

Basis of Preparation - Disclosures and Criteria

GRI, SASB and CBA Disclosures	Name	Disclosure details	Exceptions to boundaries and reporting period	Changes to the boundaries and reporting criteria since the most recent report	Reasons for changes to the boundaries and reporting criteria since the most recent report
102-8; SASB EM-MM-000.B	Information on employees and other workers	Information on direct employees is based on our workforce as at December 2021. Information on fixed and mobile outsourced workers is based on the total number during the period from 12/1/2021 to 12/31/2021. Employee data was compiled from the SAP system for all sites except Metalex, which is not included in the system. Apprentices and interns are not included in this disclosure. Data on outsourced workers is obtained from each site's system. "A significant portion" is defined as 20% or more of the sum of direct employees and fixed outsourced workers.	Yes	No	Not applicable
102-9	Supply chain	Our primary supplier categories are: Services, Capex, Inputs, Maintenance, Repairs & Operation (MRO), and Logistics. We also have facilities suppliers providing services such as janitorial and housekeeping services, catering and shuttle services, and strategic partnerships with logistics suppliers, including rail and maritime shipping suppliers. The most significant inputs and materials used in our production processes are natural gas, coal-tar pitch, coke, caustic soda and alloys.	No	No	Not applicable
102-10	Significant changes to the organization and its supply chain	The Company defines significant changes as changes in the share capital structure, mergers, acquisitions, new business openings, new manufacturing facility and/or site openings, and changes in facilities operational control.	Yes	Yes	The Rondon site, which is currently in the early engineering stage, has been added. Hydropower plants previously managed by Votorantim Energia will be operated by CBA from 2022, within a newly created Energy business. In 2021 CBA acquired an 80% interest in Alux do Brasil (Nova Odessa-SP) and stakes in two wind farms: Ventos de Santo Anselmo (PE e PI) and Ventos de Santo Isidoro (CE). In addition, CBA completed its IPO and changed its status from a closely held to a publicly traded corporation.
102-11	Precautionary principle or approach	The Company applies the precautionary principle or approach by taking a conservative approach to risk management, supported by a Risk Management Policy. At CBA, Risk Management is a continuous process to identify, assess, address, monitor, communicate and document potential events or situations that could prevent CBA from achieving its objectives.	No	No	Not applicable
102-22	Composition of the highest governance body and its committees	Board of Directors members serve a term of two years. There are no alternates.	No	No	Not applicable
102-23	Chairman of the highest governance body	The chairman's current term began on February 24, 2021 and will end on February 28, 2023.	No	No	Not applicable
102-36	Process for determining remuneration	For further information about CBA's Remuneration Policy .	No	No	Not applicable
102-41; SASB EM-MM-310a.1; SASB EM-MM-210b.2	Collective bargaining agreements	The number of workers refers to all direct employees excluding interns and apprentices. Employees not covered by collective bargaining agreements are those in the GS-34 or higher salary brackets.	Yes	No	Not applicable

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102-49	Changes in reporting	The Company defines significant changes as those relating to the materiality and boundaries of the material topics, such as the inclusion or exclusion of topics and their impacts.	No	No	Not applicable
103-1	Explanation of the material topic and its Boundary	A description of the extent of and the organization's involvement with impacts is provided in the 2020 Annual Report , under the section About the Report (pages 3 to 5) and in the GRI Appendix (page 124).	No	No	Not applicable
202-1	Ratio of standard entry-level wage by gender compared to local minimum wage	Interns, apprentices and outsourced workers are not included. The entry-level wage is the wage earned by the employment category designated as Operational. The minimum wage considered is the Federal minimum wage as of 12/31/2021.	Yes	No	Not applicable
203-1	Infrastructure investments and services supported	Positive impacts are related to social and economic upliftment as a result of CBA's activities (job creation, improving social conditions including health-care, education, income, etc.). Negative impacts are related to the potential damage that can be caused by the Company's operations. The Company defines significant investments as those with the potential to improve social and economic indicators in the communities where it operates (e.g. IDEB).	No	No	Not applicable
203-2	Significant indirect economic impacts	The Company defines significant indirect economic impacts as those with the potential to have a positive impact on society, such as indirect income generation.	No	No	Not applicable
204-1	Proportion of spending on locally-based suppliers	CBA does not monitor the proportion of spending on local suppliers.	No	No	Not applicable
205-2	Communication and training on anti-corruption policies and procedures	The figures reported in this disclosure are for the reporting period only. The reported communication and training on anti-corruption policies and procedures is based on the communications plan approved by the Board for the period. All employees are covered by the communication plan. Business partners, such as customers and suppliers, are not covered. The reported training on anti-corruption refers to CBA's Anti-corruption and Code of Conduct training. Code of Conduct training is provided to all Board of Directors members, direct employees, interns and apprentices. Anti-corruption training is provided to all Board of Directors members, executives and general managers, as well as to all departments dealing with and/or representing the organization to government officials.	No	No	Not applicable
205-3	Confirmed incidents of corruption and actions taken	Confirmed incidents are incidents that have been fully investigated within the period and deemed "substantiated" as defined by the Company. An investigation of whether a given case is substantiated involves multiple departments; corruption, as defined by the Company, typically involves relationships/interactions between employees and government officials.	No	No	Not applicable
EM-MM-510a.2	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Based on a document available at https://transparenciainternacional.org.br/ipc/ , Brazil is not among the bottom 20 in Transparency International's Corruption Perception Index.	No	No	Not applicable

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301-2	Recycled input materials used	The primary products reported in this disclosure are billets, ingots, sheet and foil. Total input materials and recycled input materials used are based on the total amount, in metric tons, of external scrap, molten aluminum, master alloys and ingots. Data for the Metalex site is based on consumption of purchased and third-party supplied ingots. Only Aluminum Business sites included.	Yes	No	Not applicable
CBA-8	Recycled input materials used	This disclosure differs from GRI 301-2 in that it includes internally generated scrap in calculating the percentage of recycled input materials used. Only Aluminum Business sites included.	Yes	No	Not applicable
302-1; SASB EM-MM-130a.1	Energy consumption within the organization	No sites have been excluded. Renewable sources include hydrous ethanol, anhydrous ethanol (contained in gasoline), biodiesel (contained in regular diesel) and boiler biomass. Nonrenewable sources include natural gas, BTE fuel oil, gasoline, diesel and LPG. Petroleum coke was excluded from the scope of this disclosure in 2021. Data on electricity sold is confidential. There was no heating, cooling or steam consumption in the reporting period.	No	No	Not applicable
303-3; SASB EM-MM-140a.1	Water withdrawal	Water withdrawal data were compiled from water meter, well consumption, and third-party and internal system reports. Areas with water stress were defined as those with withdrawal restrictions imposed by the environmental authorities.	No	No	Not applicable
303-4	Water discharge	The Poços de Caldas mine has no flow meter to measure water discharge. Water discharge to the utility company is assumed to be 80% of withdrawals for human consumption, as 20% is deemed to be lost in the process. Priority substances of concern are defined based on the laws and regulations applicable to each site. Areas with water stress were defined as those with withdrawal restrictions imposed by the environmental authorities.	No	No	Not applicable
304-2; SASB EM-MM-160a.1	Significant impacts of activities, products, and services on biodiversity	The Company considers potentially significant impacts on biodiversity to be those related to its mine operations.	No	No	Not applicable
EM-MM-160a. 2	Mine sites with acid rock drainage	This disclosure is not applicable to CBA. Acid rock drainage is more typically associated with sulphide minerals, unlike bauxite, a mineral rich in aluminum oxide.	No	No	Not applicable
304-3	Habitats protected or restored	The Amazon, Caatinga, Pantanal, Pampa and other biomes are not present in the areas where CBA operates. Data is compiled from the Geoprocessing and Data Treatment System (CSI), Brazil's Rural Environmental Register (CAR), fauna and flora survey reports, and survey data and maps. The Company deems "independent external professionals" to include the CAR and studies carried out by specialists. The Legado das Águas (Water Legacy) and Legado Verdes do Cerrado (Cerrado Green Legacy) reserves are included in this disclosure.	No	No	Not applicable

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GRI G4 MM1	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	Total land disturbed and not yet rehabilitated at the start of the reporting period refers to ore bodies that have been exhausted as of the end of the previous reporting period and access roads no longer being used. The amount of land newly disturbed within the reporting period refers to ore bodies exhausted in 2021 and their access roads if no longer being used. The total amount of land newly rehabilitated within the reporting period refers to exhausted ore bodies and their access roads, if no longer being used, which were rehabilitated. Total land disturbed and not yet rehabilitated at the end of the reporting period refers to exhausted mine land and access roads no longer being used that will be rehabilitated in the following reporting period. In Itamarati de Minas, land newly rehabilitated within the reporting period refers to land that has been rehabilitated under amendments to mining easement agreements. Reported data are based on topographic surveys and maps containing information collected in the field.	No	No	Not applicable
CBA-6	Payment of mining taxes to the government	This disclosure refers to the total amount of mining taxes (in R\$ million) paid by the Company to the National Mining Agency. All mine sites are included in this disclosure.	No	No	Not applicable
305-1; SASB EM-MM-110a.1; EM-MM-110a.2	Direct (Scope 1) GHG emissions	All greenhouse gases are included in the calculation (CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃). Reported data are compiled via internal systems using the GHG Protocol tool and methodology. The consolidation approach for emissions was operational control. Our Sorocaba facility, São Paulo office and Duque de Caxias distribution center have not been included in the scope of this disclosure.	Yes	No	Not applicable
305-2	Energy indirect (Scope 2) GHG emissions	All greenhouse gases are included in the calculation (CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃). Reported data are compiled via internal systems using the GHG Protocol tool and methodology. The consolidation approach for emissions is Operational Control. The Sorocaba facility, São Paulo office and Duque de Caxias distribution center have not been included in the scope of this disclosure.	Yes	No	Not applicable
305-3	Other indirect (Scope 3) GHG emissions	All greenhouse gases are included in the calculation (CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃). Reported data are compiled via internal systems using the GHG Protocol tool and methodology; The consolidation approach for emissions is Operational Control; The Sorocaba facility, São Paulo office and Duque de Caxias distribution center have not been included in the scope of this disclosure. Significant changes in emissions include changes in gas scrubber system technologies/operation, process changes, changes in production volumes, fuel switching, and changes in inputs.	Yes	No	Not applicable
305-7; SASB EM-MM-120a.1	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Only Aluminum Business sites are included: Alumínio Plant, Itapissuma and Metalex. Data compiled from fixed-source monitoring at our sites. Itapissuma and Metalex compile fixed-source monitoring data every 2 years under plans agreed with the appropriate environmental authorities; the most recent assessment was in 2020. All emissions of the reported compounds are deemed significant: NOX, SOX, Volatile Organic Compounds (VOCs), Particulate Matter (PM) and Fluoride. Factors that can cause significant changes in air emissions include changes in gas scrubber system technologies/operation, process changes and changes in production volumes.	Yes	No	Not applicable

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306-1	Waste generation and significant waste-related impacts	Significant actual and potential waste-related impacts include, for example, improper waste segregation, which can alter the composition of waste materials and prevent compliant disposal. The contractors handling final disposal could fail to comply with applicable regulations, leading to waste disposal disruptions. Impacts can also occur in the transportation of waste materials, potentially resulting in fines for violations by trucking and shipping companies. An economic crisis could affect the sale of waste materials.	No	No	Not applicable
306-2; SASB EM-MM150a.10; SASB EM-MM-150a.9	Management of significant waste-related impacts	Our mining and smelting operations produce hazardous and nonhazardous waste materials that need to be transported, managed and disposed of compliantly. Significant waste-related impacts include failure to properly dispose of waste materials, potentially leading to contamination and creating environmental liabilities resulting in fines and reputational damage.	No	No	Not applicable
306-3; SASB EM-MM-150a.4; SASB EM-MM-150a.7	Waste generated	No sites have been excluded. Hazardous waste generated: pesticides, oily water, wastewater and towels, medical waste, lead-acid batteries, lithium batteries, contaminated empty plastic drums, refrigerant gases bottles, 1000l packaging, emulsion, aluminum slag, contaminated IBCs, lamps, empty spray cans, electronic waste and scrap, water/oil separation system sludge, oil- and grease-impregnated material, ascarel oil, rolling oil, lubricant oil, dirty oil, rags, medical waste, paint-impregnated waste, contaminated solids and liquids, metal drums, contaminated soil, diatomite, Fuller's earth, batteries. Non-hazardous waste generated: alkaline water, secondary alumina, monolithic rings, anodes, Bayer sand, sludge, rubber, calcium carbonate, print cartridges, cathodes, filter compounds, building and construction waste, industrial effluents, electronic waste, aerosol packaging, slag, copper wires, mechanical cleaning waste, municipal solid waste, electronic waste and scrap, water treatment sludge, wastewater treatment sludge, timber, refractory linings, fat (cafeteria), cardboard, batteries, plastic, tires, polypropylene, gunny sacks, reducing furnace refractories, tailings, food waste, bar scrap, iron scrap, metal scrap, glass, red mud. Data were collected from internal reports, the SAP system, electronic Waste Transportation Manifests, and Disposal Certificates (CODs) from waste disposal companies.	No	No	Not applicable
306-4; SASB EM-MM-150a.8	Waste diverted from disposal	Data were collected from internal reports, the SAP system, electronic Waste Transportation Manifests, and Disposal Certificates (CODs) from waste disposal companies.	No	No	Not applicable
306-5	Waste directed to disposal	Data were collected from internal reports, the SAP system, electronic Waste Transportation Manifests, and Disposal Certificates (CODs) from waste disposal companies.	No	No	Not applicable
CBA-7	Significant spills	Incidents are classified on a severity scale of I to VI. Spills are deemed significant at a severity level of IV or greater—spills at these severity levels can cause environmental damage, affect off-site areas or require remediation operations. All spill incidents that occurred in 2021 were classified as tier I to II.	No	No	Not applicable
307-1	Non-compliance with environmental laws and regulations	The Company reports all fines and non-monetary sanctions under its management. All laws and regulations applicable to the Company's business are taken into account.	No	No	Not applicable

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401-1; SASB EM-MM-000.B	New employee hires and employee turnover	This disclosure includes all direct employees excluding interns and apprentices. Rate of new hires = hires / total number of employees at period-end; Turnover rate = terminations / total number of employees at period-end.	Yes	No	Not applicable
403-1	Occupational health and safety management system	This disclosure includes direct employees, interns, apprentices and outsourced workers performing activities on the Company's premises.	No	No	Not applicable
403-2	Hazard identification, risk assessment, and incident investigation	This disclosure includes direct employees, interns, apprentices and outsourced workers performing activities on the Company's premises.	No	No	Not applicable
403-3	Occupational health services	This disclosure includes all direct employees, interns and apprentices. Quality-of-life programs are also extended to employees' dependents.	No	No	Not applicable
403-4	Worker participation, consultation, and communication on occupational health and safety	This disclosure includes direct employees, interns, apprentices and outsourced workers performing activities on the Company's premises.	No	No	Not applicable
403-5	Worker training on occupational health and safety	This disclosure includes direct employees, interns, apprentices and outsourced workers performing activities on the Company's premises.	No	No	Not applicable
403-6	Promotion of worker health	CBA has a quality-of-life program to which all employees and their dependents are eligible.	No	No	Not applicable
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Significant impacts mean any changes which can cause harm in terms of injury or ill health, or both.	No	No	Not applicable
403-8	Workers covered by an occupational health and safety management system	No sites have been excluded. All CBA employees are included. Data have been compiled from internal reports and systems.	No	No	Not applicable
403-9; SASB EM-MM-320a.1	Work-related injuries	High-consequence injuries are injuries classified as Level IV or higher. CBA's ESG 2030 Strategy covers only category V and VI injuries (Fatal injuries or injuries resulting in permanent disability). Recordable work-related injury means any injury classified as Level II-V. Data on hours worked were compiled from internal HR systems for direct employees and from site-specific management reports for mobile and fixed outsourced workers. Hours worked assumed for employees other than interns: 220h/month plus overtime. The training reported includes: training on critical risk protocols, general safety information, and plant hazards and risks. Training on emergency response and onboarding training on operational procedures is not included. Specific training is also provided on safety tools that are not used by all employees and are therefore not included in the calculation.	No	No	Not applicable
403-10	Work-related ill health	No sites have been excluded. This disclosure includes direct employees and contractors. Information for this disclosure has been compiled in accordance with Brazilian regulation NR 7 - Occupational Safety Program and internal policies and procedures. Recordable work-related injury or ill health means a work-related injury or ill health that results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness.	No	No	Not applicable

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405-1	Diversity of governance bodies and employees	Employee categories are organized by salary brackets. The senior leadership team falls under salary bracket GS-34 or higher.	No	No	Not applicable
405-2	Ratios of basic salary and remuneration of women to men	Employee categories are organized by salary brackets. The senior leadership team falls under salary bracket GS-34 or higher.	No	No	Not applicable
412-1	Operations that have been subject to human rights reviews or impact assessments	All operations are included in the scope of this disclosure. CBA reports as “human rights reviews” and “human rights impact assessments” all due diligence procedures based on the legislation related to fundamental human rights, including social, economic, labor, political and civil law. All national and international human-rights laws applicable to the business are assessed during due diligence. The percentage is calculated as the ratio of the number of operations to the number of operations that have undergone due diligence.	No	No	Not applicable
412-2	Employee training on human rights policies or procedures	All sites are included. This disclosure includes all direct employees, interns and apprentices. The data have been compiled from training reports and certificates, and an internal training record-keeping system. CBA uses the definition found in the United Nations Guiding Principles (UNGPs) on Business and Human Rights and the Global Compact Principles, of which we are a signatory.	No	No	Not applicable
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Contracts with a duration of more than six months and/or an amount greater than R\$ 1 million are considered significant. The information was obtained from the report of the Legal Business Contracts (BI) area.	No	No	Not applicable
413-1	Operations with local community engagement, impact assessments, and development programs	CBA uses an internal methodology to prioritize operations, and one of the criteria used is impact from our operations on their host municipalities. “Operations” are defined as sites that are either operational or under licensing. Reported engagement initiatives include development programs that are being implemented and/or ongoing. The social impacts from initiatives are measured in terms of SLA (service levels) and using internal project/program-specific indicators (IDEB, income generated, etc.).	No	No	Not applicable
413-2	Operations with significant actual or potential negative impacts on local communities	All operations with impoundments are deemed operations with significant actual or potential negative impacts. CBA defines “local communities” as all communities where the Company operates.	Yes	No	Not applicable
GRI G4 MM7	The extent to which grievance mechanisms were used to resolve disputes relating to land use, customary rights of local communities and Indigenous Peoples, and the outcomes	All mine sites are included in the scope of this disclosure (Miraí, Itamarati de Minas, Poços de Caldas and Barro Alto).	Yes	No	Not applicable

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419-1	Non-compliance with laws and regulations in the social and economic area	No sites have been excluded, the data have been compiled from the Espaider system. The Company reports all fines and non-monetary sanctions under its management. All laws and regulations applicable to the Company's business are taken into account. Laws and regulations in the social and economic area are assumed to include all labor and tax laws. The total figures in the Labor category include all sanctions/awards under which payments were made during the reporting period. The total figures in the Tax category include all proceedings brought during the reporting period.	No	No	Not applicable
CBA-3	Participation in emergency drills	This disclosure includes all operations that have dams. Reported data were compiled from reports prepared by the Emergency Response Plan (ERP) coordinators at each site, who in turn compiled information and counted participants directly during the drills.	Yes	No	Not applicable
CBA-4	Volume of water removed from the dam	This disclosure includes all operations that have dams. The information is based on elevation x volume curves contained in site-specific reports. Reservoir water levels are monitored on a daily basis, and topobathymetric surveys are carried out annually to obtain up-to-date information about water and residues volumes.	Yes	No	Not applicable
CBA-1	Investments in technology and innovation	The scope of this disclosure includes the Downstream business only, i.e. our Alumínio Plant and Itapissuma operations. Investment was calculated as all spending on Market Development and Innovation (on a cost-center basis). The percentage was calculated as revenue from new products out of total revenue in the Downstream business.	Yes	No	Not applicable
CBA-5	Financial and Sustainability Gains from Competitiveness Management	CBA uses a tool called Wave for managing all Competitiveness Management projects. The tool allows project managers to track project quantities and outcomes. Sustainability outcomes are reported in a supporting calculation spreadsheet and are also input into Wave.	No	No	Not applicable
CBA-9	Contaminated sites	Data are reported in accordance with an internal managerial standard that establishes guidelines on managing sites that are contaminated or suspected of having been contaminated, including identification, investigation, monitoring, risk assessment and remediation; it also provides guidance on commissioning the related site assessments and reports. CBA defines contaminated sites as sites demonstrated to have been polluted by any substances (chemicals or waste) that are harmful to protected assets.	Yes	No	Not applicable
CBA-10	Social investments	The data for this disclosure were compiled across all projects and assessments at CBA's eight operational sites: Alumínio, Mirai, Niquelândia, Barro Alto, Itapissuma, Rondon, Araçariçuama and Poços de Caldas. Investments include CBA funding and funding contributed by/raised via the Votorantim Institute, the VSA Covid-19 Fund and CBA Covid-19 match funding.	Yes	No	Not applicable