ASI CERTIFICATION
PERFORMANCE STANDARD

PRESENTED TO

Mineração Rio do Norte - MRN

CERTIFICATE NUMBER	ASI STANDARD	CERTIFICATION LEVEL	ASI ACCREDITED AUDITING FIRM
175	PERFORMANCE STANDARD (V3.1 2023)	FULL CERTIFICATION	BUREAU VERITAS CERTIFICATION
	DATE OF ISSUE	DATE OF EXPIRY	CERTIFIED SINCE
	30 OCTOBER 2026	29 OCTOBER 2029	17 JANUARY 2022

AUTHORISED BY

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

CERTIFICATION SCOPE

Planning, mining, transport, processing, river shipment of Bauxite and power generation at the Mineração Rio do Norte - MRN facility in Porto Trombetas, Brazil.

AUDIT REPORT **PERFORMANCE STANDARD**

OVERVIEW

MEMBER NAME	Mineração Rio do Norte - MRN
ENTITY NAME	Mineração Rio do Norte - MRN
CERTIFICATION SCOPE	Planning, mining, transport, processing, river shipment of Bauxite and power generation at the Mineração Rio do Norte - MRN facility in Porto Trombetas, Brazil.
SUPPLY CHAIN ACTIVITIES	• Bauxite Mining
ASI STANDARD	• Performance Standard V3.1
AUDIT TYPE	• Initial Certification Audit (13 – 17 December 2021) • Surveillance Audit (3 – 8 December 2022) • Re-Certification Audit and Scope Change (11 - 15 December 2023) • Surveillance Audit (2 – 13 December 2024) • Re-Certification Audit (29 May – 6 June 2026)
AUDIT FIRM	Bureau Veritas Certification
AUDIT DATE	• 13 – 17 December 2021 (Initial Certification Audit) • 3 – 8 December 2022 (Surveillance Audit) • 11 - 15 December 2023 (Re-Certification Audit and Scope Change) • 2 – 13 December 2024 (Surveillance Audit) • 29 May – 6 June 2026 (Re-Certification Audit)
AUDIT REPORT SUBMISSION	• 24 January 2022 (Initial Certification Audit) • 24 February 2023 (Surveillance Audit) • 14 February 2024 (Re-Certification Audit and Scope Change) • 10 June 2025 (Surveillance Audit) • 1 August 2026 (Re-Certification Audit)
AUDIT SCOPE	Initial Certification Audit (13 – 17 December 2021) The Audit Scope includes the planning, mining, transport, processing, river shipment of Bauxite and power generation at the Mineração Rio do Norte - MRN facility in Porto Trombetas, Brazil. The Supply Chain Activities included in the Audit Scope: • Bauxite Mining All relevant Criteria in the ASI Performance Standard were included in the Audit Scope. Surveillance Audit (3 – 8 December 2022) The Audit Scope includes the planning, mining, transport, processing, river shipment of Bauxite and power generation at the Mineração Rio do Norte - MRN facility in Porto Trombetas, Brazil. The Audit Scope also included in-person

	discussions and interviews with external stakeholder groups, including several interviews with representatives of Quilombolas peoples and riverine communities. The Supply Chain Activities included in the Audit Scope: • Bauxite Mining All relevant Criteria in the ASI Performance Standard were included in the Audit Scope. <u>Re-Certification Audit and Scope Change (11 - 15 December 2023)</u> The Audit Scope includes the planning, mining, transport, processing, river shipment of Bauxite and power generation at the Mineração Rio do Norte - MRN facility in Porto Trombetas, Brazil. The Audit Scope also included limited in-person discussions and interviews with external stakeholder groups. The Supply Chain Activities included in the Audit Scope: • Bauxite Mining All relevant Criteria in the ASI Performance Standard were included in the Audit Scope. <u>Surveillance Audit (3 - 13 December 2024)</u> The Audit Scope includes the planning, mining, transport, processing, river shipment of Bauxite and power generation at the Mineração Rio do Norte - MRN facility in Porto Trombetas, Brazil. The Audit Scope also included in-person discussions and interviews with external stakeholder groups, including several interviews with representatives of Quilombolas peoples and Riverine communities. The Supply Chain Activities included in the Audit Scope: • Bauxite Mining All relevant Criteria in the ASI Performance Standard were included in the Audit Scope. <u>Re-Certification Audit (29 May – 6 June 2026)</u> The Audit Scope includes the planning, mining, transport, processing, river shipment of Bauxite and power generation at the Mineração Rio do Norte - MRN facility in Porto Trombetas, Brazil. The Audit Scope also included in-person discussions and interviews with external stakeholder groups, including several interviews with representatives of Quilombolas peoples and Riverine communities. The Supply Chain Activities included in the Audit Scope: • Bauxite Mining All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.
AUDIT OUTCOME	• Certification
AUDIT METHODOLOGY DECLARATION	The Auditors confirm that: ☑ The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report. ☑ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous. ☑ The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope. ☑ The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
CERTIFICATION PERIOD	30 October 2026 – 29 October 2029
NEXT AUDIT TYPE	Surveillance Audit

NEXT AUDIT DATE	30 June 2028
CERTIFICATE NUMBER	175

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

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

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

ENTITY OVERVIEW

Mineração Rio do Norte – MRN (the 'Entity'), is the largest Bauxite producer in Brazil, producing and processing approximately 12 million tonnes of Bauxite annually. Its product is sold to the company's own shareholders, including Hydro and Alumar refineries, and outside the country to customers in countries including the United States, Canada and selected European countries.

The Entity is located in the district of Porto Trombetas, in the west of the State of Pará, with operations covering the municipalities of Oriximiná and Terra Santa, and is situated close to important economic and tourist hubs in the northern region, including Santarém and Manaus. It currently employs over 6,000 personnel. The Entity manages its business in line with a high degree of integrity and compliance, acting to the fullest extent to promote corporate responsibility and requiring the ongoing support of Stakeholders such as communities, government agencies and Non-Government Organisations (NGOs), direct employees, contractors, family members, suppliers and investors.

The Entity is an open-cut strip mining operation that is currently mining the Monte Branco, Bela Cruz, Cipó and Teóilo mines. Bauxite is intersected a depth of approximately eight meters, with mining undertaken in a sequential manner in regular strips, where the overburden is excavated and dumped into the adjacent strip in which the ore was previously mined out. After being mined out, the ore is loaded on trucks and transported to the crushing plant, where it is reduced to a particle size of up to three inches. From the crushers, the ore is transported on conveyor belts to the washing, cycling and filtering facilities. As a result from this beneficiation process, approximately 25% of solid mass, known as Bauxite tailings, is generated. The tailings are disposed into highly engineered reservoirs located in mined-out areas on the Saracá plateau. These reservoirs are subject to real-time monitoring. Once beneficiated, the ore is transported from the mine to the port along a 28 kilometre-long railway. In this operation, trains with 46 rail cars each are used.

MATURITY RATINGS

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

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

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
SYSTEMS	High	High	High	HIGH
RISKS	High	High	High	HIGH
PERFORMANCE	High	High	High	HIGH
OVERALL		HIGH		

AUDIT PLANNING AND OVERSIGHT

As part of the planning and preparation for this Audit and previous Audits , a review of the Audit Plan was undertaken by the ASI Secretariat. These reviews were to ensure that the Audits are undertaken by ASI Accredited Auditor personnel that have the necessary auditing experience applicable to the Entity and its risk profile, that an appropriate level of effort and engagement (internal and external) undertaken during the Audit is appropriate to the overall level of risk, issues and complexity of the Entity's Area of Influence and that the Audit requirements are consistent with the requirements as described in the ASI Assurance Manual. This process also provided direct feedback to the Lead Auditor and the Entity with respect to any specific areas of concern and/or greater risk that would require additional level of effort during the Audit.

For the Surveillance Audit undertaken in December 2022, approximately fifty percent of the time spent on site by the Lead Auditor was spent visiting local riverine and Quilombolas communities along and adjacent to the Tromebtas River catchment. For the Re-Certification Audit undertaken in December 2023, due to logistical constraints relating to river access and transport, the Audit was confined to the operational footprint of the Entity. In the December 2024 Surveillance Audit consultations with riverine and Quilombolas communities were undertaken, however, some visits to important communities could not be made as access was limited due to low water levels in the Trombetas River associated with the end of the dry season. As a result, the timing of this Re-Certification Audit was bought forward to coincide with the end of the wet season, where water levels of the river and its tributaries are higher, which facilitated improved accessibility to riverine and Quilombolas communities.

Late in 2025, the Entity was subject of a general suite of concerns raised by a civil society organisation, relating to several bauxite mines and refineries operating throughout Brazil. In January 2026, MRN provided an in-depth response to the complainant and its allegations. The allegations made in this complaint and MRN's response to each concern raised, provided direct input into the Re-Certicication Audit planning process, and in addition to the preparation of the ASI Audit Report, the Lead Auditor provided specific and separate responses to MRN and ASI regarding each of the issues raised in the complaint and what was observed and noted during the Audit.

This Re-Certification Audit, which commenced in May 2026, was again subject to an ASI Witness Assessment – the third such assessment for this Entity. Witness Assessments are undertaken by members of the ASI Secretariat and form part of the ASI Oversight Mechanism to enable the direct in-person observation of the audit team undertaking audits against the ASI Performance Standard. This assessment evaluates consistency with the requirements of the ASI Assurance Manual, the competency and impartiality of the Audit team and identifies improvement opportunities for the ASI assurance system. Witness Assessments are not a 'shadow audit' and as such do not assess the performance of the Entity or make recommendations on levels of conformance to the ASI Performance Standard. A third ASI Witness Assessment is also proposed for the next Audit.

All Audits are subject to the ASI oversight process which is a review of the submitted Audit Report to ensure that the Audit has adequately assessed all relevant criteria for the Certification Scope and provided all required information, and to ensure that all auditor findings address the requirements of the ASI Standard. The oversight assessment also checks that the Audit Team has specified the objective evidence they had reviewed during the audit and that this evidence adequately supports the conformance findings for each relevant criterion. This process aligns with the principles in the ISEAL Code of Good Practice for Assuring Compliance with Social and Environmental Standards (Assurance Code), which ASI implements through its Certification program.

Additional information has also been provided throughout this report in the form of expanded information for selected criterion. Further information on ASI's oversight and audit review processes is available at: **https://aluminium-stewardship.org/get-certified/asi-oversight-mechanism.**

The MRN Entity was established in 1967, commenced mining activities in 1979, and the Entity joined ASI in 2020. This Audit has assessed the systems and performance of the Entity in place at the time of the Audit. As a result, historical (legacy) issues or risks may fall outside the scope of the ASI Performance Standard and the Audit focus.

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has systems in place to maintain awareness of and ensure Compliance with Applicable Law. The Entity monitors legal requirements through the LegNet System, which monitors daily the fulfilment and updating of legal requirements. The Entity holds valid ISO 14001, ISO 45001, ISO 37001 and ISO 37301 certifications.
1.2 Anti-Corruption	Conformance	The Entity acts against Corruption in all its forms, including Extortion and Bribery, in accordance with Applicable Law and current international standards. The Entity has established an Anti-Corruption Policy and Integrity Program, which is implemented through training, awareness actions and compliance activities. The Code of Conduct is communicated to all employees and contractors. Training and surveys are conducted and integrated into the Integrated Management System. The general guidelines for performance are established. This document is publicly available on the Entity's website at: https://www.mrn.com.br/index.php/pt/quem-somos/nossos-relatorios
1.3a-e Code of Conduct	Conformance	The Entity has implemented a Code of Conduct, including principles relevant to environmental, social and governance performance for employees, representatives, suppliers, customers, shareholders, partners and third parties, who must act in accordance with the guidelines established in the Code. The Code of Conduct was last revised in September 2024 and interviews with employees confirmed knowledge of the Code and that training is also provided by the Entity. The MRN Code of Conduct, is available at: https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity's Chief Executive Officer (CEO) and senior management personnel demonstrate commitment to the implementation and endorsement of Policies, and the support of regular reviews of Policies to ensure conformance with ASI Performance Standard requirements. This is reaffirmed in the latest version of the Entity's Integrated Management System Manual (Revision 28, 2025). The Entity's Integrated Management Policy is available at: https://www.mrn.com.br/index.php/pt/quem-somos/politica-integrada-de-gestao The Entity frequently communicates its integrated Management Policy and engagement initiatives through various internal communication channels, including intranet displays, bulletin boards, events, and seasonal and commemorative campaigns. The Entity also communicates externally some of its main integrated Policies at: www.mrn.com.br
2.2a-c Leadership	Conformance	The Entity has nominated a senior Management Representative who has overall responsibility and authority for ensuring conformance with the ASI Performance Standard requirements. This is communicated and presented in the Entity's organisational chart.

CRITERION	RATING	COMMENT
2.3a Environmental and Social Management Systems - Environmental	Conformance	The Entity has documented and implemented an Integrated Management System, including an Environmental Management System. The Entity maintains a valid Environmental Management System certificate based on ISO 14001:2025, which is part of an Integrated Management System that includes other certifications including ISO 45001:2018, ISO 37001 and ISO 37301, and requirements for Conama 306 (National Environment Council). The Entity's 2024 Sustainability Report, published in 2025, includes relevant information on the Management System. Refer to: https://mrn.com.br/index.php/pt/sustentabilidade
2.3b Environmental and Social Management Systems - Social	Conformance	The Entity has documented and implemented an Integrated Management System, which includes a Social Management System component. No significant changes were evidenced in the current system compared to the previous Audit. The Integrated Environmental and Social Management System also facilitates improvements to the Complaints Mechanisms and existing relationship channels with external Stakeholders. The Entity's risk identification and management system has also identified additional social and reputational risks and has developed and implemented appropriate operational controls. The Entity has established risk management methodologies across all areas of the business and has established the process, methods and criteria for identifying, evaluating, analysing, monitoring and communicating risks and their respective preventive and corrective control actions.
2.4a-e Responsible Sourcing	Conformance	The Entity has implemented relevant environmental, social and governance issues that relate to the sourcing of goods and services. The Entity has identified the risks associated with employees, suppliers and all subcontractors. Mitigation actions are in place to mitigate the related risks to humans, the environment and the corporate governance. The effectiveness of actions is investigated regularly in management review meetings. Senior management ensures that the Integrated Management System conforms to the related and identified requirements. The Responsible Purchasing Policy can be accessed at: https://mrn.com.br/index.php/pt/fornecedores
2.5a-g Environmental and Social Impact Assessments	Conformance	The Entity conducts environmental, social, cultural and Human Rights Impact Assessments, including a gender analysis, for existing or New Projects and for planned Major Changes, specifically related to the environment and Occupational Health and Safety. The Integrated Environmental and Social Management System determine how assessments of environmental aspects and occupational hazards and risks are undertaken. The Entity also has a systematised risk assessment process where it continually identifies possible risks and mitigation of possible impacts. A comprehensive external Human Rights Due Diligence and Impact Assessment in the Para State has been completed and actions on improvement areas addressed by the Entity. It is expected that a summary report will be publicly disclosed shortly. The Entity has also completed the 'Study of the Quilombola Component (ECQ) of Alto Trombetas II and Boa Vista in Rima' and addresses the Mitigation and Compensatory Measures and

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		Environmental Programs (Item 9) of the Environmental and Social Impact Assessment (ESIA). Impact Assessments in relation to the Novas Minas or New Mines Project (PNM), an operational continuity project, were undertaken and presented to the Brazilian Institute of Environment and Renewable Natural Resources (IBAMA), together with RADA forwarding letters, re-submission of the EIA-RIMA, and the EIA Terms of Reference. Further information is available at: https://mrn.com.br/index.php/pt/projeto-novas-minas and https://mrn.com.br/index.php/pt/noticias/todas/450:projeto-novas-minas
2.6a-h Human Rights Impact Assessment	Conformance	The Entity conducts environmental, social, cultural and Human Rights Impact Assessments, including a gender analysis, for existing or New Projects and for planned Major Changes, specifically related to the environment and occupational health and safety. The Environmental and Social Management System determines how assessments of environmental aspects and occupational hazards and risks are undertaken. The Entity also has a systematised risk assessment process where it is continually seeking to achieve identification of all possible risks, and mitigation of possible impacts in accordance with ISO 31000 Risk Management System internal audits. A comprehensive external Human Rights Due Diligence and Impact Assessment in the Para State has been completed and actions on improvement areas addressed by the Entity. It is expected that a summary report will be publicly disclosed shortly. The Entity has also completed the 'Study of the Quilombola Component (ECQ) of Alto Trombetas II and Boa Vista in Rima' and addresses the Mitigation and Compensatory Measures and Environmental Programs (Item 9) of the Environmental and Social Impact Assessment (ESIA).
2.7a-f Emergency Response Plan	Conformance	The Entity has implemented a site-specific Emergency Response Plan (PAEBM), developed in collaboration with potentially affected Stakeholder groups, including Local Communities, Workers and their representatives and relevant agencies. The effectiveness of the Emergency Response Plan is verified regularly, and training is undertaken. Implementation of the PAEBM is coordinated by the Workplace Safety and Environment areas, including the Dam Environment Management team. The PAEBM is disseminated to Stakeholders, and seminars have been held with Community members. The PAEBM was last presented to the Communities and other Stakeholders during a series of community sessions held in late 2025 and early 2026.
2.8a-d Suspended Operations	Conformance	The Entity has established a procedure for the suspension of the operation, including 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	No mergers and acquisitions have occurred in the previous twelve months. The Entity is not planning any mergers or acquisition for the next years, and it is not in the strategic planning currently. However,

CRITERION	RATING	COMMENT
		the Entity has appropriate systems and procedures in place should this occur in future.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has established corporate processes and procedures to review environmental, social and governance issues related to the planning process for closure, decommissioning and divestment. The main closure-related working document is the Entity's EAP - Analytical Study of the Project which include Completion Criteria and Procedures, Spreadsheets of Quantities; Estimates of Costs and Schedule and Cash Flow Closing Scenarios. A review of the Closure Framework is undertaken every five years including an update of the report, budget and market consultation.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity has publicly disclosed its governance approach and its environmental, social and economic impacts in its 2024Sustainability Report (published in 2025), which has been prepared in accordance with the Global Reporting Initiative (GRI) Standard. Refer to: https://mrn.com.br/index.php/pt/sustentabilidade
3.2 Non-compliance and Liabilities	Conformance	The Entity has publicly disclosed its 2024 Sustainability Report and annual Management Reports. These reports include any fines, sentences, penalties and significant non-monetary sanctions for non-compliance with applicable legislation. Statements are included to explain if the Entity's efforts are sufficient and/or where there are non-conformities. The Entity publishes information on its website to inform the public and interested parties. Refer to: https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios
3.3a-c Payments to Governments	Conformance	The Entity only makes, or has made on its behalf, payments to Governments on a legal and/or contractual basis. Payments are disclosed in both the 2024 Sustainability Report and on the Entity's website: https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has implemented accessible, transparent, understandable and culturally and gender sensitive Complaints Resolution Mechanisms, adequate to address Stakeholder complaints, grievances and requests for information relating to its Bauxite Mining operations. The Entity's complaints channels are publicly disclosed on its website, with the ombudsman channel being the most prominent, where interested parties can register their report at: https://relatoconfidencial.com.br/mrnouvidoria/ During visits to Communities undertaken as part of the Audit, it was evident that Local Communities have access to WhatsApp groups, email, telephone, boxes within communities, satisfaction surveys and complaint forms – 'Fala ai Comunidade' and the Borealis platform. Data from January to May 2026, reviewed during the Audit, demonstrated 96 records, including 70 complaints, 13 questions, 11 compliments, and 2 suggestions. The Entity's criticality assessment identified and confirmed 30 'low level' complaints, 49 'medium level'; 16 'high level', and one 'critical level' complaint. The territory with the highest number of interactions was identified as the Boa Vista Quilombola community with 12, followed by the Axiripicá

CRITERION	RATING	COMMENT
		community (construction of the power transmission line, with 11 complaints due to the speed of the boats during line installation and the movement of Workers). Other related themes included water use, urban waste, energy, air quality, dams, education, job and income generation, donations, infrastructure, and transportation. Over 60 percent of these complaints were effectively managed and closed within thirty days.
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has established and maintains Life Cycle Assessment (LCA) reports, based on their main processes and Products regarding Bauxite Mining activities. The detailed LCA is prepared in accordance with the principles established in ISO 14040 and ISO 14044.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity has assessed the Bauxite life cycle impacts and the 'cradle-to-gate' LCA information is available to customers and other interested parties. The public disclosure of the Bauxite Life Cycle Study prepared by the Entity (published August 2021) is available at: https://mrn.com.br/images/sistema /ASI-Project-Study-of-the-Life-Cycle-of-Bauxite.pdf
4.2 Product Design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a-b Aluminium Process Scrap	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
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	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	The Entity has disclosed its Greenhouse Gas (GHG) emissions and energy usage and these data are verified in accordance with the Brazilian GHG Protocol Program. The Entity's GHG information is available to the public through the Entity's Sustainability Report at: https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios
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.

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5.3a-e GHG Emissions Reduction Plans	Conformance	The Entity has developed and implemented a GHG Emissions Reduction Plan and its Sustainability Goals, which are available at: https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios The Entity has set a GHG emission reduction target of 23% by 2030, from a 2021 baseline, and to achieve this goal, the Entity has developed a five-year plan, with ongoing GHG emissions reduction projects, including a 230kV transmission line project, conversion of dryers to natural gas, diversification of the energy matrix and a local photovoltaic plant.
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	The Entity has developed and implemented a GHG Emissions Reduction Plan and its Sustainability Goals, which are available at: https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios. The Entity has set a GHG emission reduction target of 23% by 2030, from a 2021 baseline, and to achieve this goal, the Entity has developed a five-year plan, with ongoing GHG emissions reduction projects, including a 230kV transmission line project, conversion of dryers to natural gas, diversification of the energy matrix and a local photovoltaic plant.
5.4 GHG Emissions Management	Conformance	The Entity uses the 'Climas system' to manage and monitor its GHG emissions. Management information for GHG emissions was verified, which the Entity aims to reduce by 25% in emissions by 2030. The Entity has defined a decarbonisation roadmap that has a series of initiatives to achieve the objective of reducing GHG emissions.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	The Entity has implemented an air emissions monitoring plan and reporting programme which has been prepared in accordance with legal regulations and meets internal environmental targets. The Entity's Emissions to Air are controlled, mitigated and found to be within compliance limits, as demonstrated by the environmental records. Disclosures are provided in the 2024 Sustainability Report, available at: https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios
6.2a-g Discharges to Water	Conformance	The Entity reports on Discharges to Water in the Sustainability Report and monitors and controls its water discharges, as established in the Directive Plan of Sustainability and in accordance with the Entity's water-related targets. The 2024 Sustainability Report is available at: https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios The Entity has developed and implemented monitoring plans of the industrial effluent at 18 measurement points, where an average 95% of measurements comply with the VMP (maximum permissible value) as determined by Conama (National Environment Council). The Entity has established a multidisciplinary committee with the participation of the Entity's 'Dam Team' and independent members, who are continuously evaluate the control and prevention measures as implemented. The Entity monitors for potential Leakages or Spills that have the potential to impact the local ecosystem. Operational controls implemented include the use of warning devices and measuring

CRITERION	RATING	COMMENT
		instrumentation, as well as infrastructure designed to minimise or mitigate the consequences of Leakages or Spills. Throughout 2026, no Spills were recorded that had the potential to cause significant environmental damage. It was verified during the Audit that when water exceeds the retention structures engineered limits, propagation speed is reduced, resulting in overall lower mobilisation energy and potential for discharge and/or erosion. The Entity adopts all necessary mechanisms to mitigate these risks. Furthermore, as the mineral wastes generated in the Bauxite beneficiation process are classified as Non-Hazardous Waste (Class 2B – inert, as Brazilian waste rules), these do not pose a Material risk of contaminating water bodies in the event of a leak. It was observed during the Audit that the main simulated environmental impacts would typically be limited to a temporary increase in water turbidity in nearby areas, without significant ongoing impact to fauna, flora, or Local Communities.
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity operates an appropriate Spills and Leakages control system for all mining operations that may present a risk to environment and neighbouring Communities. In addition, the Entity regularly assesses the major areas where potential Spills or Leakage may occur through the risk assessment process. The Entity has implemented actions to attend to emergencies in each of its structures that fall under the legislation and has implemented sound alert systems (sirens) in the wastewater usage system, together with the Self-Rescue Zones (ZAS) and support to civil defences for preparation of municipal contingency plans. The Entity regularly assesses major risks related to environmental aspects, including potential Spills and Leakage from the mine production processes. An internal procedure identifies and records the major risk areas in the mining operations. The Entity manages an appropriate system, which includes internal procedures and external legal communications and recommendations, compliance controls and a monitoring programme to prevent and detect Spills and Leakages.
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity has developed and implemented an appropriate system that has adequate procedures in place to manage external communications, including the reporting and disclosure of significant Spills in the Sustainability Report at: https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios
6.5a-c Waste Management and Reporting	Conformance	The Entity has developed and implemented a Waste Management Plan and a relevant reporting system. The Waste segregation system has been developed and designed in accordance with the Waste Mitigation Hierarchy and the legal requirements and the Directive Plan of Sustainability. The Entity has established a systematic Waste management system that controls and monitors the amount of Hazardous and Non-Hazardous Waste generated in its operations. The summary results from the Waste management plan are published in the 2024 Sustainability Report, available at: https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
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 to the Entity's Certification Scope.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	The Entity has a documented Water Management Plan as a part of its Environmental Management System and the results of the monitoring programme are reported in the 2024 Sustainability Report, available at: https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios The Entity maintains a procedure for 'Waste Disposal System and Valuation of Fines Revision of the Operation Manual of the Mine and Port of Trombetas dams' and 'Risks - Management Manual of Risks'. Licenses and water consumption (output) monitoring data are maintained for the following six sampling points: 1. Trombetas River; 2. Igarapé Saracá; 3. Saracazinho; 4. Saracazinho/Almeidas; 5. Agarapé and; 6. Monto Branco. The Entity has implemented a Water Usage and Water Monitoring System and has implemented operational control procedures to reduce water-related risks, such as recirculating water in the beneficiation process and prioritising water sources.
7.2a-e Water Management	Conformance	The Entity has established and implemented a Water Management Plan that includes actions and controls, which are also documented in the Entity's risk analysis records. The Entity has established an internal procedure in the Tailing Water System Management Manual. This procedure demonstrates the overall operational controls of the reservoirs for the management and control of the excess water during the wet season. This procedure has the main objective of establishing operating rules to ensure the safety of the Entity's discharge water system, through the management of excess water during the wet season. More information on the Entity's approach to water management is available at: https://mrn.com.br/index.php/en/news/all/254:agua-en
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has regularly assessed the risks and Materiality of the impacts on Biodiversity from land use and activities of mining operations in its Area of Influence as defined by the Brazilian environmental authorities. The Entity also conducts environmental biological studies and diversity monitoring programs, taking account of biological groups including flora, fauna, herpetofauna, avifauna, and mammal fauna, which included studies on primates.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Conformance	The Entity has undertaken an Environmental Impact Assessment that addressed Biodiversity and Ecosystem Services issues, mitigation hierarchy actions to protect ecosystems, habitats and species, and included the New Mines Projects (PNM) and the Degraded Areas Recovery Plan (PRAD). Mitigation actions are carried out with the adoption of the Environmental Management Plan, in accordance with Ibama Ordinance 1,729/20 (former PBA).

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8.2a-g Biodiversity Management	Conformance	The Entity has implemented a Biodiversity Management Programme, with fauna and flora monitoring programs, including 'time-bound' targets to address the Material impacts of its Bauxite Mining operations. The Programme includes a wild fauna management plan, road and corridor monitoring program, environmental education programs for both the community and employees, a flora program including an invasive species program, and revegetation program. The Entity has implemented programs related to fauna and flora rescue activities during their routine operations. Prior to commencing the removal of any forest vegetation, fauna is rescued and released to other forest area. During this stage, information previously collected and recorded in the species inventory is used to determine a suitable new habitat. The Entity has established and facilitates the Wild Animal Screening Centre (CETAS), managed by a multi-disciplinary team comprising of biologists and veterinarians which receives, rehabilitates and returns to nature, any fauna rescued from Bauxite Mining areas. Plant species are collected before and during clearing of new mining areas. An inventory of existing species in the area to be mined is undertaken so that reforestation can occur later by recomposing the forest with these specific species. Biodiversity outcomes are shared with Stakeholders and made publicly available as a summary in the Entity's Sustainability Report. The Entity assesses the risk and Materiality of the impacts on Biodiversity from the land use and activities in its area of Bauxite mine operations and local geographic influence as defined by the environmental authorities. The Biodiversity impacts pertaining to land clearing and other mining-related activities, such as transport to and from the mine within the exploration license, are included into the environmental license scope.
8.3a-c Management of Priority Ecosystem Services	Conformance	The Entity undertakes fauna rescue programs and projects, recovery of degraded areas, suppression of vegetation in a controlled manner, recovery of organic soil, topographic restoration and flora rescue, soil spreading, planting of seedlings, for the recovery of flora and the area impacted by mining. The results achieved in Biodiversity and Ecosystem Services are shared with interested parties, and are publicly available on the Entity's website, through the annual Sustainability Report at: https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios
8.4 Alien Species	Conformance	The Entity is committed to the delivery of Biodiversity programs and to not use exotic or invasive species in its Facilities and operations. Internal procedures address the requirement to proactively assess and prevent the accidental or deliberate introduction of Alien Species that may have a significant adverse impact on the Biodiversity. Alien Species are continuously monitored through periodic checks, as outlined in the monitoring plan required by the ISO 14001 Environmental Management System. Formalising the assessment of risks related to biodiversity is effective. The likelihood of the introduction of new Alien Species, in addition to existing species, that could have significant adverse or negative impacts on Biodiversity is low.

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8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity has made a commitment to not explore or operate in World Heritage Properties and to ensure that any future operations near or adjacent to World Heritage Properties are not incompatible with their Corporate Sustainability Policy and/or the site's natural values. At present, the Entity's mining operations are not located in World Heritage Properties.
8.6a-d Protected Areas	Conformance	The Entity operates in Quilombola Territory protected by the Saracá-Taquera National Forest, and must comply with all regulations, treaties and legal requirements attributed to these specific areas and is treated as a Protected Area of great importance and included in the Environmental Impact Study and RIMA, of the New Mines Project. For further information refer to: http://mrn.com.br
8.6e Protected Areas - Bauxite Mining	Conformance	The area identified as World Heritage that is closest to the Entity's areas of operation is the Central Amazon Conservation Complex, inscribed on the UNESCO World Heritage List. The Entity does not have mining or mineral research areas within or adjacent this region.
8.7a-i Mine Rehabilitation	Conformance	The Entity's Mine Rehabilitation Plan is adequate to the scope of operations and has been fully documented. The process has been verified and well implemented. The Plan includes seeding and planting programs using native tree species, and the preparation of soil and other growth media (including black earth and organic forest residues). The Degraded Areas Recovery Program (PRAD) has a production capacity of one million seedlings annually. In 2022, 560,000 seedlings of 95 species from the Amazon Biome were produced and 44.2 tonnes of seed was purchased from riverside and Quilombola communities, with 60 families benefiting. In 2023, over 650,000 seedlings were planted over 350 hectares. The Mine Closure and Rehabilitation Plan is available and published on the MRN website, at. https://mrn.com.br/index.php/pt/noticias/todas/106:nossas-publicacoes
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Conformance	The Entity has established a Human Rights Policy and a Human Rights Due Diligence process, addressed through both the Entity's Code of Conduct and a baseline risk assessment, in accordance with its Integrated Management System. A continuous management process has been implemented, with the aim of meeting its demands and responsibility to respect Human Rights, which is the responsibility of the Strategic Management and Risk Management, Compliance Management and Community Relations Management Departments. The Entity has developed and disseminated a Human Rights guidance document that addresses good practices as well as sensitive aspects that may infringe human dignity. A process of interviews with interested parties is undertaken as part of the internal audit process, seeking to identify sensitive aspects and areas for improvement so that the Entity can give due treatment in the context of integrity and transparency of relationships and as good human rights practices. The interview programme addresses all issues of diversity and inclusion, women's rights and Discrimination,

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		and addresses environmental, governance and Human Rights issues. In situations where the Entity finds that it has caused or contributed to adverse impacts on Human Rights, it will proceed in accordance with the 'Consequences of Violation' item in the Entity's Code of Conduct. Information on the perception of the Entity from employees and their family members, representatives of companies hired by the Entity, employees of the school and/or hospital and members of traditional communities (Quilombolas and riverine communities) is collated and monitored, and as required, the Entity implements remediation actions if needed, through legitimate processes which are prescribed in the Entity's Human Rights Policy.
9.2a-e Gender Equity and Women's Empowerment	Conformance	The Entity has implemented Policies and processes to ensure the respect for the rights and interests of women, consistent with international standards, including the UN Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW). The Entity's commitment to respecting women's rights is made clear in the Code of Conduct and through the 'Harassment Prevention Guide on Moral and Sexual, Bullying, Gender Discrimination and Ethnic-Race Prejudice' document. The Entity's Code of Conduct clearly affirms gender equality and is working to increase women's participation in the labour market, via the Entity's 'For Everyone Program' (MRN Programa para Todos), which can be accessed at: https://mrn.com.br/index.php/pt/pessoas-e-carreiras/nossa-cultura The Entity adheres to Brazilian labour standards, which in regard to women's rights, must comply with issues such as the right to maternity leave (natural or adopted), pregnancy-related leave requirements, breastfeeding breaks, change of function and stability during the pregnancy period, prohibition of the requirement of examination for pregnancy or sterility, among other women's rights. The Entity is a signatory of the 'Brazil Woman in Mining Movement', which endorse the policy for a program of management of women's participation in the Entity's leadership and operational positions.
9.3a-i Indigenous Peoples	Conformance	The Entity has identified the Traditional Communities in its Area of Influence, and has mapped their linguistic, social, and governance aspects, and provides resources for the execution of socio-environmental projects. The Entity has implemented the policies and processes described in the Stakeholder Relations Manual to ensure respect for the rights and interests of Traditional Communities, in accordance with international standards, including, for example, Convention 169 of the International Labor Organization (ILO) and the UN Guiding Principles on Business and Human Rights. During this and previous Audits, activities in the Sarac-a-Taquera National Forest were identified, as well as mining in the municipality of Oriximiná, and documented records of dialogues with surrounding communities, the emergency response plan (PAEBM); Environmental Education PES; Environmental License Management; and Records of the Boa Vista Quilombola Community and other Quilombola Territories - Alto Trombetas 1 and AT2 were reviewed. Records of dialog with the Cachoeira Porteira Community and other municipalities in the region, such as Oriximina, Terra Santa; Faro; Óbidos; and Santarém, were also reviewed and found to be appropriate. The Entity has been implementing significant changes since 2018, now focusing more on relationships with Traditional Communities. In the new Due Diligence process conducted by the Entity during 2023-24, a

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		total of 17 Stakeholder groups were revisited. The 2024 communication plan served 71 communities in riverside and Quilombola territories, with 11 meetings held. In the municipalities of Oxiriminá, Terra Santa, and Faro, and their communities, 37 meetings were held and documented during 2024.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Conformance	The Entity has conducted Environmental Impact Studies, prepared Environmental Impact Assessment reports and established internal procedures for New Projects to address the potential impacts for Quilombola persons, which also includes consulting affected parties, prior to new mining projects. The Entity's Community Relationship Manual, Human Rights Guidelines, EIA RIMA and meeting minutes confirm that several Quilombola representatives are regularly consulted and engaged with in respect to Free, Prior, and Informed Consent (FPIC). During the Audit, evidence of monitoring of the FPIC process in the Quilombola components (ECQ) was reviewed. It was evidenced during the Audit that this is a participatory process of creating socio-environmental impacts on Quilombola lands related to the location, installation, operation and expansion of work (New Mines Project), and other activities of the Entity. Information from the RFC PNM projects was highlighted – held in the Boa Vista Quilombola community. Information on the activities of the Socio-Environmental Education Program (PES) were also verified. The PES is a condition established by IBAMA in the Entity's environmental licensing process, and is made up of 11 projects within the Entity's areas of activity. In total, 19 visits were made to Quilombola communities.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Conformance	Prior to the execution of New Projects or Major Changes to existing projects that may have significant impacts on Communities or Traditional Peoples culturally associated with and living on the relevant lands, the Entity develops consultation plans in an effort to cooperate in good faith with the communities that the company interacts with, through its own representative institutions, in order to obtain Free, Prior and Informed Consent (FPIC), in accordance with Brazilian legislation. In addition, the Environmental Impact Studies and the Environmental Impact Report (EIA/RIMA), public hearings were carried out where the affected parties are consulted. For the PNM environmental licensing process, consultations were undertaken with interested Traditional Peoples, through representative institutions, to obtain FPIC. The Entity has developed a Quilombola Basic Environmental Plan (PBAQ) which includes a set of plans and programs identified from the elaboration of the Quilombola Component Study and built in a participatory manner with the impacted communities, containing definition of actions, physical execution schedule, operational work plan and also an indication of the means and procedures for controlling and monitoring environmental indicators that will be developed in the implementation and operational stages of the work. Communication activities and meetings with the Maria Pixi community were reviewed during this Audit, as well as engagement initiatives for institutional strengthening, support for cultural festivities, and donations for drought periods. Actions were highlighted, including training courses and workshops, as well as a SAF (Agroforestry Systems) project, and Community-Based Tourism (CBT). As a result, 73 families in the communities of São Tomé, São Sebastião, São Francisco, and Espirito Santo were specifically engaged by the Entity during 2024.

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9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Conformance	The Entity has established that, prior to the execution of New Projects or Major Changes to existing projects that may have significant impacts on Communities or Traditional Peoples culturally associated and living on the relevant lands, it plans to undertake Consultation in an effort to cooperate in good faith with the Communities that the Entity interacts with, through its own representative institutions, in order to obtain FPIC, in accordance with Brazilian legislation, particularly in connection with the development, use or exploitation of mineral, water, forestry or other resources. In addition to the Environmental Impact Studies and the Environmental Impact Report (EIA/RIMA), it is planned to undertake public hearings where affected parties are consulted. For the PNM environmental licensing process, Consultations were undertaken with Potentially Affected Populations, through representative institutions, in order to facilitate FPIC. Meetings with the Local Communities included (but not necessarily limited to) the following localities: - Cabeceira dos Claudios, Alema, Cachoeira, Sapucuá and Serra Communities - Aibil, Boa Vista, Nascimento, Paraiso and Mabaia Communities - ATII to Monte Branco Plateau - Boa Esperança and Bom Jesus Communities - Students from UFOPA in Oriximiná - Jamary Community from Terra Santa - Mining Technician and Occupational Safety Technician, from UNIP in Terra Santa - EMEIF Açaizal, from Terra Santa.
9.5a Cultural and Sacred Heritage - Identification	Conformance	The Entity uses internal procedures and records to map cultural and sacred heritage sites in the Entity's Area of Influence through Environmental Impact Assessments and Environmental Impact Reports (EIA/RIMA). Activities to locate cultural and religious heritage sites are planned to avoid significant adverse impacts, through consultations with Affected Communities to collaboratively identify sacred or cultural heritage and values within the Entity's Area of Influence. These efforts support the adoption of appropriate measures to prevent or remediate impacts, as well as to guarantee continued access rights to such areas or values. According to its Policy, if identified, the Entity conducts research prior to any exploration and will communicate the findings regarding cultural and sacred heritage sites to Stakeholders. When identifying new items related to tangible and intangible cultural heritage, the Entity adopts a policy of not interfering with any random discovery until it has been evaluated by competent professionals and compatible actions have been defined.
9.5b Cultural and Sacred Heritage - Impacts	Conformance	The Entity's current Policy requires that, should any new items relating to tangible and intangible cultural heritage be identified, the Entity will not interfere with any discovery until it has been evaluated by competent professionals. The Entity’s Risk Management and Control Manual details the risk management process that relates to the management of impacts on cultural heritage.

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9.6a-i Displacement	Conformance	The Entity's historical data and its strategic plan for future Bauxite Mining areas indicates that Resettlement is not required for the Bauxite Mine prior to 2026. When designing projects, the Entity considers viable alternatives to prevent or minimise physical and/or economic displacement, while balancing costs and benefits environmental, social and financial, paying special attention to impacts on the less fortunate and vulnerable, including women.
9.7a-h Affected Populations and Organisations	Conformance	The Entity has conducted a mapping of Local Communities and Quilombola territories directly and indirectly impacted by Bauxite production activities in the region. In this survey, the organization mapped the Boa Vista, Alto Trombetas I, Alto Trombetas II, Médio Trombetas, Lago Sapucuá, and Lago Maria Pixi Quilombola communities. The Entity's Stakeholder Relations Manual defines the guidelines and guides the Entity's relationship with these communities and territories. The Entity conducts consultations with Affected Populations and Organisations, whenever possible, to reinforce its responsible actions, focusing on identifying, preventing, and monitoring any significant socio-environmental impacts resulting from its Bauxite Mining activities. It was verified that the Entity discloses its planned and implemented socio-environmental actions in the Sustainability Report, which is available at: https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios The Entity established a Stakeholder Relations Manual where the associated stakeholder engagement program identified 580 Stakeholders, of which 45 communities have ongoing dialogues, involving four Quilombola territories. Since 2022, 78 communities have implemented engagement initiatives, with institutional strengthening. This information is available in the Entity's internal Borealis system. The Entity's community programs include (but not limited to) the following: - Program of Social and Environmental Education Project; - Meliponiculture Support (bee and honey husbandry); - Support to Agro-Forestry Systems, Support to Family Farming; - Project Support for Fish Farming (aquaculture fish farming); - Project Support for Microsystems and Artesian Wells; Project - Fighting Malaria; Project Quilombo; - Project "Pé de Pincha" (Pincha Foot); - Management of Copaíbas Trees; Program of Environmental Education; - Program of Environmental and Heritage Education; - Program Chelonians (Fresh water turtles) on Rio Trombetas; - Program Support for Basic Education; and, - Program Support to Higher Education.
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	The Entity does not contribute to armed conflict or Human Rights abuses in Conflict-Affected and High Risk Areas (CAHRAs). The Entity does not directly or indirectly acquire any Bauxite, Alumina or Primary Aluminium from any supplier other than itself, and does not operate in CAHRAs. Regardless, the Entity has undertaken campaigns and prevention actions in order to maintain its commitment to avoid involvement in armed conflict or Human Rights abuses and has implemented its Human Rights Policy and a Human Rights Due Diligence process.

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9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity does not contribute to armed conflict or Human Rights abuses in CAHRAs. The Entity does not directly or indirectly acquire any Bauxite, Alumina or Primary Aluminium from any supplier other than itself, and does not operate in CAHRAs. Regardless, the Entity has undertaken campaigns and prevention actions in order to maintain its commitment to avoid involvement in armed conflict or Human Rights abuses and has implemented its Human Rights Policy. The Entity's Stakeholder Relationship Manual, Code of Conduct and the Human Rights Technical Assessment (due diligence) practices, provide the mechanisms for the Entity to identify any high-risk areas.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity as the Entity does not directly or indirectly acquire any Bauxite, Alumina or Primary Aluminium from any supplier other than itself, and does not operate in CAHRAs, and therefore does not have significant CAHRA-related risks.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity does not contribute to armed conflict or Human Rights abuses in CAHRAs. The Entity does not directly or indirectly acquire any Bauxite, Alumina or Primary Aluminium from any supplier other than itself, and does not operate in CAHRAs. This Audit satisfies the requirements of this Criterion of the ASI Performance Standard.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The Entity does not contribute to armed conflict or Human Rights abuses in CAHRAs. The Entity does not directly or indirectly acquire any Bauxite, Alumina or Primary Aluminium from any supplier other than itself, and does not operate in CAHRAs. Regardless, the Entity has undertaken campaigns and prevention actions in order to maintain its commitment to avoid involvement in armed conflict or Human Rights abuses and has implemented its Human Rights Policy and a Human Rights Due Diligence (HRDD) process. Information about the HRDD process is provided in the 2024 Sustainability Report.
9.9 Security practice	Conformance	The Entity's operating practices are clear and well defined in contracts for security Workers to respect Human Rights. Security Workers are trained in accordance with best practices and the overall corporate Policies and guidelines for respecting Human Rights.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The agreement with the Entity's Workers and their Union has been developed in accordance with Brazil's current labour legislation (CLT), and ILO conventions. The Entity has established and implemented an Employee Integration Program, which is communicated to employees at the commencement of employment. The Entity has established procedures, contracts and documents relevant to human resource issues, including the Recruitment and Selection Standard procedure and the Labour Relationship Guide. The recognition of the principle of Freedom of Association and the right to join employee organisations is outlined in these procedures. Collective Bargaining agreements are implemented.

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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 Freedom of Association or Collective Bargaining is not limited by Applicable Law (Brazil).
10.2a Child Labour	Conformance	The Entity has established and implemented the internal Recruitment and Selection Standard and the Labour Relationship Guide. These procedures clearly prescribe that the Entity does not accept Child Labour and does not employ Workers under the age of 18 years.
10.3a-c Forced Labour	Conformance	The Entity's Code of Conduct and Supplier Code of Conduct restricts all Forced Labour. The Entity follows the provisions of Conventions 29 and 105 of the International Labour Organization (ILO), together with Protocol P29 (2014) of the Convention 29 and complies with labour legislation and the National Penal Code. This commitment is stated in the Entity's Integrated Management System Manual. The Entity's Code of Conduct prohibits the illegal practice of Forced Labour. No incidents of Forced Labour were observed at the Entity. No deposits or Recruitment Fees are required by the Entity. The Entity follows the policies and procedures that state the commitment and approach to forced or compulsory labour, as stated in the Code of Conduct and the Employee Integration Program. The Entity's Administrative Procedure for Preventing and Combating Modern Slavery is published at: https://www.mrn.com.br/images/download/MRN_Prevencao_e_Combate_a__Escravidao_Moderna.pdf
10.4a-c Non-Discrimination	Conformance	The Entity has developed, implemented and maintained systems, Policies and procedures related to non-Discrimination, as defined in its Code of Conduct. No Discrimination was observed during the Audit and interviews at the Entity. The Entity's Code of Conduct states that equal opportunities are guaranteed by the Entity and that the company does not engage in or support any type of Discrimination or prejudice in any situation; including hiring, salary, promotion, training, advancement or termination opportunities for any worker; based on gender, expression or gender identity, sexual orientation, race, ethnicity, national or social origin, religion, disability (capacitation), political affiliation, marital status, family responsibilities, age or any other condition that may give rise to Discrimination.
10.5 Communication and engagement	Conformance	The Entity's communication and engagement process includes an employee survey which is undertaken regularly. For matters relating to labour issues, the Human Resources Management is qualified to assist and respond to any demands on the subject and the Entity guarantees the right of Workers to seek information on Unions, representation bodies and councils. Any individual that wishes to report a suspected case of misconduct can use the MRN Ombudsman Channel, available on the Entity's website. A report can also be lodged via a toll-free number or e-mail or made in-person to the Ombudsman team in the Compliance and Governance Department.

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10.6a-g Violence and Harassment	Conformance	The Entity has established and implemented Policies and procedures to ensure no disciplinary practices will occur. No incidents or evidence of mental or physical punishment were observed at the Entity during the Audit. In accordance with the Entity's corporate Policy, the Entity does not engage in, nor tolerates the use of corporal punishment, mental or physical coercion, humiliation, psychological pressure, embarrassment, 'stress management', bullying or Violence of any kind, including sexual harassment or verbal abuse of Workers.
10.7a-c Remuneration	Conformance	The Entity has established Policies and procedures including methodologies on Remuneration of Workers, including payments, Overtime and deductions. The Entity's payments of wages are undertaken monthly in a punctual manner. All Workers receive payslips with payment details.
10.8a-c Working Time	Conformance	The Entity complies with Applicable Law and industry standards on Working Time. The Entity applies different shift models and all working hours are registered. The Entity has established a 'Collective Labor Agreement Relating to Shifts, Days and Hours Negotiated' with the Union (Sindicato).
10.9a-b Informing Workers of Rights	Conformance	All disclosures are made by the Entity's leadership, dissemination through the application known as 'Noz' on the Entity's intranet (internal data network), and integration by the Union itself. All benefits are formally explained to Workers via the Collective Bargaining agreement and including information on shifts, working hours and overtime, profit sharing, security pool, with documentation in a formalised benefits manual.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has implemented and maintains an Occupational Health and Safety (OH&S) Management System, which is certified to ISO 45001. This includes and demonstrates continual improvement of OH&S performance, the fulfilment of legal requirements and the achievement of OH&S objectives. The Entity's Integrated Management Policy addresses OH&S. Both this Policy and the Entity's Safety Master Plan are available at: https://www.mrn.com.br/index.php/pt/noticias/todas/103:politica-integrada-de-gestao
11.1b-e Occupational Health and Safety (OH&S) Management System – Reviews and disclosure	Conformance	The Entity has implemented an OH&S Policy that is communicated to all employees and Stakeholders. The Entity has established that it reviews its OH&S Management System at least every five years or whenever changes to site activities could alter significant OH&S risks. The Entity is certified to the ISO 45001 Standard and systematically publishes its Sustainability Report which discloses the effectiveness of the OH&S Management System, including leading and lagging indicators, as presented on the Entity's website: https://mrn.com.br/index.php/pt/quem-somos/nossos-relatorios
11.2 Employee engagement on Health and Safety	Conformance	The Entity's Safety Master Plan systematizes and translates MRN's OH&S management model into a program and actions that are supported by the clear definition of goals and limits, means, actions,

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		verification of results and preventive and corrective actions, aiming to prevent injuries and health problems related to work and continuous improvement of the process, as well as defining responsibilities, practices, procedures, processes and resources for implementation and maintenance. The Entity provides Workers with a mechanism 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	17 January 2022	Initial Certification Audit – Full Certification
1	28 February 2022	Incorporates further context and clarification provided by Lead Auditor into specific Public Headline Statements for Criteria 2.3b, 8.5a, 8.5b, 9.3, 9.4, 9.6a and 9.7a.
2	6 March 2023	Surveillance Audit
3	20 March 2024	Re-Certification Audit and Scope Change – Full Certification Scope Change to apply the ASI Performance Standard V3
4	16 June 2024	Updated to include introductory text providing context relating to Audit Scope, some minor grammatical improvements throughout Report to improve clarity and additional context provided for 9.4 criteria.
5	24 September 2025	Surveillance Audit
6	30 October 2026	Re-Certification Audit – Full Certification