World Heritage Properties. The Entity has demonstrated that previous changes to its Facility occurred within the current site and do not exceed the planning limits of its Facility. The Entity regularly evaluates areas according to their protected classification as part of the licensing process.
8.6a-d Protected Areas	Conformance	The Entity does not undertake activities in nor occupy areas considered Protected Areas, as assessed in the Biodiversity and Protected Areas Report.
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
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 developed Policies and commitments with respect for Human Rights, including the Human Rights Policy at: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-007-POLITICA-DE-DIREITOS-HUMANOS-1.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-007-POLITICA-DE-DIREITOS-HUMANOS-1.pdf</a></p> <p>The Entity has developed and implemented a Human Rights Due Diligence process including a supporting checklist to identify, prevent, mitigate and account for how it addresses any actual or potential impacts on Human Rights related to its activities. The Entity has developed a risk matrix that demonstrates its commitment, mitigation actions and monitoring actions for any cases in which the Entity has caused some Human Rights impacts to Workers (direct and indirect) or Communities within its Area of Influence.</p> <p>The result of the Due Diligence assessment has determined that the Entity does not cause actual or potential Human Rights impacts.</p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity has developed and implemented a Labour Policy that includes a commitment to respect for women: <a href="http://fusaoligas.com.br/wp-content/uploads/2024/01/FL-R-GDO-031-POLITICA-TRABALHISTA-REV-02.pdf">http://fusaoligas.com.br/wp-content/uploads/2024/01/FL-R-GDO-031-POLITICA-TRABALHISTA-REV-02.pdf</a></p> <p>The Entity has further publicly disclosed its commitment in the Sustainability Report. Currently, women comprise approximately 20% of Workers and the Entity is committed to increasing this by 10% in 2025 in accordance with its Diversity and Inclusion Policy.</p> <p>In addition, the Entity prepared an Organisational Diagnostic Report - Diversity and Inclusion and a Salary Equality Report: <a href="https://fusaoligas.com.br/wp-content/uploads/2025/10/RelatorioIgualdadeSalarialLote_2025_2_5620585000166-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2025/10/RelatorioIgualdadeSalarialLote_2025_2_5620585000166-2.pdf</a></p> <p>The Entity publicly discloses the effectiveness of the measures taken to promote gender equality in its Sustainability Report, pages 36-37: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf</a></p>
9.3a-i Indigenous Peoples	Not Applicable	<p>This Criterion is not applicable as the Entity does not have projects or operational improvements on or close to Indigenous lands, Indigenous Peoples and/or Indigenous tribes. The Entity has however developed and implemented an Indigenous Peoples and Traditional Communities Policy to ensure respect for the interests of Indigenous Peoples, in accordance with ILO Convention 169.</p> <p>The Entity has made its public commitment regarding Indigenous Peoples in its Human Rights Policy at: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-004-POLITICA-DE-DIVERSIDADE-E-INCLUSAO.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-004-POLITICA-DE-DIVERSIDADE-E-INCLUSAO.pdf</a></p>
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	<p>This Criterion is not applicable as the Entity does not have projects or operational improvements on or close to Indigenous lands, Indigenous Peoples and/or Indigenous tribes. There are no New Projects or Major Changes. The Entity has however developed and implemented an Indigenous Peoples and Traditional Communities Policy to ensure respect for the interests of Indigenous Peoples.</p>

CRITERION	RATING	COMMENT
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable as the Entity does not have projects or operational improvements on or close to Indigenous lands, Indigenous Peoples and/or Indigenous tribes. There are no New Projects or Major Changes. The Entity has however developed and implemented an Indigenous Peoples and Traditional Communities Policy to ensure respect for the interests of Indigenous Peoples.
9.5a Cultural and Sacred Heritage – Identification	Conformance	<p>The Entity has cooperated with relevant groups to identify places and values of cultural or sacred heritage within its Area of Influence. If any such places are identified, the Entity will take appropriate measures to guarantee continued rights of access to the places and values identified. No such heritage in the Entity's Area of Influence has been identified to date.</p> <p>The municipality of João Monlevade, state of Minas Gerais, where the Entity is located, has some recognised cultural heritage place, such as Igreja São José Operário, Hotel Cassino, and the Centro de Educação Ambiental (CEAM). However, these places are not within the Entity's Area of Influence.</p>
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable as no places of cultural or sacred heritage were identified in the Entity's Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable as the Entity has demonstrated that none of its operational activities require the physical displacement of community members.
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity has developed and implemented its Environmental, Social, and Human Rights Impact Management Plan, which includes a commitment to support and promote the livelihoods of Local Communities: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/Plano-de-Gestao-de-Impacto-Ambiental-Social-e-de-Direitos-Humanos.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/Plano-de-Gestao-de-Impacto-Ambiental-Social-e-de-Direitos-Humanos.pdf</a></p> <p>The Entity has assessed that it does not have a direct operational impact on Local Communities. It has developed actions that have a positive social impact to improve Community development, including the hiring of local Workers.</p> <p>The Entity has established its own social project in the municipality of Rio Piracicaba, a project that welcomes children, providing a safe and healthy environment for leisure and learning: <a href="https://fusaoligas.com.br/responsabilidade-social-fusao/">https://fusaoligas.com.br/responsabilidade-social-fusao/</a></p> <p>In addition, the Entity also sponsors a Sports and Circular Economy project.</p>
9.8a Conflict-Affected and High-Risk Areas – Strong management systems	Not Applicable	This Criterion is not applicable to the Entity as it does not directly or indirectly purchase Primary Aluminium.
9.8b Conflict-Affected and High-Risk Areas – Identify and assess risks	Not Applicable	This Criterion is not applicable to the Entity as it does not directly or indirectly purchase Primary Aluminium.

CRITERION	RATING	COMMENT
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity as it does not directly or indirectly purchase Primary Aluminium.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Not Applicable	This Criterion is not applicable to the Entity as it does not directly or indirectly purchase Primary Aluminium.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Not Applicable	This Criterion is not applicable to the Entity as it does not directly or indirectly purchase Primary Aluminium.
9.9 Security practice	Conformance	<p>The Entity has implemented security practices at the site that include camera monitoring by a Contractor. The Entity has made a commitment to respect Human Rights and a prohibition of abuse of power and inhumane treatment by private security personnel in its Human Rights Policy: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-007-POLITICA-DE-DIREITOS-HUMANOS-1.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-007-POLITICA-DE-DIREITOS-HUMANOS-1.pdf</a></p> <p>The Entity's security practices were reviewed during this Audit.</p>

## 10. LABOUR RIGHTS

10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity respects its Workers' right to freely associate in Trade Unions and to be represent in and join Workers' Councils, as defined in the Human Rights Policy. After the Entity completes a negotiation process with the local Union, individual work contracts are developed in accordance with the standard that was negotiated with the Union.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable as the Entity is not located in a country where the right to Freedom of Association and Collective Bargaining is restricted.
10.2a-c Child Labour	Conformance	<p>The Entity has implemented and published a Policy commitment to respect Human Rights, making reference to the UN Guiding Principles on Business and Human Rights. Child Labour is not used by the Entity.</p> <p>The Entity does not hire Workers under 16 years of age. The youngest Worker employed is 17 years of age, in an apprenticeship role.</p> <p>Labour Policy: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-008-POLITICA-TRABALHISTA-1.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-008-POLITICA-TRABALHISTA-1.pdf</a></p> <p>Human Rights Policy: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-007-POLITICA-DE-DIREITOS-HUMANOS-1.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-007-POLITICA-DE-DIREITOS-HUMANOS-1.pdf</a></p>
10.3a-c Forced Labour	Conformance	The Entity has demonstrated its commitment against Forced Labour and modern slavery through its Human Rights Policy, which establishes its commitment to Human Rights and declares its position against any form of modern slavery, including Forced Labour, human trafficking, sexual slavery, and child exploitation. The Entity's Statement against Modern Slavery is embedded into the Human Rights Policy and is updated annually, available at: <a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-007-POLITICA-DE-DIREITOS-HUMANOS-1.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-007-POLITICA-DE-DIREITOS-HUMANOS-1.pdf</a>

CRITERION	RATING	COMMENT
		<a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-007-POLITICA-DE-DIREITOS-HUMANOS-1.pdf">content/uploads/2026/03/FL-POL-007-POLITICA-DE-DIREITOS-HUMANOS-1.pdf</a>
10.4a-c Non-Discrimination	Conformance	<p>The organisation has implemented its Human Rights Policy and its Diversity and Inclusion Policy, and these Policies are available to managers, employees and Stakeholders:</p> <p><a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-007-POLITICA-DE-DIREITOS-HUMANOS-1.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-007-POLITICA-DE-DIREITOS-HUMANOS-1.pdf</a> and</p> <p><a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-004-POLITICA-DE-DIVERSIDADE-E-INCLUSAO.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-004-POLITICA-DE-DIVERSIDADE-E-INCLUSAO.pdf</a></p> <p>Interviews with Workers conducted during this Audit did not identify any indication of Discrimination by the Entity.</p>
10.5 Communication and engagement	Conformance	<p>The Entity has developed and implemented processes to ensure open communication and direct involvement with Workers and their representatives in relation to working conditions and resolution of labour and compensation issues, without threat of reprisal, intimidation or Harassment, as established in the Labour Policy and Code of Conduct.</p> <p>The Entity demonstrates that communication with Workers takes place in daily meetings before the start of activities, through safety dialogues, information in the Management Board meetings and through monthly meetings of the Internal Commission for Accident Prevention, formed by Workers.</p>
10.6a-g Violence and Harassment	Conformance	<p>The Entity has implemented a Violence and Harassment Policy in consultation with its Workers and their representatives, taking into consideration Violence and Harassment in the management of Occupational Health and Safety. During the Entity's Safety Committee meeting, the dangers and risks of Violence and Harassment were identified, along with measures to prevent and control them in the workplace. The Violence and Harassment Policy is available at:</p> <p><a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-011-POLITICA-DE-COMBATE-A-VIOLENCIA-NO-LOCAL-DE-TRABALHO-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-011-POLITICA-DE-COMBATE-A-VIOLENCIA-NO-LOCAL-DE-TRABALHO-2.pdf</a></p>
10.7a-c Remuneration	Conformance	<p>The Entity respects the right of Workers to a minimum wage and ensures that the wages paid per day of work meet local legislation and that Workers are paid wages as agreed in individual employment contracts.</p> <p>The Entity makes wage payments to Workers monthly via bank deposit and provides Workers with a statement of working hours and calculation of payment in accordance with its Labour Policy:</p> <p><a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-008-POLITICA-TRABALHISTA-4.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-008-POLITICA-TRABALHISTA-4.pdf</a></p>
10.8a-c Working Time	Conformance	<p>The Entity provides Workers with extracts of hours worked on a monthly basis. Standard Working Time for employees complies with local legislation and the Entity's Labour Policy. This was confirmed through a review of records and interviews with Workers conducted during this Audit.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>The Entity communicates adequately with Workers about their rights through the training process during the onboarding of new Workers, information boards, information about working hours and pay stubs, in accordance with the Entity's Labour Policy:</p>

CRITERION	RATING	COMMENT
		<a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-008-POLITICA-TRABALHISTA-4.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/FL-POL-008-POLITICA-TRABALHISTA-4.pdf</a>
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has developed and implemented an Occupational Health and Safety (OH&S) Management System documented through the Health and Safety Management Plan Procedure. The Entity has further implemented a 'Right of Refusal' safety mechanism, in which Workers have the right to understand the dangers and safe practices of their work and the authority to refuse or stop unsafe work.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity has publicly disclosed its OH&amp;S performance indicators, including leading and lagging indicators and a peer comparison, in the Sustainability Report, pages 28 to 30:</p> <p><a href="https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf">https://fusaoligas.com.br/wp-content/uploads/2026/03/Relatorio-de-Sustentabilidade-2025-2.pdf</a></p> <p>The Entity used the 200,000-hour baseline methodology for comparative data. This is a recognised methodology, appropriate for peer comparison of small enterprises.</p>
11.2 Employee engagement on Health and Safety	Conformance	The Entity has established the 'Internal Commission for the Prevention of Accidents'. The Commission is for Workers to raise, discuss and participate in the resolution of OH&S issues.

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#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	28 March 2023	Initial Certification Audit – Full Certification
1	31 March 2025	Surveillance Audit
2	12 June 2026	<p>Re-Certification Audit and Scope Change – Full Certification</p> <p>Scope Change to apply PS V3.1</p> <p>Change of supply chain activities to 'Aluminium Re-melting/Refining' to more accurately represent the Entity's activities.</p>