IRMA Initiative for Responsible Mining Assurance

MINE SITE ASSESSMENT PUBLIC REPORT

MINE SITE

Andrade Mine

OPERATING COMPANY

ArcelorMittal Brazil SA

COUNTRY OF OPERATION

Brazil

7 JULY 2026

Acknowledgements

IRMA believes that third-party, independent audits are most credible when there is robust participation not only from participating mines, but also from workers and stakeholders, particularly those from affected communities.

Outside stakeholders are not remunerated for their participation, and willingly give their time to provide perspectives and information on mine site performance. IRMA would like to recognize Andrade Iron Ore Mine and plant workers, governmental representatives, community-based organizations, and members of affected communities for their participation in this audit.

Table of Contents

Acknowledgements 2

Table of Contents 3

Audit Details 5

1. Mine Site Overview 6

1.1. Overview of location 6

1.2.1. Municipalities 7

1.2. Overview of operation 11

1.2.1. Scope of activities and facilities included in audit 15

2. Mine Site Assessment Process 17

2.1. Overview of IRMA Process 17

2.1.1. Scope and Limitation of Audits 18

2.1.2. IRMA Complaints Process 18

2.2. Audit Process and Timeline 18

2.3. Stakeholder Engagement 19

2.3.1. Written comments/inquiries 19

2.3.2. Mine Staff 19

2.3.3. Workers/Contractors 20

2.3.4. Government Agencies 20

2.3.5. Participating Communities and NGOs 21

2.4. Summary of Mine Facilities Visited 22

3. Summary of Findings 23

3.1. Audit outcome 23

3.2 Scores by IRMA Standard principle and chapter 23

3.3. Performance on critical requirements 25

3.3.1. Snapshot of performance on 40 critical requirements 25

3.3.2. Performance on 40 critical requirements. 26

4. Next Steps 29

4.1. Corrective Action Plans 29

4.2. Disclosure of Summary Audit Report 29

4.3. Timing of Future Audits 29

APPENDIX A –Results by Requirement 30

Principle 1: Business Integrity 30

Chapter 1.1—Legal Compliance 30

Chapter 1.2—Community and Stakeholder Engagement 37

Chapter 1.3—Human Rights Due Diligence 53

Chapter 1.4—Complaints and Grievance Mechanism and Access to Remedy 70
Chapter 1.5—Revenue and Payments Transparency 80
Principle 2: Planning for Positive Legacies 91
Chapter 2.1—Environmental and Social Impact Assessment and Management 91
Chapter 2.2—Free, Prior, and Informed Consent (FPIC) 111
Chapter 2.3—Obtaining Community Support and Delivering Benefits 112
Chapter 2.4—Resettlement Requirements 121
Chapter 2.5—Emergency Preparedness and Response 122
Chapter 2.6—Planning and Financing Reclamation and Closure 130
Principle 3: Social Responsibility 150
Chapter 3.1—Fair Labor and Terms of Work 150
Chapter 3.2—Occupational Health and Safety 179
Chapter 3.3—Community Health and Safety 207
Chapter 3.4—Mining and Conflict Affected or High-Risk Areas (CAHRA) 220
Chapter 3.5—Mining and Conflict Affected or High-Risk Areas (CAHRA) 229
Chapter 3.6—Artisanal and Small-Scale Mining 245
Chapter 3.7—Cultural Heritage 246
Principle 4: Environmental Responsibility 264
Chapter 4.1—Waste and Materials Management 264
Chapter 4.2—Water Management 303
Chapter 4.3—Air Quality 331
Chapter 4.4—Noise and Vibration 342
Chapter 4.5—Greenhouse Gas Emissions 350
Chapter 4.6—Biodiversity, Ecosystem Services, and Protected Areas 355
Chapter 4.7—Cyanide Management 373
Chapter 4.8—Mercury Management 373
Appendix B - Corrective Action Plan 374
Endnotes 384

Audit Details

Name of Mine:	Andrade Mine
Operating Company:	ArcelorMittal Brazil SA
Mine Owner:	ArcelorMittal Brazil SA
Country of Operation:	Brazil
Mined Material(s):	Iron Ore
# Employees / contractors:	477 direct workers and 62 contractors at the time of audit
IRMA Audit Webpage:	https://responsiblemining.net/audits/andrade-mine/
Audit Type:	Initial Verification Audit
Audit Dates:	Stage 1: February 2024 - August 2024 Stage 2: October 13 – 17, 2025 Technical Review: November 2025
Audit Team:	Lead Auditor (1), Environmental Auditors (2), Health and Safety Auditors (1), Social Auditors (2)
Auditor Firm Declaration:	✓ The findings in this report are based on an objective evaluation of evidence (through review of documents; first-hand observations at the mine site; and interviews with mine staff, workers and stakeholders) as presented during the Stage 1 and Stage 2 audit activities. ✓ The audit team members were deemed to have no conflicts of interest with the mine. ✓ The audit team members were professional, ethical, objective and truthful in their conduct of audit activities. ✓ The information in this report is accurate according to the best knowledge of the auditors who contributed to the report.
Audit Firm:	SCS Global Services
Authorized Representative:	Scott Coye-Huhn, Vice-President, EBC Division
Representative Signature:	
Scope of Audit:	The scope includes the physical areas within ArcelorMittal's Andrade Mine concession and related, including: open pit mine, exploration areas, mine services, wet concentration plant (WCP), mine rehabilitation areas, mineral separation plant (MSP), packaging & loadout, warehouse, laboratory, clinic, administration building & other offices, maintenance workshops, waste management facility plant, waste water treatment plant, restaurant and sanitary facilities, associated on-site infrastructure (power line, boreholes, piping, storage, internal access roads, generators, etc.), and management, production & support processes.
IRMA Standard Version:	IRMA Standard for Responsible Mining, v.1.0 (June 2018)
IRMA Achievement Level:	IRMA Transparency
Achievement Decision Date:	7 July 2026
Achievement Valid Until:	6 July 2029
IRMA Reference Number:	IRMA-0099-STD1.0-01-INT

1. Mine Site Overview

1.1. Overview of location

The Andrade mine, operated by ArcelorMittal Brazil, is in southeastern Brazil, in the state of Minas Gerais, within the region commonly known as the Iron Quadrangle (Quadrilátero Ferrífero) (see Figure 1). The active mine is within the municipality of Bela Vista de Minas, though it is closer to the city of João Monlevade. The mining concessions are adjacent to the city of João Monlevade, and the mine entrance gate is about 5 km by road from the city. The state capital, Belo Horizonte, is 115 km to the west and connected to the mine via the federal

Figure 1: Location Map of the Andrade Mine, Minas Gerais, Brazil

highway BR-381.

The mine is situated within the Doce River Basin, with the Piracicaba and Santa Bárbara Rivers flowing nearby. The name Minas Gerais translates to “General Mines,” reflecting the extensive mining activity that began during Brazil’s colonial period. Archaeological evidence, including rock wall paintings and artifacts found in caves at the Ferrugem Ridge Natural Monument, indicates that this area has been inhabited since around 5,000 BC.

The mining concession lies within the Serra do Espinhaço mountain range, often referred to as the “Brazilian Highlands,” with elevations ranging from 1,100 to 1,700 meters above sea

level (masl). This region forms a transition zone between the Atlantic Forest and Cerrado biomes—both recognized as global biodiversity hotspots. The Espinhaço range features a varied landscape of streams, eroded peaks, floodplains, palm swamps, alpine pastures, and mixed forests. This diversity supports a wide range of species, including native mammals, birds, reptiles, amphibians, fish, and insects.

Five (5) government-designated conservation units have been identified near the Andrade Mine: one (1) strict protection area and four (4) sustainable use areas. The mine itself lies within the Municipal Environmental Protection Area of Piracicaba and within the buffer zone of the Atlantic Forest Biosphere Reserve. Based on the most recent Environmental and Social Impact Assessments (ESIAs) developed for the site (2022 and 2023), institutional databases and relevant sources, including records from the Palmares Cultural Foundation and information from the National Indigenous Foundation of Brazil, no Indigenous lands or Indigenous peoples have been identified within the mining project area of influence.

The region has a mild climate, with the warmest months from January to March (average 28°C / 82°F) and the cooler months from June to August (average 20°C / 68°F). The rainy season extends from October through March. The area is hilly and mountainous, with most of the land sloping, and a small portion that is flat.

1.2.1. Municipalities

The mine's Social Direct Area of Influence, as defined in the most recent Environmental and Social Impact Assessments (ESIAs) (2022 and 2023), includes communities directly affected by dust, noise, vibration, emissions, wastewater discharge, traffic, and other impacts generated by mine operations. These impacts arise from activities within the open pit, operation of waste rock and tailings piles (including disposal and storage), operation of processing facilities, traffic along haul roads, and other mine-related infrastructure.

The Social Direct Area of Influence is defined as covering parts of the municipalities of Bela Vista de Minas, João Monlevade, and Itabira (see Figure 2). These municipalities fall within Minas Gerais' Central Planning Region (Region I) and are part of both the Belo Horizonte Metropolitan Mesoregion and the Itabira Microregion.

The Social Indirect Area of Influence, as defined in the ESIAs, extends beyond the Social Direct Area of Influence and encompasses the wider geographic context in which indirect socio-economic and environmental impacts may occur, including interactions with surrounding municipalities. This area includes locations that are not physically disturbed but may experience secondary environmental or social impacts, such as nearby communities, access roads, and associated infrastructure, including the private railroad connecting the mine to the ArcelorMittal Monlevade Steel Mill (see Figures 4 and 5.

For the purposes of this report, the terminology "Social Direct Area of Influence" and "Social Indirect Area of Influence" are used in alignment with IRMA requirements. In the ESIAs, these areas are referred to as the local and regional study areas, respectively.

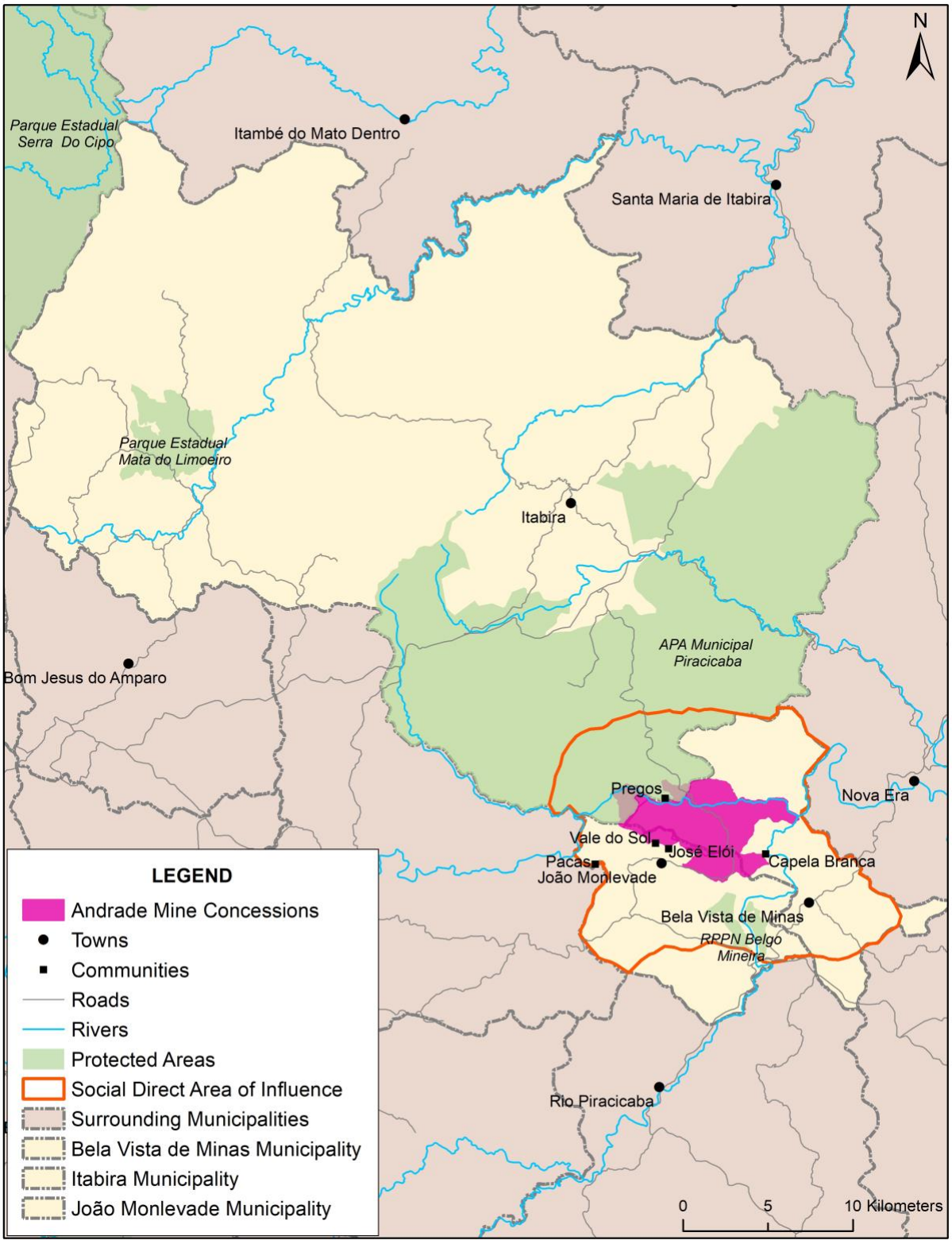


Figure 2: Location of Andrade Mine Concessions, surrounding municipalities, and protected areas

João Monlevade

The municipality of João Monlevade, located just south of the mine, is the region's largest city, with a population of about 80,187 in 2024 (Brazilian Institute of Geography and Statistics, 2024). The municipality covers 99.16 km², of which over 60% is classified as urban. Its economy is dominated by agriculture, services, and industry, with the latter driven by ArcelorMittal's steel operations.

João Monlevade includes neighborhoods within the mine's direct area of influence, such as José Elói and Vale do Sol. José Elói, which has around 200 residences, with basic utilities but limited healthcare infrastructure, consisting only of a single health clinic. Vale do Sol is home to approximately 1,200 to 1,300 people, most of whom work in commerce or industry (mostly mining-related). The neighborhood has limited infrastructure, with only one (1) school and a few local businesses, and residents often travel to the central district to access a broader range of services.

Sanitation services are managed by the Water and Sewage Department, which sources water supplies from the Santa Bárbara River and artesian wells. Untreated wastewater is discharged into the Santa Bárbara River and local tributaries. The municipality is served by both public and private healthcare systems, including the Margarida Hospital, donated by the former Belgo-Mineira Steel Corporation. Educational opportunities include technical and vocational programs, largely oriented toward industrial work.

The municipality also maintains cultural expressions such as Congado and Capoeira (a Brazilian Afro-diasporic martial art), and has six registered heritage assets, including both tangible and intangible heritage.

The municipality is served by two (2) distinct railway systems. A dedicated private railway line connects the Andrade Mine to the ArcelorMittal Monlevade Steel Mill Sintering Plant (Monlevade Plant), located on the eastern side of the municipality, and is used for the transport of iron ore between these facilities. In addition, the regional Vitória–Minas Railway operates independently of this private railway line, connecting to the Monlevade Plant. The Vitória–Minas Railway traverses the municipality along a different route from the private railway line and continues to the Port of Tubarão on the Atlantic Coast in the state of Espírito Santo. This public railway is used for passenger transport and the shipment of iron ore for export.

João Monlevade is the primary beneficiary of its inclusion in the Central Planning Region, particularly through local workforce participation and the generation of direct and indirect employment opportunities. Bela Vista de Minas benefits primarily through tax revenues, including the Financial Compensation for Mineral Exploration and the Service Tax.

Itabira

Itabira covers 1,253 km² and had a population of 113,343 in 2024 (Brazilian Institute of Geography and Statistics, 2024), with women making up a slight majority. The municipality's Human Development Index is 0.756, which is considered high by UNDP standards. The economy is diversified but strongly influenced by mining. The municipality has a school attendance rate of 98.7% for children ages 6–14. Healthcare services include the Carlos Chagas Municipal Hospital, which is fully integrated into Brazil's public healthcare system.

Itabira is also home to two (2) recognized quilombola communities: Morro de Santo Antônio and Capoeirão, both in the process of obtaining formal land titles from the Brazilian government. Quilombolas are descendants of African slaves who escaped, migrated to remote areas, and banded together to resist recapture during Brazil's colonial period. These communities originally served as a refuge of freedom for descendants of African slaves, where they could practice a subsistence lifestyle reminiscent of their African roots. The recognition of quilombola communities as tribal peoples by the Brazilian government, under Article 1(1)(a) of ILO Convention No. 169 (ILO 169), which was ratified by the Brazilian State in 2002 (Decree No. 143/2003), acknowledges their distinct cultural identity, traditions, and historical continuity within today's broader national landscape.

Itabira, although within the mine's direct area of influence, does not receive royalties because no ore is extracted there. The socioeconomic impact of the mine on Itabira is minimal, aside from some ArcelorMittal land ownership, which is not currently within the mining operations but is considered in scope for this audit.

Bela Vista de Minas

Bela Vista de Minas covers 108.8 km² and consists of a single district. According to the most recent Environmental and Social Impact Assessments (2022 and 2023), the mine's Social Direct and Indirect Areas of Influence includes the urban perimeter of Bela Vista de Minas and nearby communities, notably Capela Branca and Pregos, which are the closest communities within the municipality to the Andrade Mine.

Capela Branca comprises approximately 50 rural households, where residents are primarily engaged in dairy farming and subsistence agriculture. The community lacks sewage collection and formal waste management systems, and residents depend on João Monlevade for access to most public services. While Capela Branca is identified in the ESIAs as in the Social Direct Area of Influence, the level of impact is characterized as limited. The community is more directly influenced by the steel mill in João Monlevade and by transportation activities associated with the movement of materials between the mine and the processing facility.

Prego is a small community comprising approximately around seven (7) families, whose residents are primarily engaged in dairy farming and subsistence agriculture. Some residents extract water from the same source used by the mine. Access to the community is limited and is primarily via a private road owned by ArcelorMittal.

The municipality had an estimated population of 10,427 in 2024 (Brazilian Institute of Geography and Statistics, 2024), with relatively low population growth in recent years, which has been attributed to limited local economic opportunities. The local economy is driven primarily by industry (including mining-related activities) and services, with agriculture playing a minor role.

Cultural heritage also plays an important role in the municipality, with traditional events such as the São Sebastião Festival, Congado celebrations, and Cavalgada events forming an important part of local identity and attracting visitors. The municipality also has a growing interest in cultural tourism, supported by attractions such as the São Sebastião Parish Church and several traditional community events. These include the Cavalgada de Bela Vista (a

horse-riding parade), the Congado Festival (an Afro-Brazilian religious and cultural celebration), Bellafolia (a local music and street festival), and the municipal street carnival.

Sanitation services are overseen by the municipal government, but untreated wastewater is still discharged into local waterways, including the Agapito, Fundo, and Serrinha creeks (tributaries of the Piracicaba River). The municipality's healthcare system consists of one Health Center and three (3) Basic Health Units, with no hospitals, requiring residents to travel to João Monlevade, Itabira, or Belo Horizonte to attend to more complex healthcare needs. Education is primarily provided through municipal and state public schools, while technical education opportunities are mainly in João Monlevade.

The location of the municipalities, the Andrade Mine concessions, and the SDAI of the mine are indicated in Figure 3: Location of Andrade Mine and nearby communities. The mine concessions intersect with the southwestern corner of the conservation area, APA Municipal Piracicaba. No mining activities have occurred or are planned within this conservation area.

Figure 3: Location of Andrade Mine and nearby communities

1.2. Overview of operation

The Andrade Mine began operations in 1947 under the ownership of the Belgo-Mineira Steel Company, which managed the site through its mining subsidiary, SAMITRI – S.A. Mineração da Trindade, to supply iron ore to the company's steel mill in the neighboring city of João Monlevade. From 1947 until 1972, the mine was operated directly by Belgo-Mineira Steel Company, through SAMITRI. From 1972 until 2000, SAMITRI itself assumed full responsibility

for operating the mine, until its acquisition by Companhia Vale do Rio Doce (Vale). The Andrade Mine remained under the management of Belgo-Mineira Steel Company after Vale's acquisition of SAMITRI.

In November 2004, Vale leased the Andrade Mine from Belgo-Mineira Steel Company for a 40-year term, with a commitment to supply iron ore concentrate to the ArcelorMittal Monlevade Steel Mill Sintering Plant, then owned by Belgo-Mineira. In 2009, the ArcelorMittal Group assumed management of the Andrade Mine. Currently, the company owns the mine, land, mineral rights, infrastructure, and processing facilities.

Since 2010, the mine has extracted 18 million tons of ore. In 2014, an updated Economic Utilization Plan was submitted to the Brazilian National Mining Agency, which included a mine expansion project to process itabirite ores and applications for easements needed to advance the company's plans. In 2017, ArcelorMittal obtained preliminary and installation licenses to modify part of its beneficiation process to wet processing, which began operation in 2020. This change enabled the processing of itabirites, which had previously been stockpiled.

Since 2019, the Andrade Mine has produced sinter feed with an average iron (Fe) content of 64%, using a crushing plant equipped with three (3) crushers (one [1] jaw and two [2] cone) and associated screens.

Currently, the mine has one (1) active mining area, the Main Pit, operated with conventional open-pit techniques including blasting. Total annual rock movement is around seven (7) million wet tons, approximately 70% of which requires drilling and blasting in 10-meter-high benches. About 870,000 kg of explosives are consumed per year, with an average of five (5) blasts per week, typically scheduled during lunch hours, because overall operational activity is reduced during this period and workers are not present in the pit at the time of blasting. Blasts are announced with sirens, road signs/barriers at mine access points, radio communication, and daily email notifications. Some materials do not require blasting and are mechanically excavated.

Ore and waste rock are loaded by excavators and hauled to the primary crusher, run-of-mine (ROM) stockpiles, or waste dumps. In 2019, the Smartmine fleet management system was implemented. This computerized system optimizes haul cycles, maximizes production, improves equipment utilization, and also supports planning and maintenance. Equipment is fitted with onboard control panels for real-time dispatch communication with operators.

In 2020, the crushing operation was upgraded to process both hematite and itabirite ores. New processing facilities were installed for wet screening, quaternary crushing, medium- and high-intensity magnetic concentration, and concentrate and tailings dewatering. The site employs filter systems that allow tailings to be dry-stacked, eliminating the need for a tailings dam. Tailings are disposed of together with waste rock.

The mine's average strip ratio is 2.2:1 (2.2 tons of waste per ton of ore). Andrade currently operates three (3) waste/tailings piles (PDE3, PDE6, PDE8). PDE3 and PDE6 are primarily mine waste rock (schists, quartzites, amphibolites), while PDE8 consists of itabirite waste from mining and beneficiation tailings. PDE1 and PDE5 are inactive, though PDE1 may occasionally be used for geometry corrections or limited disposal.

Since March 2020, the mine has produced sinter feed from a blend of hematite sinter feed, concentrate from itabirite fines, and low-grade hematite for the ArcelorMittal Monlevade Steel Mill Sintering Plant (Monlevade Plant). Material is containerized and transported via a private 8-kilometer railroad, which crosses the mine site and connects directly to the mill, that is owned and managed by ArcelorMittal Monlevade, another company in the Arcelor group. At the point of dispatch from the Andrade Mine, the ownership of the sinter feed is transferred to the Monlevade Plant, including the operational control and management of transportation via the private railroad and subsequent processing at the sintering plant. The railroad and the sintering plant are not managed by the Andrade Mine and are out of scope for this audit. As of 2025, the Andrade Mine employs 477 direct workers (12% female, 88% male) and 62 contractors (14% female, 86% male).

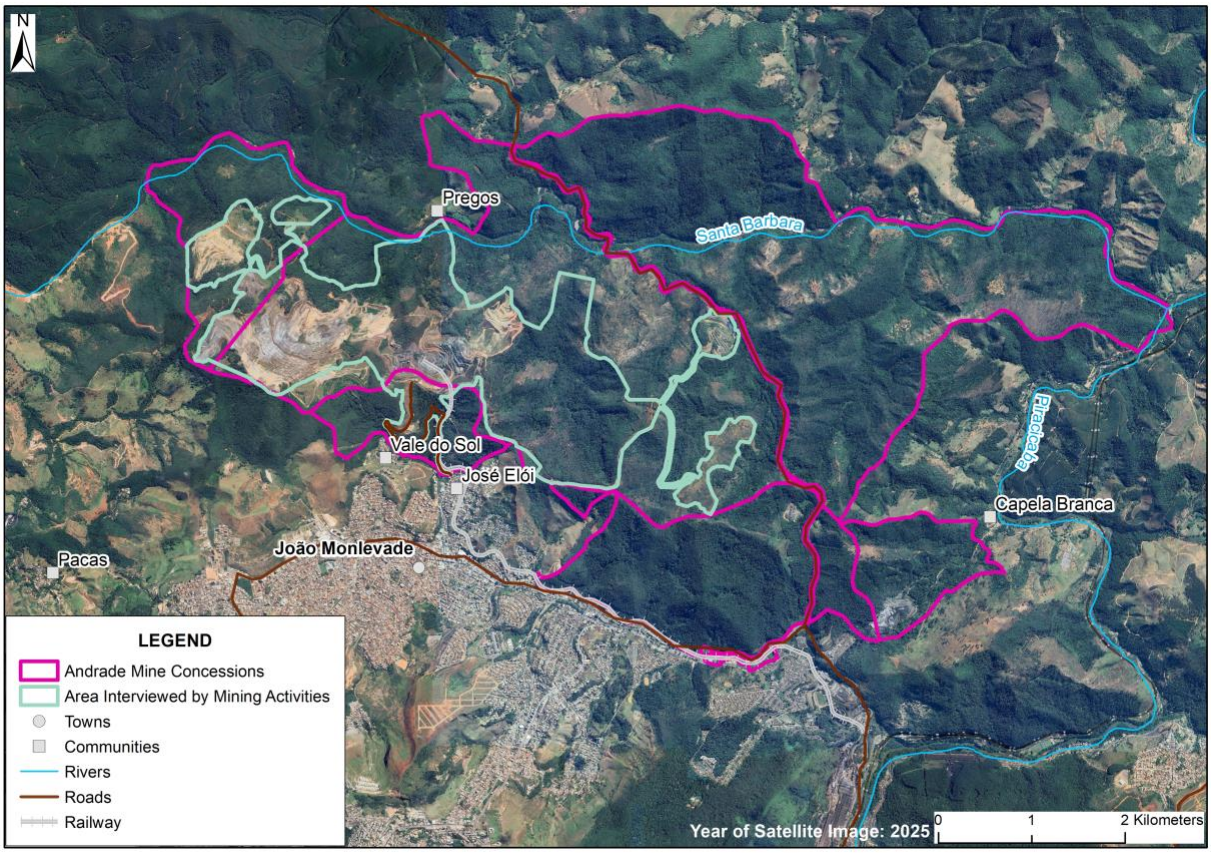


Figure 4: Andrade Mine - Concession Area

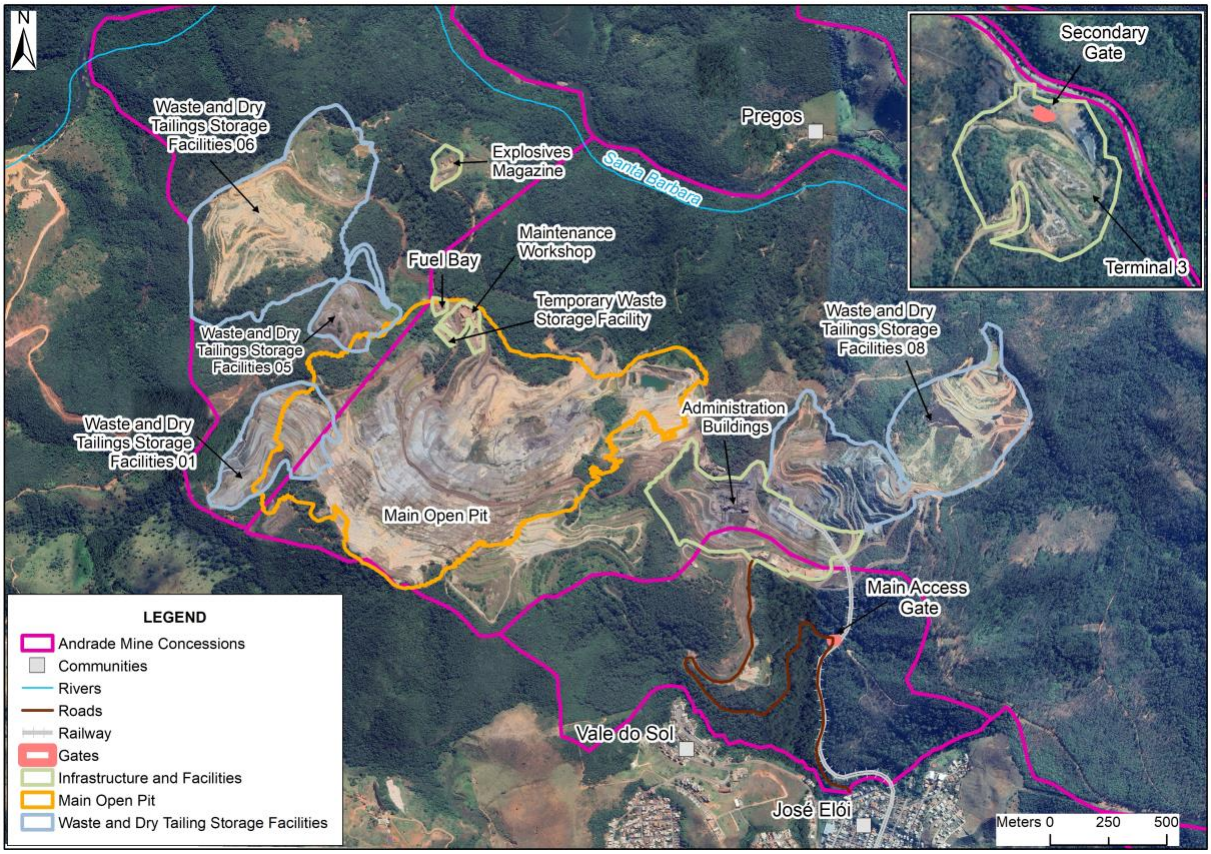


Figure 5: Andrade Mine - Active Mine Area

1.2.1. Scope of activities and facilities included in audit

For this IRMA Assessment, the scope includes the physical areas within ArcelorMittal's Andrade Mine concessions and related facilities, including: open pit mine, exploration areas, undeveloped areas (within the mining concession), mine services, wet concentration plant (WCP), mineral separation plant (MSP), waste/tailings piles, mine rehabilitation areas, packaging & loadout, warehouse, laboratory, clinic, administration building & other offices, maintenance workshops, temporary non-mineral solid waste storage facility, waste water treatment plant, cafeteria and sanitary facilities, security facilities (including the main gate, the Antas 3 gate, a secondary gate used for mine truck traffic, and security checkpoints), associated on-site infrastructure (power line, boreholes, piping, storage, internal access roads, generators, etc.), covering operations both in the main pit area and in other operational areas within the mining concession, as well as management, production, and support processes.

This IRMA Assessment Scope excludes:

- Off-site transportation of iron ore concentrates (by rail): Off-site rail transportation is a logistical service, which takes place outside the Andrade Mine concession boundaries, and is not part of the mine's day-to-day operational management. Ownership of the material is formally transferred when railcars are weighed at the weigh station located after the main gate, and a bill of landing is generated. Transport of the material is managed by ArcelorMittal logistics/transport services business unit and is subject to different operational controls, permits, and risk profiles than the on-site mining operations. During community engagement activities, stakeholders expressed minimal concern about the rail line, including potential noise, vibration, or safety risks.
- ArcelorMittal's Monlevade Steel Mill Sintering Plant: The Monlevade Plant is a downstream steelmaking facility (integrated steel plant) located in João Monlevade, about 11 kilometers by rail from the mine. This facility is a distinct industrial unit with separate legal and financial structures, and operates under its own environmental, social, and operational management systems.

ArcelorMittal's public disclosures also distinguish mining operations and their environmental management from logistics and steelmaking activities.

IRMA Chapters determined by the mine site to be not relevant at the time of its self-assessment and confirmed by auditors as part of their assurance process are listed below.

- **Chapter 2.2: Free, Prior and Informed Consent (FPIC)** - There is no indication that there are Indigenous or traditional people whose legal or customary rights or interests may be affected by their exploration or mining activities, or potential mine expansions.
- **Chapter 2.4: Resettlement** - Andrade is an existing mine operating since 1947, and there are no records of land acquisition leading to resettlement or economic displacement since at least 2000. Furthermore, there is no indication of land acquisition plans that could result in involuntary resettlement.
- **Chapter 3.4: Mining in Conflict-Affected or High-Risk Areas** – The site is not located in a conflict-affected or high-risk area, and does not have product that is transported

through conflict-affected or high-risk areas. In addition, the company does not procure minerals from external sources located outside the project site.

- **Chapter 3.6: Artisanal and Small-Scale Mining** - There is no indication that the mining project interacts with artisanal or small-scale mining activities or sources materials from ASM. Artisanal sand extraction was observed along the Piracicaba River; however, no interaction was identified between these activities and the mining operation (e.g., access to the mineral concession, use of mine infrastructure, or commercial relationships).
- **Chapter 4.7: Cyanide Management** - The site is not associated with the production, storage, use or transportation of cyanide; and does not require the storage onsite of cyanide in bags or bulk containers, or that use cyanide in a mill process.
- **Chapter 4.8: Mercury Management** - The site does not utilize an autoclave, roaster, carbon kiln, refining furnace, retort or other process that could lead to significant emissions of mercury.

2. Mine Site Assessment Process

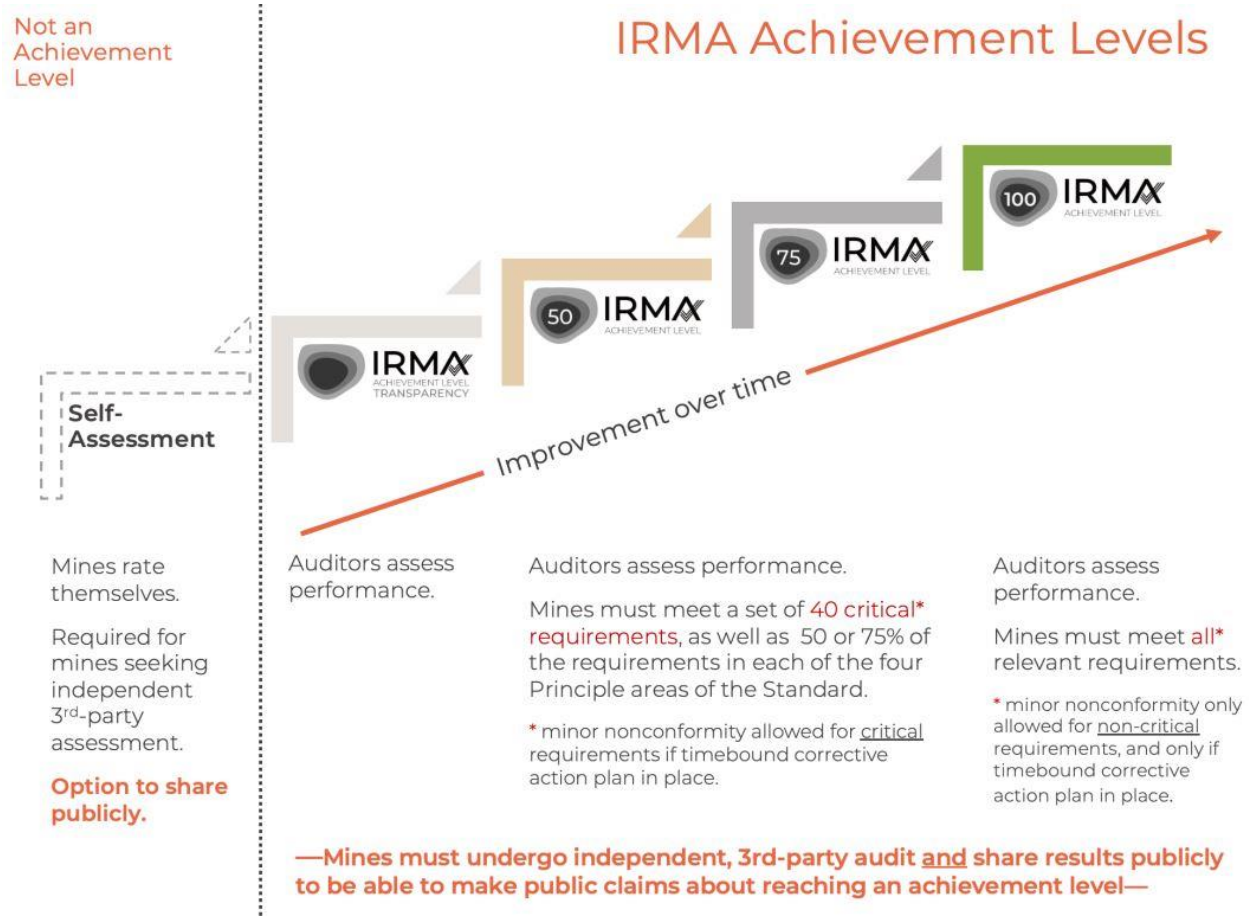
2.1. Overview of IRMA Process

The mine site assessment process begins with mines completing a self-assessment and uploading evidence into an online tool (Mine Measure).[1] Once the self-assessment is completed, the independent, third-party assessment may begin.

Stage 1 of the independent, third-party assessment is a desk review conducted by an IRMA-approved Certification Body, which assembles a team of auditors to review the self-assessment ratings and evidence provided by the mine site. During this stage of the audit, auditors may request additional information. Mines may also choose to take time to make improvements to practices prior to the commencement of Stage 2.

Stage 2 is the on-site visit, which includes facility and site-based observations, additional review of materials, interviews with mine site personnel, workers, and stakeholders, and meetings with affected communities.

Based on observations, interviews, and information evaluated during Stage 1 and Stage 2, auditors determine if mines are fully, substantially, partially, or not meeting all of the IRMA Standard requirements relevant at the mine site. The Certification Body determines a mine site's achievement level.



IRMA recognizes four levels of achievement. For a complete description of the assessment process and achievement levels, see IRMA's Certification Body Requirements, available on IRMA's website.[2]

2.1.1. Scope and Limitation of Audits

Within the IRMA system, independent, third-party assessment is a process by which mines are assessed against the IRMA Standard for Responsible Mining by external auditors. Audits are conducted by auditors who: have undergone IRMA training, meet IRMA competency requirements and have been deemed to have no conflicts-of-interest (COIs) with the mine site under assessment.[3]

Audits are carried out in general conformance with established industry practice for independent audits (i.e., ISO 19011).[4] In addition to document review, audits include on-site visits of relevant facilities, review of records, and interviews with site personnel and relevant stakeholders.

Auditor evaluations are based on the application of scientific principles and professional judgment to certain facts with resultant subjective interpretations. Professional judgments expressed in auditor comments are based on the facts available at the time of the audit within the limits of the existing data, scope of work, budget, and schedule.

Audit evidence is based on samples of available information. Therefore, there is an element of uncertainty in auditing, and those acting on the audit conclusions should be aware of this uncertainty.

2.1.2. IRMA Complaints Process

If any IRMA stakeholder wishes to file a complaint related to the mine site assessment process, they may do so by visiting the IRMA website.5 Details on the complaints process can be found in IRMA's Issues Resolution Procedure.[6]

2.2. Audit Process and Timeline

- ArcelorMittal Brazil completed the initial self-assessment for Andrade Mine in 2023.
- SCS Global Services carried out an initial Stage 1 desktop audit from February 2024 until August 2024.
- SCS Global Services conducted a Stage 2 on-site audit from October 13 to 17, 2025.

The on-site audit included a series of interviews with mine staff (workers and management team), relevant community representatives, governmental agencies, documentation review, and a visit to operational areas listed in 2.4. Communities and nearby towns were also visited, including: João Monlevade, Bela Vista de Minas, and Itabira.

2.3. Stakeholder Engagement

IRMA requires that stakeholders be engaged as part of the mine site assessment process. Audits are announced by IRMA and certification bodies, and prior to the on-site audit, there is additional outreach carried out by certification bodies. Stakeholder outreach included providing information on the audit dates and options for stakeholders to submit comments and inquiries through an online contact form, email, and a dedicated WhatsApp number. Posters announcing the audit were placed at the mine site and in community centers in affected communities, as well as on worker transportation buses. In addition, announcements were made during regular stakeholder meetings.

A scoping document was submitted to IRMA and approved, which includes a preliminary stakeholder engagement list. This section describes the implementation of stakeholder engagement for this audit.

2.3.1. Written comments/inquiries

The audit was announced on August 6, 2025, on the IRMA and SCS webpages. In addition, the following channels for stakeholder comments and inquiries were provided: online contact form, email, and a dedicated WhatsApp number. The comment period for this report ended on October 24, 2025.

A total of six (6) written comments and inquiries were received from stakeholders, which are recorded in a communication log and taken into account by auditors. In-person and virtual meetings were arranged with interested stakeholders.

2.3.2. Mine Staff

The following individuals were interviewed as subject-matter experts on one or more topics relevant to the IRMA standard. The positions listed were those held at the time of the audit.

Position/Role
People Manager, Health, Wellness, Communication, Community Relations
Community Relations Analyst
Property Manager
Safety Engineer
Mine Planning Manager
Environment Manager
Environmental Analysts (2)
Geotechnical Geologists (2)
Beneficiation Supervisor
Laboratory Supervisor
Business Partner Analyst
Quality manager
Legal manager

2.3.3. Workers/Contractors

On-site interviews were conducted from October 13 to 17, 2025, with both permanent and contract employees. The interviews included 38 workers and contractors, conducted in one-on-one and small-group settings. Of the 38 interviewees, 22 were employees (9 females, 13 males) and 16 were contractors (10 females, 6 males). The participants represented a diverse cross-section of workers, varying in roles, gender, age, years of service, and type of work responsibilities across the key operational areas of the mining operation. Worker union representatives were also included.

The interviewees represented multiple departments and were selected to ensure diversity in age, gender, experience, work groups, shifts, and responsibilities, including operational, administrative, worker health and safety, and security. Topics discussed included working conditions, with a focus on women and vulnerable groups, grievance mechanisms, freedom of association, health and safety, and more.

Interviews were held at various onsite locations, such as conference rooms, offices, operational areas, industrial plant, warehouse, maintenance areas, water treatment station, wastewater treatment station, security guard house, outpatient clinic, and outdoors, ensuring both safety and worker privacy. Importantly, worker interviews were conducted without company management present. Supervisory staff were interviewed individually but did not participate in group sessions to avoid influencing employee responses.

Meeting Type	Total Number of Attendees
Group interview, workers	Group A: 3 (3 females) Group B: 2 (2 males) Group C: 2 (2 males)
Group interview, contractors	Group D: 2 (2 females) Group E: 3 (3 females) Group F: 3 (3 females)
Individual interview, worker	15 (9 males, 6 females)
Individual interview, contractor	8 (6 males, 2 females)

2.3.4. Government Agencies

Online interviews were conducted with the following public sector institutions in October 2025.

Government Institution	Location	Total Number of Attendees
Secretary of Environment – João Monlevade	online	1 female
Bela Vista de Minas Civil Defense	online	1 male
João Monlevade Civil Defense	online	1 male

2.3.5. Participating Communities and NGOs

Interviews were conducted with external community stakeholders in October 2025, including one online meeting. The community interviews involved a total of 33 interviewees, 17 males and 16 females, and included a cross-section of members, including men, women, the elderly, and vulnerable groups where possible; and key community leaders, civil society organizations, and other stakeholders.

To ensure confidentiality, interviewees were informed of the measures in place to protect their identities and comments. All interview data was anonymized, and access to the information was restricted to the audit team, ensuring that no personal or sensitive details could be traced back to specific individuals.

Community/Organization Name	Municipality	Total Number of Attendees
Vale do Sol	João Monlevade	6 (4 females, 2 males)
Nova Cachoeirinha	João Monlevade	1 female
José Elói	João Monlevade	1 female
Capela Branca	Bela Vista de Minas	7 (1 female, 6 males)
Pregos	Itabira	1 male
Taquaril	Bela Vista de Minas	2 (1 female, 1 male)
São Benedito	João Monlevade	6 (2 females, 4 males)
Congado Bela Vista	Bela Vista de Minas	4 (3 females, 1 male)
Basic Health Unit	João Monlevade	4 (3 females, 1 male)
Metabase Workers Union	online	1 male

2.4. Summary of Mine Facilities Visited

The following areas were visited or observed during the on-site visit:

Operational areas	Open pit mine, exploration areas, undeveloped forested areas, mine services, wet concentration plant (WCP), mineral separation plant (MSP), waste/tailings piles, mine rehabilitation areas, packaging & loadout, warehouse, laboratory, clinic, administration building & other offices, maintenance workshops, waste management facility plant, waste water treatment plant, restaurant and sanitary facilities, associated on-site infrastructure (power line, boreholes, piping, storage, internal access roads, generators, etc.), and management, production, and support processes.
Other areas visited (e.g., downstream watercourses, off-site facilities)	Water collection and supply systems, water discharge points, and water monitoring points.
Surrounding Communities	Bela Vista de Minas Municipality (Capela Branca and Taquaril) Itabira Municipality (Pregos) João Monlevade Municipality (Vale do Sol, José Elói, Nova Cachoeirinha, and São Benedito)

3. Summary of Findings

Detailed audit findings on a requirement-by-requirement basis can be found in Appendix A.

3.1. Audit outcome

The site is recognized as having achieved the level of Transparency based on the performance recorded as a result of the Stage 1 and Stage 2 audit activities.

3.2 Scores by IRMA Standard principle and chapter

	Chapter Relevant*	Actual Score	Possible Score	Percent Score
Principle 1: Business Integrity		62.5	110	57%
Chapter 1.1—Legal Compliance	Yes	11.5	14	82%
Chapter 1.2—Community and Stakeholder Engagement	Yes	16.5	30	55%
Chapter 1.3—Human Rights Due Diligence	Yes	8.5	24	35%
Chapter 1.4—Complaints Mechanism/Access to Remedy	Yes	8.5	22	39%
Chapter 1.5—Revenue and Payments Transparency	Yes	17.5	20	88%
Principle 2: Planning for Positive Legacies		42.5	108	39%
Chapter 2.1—Env/Soc Impact Assessment and Managem't	Yes	12.5	32	39%
Chapter 2.2—Free, Prior and Informed Consent	No	Not relevant	Not relevant	Not relevant
Chapter 2.3—Community Support and Benefits	Yes	7	16	44%
Chapter 2.4—Resettlement	No	Not relevant	Not relevant	Not relevant
Chapter 2.5—Emergency Preparedness and Response	Yes	6.5	12	54%
Chapter 2.6—Planning/Financing Reclamation & Closure	Yes	16.5	48	34%

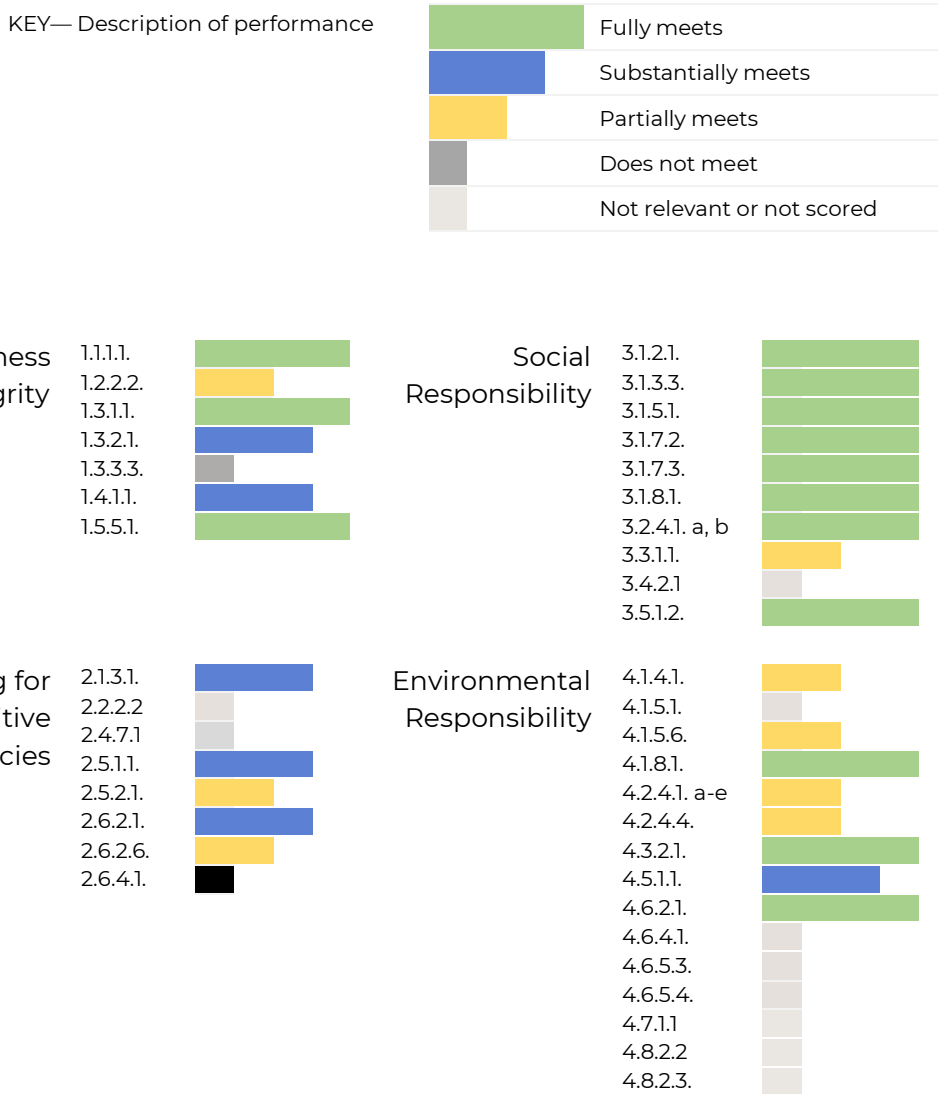
	Chapter Relevant*	Actual Score	Possible Score	Percent Score
Principle 3: Social Responsibility		153	188	81%
Chapter 3.1—Fair Labor and Terms of Work	Yes	60	62	97%
Chapter 3.2—Occupational Health and Safety	Yes	43	46	93%
Chapter 3.3—Community Health and Safety	Yes	7.5	18	42%
Chapter 3.4—Conflict-Affected and High-Risk Areas	Yes	4	4	100%
Chapter 3.5—Security Arrangements	Yes	20	34	59%
Chapter 3.6—Artisanal and Small-Scale Mining	No	Not relevant	Not relevant	Not relevant
Chapter 3.7—Cultural Heritage	Yes	18.5	24	77%
Principle 4: Environmental Responsibility		109.5	170	64%
Chapter 4.1—Waste and Materials Management	Yes	34.5	54	64%
Chapter 4.2—Water Management	Yes	18.5	38	49%
Chapter 4.3—Air Quality	Yes	13.5	18	75%
Chapter 4.4—Noise and Vibration	Yes	9	16	56%
Chapter 4.5—Greenhouse Gas Emissions	Yes	13.5	14	96%
Chapter 4.6—Biodiversity, Eco. Serv. and Protected Areas	Yes	20.5	30	68%
Chapter 4.7—Cyanide Management	No	Not relevant	Not relevant	Not relevant
Chapter 4.8—Mercury Management	No	Not relevant	Not relevant	Not relevant

* Chapters are marked as not relevant if auditors have verified that the issues addressed in the chapter are not applicable at the mine site. For example, if the mine can demonstrate that there is no artisanal and small-scale mining (ASM) occurring near the mine, and the mine does not source materials from ASM operations then Chapter 3.6 would be marked as not relevant.

3.3. Performance on critical requirements

Critical requirements consist of 40 requirements identified by the IRMA Board of Directors as core requirements that any mine site claiming to follow good mining practices should meet. Mines seeking to achieve full certification (IRMA 100) must fully meet all critical requirements, and mines achieving IRMA 50 or IRMA 75 must substantially meet all critical requirements, demonstrate progress over time, and fully meet all critical requirements within specified time frames.

3.3.1. Snapshot of performance on 40 critical requirements



3.3.2. Performance on 40 critical requirements.

KEY — Description of performance

●	Fully meets
◔	Substantially meets
◐	Partially meets
⊗	Does not meet
—	Not relevant / not scored

Principle 1: Business Integrity

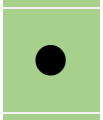
1.1.1.1	The operating company shall comply with all applicable host country laws in relation to the mining project.	●
1.2.2.2.	The mine fosters two-way dialogue and meaningful engagement with stakeholders	◐
1.3.1.1.	The operating company has a policy in place that acknowledges its responsibility to respect all internationally recognized human rights.	●
1.3.2.1.	and an ongoing process to identify and assess potential and actual human rights impacts from mining project activities and business relationships.	◔
1.3.3.3.	The operating company is taking steps to remediate any known impacts on human rights caused by the mine.	⊗
1.4.1.1.	Stakeholders have access to operational-level mechanisms that allows them to raise and seek resolution or remedy for complaints and grievances that may occur in relation to the mining operation.	◔
1.5.5.1.	The operating company has developed, documented and implemented policies and procedures that prohibit bribery and other forms of corruption by employees and contractors.	●

Principle 2: Planning for Positive Legacies

2.1.3.1	The operating company has carried out a process to identify potential impacts (social and environmental) of the mining project.	◔
2.2.2.2.	New mine sites have obtained the FPIC of indigenous peoples, and existing mines either have obtained FPIC or can demonstrate that they are operating in a manner that supports positive relationships with affected indigenous peoples and provides remedies for past impacts on indigenous peoples' rights and interests.	—
2.4.7.1.	If resettlement has occurred, the mine monitors and evaluates its implementation and takes corrective actions until the provisions of resettlement action plans and/or livelihood restoration plans have been met.	—
2.5.1.1.	All operations related to the mining project shall have an emergency response plan	◔
2.5.2.1.	and there is community participation in emergency response planning exercises.	◐

2.6.2.1.	Reclamation and closure plans are compatible with protection of human health and the environment,	
2.6.2.6.	and are available to stakeholders.	
2.6.4.1.	Financial surety instruments are in place for mine closure and post-closure (including reclamation, water treatment and monitoring).	

Principle 3: Social Responsibility

3.1.2.1	Workers' freedom of association is respected.	
3.1.3.3.	Measures are in place to prevent and address harassment, intimidation, and/or exploitation, especially in regard to female workers.	
3.1.5.1.	Workers have access to operational-level mechanisms that allows them to raise and seek resolution or remedy for complaints and grievances that may occur in relation to workplace-related issues.	
3.1.7.2.	No children (i.e., persons under the age of 18) are employed to do hazardous work	
3.1.7.3.	and no children under the age of 15 are employed to do non-hazardous work.	
3.1.8.1.	There is no forced labor at the mine site or used by the operating company.	
3.2.4.1. a, b	Workers are informed of hazards associated with their work, the health risks involved and relevant preventive and protective measures.	
3.3.1.1.	The risks to community health and safety posed by the mining operation are evaluated and mitigated.	
3.4.2.1.	If operating in a conflict-affected or high-risk area, the mine has committed to not support any parties that contribute to conflict or the infringement of human rights.	–
3.5.1.2.	The mine has policy and procedures in place that align with best practices to limit the use of force and firearms by security personnel.	

Principle 4: Environmental Responsibility

4.1.4.1.	A risk assessment has been done to identify chemical and physical risks associated with existing mine waste (including tailings) facilities.	
4.1.5.1.	Mine waste facility design and mitigation of identified risks shall be consistent with best available technologies and best available/applicable practices.	
4.1.5.6.	The operating company regularly evaluates the performance of mine waste facilities to assess the effectiveness of risk management measures, including critical controls for high consequence facilities.	
4.1.8.1.	The mine does not use riverine, submarine or lake disposal for mine wastes.	
4.2.4.1. a-e	Water quality and quantity are being monitored at the mine site	
4.2.4.4	and adverse impacts resulting from the mining operation are being mitigated.	
4.3.2.1.	When significant potential impacts on air quality are identified, the mine develops measures to avoid and minimize adverse impacts on air quality, and documents them in an air quality management plan.	

4.5.1.1.	There is a policy being implemented that includes targets for reducing greenhouse gas emissions.	◔
4.6.2.1.	The mine has carried out screening to evaluate its potential impacts on biodiversity, ecosystem services and protected areas	●
4.6.4.1.	and these impacts are being mitigated and minimized.	–
4.6.5.3.	New mines are not located in or adversely affect World Heritage Sites (WHS), areas on a State Party's official Tentative List for WHS Inscription, IUCN protected area management categories I-III, or core areas of UNESCO biosphere reserves	–
4.6.5.4	and existing mines located in those areas ensure that activities during the remaining mine life cycle will not permanently and materially damage the integrity of the special values for which the area was designated or recognized.	–
4.7.1.1.	Gold or silver mines using cyanide are certified as complying with the Cyanide Code.	–
4.8.2.3.	Mercury wastes are not permanently stored on site without adequate safeguards,	–
4.8.2.2.	are not sold or given to artisanal or small-scale miners, and are otherwise sold only for end uses covered in the Minamata Convention or disposed of in regulated repositories.	–

4. Next Steps

4.1. Corrective Action Plans

In the IRMA system, a mine may postpone the release of its initial audit results for up to 12 months while it implements corrective actions to address non-conformities with critical or other requirements to reach a higher achievement level or gain recognition for improved performance. Any improvements or changes under the early corrective action period must be verified by auditors within the 12-month period. This enables sites to implement changes and have them verified by auditors before the next assessment (refer to 4.3 for future audits).

To continue improving the IRMA level of achievement, ArcelorMittal Brazil prepared a corrective action plan (CAP) (included in Appendix B) to address both major and minor nonconformities with critical requirements. The audit team will assess the implementation of these actions during the surveillance audit.

4.2. Disclosure of Summary Audit Report

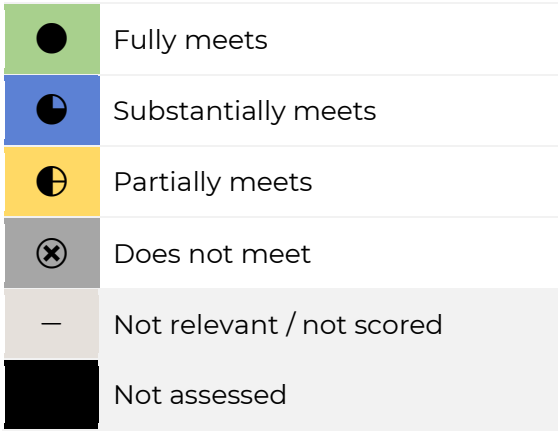
IRMA requires that all mines that undergo independent, third-party auditing disclose a summary audit report within 12 months of an audit to maintain good standing in the IRMA system. Andrade Mine's public audit report will be posted on the IRMA website, and also on the Andrade Mine's profile on the Responsible Mining Map.[7]

4.3. Timing of Future Audits

The mine's surveillance audit will take place within 18 months of the publication of this IRMA Initial Assessment Report.

APPENDIX A –Results by Requirement

KEY — Description of performance



Principle 1: Business Integrity

Chapter 1.1—Legal Compliance

Chapter Relevant?	Yes
Overall Chapter Score	82%
Chapter Score Basis	11.5 out of 14 possible points

Req #	Requirement	Score	Basis for Rating
1.1.1.1.	Critical The operating company shall comply with all applicable host country laws in relation to the mining project.	●	The company uses a system called IUS Natura to inventory and track all applicable national legislation and regulations. This system automatically captures new laws and amendments across multiple subject areas, issues reminders to responsible personnel, and conducts annual audits of legal requirements to ensure ongoing legal compliance. The evidence reviewed includes the Legal Requirements Report (ArcelorMittal, September 2025), which indicates that the system's scope covers environmental, occupational health and safety, labor, and social requirements, including topics such as discrimination, Indigenous peoples, working hours, forced labor, social responsibility, and emergency planning. In addition to IUS Natura system, the company also uses the SIG software to track environmental permits and licenses. Supporting evidence includes Legal Compliance Verification Reports (ArcelorMittal and IUS Natura, March 2024), which document third-party assessments of compliance with host country obligations. The company's ISO 14001 and ISO 45001 certifications (Bureau Veritas, July 2023) further demonstrate the existence of processes to monitor, evaluate, and address compliance with audited legal and regulatory requirements. Supplemental evidence includes monthly compliance update reports generated by IUS Natura (examples from January 2023 through September 2025), as well as internal notices of non-compliance status issued in case a breach is identified. The September 2025 report identified 13 legal requirements with overdue action plans, indicating that while certain compliance gaps exist, they are recorded in the system and subject to monitoring, with corrective measures scheduled for completion by December 2025. A sample of corrective action plans demonstrates that when renewals or updates are required to meet

Req #	Requirement	Score	Basis for Rating
			national requirements, the company develops and implements corrective measures and monitors progress until closure. The evidence indicates that the company has developed and implemented systems to identify applicable host country laws, track compliance, and address non-compliances through corrective action plans.
1.1.2.1.	The operating company shall comply with whichever provides the greatest social and/or environmental protections of host country law or IRMA requirements. If complying fully with an IRMA requirement would require the operating company to break host country law then the company shall endeavor to meet the intent of the IRMA requirement to the extent feasible without violating the law.	—	Not relevant. IRMA requirements are not in conflict with host country laws.
1.1.3.1.	If non-compliance with a host country law has taken place, the operating company shall be able to demonstrate that timely and effective action was taken to remedy the non-compliance and to prevent further non-compliances from recurring.	●	The evidence reviewed includes third-party evaluation reports assessing the company's compliance with legal requirements (Legal Conformity Verification n°170/2023, May 2023; and CAL Requirements, September 2023). The reports present the status of compliance and identify actions taken to address areas of non-conformance. Interviews with management confirmed that one corrective action plan remains in progress and that preventive measures have been adopted to prevent recurrence of non-compliances.

Req #	Requirement	Score	Basis for Rating
			The evidence indicates that plans are in place and corrective actions are implemented in a timely manner to remedy non-compliance issues.
1.1.4.1.	The operating company shall demonstrate that it takes appropriate steps to ensure compliance with the IRMA Standard by contractors engaged in activities relevant to the mining project.		The evidence reviewed includes a sample of a third-party contract (ArcelorMittal and Graber, April 2023), the General Conditions of Purchase (ArcelorMittal, April 2022), and the Responsible Sourcing Code (ArcelorMittal, September 2023), which indicate that contractors are required to read, accept, and adhere to the principles outlined in the company's Code (ArcelorMIttal, September 2023), that establishes that all suppliers, service providers, and customers must comply with ArcelorMittal's commitments regarding respect for human rights, health and safety, environmental management, anti-corruption and anti-bribery practices, and compliance with applicable regulations. The evidence indicates that contractors have been informed about the company's social and environmental expectations, which are generally aligned with the intent of IRMA requirements. The evidence does not include information to confirm that the company effectively monitors the environmental and social performance of contractors engaged in activities relevant to the mining project.
1.1.5.1.	The operating company shall maintain records and documentation sufficient to authenticate and demonstrate compliance and/or non-compliance		The evidence reviewed includes the 2023 IUS Natura Report (IUS Natura, September 2023), which contains documentation demonstrating assessments against host country laws and the legal requirements, indicating that plans are established and corrective actions are implemented in a timely manner to address any non-

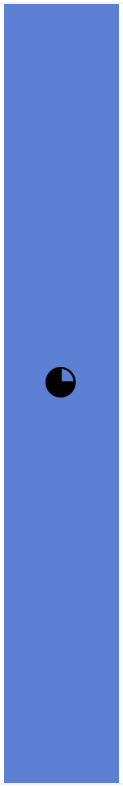
Req #	Requirement	Score	Basis for Rating
	with host country laws and the IRMA Standard.		compliance. Supporting evidence includes the Procedure for Handling Non-Conformities and Implementing Corrective Actions (ArcelorMittal, January 2025), which outlines the process for identifying, investigating, and resolving deviations. Interviews with management confirmed the company's commitment to complying with applicable legislation and implementing corrective actions when necessary. The evidence reviewed indicates that the company maintains a regulatory compliance database and warning system, with processes for identifying and assessing applicable national legislation and regulations. The evidence does not include documentation to indicate compliance with the IRMA Standard (note, this is an initial verification audit).
1.1.5.2.	Records related to compliance and/or non-compliance with host country laws shall be made available to IRMA auditors, and shall include descriptions of non-compliance events and ongoing and and final investigations, allegations, discussions, and final remedies.		The evidence reviewed includes the company's software program used to track compliance with host country legislation, including permits, licenses, and other applicable legal requirements. A review of system reports (ArcelorMittal, May 2023) indicates that the mining project complies with national laws and, where breaches occur, there are plans in place and corrective actions underway to resolve identified gaps. Additional evidence includes a list of current legal requirements (ArcelorMittal and IUS Natura, September 2023) and an Action Plan (ArcelorMittal, October 2023), both of which indicate that corrective measures are developed and implemented in a timely manner to address each instance of non-compliance. Additionally, documentation confirming the completion of all corrective actions remains outstanding.

Req #	Requirement	Score	Basis for Rating
			The evidence indicates that the company has a system to track legal obligations and has made records related to compliance and/or non-compliance with host country laws available to IRMA auditors. The evidence does not indicate that all corrective actions currently in progress have been completed and verified, as at the time of the audit, 13 action plans remained open, with closure expected by December 2025.
1.1.5.3.	Upon request, operating companies shall provide stakeholders with a summary of the mining project's regulatory non-compliance issues that are publicly available.		The evidence reviewed includes the Code of Conduct (ArcelorMittal, August 2024), which outlines how stakeholder information requests are to be addressed and indicates that the company will share information on non-compliance with stakeholders upon request. Interviews with company personnel indicated that no stakeholder requests have been received regarding the company's regulatory non-compliance issues. Interviews with a sample of stakeholders indicated mixed awareness of how to formally request information from the company. Some interviewees reported knowing the channels or having direct contact with company representatives, allowing them to request information informally, while others, particularly community members, were not fully informed about the process to request information. The evidence, supported by interviews, indicates that the company has established channels and procedures to receive and respond to stakeholder information requests. The evidence does not include details to confirm the company would upon request, provide a summary of all publicly available regulatory non-compliance issues related to the mining project, or

Req #	Requirement	Score	Basis for Rating
			that all stakeholder groups, including affected community members, are adequately informed about how to request such information.
1.1.5.4.	Where the operating company claims that records or documentation contains confidential business information, it shall: a. Provide to auditors a general description of the confidential material and an explanation of the reasons for classifying the information as confidential; and b. If a part of a document is confidential, only that confidential part shall be redacted, allowing for the release of non-confidential information.	●	The evidence reviewed includes the Data Protection Policy (ArcelorMittal, October 2021), which establishes guidelines for managing confidential business information and protecting sensitive data, as well as the Code of Conduct (ArcelorMittal, August 2024, p. 7), which outlines the company's commitment to respecting confidentiality, privacy, and data protection in all business activities. Interviews with managers and key personnel provided a general description of confidential material, explaining the reasons for its classification, and granting access to records or documents that may contain confidential information. The evidence indicates that: a. the company provides auditors with a general description of confidential material and explains the reasons for classifying it as confidential; and b. when only part of a document contains confidential information, only that section is redacted, allowing for the release of non-confidential portions.

Chapter 1.2—Community and Stakeholder Engagement

Chapter Relevant?	Yes
Overall Chapter Score	55%
Chapter Score Basis	16.5 out of 30 possible points

Req #	Requirement	Score	Basis for Rating
1.2.1.1.	The operating company shall undertake identification and analysis of the range of groups and individuals, including community members, rights holders and others (hereafter referred to colle3.1.1ctively as "stakeholders") who may be affected by or interested in the company's mining-related activities.		The evidence reviewed includes the Stakeholder Mapping Report – João Monlevade and Bela Vista de Minas (ArcelorMittal, December 2021) and the Socio Participatory Diagnostic of ArcelorMittal Brasil S.A – Andrade Mine (ArcelorMittal, December 2022), which present the results of stakeholder mapping conducted in the municipalities of João Monlevade and Bela Vista de Minas, that are potentially affected by the mine operations. The Socio-Participatory Diagn1ostic included interviews with 46 residents to develop a profile of interested parties and better understand their realities, perceptions, and concerns. As part of the assessment, the company also conducted a socioeconomic survey with neighboring communities in accordance with Brazilian legislation. This survey identified community leaders within the mine's area of influence, particularly those active or interested in environmental matters, and sought to improve understanding of the local socio-environmental context to support conflict management and mitigation of potential environmental impacts related to mining activities. The documents do not include stakeholders from the municipality of Itabira, who are identified as potentially affected by the mine in the Environmental and Social Impact Assessment (ESIA) for the

Req #	Requirement	Score	Basis for Rating
			Andrade Mine Expansion Project (Fonntes, June 2023). Additional evidence, including the Due Diligence Report on Human Rights - Mina do Andrade (ArcelorMittal, July 2025), states that members of the neighboring community of Pregos, in Itabira, were not considered in the assessment, citing that the area is occupied by smallholders without urban settlements and with no critical factors identified for inclusion. Interviews with a sample of stakeholders, including community members, revealed ongoing challenges in the company's relationship with smallholders living in Pregos, particularly concerning noise, water quality, and limited access to their properties due to the need to cross private areas. Interviews with key personnel indicate that they are aware of the outcomes of the stakeholder analysis process. The evidence indicates that the company identifies and analyses some stakeholders who may be affected by or interested in the company's mining-related activities. The evidence reviewed, supported by interviews, does not indicate that the company has undertaken a comprehensive identification and analysis of all relevant groups and individuals, including community members, rights holders, and others, who may be affected by or have an interest in the company's mining-related activities.
1.2.1.2.	A stakeholder engagement plan scaled to the mining project's risks and impacts and stage of development shall		The evidence reviewed includes the Stakeholder Final Engagement Plan (ArcelorMittal, October 2021), which outlines engagement strategies with project stakeholders within the areas of influence located in the municipalities of Bela Vista de Minas and João

Req #	Requirement	Score	Basis for Rating
	be developed, implemented and updated as necessary.		Monlevade. The plan also establishes guidelines for communication and relationships with stakeholders, taking into account their specific characteristics. Interviews with company management indicated that community meetings provided for in the 2021 engagement plan are no longer held within the communities. These have been replaced by monthly gatherings conducted at the company's Environmental Education Center, primarily focused on environmental education workshops rather than structured dialogue on mining-related issues. Interviews with a sample of Bela Vista community members further confirmed that meetings are no longer taking place. The evidence indicates that the company has developed a stakeholder engagement plan. The evidence reviewed, supported by interviews, indicates that the stakeholder engagement plan is not scaled to the mining project's risks and impacts, nor is it fully implemented and regularly updated as required.
1.2.1.3.	The operating company shall consult with stakeholders to design engagement processes that are accessible, inclusive and culturally appropriate, and shall demonstrate that continuous efforts are taken to understand and remove barriers to engagement for affected stakeholders (especially women, marginalized and vulnerable groups).		The evidence reviewed includes the Stakeholder Final Engagement Plan (ArcelorMittal, October 2021), the Community Folder (ArcelorMittal, August 2022) and the Summary of Social Interactions (ArcelorMittal, October 2025), which indicates that the company has consulted with stakeholders, provided information about its operation, publicized communication channels, and invited interested parties to participate in a satisfaction survey accessible via cell phone using a QR Code. The 2023 engagement plan recommends adopting appropriate communication methods for community residents and employees, emphasizing simplicity and

Req #	Requirement	Score	Basis for Rating
			objectivity, tailoring content to issues relevant to daily life, and prioritizing visuals over excessive text (page 17). The 2023 list of Social Interactions (January to December 2023 - 186 grievances logged) documents that one stakeholder (female) reported difficulty using the QR Code and opted to contact the company by phone instead. Interviews with company management indicated that most community meetings are no longer held within the communities. Most meetings have been replaced by monthly gatherings conducted at the company's Environmental Education Center, primarily focused on environmental education workshops rather than structured dialogue on mining-related issues. Management indicated that meetings held at the Environmental Education Center include transportation and snacks for participants. They also indicated that participation in these meetings is controlled due to limited space and requirements to ensure participants' physical safety. Interviews with a sample of community members indicated that the current meeting location and format was made unilaterally by the company, without consultation or participation of stakeholders. According to these interviews, the current strategy may have created additional barriers to engagement, particularly for vulnerable and marginalized groups. Community members also reported that the meetings currently held involve limited participation and do not address community concerns. The evidence reviewed indicates the company has made some efforts to understand and remove barriers to engagement for affected stakeholders. The evidence reviewed, supported by interviews, does not indicate that the company consulted with a broad range of stakeholders,

Req #	Requirement	Score	Basis for Rating
			including women and marginalized or vulnerable groups, in the design of engagement processes. In addition, the evidence does not indicate that the company has established processes to continuously identify, understand, and remove barriers to participation for affected stakeholders, particularly women and marginalized or vulnerable groups..
1.2.1.4.	The operating company shall demonstrate that efforts have been made to understand community dynamics in order to prevent or mitigate community conflicts that might otherwise occur as a result of company engagement processes.	◐	The evidence reviewed includes the Stakeholder Mapping Report for João Monlevade and Bela Vista de Minas (ArcelorMittal, December 2021), which presents the characterization of affected communities, the profile of interviewees, perceptions of the company, positive and negative impacts of the Andrade mine, as well as sensitive topics and potential areas of conflict. The document does not include stakeholders from the municipality of Itabira, who are identified as potentially affected by the mine in the Environmental and Social Impact Assessment (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023). The evidence reviewed indicates that the company has made some efforts to design an engagement structure that takes community context into account. The evidence does not indicate that stakeholders from all potentially affected communities have functional and appropriately tailored engagement processes. In addition, the evidence does not indicate that the company has made efforts to prevent or mitigate community conflicts that might otherwise occur as a result of company engagement processes.

Req #	Requirement	Score	Basis for Rating
1.2.2.1.	Stakeholder engagement shall begin prior to or during mine planning, and be ongoing, throughout the life of the mine. (Note: existing mines do not need to demonstrate that engagement began prior to mine planning)	◐	The evidence reviewed includes the Stakeholder Management System- Mining and Bioforestry (ArcelorMittal, no date), the Integrated Feedback - Community Relations Management & ArcelorMittal Foundation (ArcelorMittal, April 2023), and Feedback Report - Environmental Education Program (ArcelorMittal, July 2023), which indicates that the company has mapped the stakeholders and adopts a stakeholder relationship management system (FSEE System). The evidence further indicates that in 2022, the company implemented projects, events, donations, and sponsorships in the municipality of Bela Vista de Minas and organized feedback meetings with communities in Bela Vista de Minas and João Monlevade. Interviews with a sample of stakeholders, including community members, indicate that residents of certain communities, such as Pregos and Capela Branca, are not engaged on an ongoing basis. The evidence indicates that the company has established engagement processes and has maintained continuous engagement with some stakeholders throughout the life of the mine. The evidence reviewed, supported by interviews, does not indicate that engagement is ongoing for all stakeholder groups.
1.2.2.2.	Critical The operating company shall foster two-way dialogue and meaningful engagement with stakeholders by: a. Providing relevant information to stakeholders in a timely manner;	◐	Stakeholder engagement is managed by the company's community relations team, which uses several means to foster two-way dialogue and meaningful engagement with stakeholders: (1) directly, such as in person, by telephone, e-mail, and WhatsApp, (2) during community meetings with company personnel present, and (3) through relevant stakeholders' visits to the site. The company

Req #	Requirement	Score	Basis for Rating
	b. Including participation by site management and subject-matter experts when addressing concerns of significance to stakeholders; c. Engaging in a manner that is respectful, and free from manipulation, interference, coercion or intimidation; d. Soliciting feedback from stakeholders on issues relevant to them; and e. Providing stakeholders with feedback on how the company has taken their input into account.		has developed a Stakeholder Interaction Mechanisms Management Procedure (ArcelorMittal, August 2024), which, supported by meeting minutes and documented interactions with stakeholders (2023-2025), indicates that the company is in the process of establishing a structured approach for two-way dialogue and meaningful engagement, inclusive of: a. provision of relevant information in a timely manner, as indicated by grievance response times documented in the Summary of Social Interactions (ArcelorMittal, January 2023 to October 2025 - 797 interactions logged); b. partial involvement of site management and subject-matter experts in some instances, as indicated in the presentation meetings regarding the company's Emergency Response Plan (ArcelorMittal, June 2024); c. engagement in a manner that is respectful and free from manipulation, interference, coercion, or intimidation, as established in the 2024 Stakeholders Interaction Mechanisms Management Procedure; d. soliciting feedback in some instances, as demonstrated in the Emergency Response Plan presentation meetings (June 2024) and in the Participatory Socio-Environmental Diagnosis (ArcelorMittal, December 2022); and e. responding to stakeholder input in certain cases, as documented in the Impact Report for the Construction of the New Road Andrade Street (ArcelorMittal, September 2023), which details how the company has taken stakeholder input into account. According to some stakeholders interviewed, including a sample of those who are affected by the project, communication with the company may not always fulfill stakeholder expectations for two-

Req #	Requirement	Score	Basis for Rating
			way dialogue and meaningful engagement related to: b. the sharing of technical details by subject matter experts when addressing important stakeholder concerns (i.e., water quality for the Prego community, dust and noise controls for neighborhoods directly affected in João Monlevade, and access roads for the Capela Branca community); d. the consistent solicitation of feedback from stakeholders on issues relevant to them, as monthly meetings that were previously held within each community are now conducted at the company's Environmental Education Center, with a primary focus on environmental education workshops rather than targeted dialogue; and e. the provision of feedback to stakeholders on how their input has been considered or incorporated, as some interviewees expressed the perception that their suggestions are not being taken into account. The evidence reviewed, supported by stakeholders' interviews, indicates that the company's engagement with potentially affected communities partially complies with sub-requirements (a–e). The evidence does not include information to confirm that the company: b. ensures that subject-matter experts share technical details on key issues (e.g., dust, noise, water quality, access roads); d. systematically solicits feedback from stakeholders on issues relevant to them; and e. provides feedback to stakeholders on how their input has been considered or incorporated.

Req #	Requirement	Score	Basis for Rating
1.2.2.3.	The operating company shall collaborate with stakeholders, including representatives from affected communities, to design and form stakeholder engagement mechanism(s) (e.g., a permanent advisory committee, or committees dedicated to specific issues), to provide stakeholder oversight of the mining project's environmental and social performance, and/or input to the company on issues of concern to stakeholders.	◐	The evidence reviewed includes the Stakeholders Interaction Mechanisms Management Procedure (ArcelorMittal, August 2024) and the Participatory Socio-Environmental Diagnosis (ArcelorMittal, December 2022), which outlines a strategy to work with affected communities to provide input on issues of concern to stakeholders. Additional evidence includes the meeting minutes of the company's Emergency Response Plan (ArcelorMittal, June 2024), which reference its stakeholder engagement strategy. Interviews with a sample of stakeholders indicate that the company holds meetings and discussion circles with some communities in João Monlevade and Bela Vista; however, it does not engage relevant stakeholders from Bela Vista (Capela Branca) or Itabira (Pregos). The interviews also indicate that affected stakeholders are not involved in the design or development of stakeholder engagement mechanisms. The evidence indicates that some collaboration occurs between the company and certain community members on specific projects. The evidence reviewed, supported by interviews, does not indicate that the company collaborates with a robust sample of stakeholders, including representatives from affected communities, to design and establish stakeholder engagement mechanisms that provide input or oversight regarding the mine's environmental and social performance.
1.2.2.4.	Engagement processes shall be accessible and culturally appropriate, and the operating company shall demonstrate that efforts have been	◐	The evidence reviewed includes the Stakeholder Final Engagement Plan (ArcelorMittal, October 2021), Community Folder (ArcelorMittal, August 2022), and Social Interactions (ArcelorMittal, 2023), and demonstrates that the company has developed communication

Req #	Requirement	Score	Basis for Rating
	made to include participation by women, men, and marginalized and vulnerable groups or their representatives.		strategies with the community and includes recommendations for adopting communication methods appropriate to residents and employees, aiming to facilitate engagement. One record highlights a limitation in the accessibility of communication tools, when a community member reported difficulty using the company's digital feedback mechanism and preferred to contact the company by phone. Interviews with company management indicated that most community meetings are no longer held within the communities and have been replaced by monthly gatherings at the company's Environmental Education Center, primarily focused on environmental education workshops rather than structured dialogue on mining-related issues. Interviews with a sample of community members indicated that this change in format and location was made without stakeholder consultation and has created additional barriers to engagement, particularly for vulnerable and marginalized groups. Community members also reported that these meetings involve limited participation and do not address community concerns. The evidence indicates that the company has made some efforts to engage a broad range of stakeholders. The evidence reviewed, supported by interviews, indicates that engagement processes are not fully accessible or culturally appropriate, and that the company does not demonstrate ongoing efforts to include the participation of women, men, and marginalized and vulnerable groups or their representatives.

Req #	Requirement	Score	Basis for Rating
1.2.2.5.	When stakeholder engagement processes depend substantially on community representatives, the operating company shall demonstrate that efforts have been made to confirm whether or not such persons represent the views and interests of affected community members and can be relied upon to faithfully communicate relevant information to them. If this is not the case, the operating company shall undertake additional engagement processes to enable more meaningful participation by and information sharing with the broader community.	⊗	The evidence reviewed includes the Mapping of Stakeholders in João Monlevade and Bela Vista de Minas (ArcelorMittal, December, 2021), Stakeholders Interaction Mechanisms Management Procedure (ArcelorMittal, August 2024), a Participatory Socio-Environmental Diagnosis (ArcelorMittal, December 2022), invitations to presentation meetings regarding the company's Emergency Response Plan (ArcelorMittal, June 2024), presentations from the Environmental Education Program in Bela Vista de Minas and João Monlevade (ArcelorMittal, September 2023), and a Summary of Social Interactions (ArcelorMittal, January 2023 until October 2025, with 797 interactions logged in total), which indicates that the company has made efforts to understand the dynamics of communities and of the stakeholders, including Andrade mine positive and negative impacts. Interviews with some community representatives indicate that they maintain direct interaction with company management, which was corroborated by interviews with the company's community relations team. The evidence does not indicate that efforts have been made by the company to confirm whether community representatives represent the views and interests of affected community members and faithfully communicate relevant information to them.
1.2.2.6.	The operating company shall document engagement processes, including, at minimum, names of participants, and input received from and company feedback provided to stakeholders.	●	The evidence reviewed includes the Summary of Social Interactions (ArcelorMittal, October 2025), which tracks all the company's interactions with community members from January 2023 until October 2025, with 797 interactions logged in total, and includes record name, location, dates, delivery method, complaint details, action taken, and the reaction of the grievance filers. Interactions

Req #	Requirement	Score	Basis for Rating
			are categorized by the following topics: communication, inquiry, complaint, and request. The evidence reviewed indicates that the company documents all engagement processes, including, at a minimum, names of participants, input received, and company feedback provided to stakeholders.
1.2.2.7.	The operating company shall report back to affected communities and stakeholders on issues raised during engagement processes.	◐	The evidence reviewed includes the Stakeholder Interaction Mechanisms Management Procedure (ArcelorMittal, August 2024) and the Participatory Socio-Environmental Diagnosis (ArcelorMittal, December 2022), which establishes how the company should interact with stakeholders. Supporting evidence includes invitations to presentation meetings for the company's Emergency Response Plan (ArcelorMittal, June 2024), presentations from the Environmental Education Program in Bela Vista de Minas and João Monlevade (ArcelorMittal, September 2023), a Summary of Social Interactions (ArcelorMittal, January 2023–October 2025, documenting 797 interactions), and the Impact Report for the Construction of the New Andrade Street Road (ArcelorMittal, September 2023). These documents provide examples of engagement processes through meetings, feedback sessions, and other communication activities. Interviews with a sample of stakeholders indicate that community members perceive that communications and concerns raised with the company are not always adequately addressed or responded to. The evidence indicates that the company reports back to affected communities and stakeholders on issues raised during some engagement processes.

Req #	Requirement	Score	Basis for Rating
			The evidence reviewed, supported by interviews, does not indicate that reporting mechanisms are systematic and fully ensure that affected communities receive timely and adequate responses to issues raised during engagement processes.
1.2.3.1.	The operating company shall offer to collaborate with stakeholders from affected communities to assess their capacity to effectively engage in consultations, studies, assessments, and the development of mitigation, monitoring and community development strategies. Where capacity gaps are identified, the operating company shall offer appropriate assistance to facilitate effective stakeholder engagement.		The evidence reviewed includes the Social Participatory Diagnosis Report for the João Monlevade and Bela Vista de Minas communities (ArcelorMittal, January 2023), which indicates that the company carried out a diagnosis with the aim of deepening the understanding of the dynamics, needs and gaps identified by the surrounding community. One of the themes identified in this diagnosis is community strengthening, with the main challenge being the technical training to support community members in organizing formal associations and entities (page 144). Such associations can serve as mechanisms through which stakeholders organize collectively to engage not only with the company but also with government authorities responsible for environmental and social assessments, and to formally access public programs and request financial support, including for community development initiatives and company-supported social projects. Interviews with a sample of community members indicated that the company has provided limited support for some communities to establish formal community associations. The evidence indicates that the company has made efforts to support community organization through the establishment of formal associations. The evidence reviewed, supported by interviews, does not indicate that the company has systematically collaborated with stakeholders

Req #	Requirement	Score	Basis for Rating
			to assess their capacity to effectively participate in consultations, studies, assessments, and the development of mitigation, monitoring, and community development strategies, nor developed actions to provide appropriate assistance to strengthen this capacity.
1.2.4.1.	Any information that relates to the mine's performance against the IRMA Standard shall be made available to relevant stakeholders upon request, unless the operating company deems the request to be unreasonable or the information requested is legitimate confidential business information. If part of a document is confidential only that confidential part shall be redacted, allowing for the release of non-confidential information.	●	The evidence reviewed includes the Stakeholder Interaction Mechanisms Management Procedure (ArcelorMittal, August 2024) and a Summary of Social Interactions (ArcelorMittal, January 2023–October 2025, documenting 797 interactions), which demonstrates that the company also has systems in place through which information can be shared, such as the company website and community meetings. Interviews with company management indicate that the company has not shared or received any requests for information related to the mine's performance in relation to the IRMA Standard. The evidence indicates that the company would provide information related to its performance against the IRMA Standard to stakeholders upon request, with confidential information redacted.
1.2.4.2.	If original requests for information are deemed unreasonable, efforts shall be made by the operating company to provide stakeholders with overviews or summaries of the information requested.	—	Not relevant. There is no indication of requests for information that were deemed unreasonable.

Req #	Requirement	Score	Basis for Rating
1.2.4.3.	Communications shall be carried out and information shall be provided to stakeholders in a timely manner, and shall be in formats and languages that are culturally appropriate and accessible to affected communities and stakeholders	◐	The evidence reviewed includes the Stakeholder Management System – Mining and Bioforestry (ArcelorMittal, undated) and the Performance Indicators – RCC Team Andrade Mine, Serra Azul, and BioFlorestas (ArcelorMittal, October 2023), which states that the company plans to develop a procedure for the Community Relations area. The plan is expected to include key definitions and establish a seven-day timeframe for initial responses to stakeholder requests. Additional evidence includes the Summary of Social Interactions (ArcelorMittal, January 2023–October 2025, documenting 797 interactions), which indicates that the company provides relevant information on time. Interviews with company staff confirmed that this procedure has not yet been designed or implemented. Most interviews with community members did not raise concerns regarding delays in receiving responses from the company. The evidence reviewed, supported by interviews, indicates that responses to grievances are usually provided on time. The evidence does not indicate that communications and responses to stakeholder requests are always provided in a culturally appropriate and accessible manner, including information in formats and languages that are understandable to affected communities and stakeholders .
1.2.4.4.	If requests for information are not met in full, or in a timely manner, the operating company shall provide stakeholders with a written justification for why it has withheld information.	◐	The evidence reviewed includes the Stakeholder Management System – Mining and Bioforestry (ArcelorMittal, undated) and Performance Indicators – RCC Team Andrade Mine, Serra Azul, and BioFlorestas (ArcelorMittal, October 2023), which indicate that the company plans to develop a procedure for the Community

Req #	Requirement	Score	Basis for Rating
			Relations area. The planned procedure is expected to include key definitions and establish a seven-day timeframe for initial responses to stakeholder requests. Additional evidence, including the Summary of Social Interactions (ArcelorMittal, January 2023–October 2025, documenting 797 interactions), suggests that the company generally provides relevant information in a timely manner. Interviews with company staff confirmed that the planned procedure has not yet been designed or implemented. The evidence reviewed indicates that responses to grievances are typically provided within expected timeframes. The evidence does not indicate that the company systematically provides written justifications to stakeholders when information is withheld or when responses are delayed.

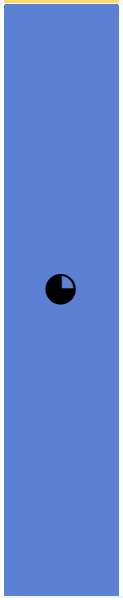
Chapter 1.3—Human Rights Due Diligence

Chapter Relevant?	Yes
Overall Chapter Score	35%
Chapter Score Basis	8.5 out of 24 possible points

Req #	Requirement	Score	Basis for Rating
1.3.1.1.	Critical The operating company shall adopt a policy commitment that includes an acknowledgement of its responsibility to respect all internationally recognized human rights	●	The evidence reviewed includes the Human Rights Policy (ArcelorMittal, November 2023), a corporate-level policy applicable to the ArcelorMittal group, which is publicly disclosed by the company. The policy sets out the company's commitment to respect and promote all internationally recognized human rights, including, but not limited to: those encompassed by the United Nations system (the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights); the Declaration on Fundamental Principles and Rights at Work and other relevant International Labour Organization conventions; the Voluntary Principles on Security and Human Rights; and, where applicable, international humanitarian law. The policy is available online (link: https://brasil.arcelormittal.com/certificados-politicas/brasil/corporativo/politica-de-direitos-humanos). The evidence reviewed indicates that the company acknowledges its responsibility to respect and promote all internationally recognized human rights of its employees (including contractors),

Req #	Requirement	Score	Basis for Rating
			business partners, and the local communities affected by its operations.
1.3.1.2.	The policy shall: a. Be approved at the most senior level of the company; b. Be informed by relevant internal and/or external expertise; c. Stipulate the operating company's human rights expectations of personnel, business partners and other parties directly linked to its mining project; d. Be publicly available and communicated internally and externally to all personnel, business partners, other relevant parties and stakeholders; e. Be reflected in the mining project's operational policies and procedures.	◐	The evidence reviewed includes the Human Rights Policy (ArcelorMittal, November 2023) and the Human Rights Policy Explanatory Note – available online (ArcelorMittal, November 2023) (link: https://brasil.arcelormittal.com/certificados-politicas/brasil/programa-de-integridade/politica-de-direitos-humanos-nota-explicativa) . The documents indicate that the company's Human Rights Policy: a. was approved at the highest level of the organization, signed by the Chairman of the Board of Directors and the CEO. The Explanatory Note to the Human Rights Policy states that the Executive Committee will assign a member of the C-suite with the responsibility for ensuring that the company's approach to human rights remains appropriate, adequate, and effective in relation to its risks, and that sufficient resources are made available for its implementation. The designated senior leader is expected to provide regular reports to the Board Sustainability Committee and the Executive Committee on the company's human rights risk management and performance (p. 2). b. was informed by relevant internal and/or external experts. The Explanatory Note to the Human Rights Policy states that the company ensures adequate competence and expertise in human rights by providing detailed training to employees in key roles that support the business. In high-risk situations, the company may engage relevant external experts to assist in risk assessment and in the development of appropriate solutions (Section 6, p. 3). c. defines the company's expectations regarding human rights for personnel, business partners, and other parties directly linked to the

Req #	Requirement	Score	Basis for Rating
			mining project. The Explanatory Note outlines the policy's scope, which covers employees, service providers, value chain workers, members of local communities where the company operates, and any other individuals whose human rights may be adversely affected by the company's activities (Section 3, p. 1). It also details commitments (Section 7) related to employees, local communities, and business partners, including specific provisions on Health and Safety, Modern Slavery, Fair, Decent, and Inclusive Work, Freedom of Association and Collective Bargaining, Indigenous Peoples, Involuntary Resettlement, Access to Water, Community Agreements and Investments, Proportionate Security Arrangements, Conflict-Affected and High-Risk Areas, and the Right to a Clean, Healthy, and Sustainable Environment, as well as a Just Transition. d. is publicly available on the company's website (link: https://brasil.arcelormittal.com/certificados-politicas/brasil/corporativo/politica-de-direitos-humanos). e. is reflected in some of the company's operational policies and procedures, such as the Diversity and Inclusion Program (which includes gender participation goals, including in leadership positions), the Culture Program (which promotes organizational practices aligned with respect and dignity at work), and the Take Care and Safety Leadership Programs (based on the Golden Rules and Fatality Prevention Standards). Interviews with a sample of community stakeholders indicated limited awareness of the company's 2023 Human Rights Policy. Interviews with company management indicated that the team currently responsible for human rights is small, lacks human rights specialists, and has limited decision-making authority.

Req #	Requirement	Score	Basis for Rating
			The evidence reviewed indicates that the company's Human Rights Policy complies with sub-requirements (a-c) and partially complies with sub-requirements (d) and (e). The evidence reviewed, supported by interviews, does not indicate that the policy: d. has been fully communicated to external stakeholders, including community members; and e. is fully reflected in the operational policies and procedures of the mining project, particularly with respect to monitoring and managing human rights risks and impacts on communities, as there is no clear structure assigning specific responsibilities or providing dedicated (human and financial) resources and expertise for its day-to-day implementation.
1.3.2.1.	Critical The operating company shall establish an ongoing process to identify and assess potential human rights impacts (hereafter referred to as human rights "risks") and actual human rights impacts from mining project activities and business relationships. Assessment of human rights risks and impacts shall be updated periodically, including, at minimum, when there are significant changes in the mining project, business relationships, or in the operating environment.		The evidence reviewed includes the Procedure for Identification and Assessment of Potential Human Rights Impacts (ArcelorMittal, July 2025), which describes the process for identifying and assessing potential human rights risks and actual human rights impacts associated with Andrade mine activities and commercial relations. The procedure requires the use of a risk matrix referencing all articles of the United Nations Universal Declaration of Human Rights and other human rights standards, and stipulates that the matrix must be reviewed every two years or on an extraordinary basis when significant operational changes occur (e.g., new phases of development, expansions, influx of migrant labor, or changes in ownership or management). Additional evidence reviewed includes the Human Rights Risks and Impacts Matrix (ArcelorMittal, September 2025), which indicates that an external consulting firm identified and assessed a broad range of potential human rights

Req #	Requirement	Score	Basis for Rating
			risks and impacts to workers and stakeholders associated with the mining project, including those arising from operations and business relationships. Interviews with company managers indicate that the human rights assessment process is still in its early stages, with field surveys completed and a preliminary human rights risk and impact matrix developed. Feedback from the communities consulted has not yet been provided. Company management also reported that the results of the matrix will undergo internal validation to confirm potential risks and actual impacts. The evidence, supported by interviews, indicates that the company has initiated the establishment of a process to identify and assess potential and actual human rights impacts from mining activities and business relationships. The effective establishment and implementation of the procedure to update the company's human rights risk and impact assessments on a regular basis, or when a significant change to the project prompts a reassessment, will be further reviewed during the next IRMA audit.
1.3.2.2.	Assessments, which may be scaled to the size of the company and severity of human rights risks and impacts, shall: a. Follow a credible process/methodology; b. Be carried out by competent professionals; and		The evidence reviewed includes the Human Rights Due Diligence Report (ArcelorMittal, July 2025) and the Human Rights Risks and Impacts Matrix (ArcelorMittal, September 2025), which describes that the company's human rights assessment: a. followed a credible methodology and a partially credible process. The assessment was conducted by an external consultancy that structured the methodology based on widely recognized frameworks and references, including the UN Guiding Principles on

Req #	Requirement	Score	Basis for Rating
	c. Draw on internal and/or external human rights expertise, and consultations with potentially affected rights holders, including men, women, children (or their representatives) and other vulnerable groups, and other relevant stakeholders.		Business and Human Rights (UN, 2011), the Organization for Economic Co-operation and Development (OEDC) Due Diligence Guidance for Responsible Business Conduct (OECD, 2018), and the IRMA Standard for Responsible Mining (IRMA-STD-001, 2018), among others. The Human Rights Due Diligence Report (p. 29) notes that residents of rural areas near the Itabira site were excluded from the assessment, as the area was described as consisting of smallholders without urban settlements or critical factors to consider. The assessment covered risks and impacts related to the mining operation, considering the company's presence and influence in the municipalities of João Monlevade, Bela Vista de Minas, and, to a limited extent, Itabira. b. was carried out by a specialized consulting firm with more than 40 years of experience and a team with human rights expertise, as indicated in the Human Rights Due Diligence Report (p. 2). c. drew on internal and external human rights expertise and included 62 interviews with stakeholders and rights holders in the municipalities of João Monlevade, Bela Vista de Minas, and, to a limited extent, Itabira (including local communities, public authorities, and human rights defenders), as well as 93 questionnaires completed by employees and contractors (Human Rights Due Diligence Report, p. 28). Interviews with community members in rural areas of Itabira identified concerns potentially related to human rights risks, including noise disturbance, limited road maintenance affecting mobility, and perceived deterioration of water quality. Stakeholders also reported limited responsiveness from the company to community requests and complaints.

Req #	Requirement	Score	Basis for Rating
			The evidence reviewed indicates that the assessment partially complies with sub-requirements (a) and (c) and fully complies with sub-requirement (b). The evidence, supported by interviews, does not indicate that: a. the process adequately considered all potentially affected rights holders within the assessment's scope, including those residing in rural areas of Itabira; and c. consultations with stakeholders fully represented all potentially affected rights holders, including those in rural areas of Itabira.
1.3.2.3.	As part of its assessment, the operating company shall document, at minimum: a. The assessment methodology; b. The current human rights context in the country and mining project area; c. Relevant human rights laws and norms; d. A comprehensive list of the human rights risks related to mining project activities and business relationships, and an evaluation of the potential severity of impacts for each identified human rights risk; e. The identification of rights holders, an analysis of the potential differential risks to and impacts on rights holder groups (e.g., women, men, children, the elderly,		The evidence reviewed includes the Human Rights Due Diligence Report (ArcelorMittal, July 2025), the Procedure for the Identification and Assessment of Potential Human Rights Impacts (ArcelorMittal, July 2025), and the Human Rights Risks and Impacts Matrix (ArcelorMittal, September 2025). These documents present the following elements: a. the assessment methodology (Human Rights Due Diligence Report, p. 33). b. an analysis of the human rights context, including international and national perspectives on corporate responsibility and human rights due diligence (Human Rights Due Diligence Report, pp. 12–15). The report also includes a sectoral context analysis applied to mining in Brazil, identifying trends and vulnerabilities (Human Rights Due Diligence Report, p. 44), as well as an analysis specific to the territories of João Monlevade, Bela Vista de Minas, and Itabira (Human Rights Due Diligence Report, p. 49). c. relevant human rights laws and norms (Human Rights Due Diligence Report, p. 87). d. a list of human rights risks associated with mining project

Req #	Requirement	Score	Basis for Rating
	persons with disabilities, Indigenous Peoples, ethnic or religious minority groups, and other disadvantaged or vulnerable groups), and a disaggregation of results by rights holder group; f. Recommendations for preventing, mitigating and remediating identified risks and impacts, giving priority to the most salient human rights issues.		activities and business relationships (Human Rights Due Diligence Report, p. 47), along with an assessment of the potential severity of impacts for each identified risk (Annex 6 of the Human Rights Due Diligence Report and Human Rights Risks and Impacts Matrix). e. the identification of rights holders, including a general description provided in Annex 2 of the Human Rights Due Diligence Report (p. 92) and a vulnerability analysis reflected in the risk matrix under the column "G," as part of the definition of affected rights holders. f. recommendations for preventing, mitigating, and remediating identified risks and impacts, giving priority to the most salient human rights issues (Human Rights Risks and Impacts Matrix, column "AB"). Interviews with company managers and representatives from the consulting firm responsible for conducting the Human Rights Due Diligence process indicated that the company has initiated risk and impact assessment activities that address the elements required, except for community members from Itabira. The evidence, supported by interviews, indicates that the company complies with sub-requirements (a), (b), (c), and (f), and partially complies with sub-requirements (d(and (e). The evidence does not indicate that the human rights due diligence assessment: d. includes a comprehensive list of potential human rights risks related to mining project activities and business relationships, as the scope of the assessment did not include residents of rural areas of Itabira, while interviews with community members identified concerns related to noise, road maintenance, and water quality; and

Req #	Requirement	Score	Basis for Rating
			e. results are systematically disaggregated by rights holder group or that all potentially affected rights holders, including those residing in rural areas of Itabira, were considered within the assessment scope. .
1.3.2.4.	At minimum, stakeholders and rights holders who participated in the assessment process shall have the opportunity to review draft key issues and findings that are relevant to them, and shall be consulted to provide feedback on those findings.	⊗	The evidence reviewed includes the Human Rights Due Diligence Report (ArcelorMittal, July 2025) and the Human Rights Risks and Impacts Matrix (ArcelorMittal, September 2025), which indicate that 62 interviews were conducted with stakeholders and rights holders present in the territory — including neighboring communities, public authorities, and human rights defenders — across the municipalities of João Monlevade, Bela Vista de Minas, and Itabira. In addition, 93 questionnaires were completed by employees and contractors (Human Rights Due Diligence Report, p. 28). Interviews with company management informed that the assessment is still in progress, and further consultation with stakeholders and rights holders is planned. The evidence, supported by interviews, does not indicate that stakeholders and rights holders who participated in the assessment process were given the opportunity to review draft key issues or findings relevant to them, or that they were consulted to provide feedback on those findings, as this stage was still ongoing.
1.3.2.5.	The operating company shall demonstrate that steps have been taken to effectively integrate assessment findings at the mine site operational level.	⊗	The evidence reviewed includes the Human Rights Due Diligence Report (ArcelorMittal, July 2025) and the Human Rights Risks and Impacts Matrix (ArcelorMittal, September 2025), which demonstrates that an external consultancy identified and assessed a wide range of potential human rights risks and impacts for

Req #	Requirement	Score	Basis for Rating
			workers and stakeholders associated with the mining project, including those arising from the company's operations and business relationships. Interviews with company managers indicate that the human rights assessment process is still in its early stages, with field surveys completed and a preliminary human rights risk and impact matrix developed. Feedback from the communities consulted has not yet been provided. Company management also reported that the results of the matrix will undergo internal validation to confirm potential risks and actual impacts. The evidence, supported by interviews, does not indicate that the company has yet taken steps to effectively integrate the assessment findings at the mine site operational level, as the human rights assessment process and internal validation of the preliminary risk and impact matrix were still ongoing during the audit.
1.3.3.1.	Mining project stakeholders shall have access to and be informed about a rights-compatible grievance mechanism and other mechanisms through which they can raise concerns and seek recourse for grievances related to human rights.		The evidence reviewed includes the Stakeholders Interaction Mechanisms Management Procedure (ArcelorMittal, August 2024) and a Formal Procedure on Interactions with stakeholders (ArcelorMittal, 2023), which presents the different channels that stakeholders, including community members, workers and contractors, can use to voice their concerns via: (1) telephone, (2) email, (3) face-to-face, (4) WhatsApp, and (5) anonymously through mail delivery. Supplemental evidence reviewed includes a pamphlet for community members describing how to access the company's grievance channels (ArcelorMittal, August 2022), a Summary of Social Interactions (ArcelorMittal, January 2023 to October 2025 - 797 interactions logged), and an internal presentation on the

Req #	Requirement	Score	Basis for Rating
			stakeholder interaction management system (ArcelorMittal, October 2023), which describes the tools available for company management to monitor and track stakeholder interactions. Interviews with a sample of workers and contractors indicate awareness of the grievance mechanism and of the possibility to raise human-rights related concerns through the company's established channels. Interviews with a sample of community stakeholders, including residents of affected areas, indicate that only a portion of respondents are familiar with the company's grievance mechanism. Some interviewees reported having the direct telephone number of the employee responsible for community engagement, which provides a means to contact the company and raise concerns. Some community interviewees also indicated that they understood that issues, including those related to human rights, could be communicated through these channels. On-site observations indicate that there are no posters or other materials informing community members about the grievance mechanism outside of the site. The evidence, supported by interviews, indicates that some stakeholders have access to the company's operational system to record, track, resolve, respond to, and close grievances and complaints from stakeholders, including employees and some community members. The evidence does not indicate that all stakeholders, including affected community members and rights holders, are adequately informed about how to access and use the company's rights-compatible grievance mechanism, including the possibility to

Req #	Requirement	Score	Basis for Rating
			submit grievances anonymously and to raise concerns or seek recourse for issues related to human rights.
1.3.3.2.	Responding to human rights risks related to the mining project: a. If the operating company determines that it is at risk of causing adverse human rights impacts through its mining-related activities, it shall prioritize preventing impacts from occurring, and if this is not possible, design strategies to mitigate the human rights risks. Mitigation plans shall be developed in consultation with potentially affected rights holder(s). b. If the operating company determines that it is at risk of contributing to adverse human rights impacts through its mining-related activities, it shall take action to prevent or mitigate its contribution, and use its leverage to influence other contributing parties to prevent or mitigate their contributions to the human rights risks. c. If the operating company determines that it is at risk of being linked to adverse human rights impacts through its business relationships, it shall use its	⊗	The evidence reviewed includes the Human Rights Due Diligence Report (ArcelorMittal, July 2025) and the Human Rights Risks and Impacts Matrix (ArcelorMittal, September 2025), which determined that the company: a. is at risk of causing one (1) potential adverse human rights impact; b. is at risk of contributing to eighteen (18) potential adverse human rights impacts through its mining-related activities. The matrix identifies thirteen (13) situations classified as “ongoing” and five (5) as “occurred.” Among the "ongoing" situations, three were classified as severe, five as high inherent risk, and five as moderate. Among the situations classified as "occurred", two were assessed as having a high inherent risk. c. is not at risk of being linked to potential adverse human rights impacts through its business relationships. Interviews with company managers indicate that the human rights assessment process is still in its early stages, with field surveys completed and a preliminary human rights risk and impact matrix developed. Feedback from the communities consulted has not yet been provided. Company management also reported that the results of the matrix will undergo internal validation to confirm potential risks and actual impacts. The evidence reviewed indicates that the human rights risk and impact assessment identifies potential human rights impacts that the company may cause or contribute to through its mining-related activities.

Req #	Requirement	Score	Basis for Rating
	leverage to influence responsible parties to prevent or mitigate their risks to human rights from their activities.		The evidence does not indicate that the company has: a. determined and implemented actions to prevent or mitigate potential adverse human rights impacts in consultation with affected rights holders; and b. ceased or modified activities contributing to adverse impacts or used its leverage to influence other contributing parties to prevent or mitigate their contribution, as the human rights risk and impact assessment process is still undergoing internal validation.
1.3.3.3.	Critical Responding to actual human rights impacts related to the mining project: a. If the operating company determines that it has caused an actual human rights impact, the company shall: i. Cease or change the activity responsible for the impact; and ii. In a timely manner, develop mitigation strategies and remediation in collaboration with affected rights holders. If mutually acceptable remedies cannot be found through dialogue, the operating company shall attempt to reach agreement through an independent, third-party mediator or another means mutually acceptable to affected rights holders;	⊗	The evidence reviewed includes the Human Rights Due Diligence Report (ArcelorMittal, July 2025) and the Human Rights Risks and Impacts Matrix (ArcelorMittal, September 2025), which determined that the company: a. caused actual human rights impacts; b. contributed to actual human rights impacts; and c. is linked to actual human rights impacts through its business relationships. In addition, the 2025 matrix classifies some impacts as "jointly caused" where responsibility does not lie solely with the company or mining activity (e.g., pressure on municipal public services, impacts from the railway managed by the Monlevade Steel Plant, or cumulative impacts in mining areas), and provides recommendations. It also states that an action plan is in development. Interviews with company managers indicate that the human rights assessment process is still in its early stages, with field surveys completed and a preliminary human rights risk and impact matrix developed. Feedback from the communities consulted has not yet been provided. Company management also reported that the

Req #	Requirement	Score	Basis for Rating
	b. If the operating company determines that it has contributed to an actual human rights impact, the company shall cease or change any activities that are contributing to the impact, mitigate and remediate impacts to the extent of its contribution, use its leverage to influence other contributing parties to cease or change their activities, and mitigate and remediate the remaining impact; c. If the operating company determines that it is linked to an actual human rights impact through a business relationship the company shall use its leverage to prevent or mitigate the impact from continuing or recurring; and d. The operating company shall cooperate with other legitimate processes such as judicial or State-based investigations or proceedings related to human rights impacts that the operating company caused, contributed to, or was directly linked to through its business relationships.		results of the matrix will undergo internal validation to confirm potential risks and actual impacts, after which responsibilities and response actions are expected to be defined. The evidence reviewed indicates that the human rights risk and impact assessment conducted identifies actual human rights impacts caused, contributed to, or linked to its mining operations. The evidence does not indicate that: a.i. the company has ceased or changed activities responsible for causing impacts; a.ii. mitigation and remediation measures were developed and implemented in a timely manner in collaboration with affected rights holders; b. the company has ceased or changed activities contributing to impacts and used its leverage with other contributing parties; or c. the company has used its leverage to prevent or mitigate impacts to which it is directly linked through business relationships. No evidence was provided regarding cooperation with judicial or State-based investigations or proceedings relevant to actual human rights impacts, as in (d).
1.3.4.1.	The operating company shall monitor whether salient adverse human rights	⊗	The evidence reviewed includes the Human Rights Due Diligence Report (ArcelorMittal, July 2025) and the Human Rights Risks and

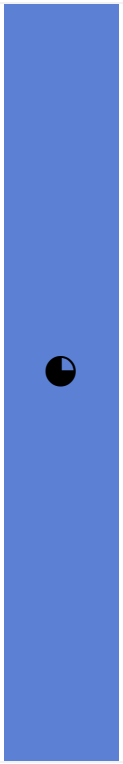
Req #	Requirement	Score	Basis for Rating
	risks and impacts are being effectively addressed. Monitoring shall include qualitative and quantitative indicators, and draw on feedback from internal and external sources, including affected rights holders.		Impacts Matrix (ArcelorMittal, September 2025). The risk matrix, prepared by an external consulting firm, presents recommended actions to address identified human rights risks and adverse impacts; however, it does not include monitoring indicators for these actions. Interviews with company managers indicate that the human rights assessment process is still in its early stages, with field surveys completed and a preliminary human rights risk and impact matrix developed. Feedback from the communities consulted has not yet been provided. Company management also reported that the results of the matrix will undergo internal validation to confirm potential risks and actual impacts. The evidence, supported by interviews, does not indicate that the company has determined the actions and monitoring indicators necessary to address human rights risks related to the mining project, as the human rights risk and impact matrix is currently undergoing internal validation.
1.3.4.2.	External monitoring of an operating company's human rights due diligence shall occur if the company's due diligence efforts repeatedly fail to prevent, mitigate or remediate actual human rights impacts; or if its due diligence activities failed to prevent the company from unknowingly or unintentionally causing, contributing to	—	Not relevant. Throughout its internal monitoring and management processes, the company has not identified the need for external monitoring of its human rights due diligence system.

Req #	Requirement	Score	Basis for Rating
	or being linked to any serious human rights abuse. Additionally: a. The company shall fund the external monitoring; and b. The form of such monitoring, and selection of external monitors, shall be determined in collaboration with affected rights holders.		
1.3.5.1.	The operating company or its corporate owner shall periodically report publicly on the effectiveness of its human rights due diligence activities. At minimum, reporting shall include the methods used to determine the salient human rights issues, a list of salient risks and impacts that were identified, and actions taken by the operating company to prevent, mitigate and/or remediate the human rights risks and impacts.	⊗	The evidence reviewed includes the company's written response indicating that periodic disclosure of human rights risk matrix reviews is made to the Internal Committee for Accident Prevention and Harassment in Mining and during feedback meetings with external rights holders. However, no evidence was provided to substantiate such disclosures or meetings, such as reports, total number of meetings, participant lists, agendas, or minutes. Interviews with company managers indicate that the company does not periodically report publicly on the effectiveness of its human rights due diligence activities, including the methods used, the risks and impacts identified, or the actions taken to prevent, mitigate, and/or remediate them. The evidence reviewed, supported by interviews, does not indicate that the company periodically reports publicly on the effectiveness of its human rights due diligence activities.

Req #	Requirement	Score	Basis for Rating
1.3.5.2.	If relevant, the operating company shall publish a report on external monitoring findings and recommendations to improve the operating company's human rights due diligence, and the operating company shall report to relevant stakeholders and rights holders on its plans to improve its due diligence activities as a result of external monitoring recommendations.	—	Not relevant. Throughout its internal monitoring and management processes, the company has not identified the need for external monitoring of its human rights due diligence system.
1.3.5.3.	Public reporting referred to in 1.3.5.1 and 1.3.5.2 may exclude information that is politically sensitive, confidential business information, or that may compromise safety or place any individual at risk of further victimization.	—	Not relevant. The evidence reviewed indicates that external monitoring of the company's human rights due diligence system has not yet been conducted. The company reported that no confidential business information or other sensitive information would be excluded from its human rights due diligence reporting.

Chapter 1.4—Complaints and Grievance Mechanism and Access to Remedy

Chapter Relevant?	Yes
Overall Chapter Score	39%
Chapter Score Basis	8.5 out of 22 possible points

Req #	Requirement	Score	Basis for Rating
1.4.1.1.	Critical The operating company shall ensure that stakeholders, including affected community members and rights holders (hereafter referred to collectively as "stakeholders") have access to an operational-level mechanism that allows them to raise and seek resolution or remedy for the range of complaints and grievances that may occur in relation to the company and its mining-related activities.		The evidence reviewed includes the Stakeholders Interaction Mechanisms Management Procedure (ArcelorMittal, August 2024) and a Formal Procedure on Interactions with stakeholders (ArcelorMittal, 2023), which presents the different channels that stakeholders, including community members, workers and contractors, can use to voice their concerns via: (1) telephone, (2) email, (3) face-to-face, (4) WhatsApp, and (5) anonymously through mail delivery. Supplemental evidence reviewed includes a pamphlet for community members describing how to access the company's grievance channels (ArcelorMittal, August 2022), a Summary of Social Interactions (ArcelorMittal, January 2023 to October 2025 - 797 interactions logged), and an internal presentation on the stakeholder interaction management system (ArcelorMittal, October 2023), which describes the tools available for company management to monitor and track stakeholder interactions. Interviews with a sample of workers and contractors indicate awareness of the grievance mechanism. Interviews with a sample of community stakeholders, including residents of affected areas, indicate that only a portion of respondents are familiar with the

Req #	Requirement	Score	Basis for Rating
			company's grievance mechanism. Some interviewees reported having the direct telephone number of the employee responsible for community engagement, which provides direct access to the company. Several community stakeholders reported that communication with the company is often ineffective. On-site observations indicate that there are no posters or other materials informing community members about the grievance mechanism outside of the site. The evidence, supported by interviews, indicates that some stakeholders have access to the company's operational system to record, track, resolve, respond to, and close grievances and complaints from stakeholders, including employees and some community members. The evidence does not indicate that all stakeholders, including affected community members and rights holders, have effective access to and awareness of the company's operational system to submit complaints or grievances and seek resolution, including the option to do so anonymously.
1.4.2.1.	The operating company shall consult with stakeholders on the design of culturally appropriate complaints and grievance procedures that address, at minimum: a. The effectiveness criteria outlined in Principle 31 of the United Nations Guiding Principles on Business and Human Rights, which include the need	⊗	The evidence reviewed includes the Stakeholders Interaction Mechanisms Management Procedure (ArcelorMittal, August 2024) and a Formal Procedure on Interactions with stakeholders (ArcelorMittal, 2023), which presents the different channels that stakeholders, including community members, workers and contractors, can use to voice their concerns via: (1) telephone, (2) email, (3) face-to-face, (4) WhatsApp, and (5) anonymously through mail delivery. Supplemental evidence reviewed includes a pamphlet for community members describing how to access the company's grievance channels (ArcelorMittal, August 2022), a Summary of

Req #	Requirement	Score	Basis for Rating
	for the mechanism to be: (a) Legitimate, (b) Accessible, (c) Predictable, (d) Equitable, (e) Transparent, (f) Rights-compatible, (g) A source of continuous learning, and (h) Based on engagement and dialogue; b. How complaints and grievances will be filed, acknowledged, investigated, and resolved, including general timeframes for each phase; c. How confidentiality of a complainant's identity will be respected, if requested; d. The ability to file anonymous complaints, if deemed necessary by stakeholders; e. The provision of assistance for those who may face barriers to using the operational-level grievance mechanism, including women, children, and marginalized or vulnerable groups; f. Options for recourse if an initial process does not result in satisfactory resolution or if the mechanism is inadequate or inappropriate for handling serious human rights grievances; and		Social Interactions (ArcelorMittal, January 2023 to October 2025 - 797 interactions logged), and an internal presentation on the stakeholder interaction management system (ArcelorMittal, October 2023), which describes the tools available for company management to monitor and track stakeholder interactions. Interviews with stakeholders informed that the company did not consult them regarding the current complaints and grievance procedure. The evidence reviewed, supported by interviews, does not indicate that the company consulted with stakeholders on the design of culturally appropriate grievance procedures and does not address sub-requirements (a) to (g).

Req #	Requirement	Score	Basis for Rating
	g. How complaints and grievances and their resolutions will be tracked and recorded.		
1.4.2.2.	The operating company shall ensure that all complaints and grievance procedures are documented and made publicly available.	◐	The evidence reviewed includes the Whistleblower Policy (ArcelorMittal, March 2024), which aims to provide a channel for employees and third parties to report serious concerns regarding possible irregularities or inappropriate conduct at ArcelorMittal. The procedure is publicly available online in Portuguese (link: https://brasil.arcelormittal.com/governanca-transparente/cultura-integridade/politica-de-denuncias). Additional evidence includes the Stakeholder Interaction Mechanisms Management Procedure (ArcelorMittal, August 2024) and the Formal Procedure on Interactions with Stakeholders (ArcelorMittal, 2023), which are internal documents and not publicly available. The evidence indicates that grievance channels are communicated at the mine site and that some workers, contractors, and community members are aware of the grievance mechanism. The evidence provided does not confirm that the grievance procedures, in addition to the publicly available Whistleblower Policy, are made publicly available in formats accessible to all stakeholders (including community members). While the grievance channels are communicated through the company's website, not all stakeholders may know that the grievance procedures are publicly available.
1.4.3.1.	No remedy provided by an operational-level grievance mechanism shall	◐	The evidence reviewed includes the Whistleblower Policy (ArcelorMittal, March 2024), which aims to provide a channel for

Req #	Requirement	Score	Basis for Rating
	require aggrieved parties to waive their right to seek recourse from the company for the same complaint through other available mechanisms, including administrative, non-judicial or judicial remedies.		employees and third parties to report serious concerns regarding possible irregularities or inappropriate conduct at ArcelorMittal. Additional evidence includes the Summary of Social Interactions (ArcelorMittal, January 2023 to October 2025 – 797 interactions logged), which records stakeholder interactions and responses provided by the company. Interviews with company managers and stakeholders indicate that stakeholders have the option to submit a follow-up complaint if they are not satisfied with the outcome of the initial process. Interviews with a sample stakeholders indicated that they are not prevented from seeking other available mechanisms to present their complaints, including administrative, non-judicial, or judicial remedies. The evidence reviewed, supported by interviews, indicates that stakeholders are not prevented from seeking recourse through other available mechanisms, including administrative, non-judicial, or judicial remedies. The evidence does not indicate that the company's grievance procedures include a provision or clause explicitly stating that aggrieved parties will never be required to waive their right to seek recourse for the same complaint through other available mechanisms, including administrative, non-judicial, or judicial remedies.
1.4.4.1.	Complaints and grievances and their outcomes and remedies shall be documented.	●	The evidence reviewed includes the Summary of Social Interactions (ArcelorMittal, October 2025), which tracks the company's interactions with community members from January 2023 to October 2025, totaling 797 logged interactions. Each record

Req #	Requirement	Score	Basis for Rating
			includes the name, location, date, delivery method, complaint details, actions taken, and the reaction of the grievance filers. Interactions are categorized under communication, inquiry, complaint, and request. The evidence indicates that the company documents complaints, grievances, and their respective outcomes and responses.
1.4.4.2.	The operating company shall monitor and evaluate the performance of the operational-level complaints and grievance mechanism over time to determine: a. If changes need to be made to improve its effectiveness as per 1.4.2.1.a; b. If changes in company activities can be implemented to prevent or mitigate similar grievances in the future; and c. If outcomes and remedies provided through the mechanism accord with internationally recognized human rights.	⊗	The evidence reviewed includes the Stakeholder Management presentation (ArcelorMittal, September 2023) and the Impact Report for the Construction of the New Andrade Street Road (ArcelorMittal, September 2023), which indicate that the company reviews operational-level complaints and grievances and documents actions taken to address current cases. The evidence consists of PowerPoint presentations summarizing key stakeholder interactions and reports of grievances related to mine operations. Additional evidence includes the Summary of Social Interactions (ArcelorMittal, October 2025), which documents the company's interactions with community members from January 2023 to October 2025, totaling 797 logged interactions. The record indicates that between January 2024 and October 2025, 31 recurring complaints were submitted by a single stakeholder, primarily related to vehicle traffic and dust impacts on Andrade Street, the access road to the mine. Responses to these grievances have been case-specific and do not demonstrate the implementation of structural or systemic corrective measures. Interviews with company managers, supported by interviews with community members, indicated that the company records, forwards, and responds to complaints.

Req #	Requirement	Score	Basis for Rating
			The evidence reviewed, supported by interviews, does not indicate that the company evaluates its operational-level complaints and grievance mechanism over time to determine: a. whether changes are needed to improve its effectiveness; b. whether modifications to company activities could prevent or mitigate similar grievances in the future; and c. whether outcomes and remedies provided through the mechanism are consistent with internationally recognized human rights.
1.4.4.3.	Stakeholders shall be provided with clearly communicated opportunities to submit feedback on the performance of the complaints and grievance mechanism.	⊗	The evidence reviewed includes a pamphlet distributed to local communities (ArcelorMittal, September 2023), which communicates that stakeholders have accessible and clear opportunities to contact the company through established communication channels. Interviews with company managers explained that stakeholders do not have opportunities to provide feedback specifically on the performance of the grievance mechanism or its procedures, and that the existing channels are intended for submitting complaints and concerns, not for evaluating the performance of those mechanisms. The evidence reviewed, supported by interviews, does not indicate that there is a system in place to allow stakeholders to submit feedback on the performance of the complaints and grievance mechanism.
1.4.5.1.	The operating company shall take reasonable steps to inform all	◐	The evidence reviewed includes a pamphlet distributed to local communities (ArcelorMittal, September 2023), which

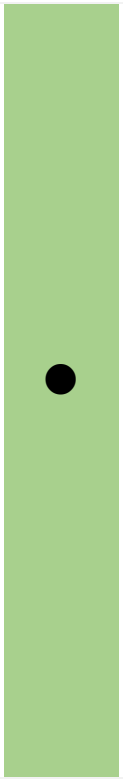
Req #	Requirement	Score	Basis for Rating
	stakeholders of the existence of the operational-level complaints and grievance mechanism, its scope, and its procedures.		communicates that stakeholders have accessible opportunities to contact the company through established communication channels. Interviews with a sample of workers and contractors indicate awareness of the grievance mechanism. Interviews with a sample of community stakeholders, including residents of affected areas, indicate that only a portion of respondents are familiar with the company's grievance mechanism. Some interviewees reported having the direct contact information of the employee responsible for community engagement, which allows them to communicate directly with the company. On-site observations did not identify posters or other publicly available materials about the grievance mechanism outside the mine site. The evidence indicates that the company has taken some steps to inform stakeholders about the communication channels for submitting complaints and grievances. The evidence, supported by interviews, does not indicate that the company has taken reasonable steps to inform all stakeholders of the existence of the operational-level complaints and grievance mechanism, including its scope and procedures, or of the option to submit complaints anonymously.
1.4.5.2.	The operating company shall neither state nor imply that participation in an operational level grievance mechanism precludes the stakeholder from seeking redress through administrative, judicial or other non-judicial remedies.	●	The evidence reviewed includes the Whistleblower Policy (ArcelorMittal, March 2024), which does not state or imply that participation in the company's grievance mechanism precludes stakeholders from seeking redress through administrative, judicial, or other non-judicial remedies. Additional evidence reviewed includes the Stakeholders Interaction Mechanisms Management

Req #	Requirement	Score	Basis for Rating
			Procedure (ArcelorMittal, August 2024) and the Formal Procedure on Interactions with Stakeholders (ArcelorMittal, 2023), which describe the available channels for stakeholders to raise concerns and grievances; supported by the Summary of Social Interactions (ArcelorMittal, October 2025), which tracks the company's interactions with community members from January 2023 to October 2025, totaling 797 logged interactions. Interviews with company managers and external stakeholders do not indicate that the company has discouraged stakeholders from seeking redress through such mechanisms. Interviews with key staff also indicated that staff are aware that stakeholders may seek recourse through other available mechanisms and do not suggest any restriction on their use. The evidence, supported by interviews, indicates that the company does not discourage stakeholders from seeking redress through administrative, judicial, or other non-judicial remedies.
1.4.5.3.	The operating company shall inform relevant personnel who interact with stakeholders of the proper procedures for handling stakeholder complaints and grievances, and ensure that personnel directly involved in the operational-level mechanism receive instruction on the respectful handling of all complaints and grievances, including those that may appear frivolous.	⊗	The evidence reviewed includes pamphlets for the Risk Communication Course (ArcelorMittal, March 2022) and the Mediation Course (ArcelorMittal, December 2023), which indicate that the company announced two training courses on community conflict mediation and risk communication. Interviews with personnel who interact directly with stakeholders indicated that they are aware of the operational-level grievance mechanism and its procedures, but that no formal training was provided on the respectful handling of complaints and grievances, including those that may appear frivolous. Interviews with key staff

Req #	Requirement	Score	Basis for Rating
			indicate that introductory training includes guidance on safety and respectful interactions with community members. The evidence, supported by interviews, does not indicate that relevant personnel or contractors have been informed of proper procedures for handling stakeholder complaints and grievances or that they have received instruction on the respectful handling of such complaints.
1.4.6.1.	Periodically, the operating company shall report to stakeholders on grievances received and responses provided. This shall be done in a manner that protects the confidentiality and safety of those filing grievances.	⊗	No evidence was provided to indicate that the company regularly reports to stakeholders on grievances received and responses provided. Interviews with company managers and stakeholders do not confirm that the company regularly reports to stakeholders on grievances received and responses provided. The evidence does not indicate that the company reports to stakeholders on grievances received and responses provided.

Chapter 1.5—Revenue and Payments Transparency

Chapter Relevant?	Yes
Overall Chapter Score	88%
Chapter Score Basis	17.5 out of 20 possible points

Req #	Requirement	Score	Basis for Rating
1.5.1.1.	The operating company shall comply with 1.5.1.2 and 1.5.1.3, and/or demonstrate how it complies with equivalent reporting and disclosure requirements of the European Union Accounting Directive (2013/34/EU) and the European Union Transparency Directive (2013/50/EU), or an equivalent mandatory transparency regime. (Note: for the purposes of self-assessment, the respondent should only consider for question 1.5.1.1 whether the EU or an equivalent mandatory transparency regime is relevant (either because a company is legally required to comply or because the company voluntarily chooses to meet the EU or equivalent country requirements). If EU or an equivalent mandatory		The evidence reviewed includes the European Union Accounting Directive (2013/34/EU) and the Transparency Directive (2013/50/EU), which establish mandatory reporting and disclosure requirements for extractive companies operating within the European Union or those that voluntarily adopt equivalent transparency regimes. These directives were transposed into Luxembourg law through the Transparency Law of December 18, 2015, and May 10, 2016, which define the legal framework for reporting obligations. Additional evidence includes the Consolidated Report on Payments to Governments (ArcelorMittal, December 2022), prepared in accordance with the requirements of the EU Directives as implemented under Luxembourg law. The report covers material payments made to governments in connection with the company's extractive operations, including those of subsidiaries consolidated in its financial statements (link: https://corporate.arcelormittal.com/media/seybj1eh/payments-to-governments-2022.pdf). Interview with company managers confirmed compliance with EU Directives.

Req #	Requirement	Score	Basis for Rating
	transparency regime is not relevant, then the respondent should mark 1.5.1.1 as not relevant and move to 1.5.1.2 below.)		The evidence indicates that the company complies with reporting and disclosure requirements equivalent to those established under the European Union Accounting and Transparency Directives.
1.5.1.2.	On a yearly basis, the operating company shall publish a report that discloses all material payments made by itself and its corporate owner to the government of the country in which the mining project is located. The report shall be made public within 12 months after the end of each financial year. (Note: for the purposes of self-assessment, if 1.5.1.1 is relevant then the respondent should mark both 1.5.1.2 and 1.5.1.3 as not relevant.)	–	Not relevant. ArcelorMittal Brasil is a subsidiary of the ArcelorMittal Group, a multinational steel and mining company headquartered in Luxembourg. The evidence reviewed includes the ArcelorMittal Payments to Governments Report (ArcelorMittal, December 2022), which consolidates and discloses material payments made by all Group subsidiaries, including those in Brazil, to their respective host governments. The Group reports in accordance with the European Union Accounting Directive (2013/34/EU) and Transparency Directive (2013/50/EU), which require annual disclosure of material payments to governments.
1.5.1.3.	The types of payment disclosed shall include as a minimum, as applicable: a. The host government's production entitlement; b. National state-owned enterprise production entitlement; c. Profits taxes; d. Royalties;	–	Not relevant. ArcelorMittal Brasil is a subsidiary of the ArcelorMittal Group, a multinational steel and mining company headquartered in Luxembourg. The evidence reviewed includes the ArcelorMittal Payments to Governments Report (ArcelorMittal, December 2022), which consolidates and discloses material payments made by all Group subsidiaries, including those in Brazil, to their respective host governments. The Group reports in accordance with the European Union Accounting Directive (2013/34/EU) and Transparency Directive (2013/50/EU), which require annual disclosure of material payments to governments.

Req #	Requirement	Score	Basis for Rating
	e. Dividends; f. Bonuses, such as signature, discovery and production bonuses; g. Licence fees, rental fees, entry fees and other considerations for licences and/or concessions; h. Payments for infrastructure improvements; and i. Any other significant payments and material benefits to government, including in kind payments.		
1.5.1.4.	At minimum, this information shall be broken down by recipient government body (where applicable), by project (where applicable), and by payment type.	●	The evidence reviewed includes documentation of payments reporting and disclosure for the European Union, filed with the national government (ArcelorMIttal, December 2022). The 2022 report presents disaggregated information on payments made to government entities, organized by recipient government body, project, and payment type (e.g., royalties), consistent with applicable reporting and disclosure requirements. The evidence indicates that the company discloses information by recipient government body, by project, and by payment type.
1.5.2.1.	The operating company shall demonstrate its compliance with the reporting requirements specified in Chapter 10 of the European Union Directive 2013/34/EU or an equivalent	●	The evidence reviewed includes the Consolidated Report on Payments to Governments (ArcelorMittal, December 2022), which presents information on payments related to the company's extractive activities. The report was prepared in accordance with the European Union Accounting Directive (2013/34/EU) and

Req #	Requirement	Score	Basis for Rating
	mandatory transparency regime, and/or shall comply with the requirements listed under 1.5.2.2 below. (Note: for the purposes of self-assessment, the respondent should only answer question 1.5.2.1 if the EU or an equivalent mandatory transparency regime is relevant (either because a company is legally required to comply or because the company voluntarily chooses to meet EU or equivalent country requirements). If question 1.5.2.1 is not relevant, move to 1.5.2.2 below.)		Transparency Directive (2013/50/EU), as transposed into Luxembourg law through the Transparency Laws of December 18, 2015, and May 10, 2016. It provides a breakdown of payments to governments associated with the company's extractive operations, including subsidiaries covered under its consolidated financial statements (link: https://corporate.arcelormittal.com/media/seybj1eh/payments-to-governments-2022.pdf). The evidence indicates that the company complies with the reporting requirements specified in Chapter 10 of the European Union Accounting Directive (2013/34/EU).
1.5.2.2.	The operating company shall ensure that the following information at the mining project level is reported on an annual basis and is readily accessible to the public: a. Mine production, disaggregated by product type and volume; b. Revenues from sales, disaggregated by product type; c. Material payments and other material benefits to government as listed in paragraph 1.5.1.3, disaggregated according to the receiving government entity (e.g. national, regional, local	—	Not relevant. The evidence reviewed includes the Consolidated Report on Payments to Governments (ArcelorMittal, December 2022) and indicates that the company complies with the reporting requirements specified in Chapter 10 of the European Union Accounting Directive (2013/34/EU).

Req #	Requirement	Score	Basis for Rating
	entity; name of government department); d. Social expenditures, including the names and functions of beneficiaries; e. Taxes, tariffs or other relevant payments related to transportation of minerals; f. Payments to politicians' campaigns, political parties or related organizations; and g. Fines or other similar penalties that have been issued in relation to the project. (Note: for the purposes of self-assessment, if 1.5.2.1 is relevant then the respondent should mark 1.5.2.2 as not relevant.)		
1.5.2.3.	The operating company shall publish annual accounts, following international accounting standards.	●	The evidence reviewed includes an independent auditor's report on the company's individual and consolidated financial statements (ArcelorMIttal and EY, March 2023). These statements include the balance sheet as of December 31, 2022, as well as the statements of income, comprehensive income, changes in shareholders' equity, and cash flows for the year. The financial statements were prepared in accordance with accounting practices adopted in Brazil and the International Financial Reporting Standards and are publicly available on the company's website.

Req #	Requirement	Score	Basis for Rating
			The evidence indicates that the company publishes annual accounts in accordance with international accounting standards.
1.5.3.1.	If the mining project is located in a country without a mandated transparency regime, the operating company shall demonstrate support for the EITI by publishing a clear public statement endorsing the EITI Principles on its external website.	⊗	No evidence was provided to indicate that the company publicly endorses the Extractive Industries Transparency Initiative (EITI) Principles, and Brazil does not have a mandatory transparency regime.
1.5.3.2.	If the mining project is located in a country without a mandated transparency regime and the EITI is active in that country, the operating company shall: a. Commit to engage constructively with and support implementation of the EITI consistent with the multi-stakeholder process adopted in its country of operation; and b. Provide links on its external website to completed and up-to-date Company Forms for its operation, if the EITI implementing country has completed at least one validation.	–	Not relevant. The company operates in Brazil, a country where the Extractive Industries Transparency Initiative (EITI) is not active.

Req #	Requirement	Score	Basis for Rating
1.5.4.1.	The material terms for mineral exploration, development and production agreed between the operating company and government entities shall be freely and publicly accessible, with the exception of confidential business information, in the national language(s) of the country in which the mining project is located. a. Where these terms are negotiated, rather than governed by law, the company shall make the relevant agreements, licenses or contracts freely and publicly accessible. b. Where these terms are governed by law, free, public access to the relevant statutory documentation is deemed sufficient to meet the IRMA requirement.	●	The evidence reviewed includes Process No. 02.308/1935 (Mine Manifest – area in operation) and Process No. 830.095/1996 (Mining Application – area not in operation), which describe the terms governing mineral exploration, development, and production. These documents are publicly available in Portuguese, the national language of Brazil, through the National Mining Agency website. The evidence indicates that: a. this sub-requirement is not relevant, as the material terms are governed by law and not individually negotiated between the company and government entities; and b. the company provides free and public access to the relevant statutory documentation, which is available in Portuguese through the National Mining Agency website. The evidence indicates that the material terms for mineral exploration, development, and production agreed between the company and the Brazilian government are freely and publicly accessible.
1.5.4.2.	The beneficial ownership of the operating company shall be publicly accessible.	●	The evidence reviewed includes the Shareholding Structure Report (ArcelorMIttal, February 2026), which is publicly accessible on the corporate website, and presents the complete shareholding control at the corporate level, identifying the beneficial owners of the company as of February 2026 (link: https://corporate.arcelormittal.com/investors/corporate-governance/shareholding-structure).

Req #	Requirement	Score	Basis for Rating
			The evidence indicates that the company makes its beneficial ownership publicly accessible.
1.5.5.1.	Critical The operating company shall develop, document and implement policies and procedures that prohibit bribery and other forms of corruption by employees and contractors.	●	The evidence reviewed includes the Code of Conduct (ArcelorMittal, February 2022), the Anticorruption Policy (ArcelorMittal, January 2022), the Antifraud Policy (ArcelorMittal, November 2021), and the Responsible Sourcing Code (ArcelorMittal, September 2023), which apply to all ArcelorMittal suppliers and contractors and are publicly accessible online in Portuguese to employees and contractors. These documents, supported by the Procedures for Anti-Corruption Audits (ArcelorMittal, January 2014), which define the rules governing audits of business partners, establish standards for integrity, ethical conduct, and compliance with anti-corruption laws. Additional evidence includes training completion and monitoring records (ArcelorMittal, August 2024), covering topics such as anti-corruption, anti-bribery, the code of conduct, conflict of interest, human rights, and whistleblowing channels. Records indicate that employees and contractors receive this training upon hiring and refresher sessions at least every five years, as indicated in samples of employee training certificates in Anti-Corruption (November 2022) and Business Conduct (August 2023). Internal communication campaigns distributed by e-mail, including topics such as Brazilian anti-corruption legislation (September 2023) and the grievance mechanism (December 2023), were also reviewed. Interviews with a sample of workers and contractors confirmed awareness of the grievance and whistleblowing mechanisms, and understanding that corruption or bribery cases can be reported anonymously. An interview with the whistleblower program

Req #	Requirement	Score	Basis for Rating
			administrator confirmed that the program is implemented and functioning as intended. The evidence, supported by interviews, indicates that the company: -has developed, documented, and implemented policies and procedures to prevent bribery and other forms of corruption, ensuring integrity and ethical behavior among employees and contractors; -has grievance mechanisms and whistleblowing systems in place for raising issues, concerns, and complaints anonymously (if needed) that may relate to cases of corruption or bribery; and -has received some grievances or complaints, addressed them, and provided responses, including actions taken to resolve them.
1.5.5.2.	Procedures shall include: a. A requirement to internally report and record any undue pecuniary or other advantage given to, or received from, public officials or the employees of business partners, directly or through third parties; and b. Disciplinary actions to be taken if cases of bribery or corruption are discovered.	●	The evidence reviewed includes the Procedure for Receiving and Offering Gifts and Entertainment (ArcelorMittal, 2012, p. 4), the Code of Conduct (ArcelorMittal, 2022, p. 6), and the Anticorruption Policy (ArcelorMittal, 2022, pp. 7–8). These documents establish the company's framework for preventing and addressing bribery and corruption and define rules for ethical conduct and disciplinary measures. The documents include: a. a requirement for internal reporting and recording of any undue pecuniary or other advantages offered or received from public officials or employees of business partners, whether directly or through third parties, as set out in the Procedure for Receiving and Offering Gifts and Entertainment (ArcelorMittal, 2012); and b. disciplinary actions to be taken if cases of bribery or corruption are discovered, as described in the Code of Conduct (ArcelorMittal, 2022) and the Anticorruption Policy (ArcelorMittal, 2022), which

Req #	Requirement	Score	Basis for Rating
			specify the consequences for violations in accordance with company rules and expectations for ethical conduct. Interviews with a sample of employees and contractors confirmed that the company has well-established processes and procedures for communicating expected behaviors and practices regarding inappropriate financial conduct, including attempts to influence business partners and government officials. The evidence, supported by interviews, indicates that the company has established and implemented procedures that meet sub-requirements (a) and (b).
1.5.5.3.	Relevant employees and contractors shall be trained in the application of the operating company's policy and procedures.		The evidence reviewed includes documentation of online training sessions for employees on Anti-Corruption (August 2023), Anti-Trust (July 2023), and the Code of Conduct (July 2023). Training participation and completion are tracked in the company's Training Matrix (ArcelorMittal, 2023). Additional evidence includes a signed contract between ArcelorMittal and a service provider (ArcelorMittal and Graber, June 2023) requiring contractors to acknowledge and adhere to the principles of the company's Code of Conduct (ArcelorMittal, February 2022), including anti-corruption provisions. Interviews with a sample of employees and contractors indicated awareness of the company's anti-corruption policies, procedures, and related expectations. The evidence indicates that relevant employees have been trained in the application of the company's policies and procedures.

Req #	Requirement	Score	Basis for Rating
			The evidence does not indicate that contractors have received training on the policies prohibiting bribery and other forms of corruption.

Principle 2: Planning for Positive Legacies

Chapter 2.1—Environmental and Social Impact Assessment and Management

Chapter Relevant?	Yes
Overall Chapter Score	39%
Chapter Score Basis	12.5 out of 32 possible points

Req #	Requirement	Score	Basis for Rating
2.1.1.1	An Environmental and Social Impact Assessment (ESIA), appropriate to the nature and scale of the proposed mining project and commensurate with the level of its environmental and social risks and impacts, shall be completed prior to the commencement of any site-disturbing operations associated with the project.	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.1.2.	To enable a reasonable estimation of potential impacts related to the mining project, the ESIA process shall commence only after the project design has been sufficiently developed. Should the proposal be significantly revised a	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.

Req #	Requirement	Score	Basis for Rating
	new assessment process shall be undertaken.		
2.1.1.3.	The ESIA shall be carried out in accordance with publicly available, documented procedures.	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.2.1.	Prior to the implementation of the ESIA process the operating company shall ensure that there has been wide, public announcement of the project proposal and the associated ESIA process, and that reasonable and culturally appropriate efforts have been made to inform potentially affected and interested stakeholders in potentially affected communities about the proposed project.	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.2.2.	Prior to the implementation of the ESIA process the operating company shall prepare a report and publish it on the operating company's external website, in the official national language(s) of the country in which the mining project is proposed to take place. The report shall provide: a. A general description of the proposed project, including details on	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.

Req #	Requirement	Score	Basis for Rating
	the proposed location, and nature and duration of the project and related activities; b. The preliminary identification of potential significant environmental and social impacts, and proposed actions to mitigate any negative impacts; c. A description of the main steps of the ESIA process that will be carried out, the estimated timeline and the range of opportunities for stakeholder participation in the process; and d. Contact details for the person or team responsible for management of the ESIA.		
2.1.3.1.	Critical (See NEW MINES VS EXISTING MINES below) (NEW MINES) The operating company shall carry out a scoping process to identify all potentially significant social and environmental impacts of the mining project to be assessed in the ESIA. (EXISTING MINES) The operating company shall demonstrate that it has undertaken a comprehensive		Under IRMA definitions, Andrade is considered an existing mine that started operating in 1944 and was purchased by ArcelorMittal in 2009. The evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023) and its Environmental Impact Report summary (Fonntes, December 2023). These documents assess the potential impacts of mining-related activities (e.g., transportation, blasting, land clearance, job creation, public investment) on the physical, biotic, and socioeconomic environments, as presented in Chapter 12 for the installation/operation phase (Table 5) and for the decommissioning phase (Table 6), including risk classifications and mitigation and compensation measures described in Chapter 14.

Req #	Requirement	Score	Basis for Rating
	evaluation of potential environmental and social impacts associated with the mining operation.		The ESIA was prepared in accordance with local legislation and the Terms of Reference established by the State Environmental Foundation. Additional evidence includes a Social Risk and Impacts Matrix (H&P, 2025), which provides a detailed assessment of potential risks and impacts on social wellbeing, and the Operating Procedure on the Risk Assessment of Structures (ArcelorMittal, June 2024), which evaluates risks associated with waste rock disposal, tailings, and sediment containment structures, indicating that the company has carried out a supplemental risk assessment for its mine waste facilities. Interviews with company management indicated that the Environmental and Social Impact Assessment for the Andrade Mine Expansion Project (Fonntes, December 2023) was developed by competent professionals. The evidence indicates that the company has undertaken a comprehensive evaluation of potential environmental and social impacts associated with the mining operation. The evidence does not include sufficient information to confirm that the company considers all potentially significant impacts in alignment with the intent of this IRMA requirement to identify all potentially affected people, environments, and risks and impacts associated with the mining project, including cumulative impacts, in consultation with local stakeholders. Gaps in screening and impact assessment were identified in the following IRMA requirements: - Community health and safety impacts from mining operations, such as blocking primary transportation routes and limited road maintenance affecting mobility at the communities of Capela Branca and Pregos, and heavy mine vehicles operating on access

Req #	Requirement	Score	Basis for Rating
			roads (i.e., risk of collisions, vehicular or foot traffic) at the communities of Capela Branca and Pregos (see 3.3.1.1.). - Noise impacts on nearby communities, including concerns raised by residents regarding disturbance associated with mining operations (see 1.3.2.2 and 4.4.2.6). - Potential impacts on water quality affecting local communities, including community concerns related to water quality that were not specifically evaluated in the ESIA impact assessment (see 1.3.2.2 and 4.2.3.1).
2.1.3.2.	During scoping, the operating company shall identify stakeholders and rights holders (hereafter, collectively referred to as "stakeholders") who may be interested in and/or affected by the proposed project.	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.3.3.	Scoping shall include the consideration of: a. Social impacts (including potential impacts on communities and workers) and environmental impacts (including potential impacts on wildlife, air, water, vegetation and soils) during all stages of the project lifecycle, from pre-construction through post-closure;	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.

Req #	Requirement	Score	Basis for Rating
	b. Direct, indirect and cumulative impacts; and c. Potential impacts of extreme events.		
2.1.3.4	Scoping shall result in the identification of: a. Potentially significant environmental and social impacts of the proposed project; b. Alternative project designs to avoid significant adverse impacts; c. Other actions to mitigate identified adverse impacts; and d. Additional information and data needed to understand and assess the potential impacts.	–	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.4.1.	Baseline data describing the prevailing environmental, social, economic and political environment shall be collected at an appropriate level of detail to allow the assessment of the potential impacts of the proposed mining project.	–	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.

Req #	Requirement	Score	Basis for Rating
2.1.4.2.	Additional studies shall be carried out as necessary to fulfill the information needs of the ESIA.	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.5.1	The operating company shall: a. Predict in greater detail the characteristics of the potentially significant environmental and social impacts identified during scoping; b. Determine the significance of the predicted impacts; c. Evaluate options to mitigate predicted significant adverse impacts in line with the mitigation hierarchy, prioritizing the avoidance of impacts through consideration of alternative project designs; and d. Determine the relative importance of residual impacts (i.e., impacts that cannot be mitigated) and whether significant residual adverse impacts can be addressed to the satisfaction of affected or relevant stakeholders.	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.6.1.	The operating company shall prepare an ESIA report that includes, at minimum:	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.

Req #	Requirement	Score	Basis for Rating
	a. A description of the proposed mining project; b. Detailed description of the direct, indirect and cumulative impacts likely to result from the project, and identification of significant adverse impacts; c. Description of the alternatives considered to avoid and mitigate significant adverse impacts in line with the mitigation hierarchy, and the recommended measures to avoid or mitigate those impacts; d. A review of the public consultation process, the views and concerns expressed by stakeholders and how the concerns were taken into account; and e. Names and affiliations of ESIA authors and others involved in technical studies.		
2.1.7.1.	The operating company shall develop and maintain a system to manage environmental and social risks and impacts throughout the life of the mine.	◐	The evidence reviewed includes the Environmental Management System Manual (ArcelorMittal Mina do Andrade, 2022), based on the international standard ISO 14001, and indicates that the company has implemented an Environmental Management System that maps environmental risks and impacts throughout the life of the mine since 2014. The document indicates environmental risks are recorded in the company's Integrated Management System, to

Req #	Requirement	Score	Basis for Rating
			identify and evaluate environmental aspects and impacts and allow continual improvement in performance. Interviews with company representatives indicated that a socioeconomic study was conducted in the potentially affected municipality of Itabirato gather socioeconomic baseline information and community perception data for the area. The evidence indicates that the company has developed and maintains a system to manage environmental risks. The evidence does not indicate that the management system includes the management of social risks and impacts.
2.1.7.2	An environmental and social management plan (or its equivalent) shall be developed that, at minimum: a. Outlines the specific mitigation actions that will be carried out to address significant environmental and social impacts identified during and subsequent to the ESIA process; b. Assigns personnel responsible for implementation of various elements of the plan; and c. Includes estimates for the resources needed to implement the plan.	◐	The evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023), which evaluates the project, describes baseline environmental conditions, identifies potential impacts, and presents the proposed environmental management plan. Additional evidence includes the Environmental Control Plan (Fonntes, April 2023), which outlines the control plans and the monitoring and compensation programs in Chapter 9 (pages 38–323) for the proposed mining operations, including sections that identify the technical team responsible for implementing the program activities. In addition, the Environmental Management System Manual (ArcelorMittal, 2022) serves as the instrument for planning and implementing the environmental management plan. The evidence reviewed indicates that the company has developed an environmental and social management plan that: a. identifies specific mitigation measures through programs addressing physical and biotic resources; and

Req #	Requirement	Score	Basis for Rating
			b. assigns personnel responsible for implementing each program within the management plan, specifying the technical team responsible for the program activities. The evidence does not indicate that the company has: a. outlined the specific mitigation actions that will be carried out to address significant social impacts identified during the ESIA process; and c. estimated costs or budgets for the execution of the proposed management plans.
2.1.7.3.	The environmental and social management plan shall be implemented and revised or updated as necessary based on monitoring results or other information.	◐	The evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023), which evaluates the project, describes baseline environmental conditions, identifies potential impacts, and presents an environmental management plan. Additional evidence includes the Environmental Control Plan (Fonntes, April 2023), which outlines the control plans and the monitoring and compensation programs, including mitigation measures for significant environmental and social impacts and the periodic monitoring activities, which are to be updated based on monitoring results or other relevant information. Supporting evidence includes the Environmental Management System Manual (ArcelorMittal, 2022), based on the international standard ISO 14001, which describes the company's environmental management system and maps environmental risks and impacts throughout the life of the mine since 2014, identifying and evaluating environmental aspects to support continual improvement.

Req #	Requirement	Score	Basis for Rating
			Interviews with company personnel indicate that the existing plan was developed based on monitoring results, operational changes, or other relevant information. The evidence reviewed indicates that an environmental management plan has been implemented and revised or updated as necessary based on monitoring results or other information. The evidence does not indicate that the management system adequately incorporates the management of social risks and impacts.
2.1.8.1.	As part of the ESMS, the operating company shall establish a program to monitor: a. The significant environmental and social impacts identified during or after the ESIA process; and b. The effectiveness of mitigation measures implemented to address environmental and social impacts.	◕	The evidence reviewed includes the Environmental Control Plan (Fonntes, April 2023), which outlines the environmental control plans and the monitoring and compensation programs, and identifies mitigation actions for significant project environmental impacts, including those associated with both existing operations and the expansion. The evidence also includes the Environmental Management System Manual (ArcelorMittal Mina do Andrade, 2022), based on ISO 14001, which documents the company's implementation of an Environmental Management System. Item 9 (Performance Assessment) states that environmental monitoring conducted in accordance with environmental license conditions, permits, and other applicable requirements is recorded and made available through spreadsheets, systems, or the Integrated Management System, generating real-time monitoring results and enabling verification of the effectiveness of mitigation measures. Interviews with company management confirmed the ongoing review of monitoring data and the evaluation of the effectiveness of environmental mitigation strategies.

Req #	Requirement	Score	Basis for Rating
			The evidence indicates that the company has established programs to monitor: a. the significant environmental impacts identified during or after the ESIA process; and b. the effectiveness of mitigation measures implemented to address environmental impacts. The evidence does not indicate that the company has established programs to monitor: a. the significant social impacts identified during or after the ESIA process; and b. the effectiveness of mitigation measures implemented to address social impacts.
2.1.8.2.	The monitoring program shall be designed and carried out by competent professionals.		The evidence reviewed includes the Environmental Control Plan (Fonntes, April 2023), which outlines the environmental control plans and the monitoring and compensation programs. Each plan identifies the professionals involved in the monitoring activities and includes the professional license numbers of the technical personnel responsible for conducting these activities. The company also provided a list of personnel responsible for monitoring environmental and social impacts and risks, along with their qualifications. Additional evidence includes validation certificates issued by state authorities for the qualified environmental service providers responsible for monitoring air, noise, and water quality. Interviews with company management confirmed that the environmental monitoring programs were designed and are being implemented by qualified professionals.

Req #	Requirement	Score	Basis for Rating
			The evidence, supported by interviews, indicates that the environmental monitoring program was designed and is being carried out by competent professionals. The evidence does not indicate that the social and cultural monitoring components were designed and are being carried out by licensed or accredited professionals.
2.1.8.3.	If requested by relevant stakeholders, the operating company shall facilitate the independent monitoring of key impact indicators where this would not interfere with the safe operation of the project.	●	The evidence reviewed includes a Summary of Social Interactions (ArcelorMittal, January 2023 to October 2025 - 797 interactions logged) and does not include any request for independent monitoring. Interviews with company management indicate that the company has not yet received a request from stakeholders for independent monitoring of key impact indicators, but that they would facilitate independent monitoring if such a request were made. Interviews with a sample of stakeholders indicate that no requests for independent monitoring have been made. The evidence indicates that no requests for independent monitoring have yet been made, and independent monitoring has not occurred.
2.1.9.1.	(See NEW MINES VS EXISTING MINES below) (NEW MINES) As part of the ESIA process, the operating company shall provide for timely and effective stakeholder and rights holder (hereafter	⊗	The evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023), which is a comprehensive document that evaluates the project, describes environmental conditions within the operational area, identifies potential impacts, and outlines an environmental management plan. Additional evidence includes the publication in the Minas Gerais Executive Record of the company's

Req #	Requirement	Score	Basis for Rating
	collectively referred to as stakeholder) consultation, review and comment on: a. The issues and impacts to be considered in the proposed scope of the ESIA (see 2.1.3); b. Methodologies for the collection of environmental and social baseline data (see 2.1.4); c. The findings of environmental and social studies relevant to the conclusions and recommendations of the ESIA (see 2.1.5.1.a and b); d. Options and proposals to mitigate the potential impacts of the project (see 2.1.5.1.c); e. Provisional conclusions and recommendations of the ESIA, prior to finalization (see 2.1.6.1); and f. The final conclusions and recommendations of the ESIA (see 2.1.6.1). (EXISTING MINES) As part of the ESIA process, the operating company shall consult with relevant stakeholders in the identification and evaluation of		intent to obtain an environmental license through the ESIA process, as well as multiple notices published in local newspapers in Bela Vista de Minas, João Monlevade, and Itabira. These publications informed the public of the environmental licensing requirements and invited interested stakeholders to request a public hearing within the legally established timeframe. The evidence does not indicate that formal requests for a public hearing regarding the ESIA were submitted. Interviews with a sample of stakeholders indicate that the company conducts meetings and discussion circles with some communities in João Monlevade and Bela Vista; however, the company does not engage relevant stakeholders in Bela Vista (Capela Branca) or Itabira (Pregos). Interviewees also indicated that affected stakeholders were not consulted in the identification and evaluation of potential environmental and social impacts associated with the mine. The evidence does not indicate that relevant stakeholders were consulted as part of the ESIA process for identifying and assessing potential environmental and social impacts associated with the operation.

Req #	Requirement	Score	Basis for Rating
	potential environmental and social impacts associated with the mine.		
2.1.9.2.	(See NEW MINES VS EXISTING MINES below) (NEW MINES) The operating company shall encourage and facilitate stakeholder participation, where possible, in the collection of data for the ESIA, and in the development of options to mitigate the potential impacts of the project during and subsequent to the ESIA process. (EXISTING MINES) The operating company shall encourage and facilitate stakeholder participation, where possible, in the development of options to mitigate the potential impacts of the project.	⊗	The evidence reviewed includes the Environmental Impact Study (Fonntes, June 2023), which presents an evaluation of the socioeconomic conditions in the project area. Chapter 9.3, Diagnosis of the Socioeconomic Environment, indicates that interviews were conducted with communities located in the neighborhoods of José Elói and Vale do Sol, the community of Capela Branca, and the urban center of Bela Vista de Minas, as well as with residents in areas surrounding the mine. These interviews were intended to document local perceptions and identify community concerns related to project impacts. Interviews with a sample of affected stakeholders indicate that they were not consulted in the identification and evaluation of potential environmental and social impacts associated with the mine. The evidence does not indicate that the company encourages or facilitates stakeholder participation, where possible, in the development of options to mitigate potential project impacts.
2.1.9.3.	The operating company shall provide for timely and effective stakeholder consultation, review and comment on the scope and design of the environmental and social monitoring program.	⊗	The evidence reviewed includes the Environmental Impact Study (Fonntes, June 2023), which presents an evaluation of the socioeconomic conditions in the project area. Chapter 9.3, Diagnosis of the Socioeconomic Environment, indicates that interviews were conducted with communities located in the neighborhoods of José Elói and Vale do Sol, the community of Capela Branca, and the urban center of Bela Vista de Minas, as well as with residents in areas surrounding the mine. These interviews were intended to

Req #	Requirement	Score	Basis for Rating
			document local perceptions and identify community concerns related to project impacts. Interviews with a sample of affected stakeholders indicate that they were not consulted in the identification and evaluation of potential environmental and social impacts associated with the mine. The evidence does not indicate that the company provides opportunities for stakeholder consultation, review or comment on the scope or design of the environmental and social monitoring program.
2.1.9.4.	The operating company shall encourage and facilitate stakeholder participation, where possible, in the implementation of the environmental and social monitoring program.	⊗	The evidence reviewed includes the Environmental Impact Study (Fonntes, June 2023), which presents an evaluation of the socioeconomic conditions in the project area. Chapter 9.3, Diagnosis of the Socioeconomic Environment, indicates that interviews were conducted with communities located in the neighborhoods of José Elói and Vale do Sol, the community of Capela Branca, and the urban center of Bela Vista de Minas, as well as with residents in areas surrounding the mine. These interviews were intended to document local perceptions and identify community concerns related to project impacts. Additional evidence includes the Socio Participatory Diagnostic of ArcelorMittal Brasil S.A – Andrade Mine (ArcelorMittal, December 2022), which included interviews with 46 residents to develop a profile of interested parties and better understand their realities, perceptions, and concerns. Interviews with a sample of affected stakeholders indicate that they were not consulted in the implementation of the environmental and social monitoring program.

Req #	Requirement	Score	Basis for Rating
			The evidence does not indicate that the company facilitates stakeholder participation, where possible, in the implementation of the environmental and social monitoring program.
2.1.9.5.	The operating company shall record all stakeholder comments received in relation to ESIA scoping; implementation; ESIA findings, conclusions and recommendations; and the environmental and social monitoring program. The company shall record how it responded to stakeholder comments.	⊗	The evidence reviewed includes the Environmental Impact Study (Fonntes, June 2023), a comprehensive document that evaluates the project, presents environmental conditions in the project area, identifies potential impacts, and outlines an environmental management plan; and the Environmental Control Plan (Fonntes, April 2023), which describes the control plans and the monitoring and compensation programs. The evidence does not indicate that the company recorded stakeholder comments related to Environmental and Social Impact Assessment scoping, implementation, findings, conclusions, or recommendations, nor does it indicate that stakeholder comments were recorded or responded to regarding the environmental and social monitoring program.
2.1.10.1.	(See NEW MINES VS EXISTING MINES below) (NEW MINES) The ESIA report and any supporting data and analyses shall be made publicly available. Detailed assessments of some issues and impacts may be reported as stand-alone documents, but the ESIA report shall review and present the results of	●	Andrade is an existing mine. The evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023), which is publicly available on the company's website, including all associated volumes, annexes, and complementary information (link: https://brasil.arcelormittal.com/sustentabilidade/meio-ambiente/mineracao). The evidence indicates that the company makes its environmental and social impact information publicly available online, including the full ESIA report.

Req #	Requirement	Score	Basis for Rating
	the full analysis in an integrated manner. (EXISTING MINES) At minimum, a summary of the potential significant environmental and social impacts associated with the mining operation shall be publicly available.		
2.1.10.2.	The operating company shall make publicly available an anonymized version of the ESIA record of stakeholder comments and its own responses, including how each comment was taken into account.	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.10.3.	The environmental and social management plan shall be made available to stakeholders upon request.	●	The evidence reviewed includes a Summary of Social Interactions (ArcelorMittal, January 2023 to October 2025 - 797 interactions logged) and does not include any request for the environmental and social management plan. Interviews with company management indicate that the company has not yet received a request from stakeholders for the environmental and social management plan, but that they would facilitate these documents if such a request were made. Interviews with a sample of stakeholders indicate that no requests for the environmental and social management plan have been made.

Req #	Requirement	Score	Basis for Rating
			The evidence indicates that no requests for the environmental and social management plan have yet been made.
2.1.10.4.	Summary reports of the findings of the environmental and social monitoring program shall be made publicly available at least annually, and all data and methodologies related to the monitoring program shall be publicly available.	⊗	The evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023), which is publicly available on the company's website, including all associated volumes, annexes, and complementary information (link: https://brasil.arcelormittal.com/sustentabilidade/meio-ambiente/mineracao). The evidence provided does not indicate that the company makes summary reports of the findings of the environmental and social monitoring program publicly available on at least an annual basis.
2.1.10.5.	(See NEW MINES VS EXISTING MINES below) (NEW MINES) The existence of publicly available ESIA and ESMS information, and the means of accessing it, shall be publicized by appropriate means. (EXISTING MINES) The existence of publicly available ESMS information, and the means of accessing it, shall be publicized by appropriate means.	⊗	The evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023), which is publicly available on the company's website, including all associated volumes, annexes, and complementary information (link: https://brasil.arcelormittal.com/sustentabilidade/meio-ambiente/mineracao). The website also contains environmental monitoring information for the project. Interviews with a sample of stakeholders indicate that they are not aware of how to access information related to the environmental and social management plan. The evidence indicates that environmental information is available on the company's website.

Req #	Requirement	Score	Basis for Rating
			The evidence does not indicate that: - the social management plan is publicly available; - the company publicizes the existence of the environmental information; and - the company publicizes the means for stakeholders to access the current available information.

Chapter 2.2—Free, Prior, and Informed Consent (FPIC)

Chapter Relevant?	No
Overall Chapter Score	Not relevant
Chapter Score Basis	Not relevant

Chapter not relevant. The applicability of FPIC for this site was evaluated based on the evidence provided, including the most recent Environmental and Social Impact Assessments for the site (2022 and 2023), which included evaluations of potential impacts on Indigenous or traditional communities and concluded that the mining operations do not have adverse impacts on such communities. Additionally, grievance logs covering the period from 2023 to 2025 show no complaints related to impacts on quimbolas. Based on this assessment, as well as on-site observations and interviews with a sample of company personnel, community leaders and stakeholders, local NGOs' members and governmental agencies, there is no indication that there are Indigenous or traditional people whose legal or customary rights or interests are adversely affected by the mining operations.

Sources:

- Indigenous and Tribal Peoples Convention, 1989 (No. 169);
- Fundação Cultural Palmares, a Brazilian government agency dedicated to preserving and promoting Afro-Brazilian culture and heritage;
- FUNAI, the National Indian Foundation of Brazil, which is responsible for protecting the rights and interests of indigenous peoples and their territories in Brazil;
- Eloy Ferreira da Silva Documentation Center, an NGO located in the state of Minas Gerais focused on documenting, archiving, researching, and publishing topics of interest to the people and social movements; and
- the most recent version of the Environmental and Social Impact Assessment for the Andrade Mine expansion project (Fonntes, December 2023).

Chapter 2.3—Obtaining Community Support and Delivering Benefits

Chapter Relevant?	Yes
Overall Chapter Score	44%
Chapter Score Basis	7 out of 16 possible points

Req #	Requirement	Score	Basis for Rating
2.3.1.1.	The operating company shall publicly commit to: a. Maintaining or improving the health, social and economic wellbeing of affected communities; and b. Developing a mining project only if it gains and maintains broad community support.	●	The evidence reviewed includes the Integrated Management Policy (ArcelorMittal, June 2024) and the Sustainable Development Guidelines for Communities (ArcelorMittal, no date). Both are corporate-level documents that are publicly disclosed by the company (link: https://brasil.arcelormittal.com/sustentabilidade/investimento-social), including on its website. These documents demonstrate the company's commitment to: a. maintaining and improving the health, social, and economic well-being of affected communities, as stated in the fifth commitment of the 2024 policy; and b. developing mining projects only if it gains and maintains broad community support, as outlined in the community guidelines. Interviews with stakeholders, including representatives of government agencies, confirm that the company supports initiatives that benefit affected communities. The evidence indicates that the company complies with sub-requirements (a) and (b).

Req #	Requirement	Score	Basis for Rating
2.3.2.1.	For new mines, the operating company shall demonstrate that it obtained broad community support from communities affected by the mining project, and that this support is being maintained.	—	Not Relevant. Andrade Mine is an existing mine.
2.3.2.2.	For new mines, broad community support shall be determined through local democratic processes or governance mechanisms, or by another process or method agreed to by the company and an affected community (e.g., a referendum). Evidence of broad community support shall be considered credible if the process or method used to demonstrate support: a. Occurred after the operating company carried out consultations with relevant stakeholders regarding potential impacts and benefits of the proposed mining project; b. Was transparent; c. Was free from coercion or manipulation; and d. Included the opportunity for meaningful input by all potentially affected community members,	—	Not Relevant. Andrade Mine is an existing mine.

Req #	Requirement	Score	Basis for Rating
	including women, vulnerable groups and marginalized members, prior to any decision or resolution.		
2.3.2.3.	For existing mines, the operating company shall demonstrate that the mine has earned and is maintaining broad community support.	◐	The evidence reviewed includes the Stakeholder Mapping Report in João Monlevade and Bela Vista de Minas (ArcelorMittal, December 2021), which presents the results of a study on the stakeholder profiles in both municipalities. In Bela Vista de Minas, the assessment covered the Centro, Lages, Córrego Fundo, and Capela Branca communities, while in João Monlevade it covered the José Elói, Vale do Sol, São João, Benedito, and Mangabeiras neighborhoods. The study included representatives from public authorities, the press, NGOs, community associations, schools, and other local institutions. In total, 46 interviews were conducted (18 in Bela Vista de Minas and 28 in João Monlevade), of which 35% were with representatives of municipal public authorities. According to the study, 60% of respondents in João Monlevade and 72% in Bela Vista de Minas expressed a favorable perception of the company. However, knowledge about the Andrade Mine's operations was limited among most stakeholders. Residents of Capela Branca, located near the mine, mentioned awareness of a craft project supported by the company but noted challenges related to truck traffic in the area. Reported positive impacts included job creation, local economic improvement, and increased municipal revenue. Negative impacts cited included environmental degradation (deforestation, dust, air pollution, reduced water quality), noise and vibration, impacts on public health, cost of living increases, and reduced safety. Approximately 48% of respondents were aware of company measures to mitigate such impacts, and several

Req #	Requirement	Score	Basis for Rating
			emphasized the need for more consistent communication and dialogue with the company. Interviews with a sample of stakeholders and key community relations staff emphasize the company's commitment to supporting community-led projects. Stakeholder interviews provided mixed levels of support. Those with moderate to high levels of support mentioned the work opportunities provided, either through direct employment or indirectly as a contractor, and emphasized the company's contributions to the wider community. This includes, support for education, culture and sports projects, and assistance to local community associations. Those who expressed low support appreciated past support from the company, and expressed the need for further or ongoing support in the future. Among these were community members from Capela Branca and Pregos, who reported long-term dissatisfaction with the condition of access roads, as well as residents of Vale do Sol and José Elói neighborhoods, who raised concerns about dust and noise. The evidence indicates that the company's efforts in developing community support is ongoing as it is not yet fully established in all areas.
2.3.3.1.	The operating company, in collaboration with affected communities and other relevant stakeholders (including workers and local government), shall develop a participatory planning process to guide a company's contributions to	⊗	The evidence reviewed includes the Feedback Report (ArcelorMittal, April 2025), which presents records of feedback meetings conducted under the company's Environmental Education Program for the municipalities of Bela Vista de Minas and João Monlevade. Additional evidence includes the Socioenvironmental Initiatives Report (ArcelorMittal, April 2025), which outlines projects supported or developed by the company in 2024 in the areas of education, culture, sport, and corporate philanthropy within the

Req #	Requirement	Score	Basis for Rating
	community development initiatives and benefits in affected communities.		Bela Vista de Minas region. No information was identified regarding social projects or community development initiatives in João Monlevade. Interviews with a sample of stakeholders, including community members, indicated that since activities under the Environmental Education Program began being held at the company's Environmental Center rather than within local communities, the company has not organized meetings to discuss planning processes for developing initiatives and benefits with affected communities. The evidence, supported by interviews, does not indicate that the company has developed or implemented a participatory planning process, in collaboration with affected communities and other relevant stakeholders, to guide its contributions to community development initiatives and benefits in affected communities.
2.3.3.2.	The planning process shall be designed to ensure local participation, social inclusion (including both women and men, vulnerable groups and traditionally marginalized community members, e.g., children, youth, the elderly, or their representatives), good governance and transparency.	⊗	The evidence reviewed includes attendance lists for meetings held by the company in the municipalities of Bela Vista de Minas and João Monlevade (July 2025), as well as the Socioenvironmental Initiatives Report (ArcelorMittal, April 2025), which outlines projects supported or developed by the company in 2024 in the areas of education, culture, sport, and corporate philanthropy within the Bela Vista de Minas region. Interviews with company management indicated that most community meetings are no longer held within the communities and have been replaced by monthly gatherings at the company's Environmental Education Center, primarily focused on environmental education workshops rather than structured

Req #	Requirement	Score	Basis for Rating
			dialogue on mining-related issues. Interviews with a sample of stakeholders, including community members, indicated that since activities under the Environmental Education Program began being held at the company's Environmental Center rather than within local communities, the company has not organized meetings to discuss planning processes for developing initiatives and benefits with affected communities. The evidence, supported by interviews, does not indicate that the company has developed or implemented a participatory planning process in collaboration with affected communities and other relevant stakeholders to ensure local participation, social inclusion, good governance, and transparency.
2.3.3.3.	If requested by the community and not provided by the appropriate public authorities, the operating company shall provide funding for mutually agreed upon experts to aid in the participatory process.	●	The evidence reviewed includes the Stakeholders Interaction Mechanisms Management Procedure (ArcelorMittal, August 2024) and the Formal Procedure on Interactions with Stakeholders (ArcelorMittal, 2023), which describe the channels available for stakeholders, including community members, to engage with the company, including to request funding for mutually agreed-upon experts to support the participatory process. A review of the Summary of Social Interactions (ArcelorMittal, January 2023 to October 2025 - 797 interactions logged) found no records of stakeholder requests for external expert support or complaints related to the participatory planning process during this period. Interviews with company staff indicate that the company has initiated several measures to strengthen community outreach and dialogue, and confirmed that funding for mutually agreed-upon experts would be provided if requested by affected communities.

Req #	Requirement	Score	Basis for Rating
			The evidence, supported by interviews, indicates that the company has not yet received requests from affected communities for expert support, but that funding would be provided upon request.
2.3.3.4.	Efforts shall be made to develop: a. Local procurement opportunities; b. Initiatives that benefit a broad spectrum of the community (e.g., women, men, children, youth, vulnerable and traditionally marginalized groups); and c. Mechanisms that can be self-sustaining after mine closure (including the building of community capacity to oversee and sustain any projects or initiatives agreed upon through negotiations).		The evidence reviewed includes the Socioenvironmental Initiatives Report (ArcelorMittal, April 2025), which outlines projects supported or developed by the company in 2024 in the areas of education, culture, sport, and corporate philanthropy within the Bela Vista de Minas region. Additional evidence includes the Community Projects Report (ArcelorMittal, 2022), which describes community initiatives delivered in surrounding municipalities, including educational programs for children, sports initiatives for youth, cultural events accessible to the broader community, and support to organizations serving vulnerable groups. Supporting evidence includes an undated photograph displaying the number of local workers at the site. The evidence indicates that the company has made efforts to develop: a. some local procurement opportunities, primarily through the hiring of local workers; and b. initiatives that benefit a broad spectrum of the community, including programs targeting women, as reflected in the 2025 Socioenvironmental Initiatives Report and programs targeting children, youth, and vulnerable groups, according to the 2022 Socioenvironmental Initiatives Report. Interviews with stakeholders, including community members and company staff, confirm the implementation of some measures intended to benefit different segments of the surrounding communities.

Req #	Requirement	Score	Basis for Rating
			The evidence reviewed indicates that these efforts partially comply with sub-requirement (a) and comply with sub-requirement (b). The evidence does not indicate that the company has made efforts to develop: a. local procurement opportunities by procuring materials or services from local businesses; and c. mechanisms that can be self-sustaining after mine closure.
2.3.3.5.	The planning process and any outcomes or decisions shall be documented and made publicly available.	◐	The evidence reviewed includes attendance lists for meetings held by the company in the municipalities of Bela Vista de Minas and João Monlevade (ArcelorMittal, July 2025), as well as the Participatory Social Diagnosis (ArcelorMittal, September 2023). Additional supporting evidence includes a dissemination schedule of community activities (ArcelorMittal, 2023) and documentation of communication regarding a sports project for children and adolescents in two communities (ArcelorMittal, February 2024). Interviews with stakeholders, including community members, indicate that the planning process and its outcomes have not been made publicly available in a manner that ensures broad accessibility to affected community members. The evidence indicates that the company has documented aspects of the planning process and shared them with some community representatives. The evidence does not confirm that the full planning process and its outcomes have been documented and made publicly available.
2.3.3.6.	In collaboration with the community, the operating company shall	⊗	The evidence reviewed includes the Stakeholder Feedback Evaluation Procedure (ArcelorMittal, April 2023), which outlines the

Req #	Requirement	Score	Basis for Rating
	periodically monitor the effectiveness of any mechanisms or agreements developed to deliver community benefits, based on agreed upon indicators, and evaluate if changes need to be made to those mechanisms or agreements.		company's process for requesting stakeholder feedback following interactions with the company. Additional documentation includes records of feedback requests submitted to stakeholders after company-led activities conducted with a sample of affected communities. The evidence indicates that the company has established a procedure to collect stakeholder feedback and applies it following some engagement activities with affected communities. The evidence does not indicate that the company, in collaboration with the community, periodically monitors the effectiveness of mechanisms or agreements developed to deliver community benefits, based on jointly agreed indicators, nor that results are evaluated to determine whether adjustments are needed.

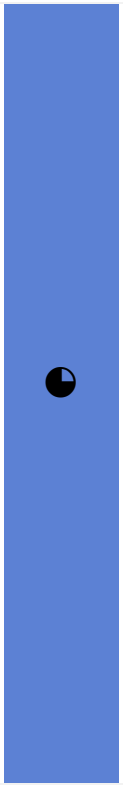
Chapter 2.4—Resettlement Requirements

Chapter Relevant?	No
Overall Chapter Score	Not relevant
Chapter Score Basis	Not relevant

Chapter not relevant. Andrade is an existing mine operating since 1994 and licensed to operate by ArcelorMittal since 2009. The evidence reviewed includes the company's environmental impact assessments, as well as on-site observations and interviews with a sample of relevant stakeholders, and indicates that there have been no instances of land acquisition leading to any kind of resettlement. Furthermore, there is no indication of land acquisition plans that could result in involuntary resettlement.

Chapter 2.5—Emergency Preparedness and Response

Chapter Relevant?	Yes
Overall Chapter Score	54%
Chapter Score Basis	6.5 out of 12 possible points

Req #	Requirement	Score	Basis for Rating
2.5.1.1.	Critical All operations related to the mining project shall have an emergency response plan conforming to the guidelines set forth in United Nations Environment Programme, Awareness and Preparedness for Emergencies at the Local Level (APELL) for Mining.		The Andrade Mine is located in the municipality of Bela Vista de Minas, near the city of João Monlevade and surrounding communities. The evidence reviewed includes the site's most recent Emergency Preparedness and Response Plan (ArcelorMittal, August 2025, rev. 11), which outlines procedures for emergency response, including alert and evacuation protocols, emergency equipment, rescue contacts (e.g., fire departments and hospitals), communication procedures, training and drills, and responses to operational risks such as leakage or rupture of sediment containment ponds. The plan identifies potential emergency scenarios, such as forest fires, sediment containment failures, and spill events, that could directly affect nearby communities. In cases where such scenarios may have off-site impacts (e.g., fires, leaks, or basin failures leading to potential water contamination or chemical spills), the Technical Standard for the Mutual Response Plan (ArcelorMittal, November 2018, revised January 2024) is activated to coordinate response measures with relevant public authorities. This plan establishes mechanisms for collaboration with local agencies to improve preparedness, optimize resources, and enhance response efficiency through joint drills and evaluations. Supporting

Req #	Requirement	Score	Basis for Rating
			evidence includes records and materials from two meetings with external stakeholders (November 2023 and June 2024), which indicate collaboration with public entities, training on the emergency plan, and engagement efforts with two potentially affected communities (Vale do Sol and José Elói) to present emergency-related plans and actions, although community participation was limited. Further evidence includes the Hypothetical Failure Study of Waste Rock Dumps 09 and 10 (3EM and ArcelorMittal, April 2025), which assesses potential risks from structural failures of waste rock dumps and sedimentation ponds, concluding that no people or critical infrastructure are located within the identified inundation zones. Interviews with a sample of workers and contractors indicated that emergency communication procedures are in place; however, only some interviewees reported participating in drills within the past 12 months. Interviews with a sample of community members, including those in potentially affected areas, indicated that they had not received information on potential emergencies or related response procedures. Interviews with company representatives indicated that the participation of external stakeholders in emergency response drills was not required, as the classification of certain scenarios as potentially impacting communities does not necessarily require community participation. The Andrade Mine is classified as a risk level 4 operation, and external individuals are not directly exposed to the company's internal emergency response processes. The evidence indicates that the company has developed and implemented a site-wide emergency preparedness and response plan that is substantially aligned with the principles of the United

Req #	Requirement	Score	Basis for Rating
			Nations Environment Programme Awareness and Preparedness for Emergencies at the Local Level (APELL) for Mining guidelines. The evidence does not provide sufficient information to confirm that the company has: - systematically informed all affected community members about the plan, indicating that tasks and resources may not have been fully aligned with all identified participants (APELL Step 5); - effectively communicated or provided training for all relevant groups, including a representative sample of workers and contractors (APELL Step 8); and - established procedures for the periodic testing, review, and updating of the plan with the participation of external stakeholders (APELL Step 9).
2.5.1.2.	The operating company shall: a. Conduct an exercise to test the plan, with key participants describing how they would respond to a variety of different emergency scenarios, at least every 12 to 24 months; and b. Update the communications contacts of the emergency response plan at least annually.	◐	The evidence reviewed includes the Drill Schedule (ArcelorMittal, July 2025), developed by the occupational safety and emergency response team, which establishes the frequency of emergency drills from 2023 onwards in accordance with the scenarios identified in the Emergency Preparedness and Response Plan (ArcelorMittal, August 2025, rev. 11). Additional evidence includes Evacuation Drill Reports (ArcelorMittal, February 2022 to September 2025), which documents the completion of emergency training exercises in selected areas (maintenance, office, restaurant, and laboratory), and the Technical Standard for the Mutual Response Plan (ArcelorMittal, November 2018 revised on January 2024), which provides key emergency contact information. Interviews with a sample of workers and contractors indicated that emergency communication procedures are in place; however, only some interviewees reported participating in drills within the past 12

Req #	Requirement	Score	Basis for Rating
			months. Interviews with community members confirmed that, following local requests, the company installed signage displaying emergency contact information in October 2025; however, no community drill exercises have been conducted to date. The evidence indicates that: a. the company has conducted emergency drill exercises to test the implementation of the emergency response plan with key participants; and b. the company has updated emergency contact information in operational areas and at the community center, most recently in October 2025. The evidence does not include the details to confirm: a. the participation of a representative sample of affected community members and non-emergency workers (including contractors) in the drill exercises conducted every 12 to 24 months. b. communications contacts of the emergency response plan are updated at least annually in all potentially affected communities.
2.5.2.1.	Critical The emergency response plan shall be developed in consultation with potentially affected communities and workers and/or workers' representatives, and the operating company shall incorporate their input into the emergency response plan, and include their participation in emergency response planning exercises.	◐	The evidence reviewed includes the Emergency Preparedness and Response Procedure (ArcelorMittal, June 2023, rev. 2) and the site's latest Emergency Preparedness and Response Plan (EPRP) (ArcelorMittal, August 2025, rev. 11), which outlines procedures for preparing for and responding to emergencies at the mine. The evidence also indicates that 62 workers are trained annually as part of the company's emergency brigade. The 2025 plan includes a section on potential ruptures of sediment containment ponds and notes the participation of some affected community representatives in its update. Additional evidence includes the Technical Standard for the Mutual Aid Plan (ArcelorMittal, April

Req #	Requirement	Score	Basis for Rating
			2025, rev. 5), which provides a framework for collaboration with local community agencies in emergency situations and aims to enhance preparedness and response through coordinated resources, joint drills, and post-emergency evaluations. Supporting evidence includes records and materials from two meetings with external stakeholders, held in May and June 2025, including community representatives from Vale do Sol and José Elói, firefighters, safety officers, and ArcelorMittal staff. Records confirm that Civil Defense signed the acceptance and approval of the Emergency Plan (ArcelorMittal, November 2023). These meetings were announced via WhatsApp invitations to community members and involved discussions with potentially affected communities (seventeen residents of Vale do Sol and five residents of José Elói). During this session, emergency-related topics were presented, and feedback forms were distributed to community participants. Feedback provided by community members through forms completed during this meeting was incorporated into the latest 2025 EPRP. Additional evidence includes Evacuation Drill Reports (ArcelorMittal, February 2022 to September 2025), which document the completion of emergency training exercises in selected areas (maintenance, office, restaurant, and laboratory). Interviews with a sample of community members, including those in the affected area, indicated that they had not been involved in the development of the plan or in any drill exercises related to emergency preparedness. Interviews with a sample of workers and contractors indicated that participation in the drills conducted in 2025 was not comprehensive, as some interviewees reported having participated, while others reported that they had not.

Req #	Requirement	Score	Basis for Rating
			The evidence indicates that the emergency response plan was developed with input from some potentially affected community members and that certain workers participated in an emergency drill exercise. The evidence does not provide details to confirm that the company ensures the participation of a representative sample of affected community members and non-emergency workers (including contractors) to inform its EPRP, and includes broad employee and contractor participation in emergency drills.
2.5.3.1.	All operations related to the mining project shall be covered by a public liability accident insurance policy that provides financial insurance for unplanned accidental events.	◐	The evidence reviewed includes the Insurance Statement from XL Insurance Company SE (Policy NPL0013401LI23A, valid from February 1, 2023, to June 30, 2024), which indicates that operations related to the mining project of ArcelorMittal Brasil S.A. were covered by a public liability accident insurance policy that provides coverage for unplanned accidental events. Additional evidence includes an Insurance Coverage Declaration issued by AXA Seguros S.A. (Policy 02852.2025.0030.0351.0017956 valid from June 30, 2025, to June 30, 2026), which confirms public liability coverage for unplanned accidental events for ArcelorMittal Brasil S.A. and its branches. The declaration specifies that policy conditions and limits are under negotiation and that the document is for information purposes only. Interviews with management indicated that the General Civil Liability Insurance policy is contracted by the company's headquarters in Luxembourg and was recently renewed. The interviewees also noted that the documentation related to the

Req #	Requirement	Score	Basis for Rating
			renewal process is still being finalized for the issuance of the updated insurance certificate. The evidence indicates that the company has maintained insurance coverage in previous periods and has taken steps to renew it. The evidence does not indicate that all operations are currently covered by an active public liability accident insurance policy that provides financial coverage for unplanned accidental events.
2.5.3.2.	The public liability accident insurance shall cover unplanned accidental events such as flood damage, landslides, subsidence, mine waste facility failures, major spills of process solutions, leaking tanks, or others.	◐	The evidence reviewed includes the Insurance Statement from XL Insurance Company SE (Policy NPL0013401LI23A, valid from February 1, 2023, to June 30, 2024), which indicates that operations related to the mining project of ArcelorMittal Brasil S.A. were covered by a public liability accident insurance policy that provides coverage for unplanned accidental events, such as flood damage, landslides, subsidence, mine waste facility failures, major spills of process solutions, and leaking tanks. Additional evidence includes an Insurance Coverage Declaration issued by AXA Seguros S.A. (Policy 02852.2025.0030.0351.0017956 valid from June 30, 2025, to June 30, 2026), which confirms public liability coverage for unplanned accidental events for ArcelorMittal Brasil S.A. and its branches. The declaration specifies that policy conditions and limits are under negotiation and that the document is for information purposes only. The evidence indicates that the company has maintained public liability accident insurance coverage in the past and has taken steps to renew coverage for unplanned accidental events such as floods, landslides, subsidence, mine waste facility failures, major spills of process solutions, and leaking tanks.

Req #	Requirement	Score	Basis for Rating
			The evidence does not indicate that all operations are currently covered by a finalized and enforceable public liability accident insurance policy that provides financial coverage for unplanned accidental events such as flood damage, landslides, subsidence, mine waste facility failures, major spills of process solutions, and leaking tanks.
2.5.3.3.	The accident insurance coverage shall remain in force for as long as the operating company, or any successor, has legal responsibility for the property.	◐	The evidence reviewed includes the Insurance Statement from XL Insurance Company SE (Policy NPL0013401LI23A, valid from February 1, 2023, to June 30, 2024), which indicates that operations related to the mining project of ArcelorMittal Brasil S.A. were covered by a public liability accident insurance policy that is still in the process of negotiation, and the general conditions, special conditions, and particular clauses were not accessible for review. Additional evidence includes an Insurance Coverage Declaration issued by AXA Seguros S.A. (Policy 02852.2025.0030.0351.0017956 valid from June 30, 2025, to June 30, 2026), which confirms public liability coverage for unplanned accidental events for ArcelorMittal Brasil S.A. and its branches. The declaration specifies that policy conditions and limits are under negotiation and that the document is for information purposes only. The evidence indicates that the company has maintained accident insurance coverage for its operations through consecutive policies and is in the process of negotiating renewed coverage for upcoming periods. The evidence does not indicate that accident insurance coverage will remain in force for as long as the operating company, or any successor, retains legal responsibility for the property,

Chapter 2.6—Planning and Financing Reclamation and Closure

Chapter Relevant?	Yes
Overall Chapter Score	34%
Chapter Score Basis	16.5 out of 48 possible points

Req #	Requirement	Score	Basis for Rating
2.6.1.1.	The operating company shall guarantee that the cost of implementing reclamation for exploration activities related to the mining development will be met by the company.		The evidence reviewed includes the Mine Closure Plan (3EM, December 2023) and the Individual and Consolidated Financial Statements (ArcelorMittal, December 2022), which outline that the company updates the closure plan for the Mina de Andrade annually and adjusts the cost estimates for its execution as required. The documentation describes cost provisions that cover exploration and progressive decommissioning activities. Additionally, the Annex 06 – Quantities and Cost Spreadsheet and future scenarios (3EM, December 2023) submitted to the National Mining Agency in 2021, provides detailed unit costs, areas and physical dimensions of the structures to be reclaimed, and contingencies used to estimate the total closure cost. The evidence indicates that the company has mechanisms in place to ensure that the costs of reclamation and decommissioning of exploration activities will be covered. The evidence does not include details to confirm the corresponding value of closure costs and the amount provisioned.

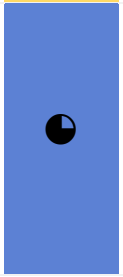
Req #	Requirement	Score	Basis for Rating
2.6.1.2.	The operating company shall implement exploration-related reclamation in a timely manner.	●	The evidence reviewed includes the Mine Closure Plan (3EM, December 2023), the Environmental Control Plan (Lume, August 2012), and the Monitoring Report on the Implementation of the Environmental Control Program (ArcelorMittal, May 2023), which outline the company's progressive reclamation approach. The documents describe that annual surveys identify areas for reclamation, with periodic reformation, revegetation, and drainage maintenance conducted to ensure stability. The Mine Closure Plan establishes a schedule integrating concurrent reclamation with operations from 2024 to 2072, followed by an eight-year closure and post-closure phase, including extended pit lake monitoring until hydrogeological equilibrium is achieved. The evidence indicates that the company implements reclamation related to exploration activities in a timely manner.
2.6.1.3.	Any stakeholder complaints of incomplete or inadequate exploration reclamation, if not resolved by other means, shall be discussed and resolved through the operational-level grievance mechanism (see IRMA Chapter 1.4).	⊗	No evidence was provided, citing that the details contained within the grievances mechanism system at the operational level are deemed confidential. Interviews with mine staff and workers indicate that there have been no complaints about exploration reclamation activities.
2.6.2.1	Critical Prior to the commencement of mine construction activities the operating company shall prepare a reclamation and closure plan that is compatible with protection of human health and the environment, and demonstrates how affected areas will	◔	The mine started operating in 1944 and was purchased by ArcelorMittal in 2009. The evidence includes a series of mine closure plans from 2014 to 2023, and a Recovery Plan for Degraded Areas (Fonntes, June 2023). The latest Mine Closure Plan (3EM, December 2023) aims for physical, biotic, and socioeconomic stability post-closure by implementing monitoring, remediation, and mitigation measures,

Req #	Requirement	Score	Basis for Rating
	be returned to a stable landscape with an agreed post-mining end use.		and the closure plan is further supported by the specific stabilization measures outlined in the 2023 Recovery Plan for Degraded Areas. Chapter 11 of the 2023 Mine Closure Plan indicates that the external consultant preparing the closure plan recommends that proposed future actions should be carried out, taking into account community stakeholder feedback on post-mining land use, and that consultations will be ongoing. The evidence indicates the company's reclamation and mine closure plan aligns with human health and environmental protection and aims to return the mine concession to a stable landscape. The evidence does not include details to confirm that planned post-mining land use was agreed to by stakeholders.
2.6.2.2	At a minimum, the reclamation and closure plan shall contain: a. A general statement of purpose; b. Site location and background Information; c. A description of the entire facility, including individual site features; d. The role of the community in reviewing the reclamation and closure plan; e. Agreed-upon (after-ESIA) post-mining land use and facility use;	◔	The evidence reviewed includes the Mine Closure Plan (3EM, December 2023) and the Annex 06 – Quantities and Cost Spreadsheet and future scenarios (3EM, December 2023), which is a worksheet estimating the costs of closure measures. Both documents outline detailed provisions addressing most reclamation and closure plan requirements. The evidence includes: a. a statement of principles and objectives for reclamation and closure (Chapter 1, Item 1.2). b. site location and environmental and socioeconomic background (Chapter 4). c. a description of the entire facility (Chapter 4, Item 4.7). f. source and pathway characterization (Chapter 12). g. engineering measures to prevent degradation of water resources (Chapter 7).

Req #	Requirement	Score	Basis for Rating
	f. Source and pathway characterization including geochemistry and hydrology to identify the potential discharge of pollutants during closure; g. Source mitigation program to prevent the degradation of water resources; h. Interim operations and maintenance, including process water management, water treatment, and mine site and waste site geotechnical stabilization; i. Plans for concurrent or progressive reclamation and revegetation, which should be employed wherever practicable; j. Earthwork: i. Stabilization and final topography of the reclaimed mine lands; ii. Stormwater runoff/run-on management; iii. Topsoil salvage to the maximum extent practicable; iv. Topsoil storage in a manner that preserves its capability to support plant regeneration; k. Revegetation/Ecological Restoration:		h. monitoring and maintenance activities based on monitoring results (Chapter 7). i. rehabilitation of accesses and various areas (Chapter 8). j. earthwork considerations, including: i. and ii. Physical stability and hydraulic safety (Chapter 7, Item 7.6.1). iii. and iv. Considerations for topsoil management (Chapter 12, Items 12.3.2 and 12.2.3). k. revegetation and ecological restoration, including: i., ii., iii., and iv. Revegetation concept and implementation spreadsheet (Chapter 8.2 and Annex 6). v. revegetation progress and return of fauna (Chapter 9, Item 9.4). l. hazardous materials management and disposal (Chapter 6.4, Item 6.4.7). m. facility demolition and disposal (Chapter 6.4). n. long-term maintenance provisions (Chapter 7.5). o. post-closure monitoring plan (Chapter 7.6). q. schedule for all activities presented in the plan (Chapter 15 and Annex 6). The evidence indicates that the company has considered most of the activities outlined in sub-requirements (a) through (o) and (q) in its reclamation and closure plan. The evidence does not include details to confirm that the closure plan has considered: d. the role of the community in reviewing the reclamation and closure plan. e. a definitive definition of the future use of the mine area, while options are presented, the lack of a clear definition limits long-term self-sustainability planning. j. iii. and iv. details on how and where topsoil will be handled and

Req #	Requirement	Score	Basis for Rating
	i. Plant material selection, prioritizing native species as appropriate for the agreed post-mine land use; ii. Quantitative revegetation standards with clear measures to be implemented if these standards are not met within a specified time; iii. A defined period, no longer than 10 years, when planned revegetation tasks shall be completed; iv. Measures for control of noxious weeds; v. Planned activities to restore natural habitats (as well as biodiversity, ecosystem services and other conservation values as per Chapter 4.6); l. Hazardous materials disposal; m. Facility demolition and disposal, if not used for other purposes; n. Long-term maintenance; o. Post-closure monitoring plan; p. The role of the community in long-term monitoring and maintenance (if any); and		stored. p. the role of the community in long-term monitoring and maintenance.

Req #	Requirement	Score	Basis for Rating
	q. A schedule for all activities indicated in the plan.		
2.6.2.3.	The reclamation and closure plan shall include a detailed determination of the estimated costs of reclamation and closure, and post-closure, based on the assumption that reclamation and closure will be completed by a third party, using costs associated with the reclamation and closure plan as implemented by a regulatory agency. These costs shall include, at minimum: a. Mobilization/demobilization; b. Engineering redesign, procurement, and construction management; c. Earthwork; d. Revegetation/Ecological Restoration; e. Disposal of hazardous materials; f. Facility demolition and disposal; g. Holding costs that would be incurred by the regulatory agency following a bankruptcy in the first two years before actual reclamation begins, including: i. Interim process water and site management; and	◐	The evidence reviewed includes the Mine Closure Plan (3EM, December 2023) and the spreadsheet of quantities and future scenarios (Annex 6, 3EM, December 2023), which present a detailed estimate of reclamation, closure and post-closure costs. The costs considered in the documents include: c. earthwork; d. revegetation / ecological restoration; e. hazardous disposal; f. facility demolition and disposal; h. post-closure costs; and j. ii. annual review and update of the financial surety, which is being updated. The evidence indicates that the company complies with (c), (d), (e), (f) and (h) - assuming no additional short- or long-term water treatment will be necessary - and (j). The evidence does not include: a. mobilization and demobilization costs haven't been factored in, as the work will be conducted by the company itself and not by third parties. b. engineering redesign, procurement and construction management. g. holding costs that would be incurred by the regulatory agency following a bankruptcy in the first two years before actual reclamation begins.

Req #	Requirement	Score	Basis for Rating
	ii. Short-term water treatment; h. Post-closure costs for: i. Long-term water treatment; and ii. Long-term monitoring and maintenance; i. Indirect Costs: i. Mobilization/demobilization; ii. Engineering redesign, procurement and construction management; iii. Contractor overhead and profit; iv. Agency administration; v. Contingency; and j. Either: i. A multi-year inflation increase in the financial surety; or ii. An annual review and update of the financial surety.		i. there will be indirect costs even if conducted by the company itself and not by third parties.
2.6.2.4.	The operating company shall review and update the reclamation and closure plan and/or financial assurance when there is a significant change to the mine plan, but at least every 5 years, and at the request of stakeholders		The evidence reviewed includes the Mine Closure Plan (3EM, December 2023) and the Individual and Consolidated Financial Statements (ArcelorMittal, 2019–2023). The financial provisions associated with the Mine Closure Plan and progressive closure activities are reviewed and updated annually, as disclosed in ArcelorMittal Brazil's financial statements.

Req #	Requirement	Score	Basis for Rating
	provide them with an interim reclamation progress report.		The evidence indicates that financial assurance associated with the Mine Closure Plan and progressive closure activities is reviewed and updated on an annual basis, and that the most recent Mine Closure Plan (December 2023) demonstrates the plan has been updated within the last five years. The evidence does not indicate that stakeholders will be provided with an interim progress report upon request, nor evidence of communications or feedback from stakeholders regarding mine closure and reclamation.
2.6.2.5.	If not otherwise provided for through a regulatory process, prior to the commencement of the construction of the mine and prior to completing the final reclamation plan the operating company shall provide stakeholders with at least 60 days to comment on the reclamation plan. Additionally: a. If necessary, the operating company shall provide resources for capacity building and training to enable meaningful stakeholder engagement; and b. Prior to completing the final reclamation plan, the operating company shall provide affected communities and interested	⊗	The evidence reviewed includes the Mine Closure Plan (3EM, December 2023) and the Monitoring Report on the Implementation of the Environmental Control Program (ArcelorMittal, May 2023), which indicate that: a. the company provides resources for capacity building and training to enable stakeholder engagement through programs such as the Social Communication Program, the ArcelorMittal Environmental Award, and the Environmental Education Programs; and b. the company anticipates approximately 39 years remaining before final mine closure, as outlined in the Mine Closure Plan, which also documents the annual release of portions of the financial surety. In Brazil, current legislation (National Mining Agency Resolution No. 68) does not require stakeholder participation in the development of mine closure plans. According to IRMA, in the absence of such a regulatory process, companies are expected to explicitly invite

Req #	Requirement	Score	Basis for Rating
	stakeholders with the opportunity to propose independent experts to provide input to the operating company on the design and implementation of the plan and on the adequacy of the completion of reclamation activities prior to release of part or all of the financial surety.		stakeholders to comment on the reclamation plan, providing at least 60 days for review and feedback. The evidence does not indicate that the company has provided stakeholders with a formal opportunity to comment on the reclamation plan, nor a defined timeframe for such review, and it does not demonstrate that affected communities are offered the opportunity to propose independent experts to review and comment on the plan.
2.6.2.6.	Critical The most recent version of the reclamation and mine closure plan, including the results of all reclamation and closure plan updates, shall be publicly available or available to stakeholders upon request.		The evidence reviewed includes the operation's Mine Closure Plan from December 2021 (3EM), which is publicly available on the company's website (link: https://brasil.arcelormittal.com/sustentabilidade/meio-ambiente/mineracao) and was amended to exclude confidential mine planning information. The Mine Closure Plan dated December 2021 is the officially adopted plan, as it was formally submitted to the Brazilian National Mining Agency. The company indicated that to date, it has not received any stakeholder requests regarding the reclamation and closure plan. Additional evidence includes a more recent version of the Mine Closure Plan (3EM, December 2023), which has not yet been officially adopted as the official plan and is not formally published. The company indicated that subsequent updates to the closure plan (e.g., the December 2023 version) were prepared for internal management purposes and have not yet been formally adopted or submitted to the National Mining Agency. Interview with key personnel indicate that there is no formal procedure stating that the reclamation and mine closure plan is made available upon request, and indicate that the most recent version of the Mine Closure Plan (December 2023) would be

Req #	Requirement	Score	Basis for Rating
			provided to stakeholders upon request. The evidence reviewed indicates that the company's 2021 Mine Closure Plan is publicly available. The evidence does not confirm that the company would provide the latest (2023) Mine Closure Plan to stakeholders upon request, nor that the most recent version of the revised Post-Mining Plans has been made publicly available or otherwise accessible to stakeholders.
2.6.3.1.	Open pits shall be partially or completely backfilled if: a. A pit lake is predicted to exceed the water quality criteria in IRMA Chapter 4.2; and b. The company and key stakeholders have agreed that backfilling would have socioeconomic and environmental benefits; and c. It is economically viable.	◐	The evidence reviewed includes the Mine Closure Plan (3EM, December 2023) and Individual and Consolidated Financial Statements since 2019, which state that: a. it is expected that the open pit will be filled with water, forming a deep lake and therefore a lentic environment, with variables that add to the possibility that the water will exceed the quality criteria; b. the company ensures transparency and accessibility for stakeholders by making this decision available on its website; and c. benefits and cost estimates of backfilling pits have been done. The evidence indicates that the company's mine closure plan anticipates: a. the formation of a pit lake; b. ensures transparency by disclosing closure decisions to stakeholders; and c. includes pit backfilling cost–benefit analysis. The evidence does not include: a. documentation of analysis to determine if pit lake water quality (e.g., conceptual site model, numerical modeling results/predictions);

Req #	Requirement	Score	Basis for Rating
			b. records of meetings with key stakeholders on the topic of backfilling open pits; and c. the potential risks and benefits of the practice.
2.6.3.2.	Underground mines shall be backfilled if: a. Subsidence is predicted on lands not owned by the mining company; and b. If the mining method allows.	—	Not relevant. The operation is an open-pit mine, and no underground mining activities are currently conducted or planned.
2.6.4.1.	Critical Financial surety instruments shall be in place for mine closure and post-closure.		Not scored. The IRMA guidance states to not score requirements 2.6.4.1, 2.6.4.2, and 2.6.4.3 in countries without a state-hosted financial surety. Although Brazil offers a mechanism to establish partial financial surety through the federal government, it does not fully address all reclamation and closure liabilities.
2.6.4.2.	Financial surety instruments shall be: a. Independently guaranteed, reliable, and readily liquid; b. Reviewed by third-party analysts, using accepted accounting methods, at least every five years or when there is a significant change to the mine plan; c. In place before ground disturbance begins; and		Not scored. The IRMA guidance states to not score requirements 2.6.4.1, 2.6.4.2, and 2.6.4.3 in countries without a state-hosted financial surety. Although early legislation related to reclamation, closure, and related financial surety is in place for this region, there is not yet a formal mechanism for financial surety.

Req #	Requirement	Score	Basis for Rating
	d. Sufficient to cover the reclamation and closure expenses for the period until the next financial surety review is completed.	[redacted]	
2.6.4.3.	Self-bonding or corporate guarantees shall not be used.	[redacted]	Not scored. The IRMA guidance states to not score requirements 2.6.4.1, 2.6.4.2, and 2.6.4.3 in countries without a state-hosted financial surety. Although early legislation related to reclamation, closure, and related financial surety is in place for this region, there is not yet a formal mechanism for financial surety.
2.6.4.4.	The results of all approved financial surety reviews, with the exception of confidential business information, shall be made available to stakeholders upon request.	⊗	Since the financial surety instrument is not in place as reviewed in 2.6.4.1, there is no evidence indicating that all approved financial surety reviews are made available to stakeholders upon request.
2.6.4.5.	Prior to the commencement of the construction of the mine, prior to any renewal of the financial surety, and prior to final release of the financial surety the operating company shall provide the public with at least 60 days to comment on the adequacy of the financial surety. Additionally: a. Where the company deems certain financial surety information to be confidential business information it shall make the data available to the	⊗	Since the financial surety instrument is not in place as reviewed in 2.6.4.1, there is no evidence indicating that the public has at least 60 days to comment on the adequacy of the financial surety as indicated in a. to c.

Req #	Requirement	Score	Basis for Rating
	IRMA auditor and satisfy the auditor that the grounds for confidentiality are reasonable. If certain information is not included for confidential reasons, the fact that the information has been withheld shall be disclosed along with the financial surety. b. If necessary, the operating company shall provide resources for capacity building and training to enable meaningful stakeholder engagement; and c. Prior to the beginning of closure reclamation activities the operating company shall provide affected communities and interested stakeholders with the opportunity to propose independent experts to review the financial surety.		
2.6.4.6.	The terms of the financial surety shall guarantee that the surety is not released until: a. Revegetation/ecological restoration and reclamation of mine and waste sites and have been shown to be effective and stable; and	⊗	Since the financial surety instrument is not in place as reviewed in 2.6.4.1, there is no evidence indicating that the financial surety is not released until: a. revegetation/ecological restoration and reclamation of mine and waste sites and have been shown to be effective and stable; and b. public comment has been taken before partial or final surety release.

Req #	Requirement	Score	Basis for Rating
	b. Public comment has been taken before partial or final surety release.		
2.6.5.1.	Monitoring of closed mine facilities for geotechnical stability and routine maintenance is required in post-closure. The reclamation and closure plan shall include specifications for the post-closure monitoring and maintenance of all mine facilities, including, but not limited to: a. Inspection of surface (open pits) and underground mine workings; b. Inspection and maintenance of mine waste facilities including effectiveness of cover and any seepage capture systems; and c. Mechanisms for contingency and response planning and implementation.	◐	The evidence reviewed includes the Mine Closure Plan (PFM2022 Andrade, November 2022), which describes that the following aspects will be monitored during post-closure activities: a. inspection of surface including open pits, focusing on identification and mapping of erosive foci and other anomalies, verification of erosion occurrences, transport of lining material, and condition of drainage systems. Safety measures such as fencing and signage for pit perimeters are included. Surface drainage systems are monitored fortnightly during the first rainy season and monthly during the subsequent dry season, with adjustments between the second and fifth years based on initial results. b. inspection and maintenance of mine waste facilities, including piles and sedimentation basins, through visual inspections, instrumentation monitoring (piezometers) of phreatic levels and hydrostatic pressures, monitoring of cover effectiveness via revegetation progress using georeferenced aerial images, and maintenance of drainage systems, including berm drainage, water outlets, and infiltration trenches. The evidence indicates that the closure plan includes inspection of open pits (a) and inspection and maintenance of mine waste facilities, including vegetative covers and seepage capture systems (b). The evidence does not include details to confirm that the plan provides mechanisms for contingency and response planning and

Req #	Requirement	Score	Basis for Rating
			implementation (c) or the availability of dedicated funds to support these measures during the post-closure period.
2.6.5.2.	Monitoring locations for surface and groundwater shall be sufficient to detect off-site contamination from all closed mine facilities, as well as at the points of compliance.	◐	The evidence reviewed includes the Mine Closure Plan (3EM, December 2023), which references the continuation of the existing Water Quality Monitoring Program and identifies surface water monitoring locations that appear adequate to detect potential off-site contamination from closed mine facilities and at compliance points. The evidence indicates that surface water monitoring locations have been identified to detect potential off-site contamination. The evidence does not include details to confirm that post-closure monitoring locations are sufficient to detect off-site contamination from all closed mine facilities. Specifically, there is no comprehensive water monitoring plan or sufficient information on groundwater monitoring locations, and the evidence does not indicate that existing dewatering wells provide representative data on ambient groundwater quality and quantity given their operational purpose and high pumping rates.
2.6.5.3.	Water quality monitoring locations shall be sampled until IRMA Water Quality Criteria have been met for at least 5 years, with a minimum of 25 years of post-closure data. The 25-year minimum may be waived if ongoing water quality monitoring demonstrates and modeling predicts that no	◐	The evidence reviewed includes the Mine Closure Plan (3EM, December 2023), which, in Chapter 9, outlines the company's plan to monitor surface water following the parameters and water quality criteria established by the local environmental agency (SUPRAM, acronym in Portuguese). During the post-closure phase, the plan specifies a monitoring schedule with instrument readings every two weeks for the initial months, monthly for the first two

Req #	Requirement	Score	Basis for Rating
	contamination of surface or ground waters is occurring or will occur, respectively.		years, and quarterly for the following four years. After this period, quarterly monitoring may continue if anomalies are detected. The evidence indicates that the company's mine closure plan establishes a structured schedule for post-closure surface water monitoring consistent with local regulatory requirements. The evidence does not include information to confirm that monitoring will continue until IRMA Water Quality Criteria have been met for at least 5 years, with a minimum of 25 years of post-closure data.
2.6.5.4.	Biologic monitoring shall be included in post-closure monitoring if required to ensure there is no ongoing post-closure damage to aquatic and terrestrial resources.	◐	The evidence reviewed includes the Mine Closure Plan (3EM, November 2022), which describes post-closure monitoring of terrestrial biota, including vegetative cover and the return of fauna, as detailed in sections 9.4 and 12.3.3. Section 9.1 also outlines a Water Quality Monitoring Program to continue during closure and post-closure, covering parameters such as pH, Chemical Oxygen Demand, Biochemical Oxygen Demand, Total Coliforms, Suspended Solids, and Settleable Solids. The evidence indicates that post-closure monitoring plans include tracking terrestrial flora and fauna as indicators of revegetation success, as well as monitoring water quality. The evidence does not include details to confirm that post-closure monitoring will include specific methodologies for direct monitoring of terrestrial fauna, such as species surveys and population counts, or monitoring of all relevant aquatic biota, including Ichthyofauna, in the Santa Bárbara River or the pit lake,

Req #	Requirement	Score	Basis for Rating
			which are potentially affected by mine closure and post-closure activities.
2.6.5.5.	If a pit lake is present, pit lake water quality shall be monitored, and if potentially harmful to people, wildlife, livestock, birds, or agricultural uses, adequate measures shall be taken to protect these organisms.	●	The evidence reviewed includes the Mine Closure Plan (3EM, December 2023), which in item 7.1.3 Closure Solution identifies the formation of a lake within the pit as the proposed post-mining land use. The plan provides for post-closure monitoring of pit lake water quality and includes provisions to safeguard people, wildlife, livestock, birds, and agricultural uses in case pit lake water quality is anticipated to pose a risk to these organisms. It also references documentation of risk assessments and related analyses to evaluate potential risks, benefits, and cost estimates associated with backfilling pits. The evidence indicates that pit lake water quality monitoring is incorporated into the post-closure plan, with provisions in place to protect people, wildlife, livestock, birds, and agricultural uses if water quality risks are identified.
2.6.6.1.	Long-term water treatment shall not take place unless: a. All practicable efforts to implement best practice water and waste management methods to avoid long-term treatment have been made; and b. The operating company funds an engineering and risk assessment that:	–	Not relevant. The evidence reviewed includes the Mine Closure Plan (3EM, December 2023), which indicates that long-term water treatment is not necessary.

Req #	Requirement	Score	Basis for Rating
	i. Is carried out by an independent third-party: ii. Evaluates the environmental and financial advantages/disadvantages and risks of long-term water treatment versus other mitigation methods; iii. Incorporates data on the failure rates of the proposed mitigation measures and water treatment mechanisms; iv. Determines that the contaminated water to be treated perpetually poses no significant risk to human health or to the livelihoods of communities if the discharge were to go untreated; and v. Includes consultations with stakeholders and their technical representatives during the design of the study, and discussion of findings with affected communities prior to mine construction or expansion.		
2.6.6.2	If a decision is made to proceed with long-term water treatment, the operating company shall take all practicable efforts to minimize the volume of water to be treated.	—	Not relevant. The evidence reviewed includes the Mine Closure Plan (3EM, December 2023), which indicates that long-term water treatment is not necessary.

Req #	Requirement	Score	Basis for Rating
2.6.7.1.	The operating company shall provide sufficient financial surety for all long-term activities, including: mine closure and post-closure site monitoring, maintenance, and water treatment operations. Financial assurance shall guarantee that funds will be available, irrespective of the operating company's finances at the time of mine closure or bankruptcy.	⊗	Since the financial surety instrument is not in place as reviewed in 2.6.4.1, there is no evidence indicating that sufficient financial surety for all long-term activities, including mine closure and post-closure site monitoring, maintenance, and water treatment operation with assurance funds, will be available, irrespective of the operating company's finances, at the time of mine closure or bankruptcy.
2.6.7.2.	If long-term water treatment is required post-closure: a. The water treatment cost component of the post-closure financial surety shall be calculated conservatively, and cost calculations based on treatment technology proven to be effective under similar climatic conditions and at a similar scale as the proposed operation; and b. When mine construction commences, or whenever the commitment for long-term water treatment is initiated, sufficient funding shall be established in full for long-term water treatment and for conducting post-closure monitoring and maintenance for as long as IRMA Water	—	Not relevant. The evidence reviewed includes the Mine Closure Plan (3EM, December 2023) and indicates that long-term water treatment is not necessary.

Req #	Requirement	Score	Basis for Rating
	Quality Criteria are predicted to be exceeded.		
2.6.7.3.	The post-closure financial surety shall be recalculated and reviewed by an independent analyst at the same time as the reclamation financial surety.	⊗	Since the financial surety instrument is not in place as reviewed in 2.6.4.1, there is no evidence indicating that the post-closure financial surety is recalculated and reviewed by an independent analyst at the same time as the reclamation financial surety.
2.6.7.4.	Long-term Net Present Value (NPV) calculations utilized to estimate the value of any financial surety shall use conservative assumptions, including: a. A real interest rate of 3% or less; unless the entity holding the financial surety can document that a higher long-term real interest rate can be achieved; and b. NPV calculation will be carried out until the difference in the NPV between the last two years in the calculations is US $10.00 or less (or its equivalent in other currencies).	⊗	Since the financial surety instrument is not in place as reviewed in 2.6.4.1, there is no evidence indicating that long-term net present value (NPV) calculations include conservative assumptions as in (a) and (b).

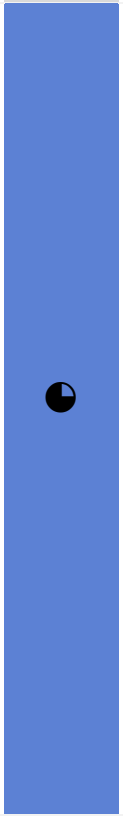
Principle 3: Social Responsibility

Chapter 3.1—Fair Labor and Terms of Work

Chapter Relevant?	Yes
Overall Chapter Score	97%
Chapter Score Basis	60 out of 62 possible points

Req #	Requirement	Score	Basis for Rating
3.1.1.1.	The operating company shall adopt and implement human resources policies and procedures applicable to the mining project that set out its approach to managing workers in a manner that is consistent with the requirements of this chapter and national (i.e., host country) law.	●	The evidence reviewed includes the Code of Conduct (ArcelorMittal, August 2024), the Human Rights Policy (ArcelorMittal, November 2023), and the Diversity and Inclusion Policy (ArcelorMittal, November 2021), which are publicly available on the company's website, are aligned with national legislation, and establish guidelines for adopting formal consequence management mechanisms. Additional evidence includes the company's internal Guide on its Cultural Evolution Journey, which outlines behavioral expectations for employees and leaders as part of the company's cultural evolution process (ArcelorMittal, no date). Interviews with employees and labor union representatives confirmed awareness of the policies and procedures and their effective implementation across the workforce. The evidence indicates that the company has adopted and implemented human resources policies and procedures applicable to the mining project that set out its approach to managing

Req #	Requirement	Score	Basis for Rating
			workers in a manner consistent with the requirements of this chapter and with national legislation.
3.1.2.1.	Critical The operating company shall respect the rights of workers to freedom of association and collective bargaining.	●	The evidence reviewed includes the Human Rights Policy (ArcelorMittal, November 2023), which establishes a public commitment to respect freedom of association and the right to collective bargaining. Additional evidence includes the minutes of the Collective Bargaining Agreement signed between ArcelorMittal and the Metabase Union, the workers' union representing mine employees (August 2024, valid until July 31, 2026), which contain clauses affirming employees' rights to join trade unions and to express opinions freely, and a specific collective agreement instituting a rotating-shift system (ArcelorMittal and Metabase Union, April 2025). Interviews with workers, workers' representatives, and management confirmed that workers' rights to freedom of association and collective bargaining are respected and that the negotiation process occurred freely, without evidence of coercion, intimidation, or duress. The evidence indicates that the company respects workers' rights to associate and to collectively bargain freely, without interference or victimization, in line with national legislation and international labor standards.
3.1.2.2.	Where national law substantially restricts workers' organizations, the operating company shall not restrict workers from developing alternative	–	Not relevant. The country does not restrict workers from forming workers' organizations.

Req #	Requirement	Score	Basis for Rating
	mechanisms to express their grievances and protect their rights regarding working conditions and terms of employment. The operating company shall not seek to influence or control these mechanisms.		
3.1.2.3.	The operating company shall engage with workers' representatives and workers' organizations and provide them with information needed for meaningful negotiation in a timely manner.		The evidence reviewed includes the minutes of the Collective Bargaining Agreement signed between ArcelorMittal and the Metabase Union, the workers' union representing mine employees (August 2024, valid until July 31, 2026), which contains clauses affirming employees' rights to join trade unions, express opinions freely, and participate in meetings and negotiations. Additional evidence includes a specific collective agreement instituting a rotating-shift system (ArcelorMittal and Metabase Union, April 2025), which demonstrates the company's engagement with workers' representatives to define working conditions through collective negotiation. Additional evidence includes negotiation emails and meeting records indicating that draft agreement versions and supporting presentation materials (ArcelorMittal and Metalbase, 2025) are provided to workers' representatives in advance of meetings and discussed during bargaining meetings. Interviews with workers and union representatives confirmed that employees are allowed to participate in union meetings and that relevant information for negotiations is shared in a timely and transparent manner, through emails, meeting minutes, and presentations.

Req #	Requirement	Score	Basis for Rating
			The evidence indicates that the company engages with workers' representatives and workers' organizations and provides them with the necessary information for meaningful negotiation. The evidence does not indicate that these Collective Bargaining Agreements, although jointly negotiated with worker representatives, have yet been formally endorsed by the National Ministry of Labor.
3.1.2.4.	Workers' representatives shall have access to facilities needed to carry out their functions in the workplace. This includes access to designated non-work areas during organizing efforts for the purposes of communicating with workers, as well as accommodations for workers' representatives at fly-in/fly-out or other remotely located mine sites, where relevant.	●	The evidence reviewed includes the Collective Bargaining Agreement signed between ArcelorMittal and the Metabase Union, the workers' union representing mine employees (August 2024, valid until July 31, 2026), which references access to and use of facilities necessary for labor unions to carry out their functions. Additional evidence includes meeting call records (Metabase Union and ArcelorMittal, October 2025) requesting the entry of union representatives, as well as photographs documenting these meetings, demonstrating that the company allows representatives to enter the workplace and engage with workers, and a specific collective agreement instituting a rotating-shift system (ArcelorMittal and Metabase Union, April 2025). Interviews with workers and union representatives confirmed that workers' representatives have access to designated non-work areas during organizing efforts for the purpose of communicating with workers. Interviewees also indicated that they have not faced any restrictions or limitations regarding access to facilities for union-related activities. The evidence indicates that the company provides workers' representatives with access to facilities needed to carry out their

Req #	Requirement	Score	Basis for Rating
			functions in the workplace, including access to designated non-work areas during organizing efforts for communication with workers, consistent with the requirements of this provision.
3.1.2.5.	The operating company shall remain neutral in any legitimate unionizing or worker-organizing effort; shall not produce or distribute material meant to disparage legitimate trade unions; shall not establish or support a company union for the purpose of undermining legitimate worker representation; and shall not impose sanctions on workers' organizations participating in a legal strike.	●	The evidence reviewed includes the corporate-level Human Rights Policy (ArcelorMittal, November 2023), which states the company's commitment to respecting workers' rights and supporting legitimate worker representation, the Code of Conduct (ArcelorMittal, August 2024), which explicitly recognizes the right to freedom of association, and the Collective Bargaining Agreement signed between ArcelorMittal and the Metabase Union, a workers' union representing mine employees (August 2024, valid until July 31, 2026), which demonstrates that the company maintains a neutral stance in legitimate unionizing and worker-organizing efforts. Interviews with company managers and union representatives confirmed that the company maintains neutrality in union-related matters, does not interfere with organizing efforts, and upholds workers' rights to freely associate and participate in collective representation. The evidence indicates that the company remains neutral in any legitimate unionizing or worker-organizing effort, does not establish or support a company union, and does not impose sanctions on workers' organizations participating in a legal strike.
3.1.2.6.	Upon employment, the operating company shall:	●	The evidence reviewed includes the Code of Conduct (ArcelorMittal, August 2024), which sets expectations on employee rights and workplace conduct, including respect for freedom of association

Req #	Requirement	Score	Basis for Rating
	a. Inform workers of their rights under national labor and employment law; b. Inform workers that they are free to join a workers' organization of their choosing without any negative consequences or retaliation from the operating company; c. If relevant, inform workers of their rights under any applicable collective agreement; and d. If relevant, provide workers with a copy of the collective bargaining agreement and the contact information for the appropriate trade union (or workers' organization) representative.		and workers' right to organize without retaliation and the company's Supplier Contract (ArcelorMittal, no date), which requires contractors to comply with the Code of Conduct, including respect for freedom of association. Supporting evidence includes the mandatory 32-hour introductory training program for all employees, which covers national labor rights, freedom of association, grievance mechanism and information on applicable collective agreements. Additional evidence includes a Working Contract Template (no date), which indicates that upon hiring, the company provides workers with the following information: a. their rights under national labor and employment law; b. that they are free to join a workers' organization of their choosing without facing any negative consequences or retaliation from the company; c. their rights under any applicable collective agreement; and d. contact information for trade union representatives and a copy of the applicable collective bargaining agreements. Interviews with a sample of workers and management confirmed that during the onboarding process, the company provides information on labor rights and collective agreements, and that workers are informed of their freedom to join unions. Interviewees also reported that the contact information for trade union representatives is available through internal communication channels, such as company email and notice boards. The evidence reviewed indicates that the company has procedures that comply with sub-requirements (a–d).
3.1.2.7.	The operating company shall not discriminate or retaliate against	●	The evidence reviewed includes the corporate-level Human Rights Policy (ArcelorMittal, November 2023), which states the company's

Req #	Requirement	Score	Basis for Rating
	workers who participate, or seek to participate, in legitimate workers' organizations or in a legal strike.		commitment to respecting workers' rights and supporting legitimate worker representation, the Code of Conduct (ArcelorMittal, August 2024), , which explicitly recognizes the right to freedom of association, and the Collective Bargaining Agreement signed between ArcelorMittal and the Metabase Union, a workers' union representing mine employees (August 2024, valid until July 31, 2026), which demonstrates that the company maintains a neutral stance in legitimate unionizing and worker-organizing efforts. Interviews with company managers, including human resources personnel, indicate that the company has established a structure for worker-management dialogue through the Metabase Union committee, composed of worker representatives. Managers also reported that no cases of discrimination or retaliation related to participation in union or strike activities have been identified. Interviews with workers and worker representatives confirmed that the company does not discriminate or retaliate against workers who participate or seek to participate in a legitimate worker organization or legal strike. The evidence indicates that the company does not discriminate or retaliate against workers who participate, or seek to participate, in legitimate workers' organizations or in a legal strike.
3.1.2.8.	Where the operating company is a party to a collective bargaining agreement with a workers' organization, the terms of the agreement shall be respected. Where such an agreement does not exist, or an	●	The evidence reviewed includes the Collective Bargaining Agreement signed between ArcelorMittal and the Metabase Union, the workers' union representing mine employees (August 2024, valid until July 31, 2026), which establishes negotiated labor conditions and mutual commitments between the company and the union. Clause 10 of the agreement specifies that the company

Req #	Requirement	Score	Basis for Rating
	agreement does not address specific requirements in this chapter, the operating company shall meet the relevant IRMA requirements.		shall provide meals and pay a basic food allowance to employees, and Clause 21 refers to overtime payment percentages. The Employment Contract (ArcelorMittal, no date) also references the collective agreement, aligning with these provisions. Interviews with a sample of workers and union representatives confirmed awareness of the collective bargaining agreement. Interviewees reported that the terms of the collective agreement are respected in practice, including wage and working hour provisions. The evidence indicates that the company is a party to a collective bargaining agreement and respects its terms.
3.1.2.9.	The operating company shall not make use of short-term contracts or other measures to undermine a collective bargaining agreement or worker organizing effort, or to avoid or reduce obligations to workers under applicable labor and social security laws and regulations.	●	The evidence reviewed includes a list of employees hired in 2023 (ArcelorMittal, 2023); the Code of Conduct (ArcelorMittal, August 2024), which establishes commitments to fair employment practices and compliance with labor and social security regulations; three contract termination models for voluntary and involuntary dismissals (ArcelorMittal, no date); and examples of employment contract templates (ArcelorMittal, no date). Interviews with key staff, workers and contractors indicated that the company does not make use of short-term contracts or other measures to undermine collective bargaining agreements or worker-organizing efforts, nor to avoid or reduce obligations to workers under applicable labor and social security laws and regulations. The evidence, supported by interviews, indicates that all workers are hired under standard employment contracts and that the company does not use short-term or temporary employment arrangements

Req #	Requirement	Score	Basis for Rating
			in a manner that would undermine collective bargaining agreements, worker organizing efforts, or obligations under applicable labor and social security laws and regulations.
3.1.2.10.	The operating company shall not hire replacement workers in order to prevent, undermine or break up a legal strike, support a lockout, or avoid negotiating in good faith. The company may, however, hire replacement workers to ensure that critical maintenance, health and safety, and environmental control measures are maintained during a legal strike.	●	The evidence reviewed includes a list of employees hired in 2023 (ArcelorMittal, 2023); the Code of Conduct (ArcelorMittal, August 2024), which establishes commitments to fair employment practices and compliance with labor and social security regulations; three models of contract termination for voluntary and involuntary dismissals (ArcelorMittal, no date); and examples of employment contract templates (ArcelorMittal, no date). These documents indicate that the company's employment practices are aligned with national labor legislation and internal policies governing fair treatment and non-discrimination in employment relationships. Interviews with management, union representatives, and a sample of workers confirmed that no such situation occurred during the reference period and that all labor disputes are managed through collective negotiation and dialogue. The evidence, supported by interviews, indicates that the company does not hire replacement workers to prevent, undermine, or break up a legal strike, to support a lockout, or to avoid negotiating in good faith.
3.1.3.1.	The operating company shall base employment relationships on the principles of equal opportunity and fair treatment, and shall not discriminate or make employment decisions on the	●	The evidence reviewed includes the Human Rights Policy (ArcelorMittal, November 2023), the Diversity and Inclusion Policy (ArcelorMittal, November 2021), and the Code of Conduct (ArcelorMittal, August 2024), which indicate that the company employs workers based on the principles of equal opportunity and

Req #	Requirement	Score	Basis for Rating
	basis of personal characteristics unrelated to inherent job requirements.		fair treatment and states that it does not discriminate based on personal characteristics that are unrelated to inherent job requirements. Additional evidence includes job postings available on the company's website, which emphasize valuing diverse profiles and encourage applications from individuals from different social groups, indicating an intention to promote plural and inclusive recruitment. Interviews with workers and management representatives confirmed awareness of the company's equal opportunity and non-discrimination commitments and reported that recruitment and promotion processes are carried out transparently and that no discriminatory practices have been observed in the workplace. On-site observations indicate that the company posts job openings and promotes employees without discrimination. The evidence, supported by interviews, indicates that the company bases employment relationships on the principles of equal opportunity and fair treatment and does not discriminate or make employment decisions on the basis of personal characteristics unrelated to inherent job requirements.
3.1.3.2	Exceptions to 3.1.3.1 may be made with respect to hiring and recruitment in the case of: a. Targets or quotas mandated by law; b. Targets developed through local agreements for the employment of local residents, Indigenous Peoples, or individuals who have been historically disadvantaged; or	—	Not relevant. The evidence provided for 3.1.3.1 indicated that the company bases employment relationships on the principles of equal opportunity and fair treatment.

Req #	Requirement	Score	Basis for Rating
	c. Operating company targets for the employment of local residents, Indigenous Peoples, or individuals who have been historically disadvantaged that are expressed in publicly accessible policies with explicit goals and justification for such targets.		
3.1.3.3.	Critical The operating company shall take measures to prevent and address harassment, intimidation, and/or exploitation, especially in regard to female workers.	●	The evidence reviewed includes the corporate-level Code of Conduct (ArcelorMittal, August 2024), which outlines the company's commitment to integrity, compliance, and responsible governance, and explicitly prohibits harassment, discrimination, and other inappropriate workplace behaviors. Additional evidence includes the Whistleblowing Policy (ArcelorMittal, 2021), the grievance system and Grievance Register, and a brochure on the corporate Integrity Program (ArcelorMittal, no date), which describe the available grievance channels for workers, including contractors, guarantee confidentiality, and state that no detrimental treatment will occur against those who raise concerns. Records from the Diversity, Equity, and Inclusion Program indicate a corporate target of 30% women in leadership positions by 2030, with 23% achieved as of October 2025, demonstrating efforts to promote gender inclusion. Training records (February and April 2024) confirm that topics related to workplace behavior, diversity, and inclusion are incorporated into the company's mandatory training programs. Supporting evidence includes a Summary of Social Interactions (ArcelorMittal, January 2023 to October 2025 - 797 interactions logged), which did not identify complaints related to harassment, intimidation, or exploitation.

Req #	Requirement	Score	Basis for Rating
			Interviews with a sample of workers and contractors, including female employees, confirmed awareness of the company's policies and procedures for preventing harassment, intimidation, and exploitation. Interviewees reported receiving training on respectful workplace behavior and indicated that they had been informed of how to use the grievance mechanism to raise issues related to harassment or intimidation, including the option to do so anonymously. The evidence, supported by interviews, indicates that the company has established and implemented measures to prevent and address harassment, intimidation, and exploitation, particularly concerning female workers.
3.1.4.1.	Prior to implementing any collective dismissals, the operating company shall carry out an analysis of alternatives to retrenchment. If the analysis does not identify viable alternatives to retrenchment, a retrenchment plan shall be developed in consultation with workers, their organizations, and, where appropriate, the government. The plan shall be based on the principle of non-discrimination, and be implemented to reduce the adverse impacts of retrenchment on workers.	–	Not relevant. There is no evidence of past or current collective dismissals associated with the mining project that would require analysis at the time of the audit.
3.1.4.2.	The operating company shall ensure that all workers receive notice of	●	The evidence reviewed includes three samples of termination of employment contracts (ArcelorMittal, 2025), consisting of two

Req #	Requirement	Score	Basis for Rating
	dismissal and severance payments mandated by law and collective agreements in a timely manner. All outstanding back pay, social security benefits, and pension contributions and benefits shall be paid on or before termination of the working relationship, or in accordance with a timeline agreed through a collective agreement. Payments shall be made directly to workers, or to appropriate institutions for the benefit of workers. Where payments are made for the benefit of workers, they shall be provided with evidence of such payments.		involuntary and one voluntary dismissal, which indicate that dismissed employees receive a Termination of Employment notification at least 30 days in advance, in accordance with applicable labor regulations. The documentation confirms that severance payments include all legally mandated items, termination benefits, salary balances, proportional vacation pay, and deductions, and that these are formally approved through agreements signed by both the company and the dismissed employee. Additional evidence includes the receipt of payment documentation and verification of deposits made to relevant social security institutions and the Collective Bargaining Agreement signed between ArcelorMittal and the Metabase Union (August 2024, valid until July 31, 2026), which align with national labor laws governing dismissal and compensation practices and the receipt of payment documentation and verification of deposits made to relevant social security institutions. Interviews with a sample of workers and union representatives confirmed that notices of dismissal are issued in advance and that all payments and benefits are settled in accordance with legal and collective agreement requirements. The evidence, supported by interviews, indicates that the company issues notices of dismissal and severance payments mandated by law and collective agreements in a timely manner, and that all payments, benefits, and entitlements are made directly to workers.
3.1.5.1.	Critical The operating company shall provide a grievance mechanism for workers (and their organizations, where	●	The evidence reviewed includes the Whistleblowing Policy (ArcelorMittal, March 2024); the Collective Bargaining Agreement signed between ArcelorMittal and the Metabase Union (August 2024, valid until July 31, 2026); a flowchart detailing the reporting

Req #	Requirement	Score	Basis for Rating
	they exist) to raise workplace concerns. The mechanism, at minimum: a. Shall involve an appropriate level of management and address concerns promptly, using an understandable and transparent process that provides timely feedback to those concerned, without any retribution; b. Shall allow for anonymous complaints to be raised and addressed; c. Shall allow workers' representatives to be present, if requested by the aggrieved worker; and d. Shall not impede access to other judicial or administrative remedies that might be available under the law or through existing arbitration procedures, or substitute for grievance mechanisms provided through collective agreements.		lines for the whistleblowing system (2024); a screenshot of the company's intranet displaying access options for the whistleblowing channel (September 2023); and a Summary of Social Interactions (ArcelorMittal, January 2023 to October 2025 - 797 interactions logged). Additional evidence includes documentation of the company's complaint and reporting system (ArcelorMittal, 2025), which classifies reports into five categories: relationship, legal and policy non-compliance, human rights, corporate security, and fraud, and indicates that, in 2025, five complaints and six grievances were logged, all either resolved or under treatment, within an average resolution period of 90 days. The evidence indicates that the company has established a grievance mechanism that: a. involves an appropriate level of management (including line managers, human resources representatives, internal union representatives, and whistleblowing officers) and provides an understandable and transparent process for addressing concerns promptly and without retribution (Whistleblowing Policy, ArcelorMittal, March 2024, pp. 2–3); b. allows for anonymous complaints to be submitted and addressed (Whistleblowing Policy, ArcelorMittal, March 2024, p. 3); c. allows workers to have representatives present if requested (Collective Bargaining Agreement, August 2024, valid until July 31, 2026); and d. does not impede access to judicial or administrative remedies, nor substitute for grievance mechanisms provided through collective agreements (Whistleblowing Policy, ArcelorMittal, March 2024, p. 2). The evidence also indicates that workers and contractors can voice their concerns through multiple accessible channels, including: (1) a

Req #	Requirement	Score	Basis for Rating
			dedicated toll-free hotline (0800 891 4311), (2) an ethics reporting webpage (https://secure.ethicspoint.eu/domain/media/pt/gui/105363/index.html), (3) in person, and (4) by mail to a postal address in Brazil. Interviews with workers and contractors, besides on-site observations, confirmed that workers are aware of the grievance and whistleblowing mechanisms, that these processes are understandable, transparent, and allow for anonymous submissions, and that the company provides timely feedback and resolution without retaliation. The evidence, supported by interviews, indicates that the company has implemented a functioning grievance mechanism for workers and contractors that complies sub-requirements (a-d).
3.1.5.2.	The operating company shall inform the workers of the grievance mechanism at the time of recruitment and make it easily accessible to them.	●	The evidence reviewed includes the Diversity and Inclusion Policy (ArcelorMittal, November 2021), which reinforces the company's commitment to fair treatment and reliability in grievance reporting, as well as documentation demonstrating that the company has established a grievance mechanism available to all workers and contractors for raising workplace concerns in alignment with corporate policies. Supporting evidence includes the mandatory 32-hour introductory training program for all employees, which covers topics such as the grievance mechanisms. Additional evidence also indicates that workers and contractors can voice their concerns through multiple accessible channels, including: (1) a dedicated toll-free hotline (0800 891 4311), (2) an ethics reporting webpage (link: https://secure.ethicspoint.eu/domain/media/pt/gui/105363/index.html), (3) in person, and (4) by mail to a postal address in Brazil.

Req #	Requirement	Score	Basis for Rating
			Interviews with workers confirmed that they are informed about the grievance mechanism during recruitment and induction training, and that the available channels are well known and easily accessible to all employees and contractors. Interviewees also confirmed that they understand how to raise grievances, including anonymously, without fear of retaliation. The evidence, supported by interviews, indicates that the company informs workers of the grievance mechanism at the time of recruitment and makes it easily accessible to them.
3.1.5.3.	The operating company shall maintain a record of grievances and the company's actions taken to respond to and/or resolve the issues.	●	The evidence reviewed includes the Whistleblower Policy (ArcelorMittal, 2019), which provides employees and third parties with a formal channel to report serious concerns related to potential misconduct. Additional evidence includes the company's internal procedure defining safe work practices, task refusal, and the prevention and correction of disciplinary breaches related to safety and health (ArcelorMittal, 2014–2025); a screenshot of the company's intranet showing access options for the whistleblowing channel (September 2023); and a Summary of Social Interactions (ArcelorMittal, January 2023 to October 2025), which records 797 interactions. Further evidence includes the company's Complaint and Reporting System (ArcelorMittal, 2025), which classifies reports into five categories (relationship, legal and policy non-compliance, human rights, corporate security, and fraud) and records the status of each case, including actions taken, follow-up, and closure. This system indicates that, in 2025, five complaints and six grievances were logged and that all were either resolved or under treatment, with an average resolution period of 90 days.

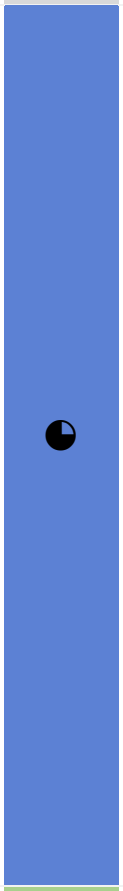
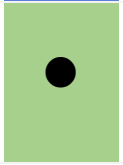
Req #	Requirement	Score	Basis for Rating
			The evidence indicates that the company maintains a record of grievances and the actions taken to respond to and/or resolve them, demonstrating that grievances are documented, tracked, and addressed in a timely manner.
3.1.6.1.	The operating company shall have documented disciplinary procedures (or their equivalent) that are made available to all workers.	●	The evidence reviewed includes the mandatory 32-hour introductory training program for all employees (ArcelorMittal, no date), which covers national labor rights and regulations, freedom of association, the grievance mechanism, and disciplinary practices. Additional evidence reviewed includes records of disciplinary measures (ArcelorMittal, no date) which were applied to workers and contractors, as well as a sample of a disciplinary action document that resulted in a subsequent dismissal (ArcelorMittal, no date). The evidence indicates that the company has established and documented disciplinary procedures and that these are made available to all workers.
3.1.6.2.	The operating company shall not use corporal punishment, harsh or degrading treatment, sexual or physical harassment, mental, physical or verbal abuse, coercion or intimidation of workers during disciplinary actions.	●	The evidence reviewed includes the Code of Ethics and Conduct (ArcelorMittal, August 2024) and the Human Rights Policy (ArcelorMittal, November 2023), which establishes a prohibition of harsh or disrespectful treatment, including sexual or physical harassment, mental, physical, or verbal abuse, coercion, or intimidation of workers during disciplinary actions. These documents also include the company's commitment to fair and respectful treatment and explicitly prohibit abusive or degrading behavior in the workplace.

Req #	Requirement	Score	Basis for Rating
			Interviews with workers and contractors confirmed that disciplinary measures are applied in a manner that ensures respectful treatment of all parties involved and that no evidence of coercion, intimidation, or degrading treatment was reported. The evidence indicates that the company does not use corporal punishment, harsh or degrading treatment, sexual or physical harassment, mental, physical, or verbal abuse, coercion, or intimidation of workers during disciplinary actions.
3.1.6.3.	The operating company shall keep records of all disciplinary actions taken.	●	The evidence reviewed includes three samples of disciplinary measures applied to workers and contractors (ArcelorMittal, 2025), as well as a sample of a disciplinary action document that resulted in a subsequent dismissal (ArcelorMittal, May 2025), which indicates that the company maintains documentation of disciplinary actions taken against employees. Additional supporting evidence includes the Whistleblower Policy (ArcelorMittal, 2021), the Whistleblowing Channel, and the Code of Conduct (ArcelorMittal, August 2024), which together demonstrate that disciplinary procedures are established, communicated to employees, formally documented, and that records are maintained. The evidence indicates that the company keeps records of all disciplinary actions taken.
3.1.7.1.	The operating company shall document the ages of all workers.	●	The evidence reviewed includes the Employee Age Record (ArcelorMittal, 2023), which documents the current age of all hired employees, including their age at the time of hiring and corresponding government-issued identification documents. The company indicated that, during the recruitment process,

Req #	Requirement	Score	Basis for Rating
			candidates are required to present a national identification document showing their personal information, which is used to verify age before employment. Additional evidence includes the Human Rights Policy (ArcelorMittal, November 2023) and the Code of Conduct (ArcelorMittal, August 2024), both of which explicitly prohibit the use of child labor, including among contractors and suppliers. Interviews with a sample of workers, including contractors, confirm that government-issued identification document checks and age verification are a part of the onboarding process. The evidence reviewed indicates that the company documents the ages of all workers.
3.1.7.2.	Critical Children (i.e., persons under the age of 18) shall not be hired to do hazardous work (e.g., working underground, or where there is exposure to hazardous substances).	●	The evidence reviewed includes the Human Rights Policy (ArcelorMittal, November 2023) and the Code of Conduct (ArcelorMittal, August 2024), which explicitly prohibit child labor and establish that the company considers workers' age in employment decisions, extending this principle to employees, contractors, and visitors. Additional evidence includes an employee age tracking spreadsheet (ArcelorMittal, 2023), which records the current age of all hired employees and indicates that individuals under 18 do not perform hazardous work, in compliance with Brazilian labor law that sets the minimum legal working age at 16 (with restrictions) and allows apprenticeships starting at age 14, as well as International Labour Organization conventions establishing a minimum working age of 16 for non-hazardous work. Interviews with company managers indicate that the company and its contractors consider employees' age in employment decisions

Req #	Requirement	Score	Basis for Rating
			and that this consideration extends to workers and contractors. Interviewees also confirmed that the company and its contractors employ only individuals aged 18 and above. During the on-site audit, there was no sign that minors performed hazardous work. The evidence, supported by interviews and on-site observations, indicates that persons under the age of 18 do not perform hazardous work.
3.1.7.3.	Critical The minimum age for non-hazardous work shall be 15, or the minimum age outlined in national law, whichever is higher.	●	The evidence reviewed includes the Human Rights Policy (ArcelorMittal, November 2023) and the Code of Conduct (ArcelorMittal, August 2024), which explicitly prohibit child labor and establish that the company considers workers' age in employment decisions, extending this principle to employees, contractors, and visitors; and indicates compliance with Brazilian labor law and International Labour Organization conventions related to minimum working age, and an employee age tracking spreadsheet (ArcelorMittal, 2023), which records the current age of all hired employees and confirms that only individuals aged eighteen (18) and above are employed. These documents demonstrate that the company verifies age documentation prior to hiring and aligns its practices with Brazilian law, which establishes a minimum legal working age of 16 (with restrictions) and permits apprenticeships starting at age 14. Interviews with company managers indicate that the company and its contractors consider employees' age in employment decisions and that this consideration extends to workers and contractors. Interviewees also confirmed that the company and its contractors employ only individuals aged 18 and above for non-hazardous work.

Req #	Requirement	Score	Basis for Rating
			During the on-site audit, there was no sign that minors performed hazardous work. The evidence, supported by interviews and on-site observations, indicates that persons under the age of 18 are not employed for any type of work, and do not perform non-hazardous work.
3.1.7.4.	When a child is legally performing non-hazardous work, the company shall assess and minimize the risks to their physical or mental health, and ensure that regular monitoring of the child's health, working conditions and hours of work occurs by the national labor authority, or if that is not possible, by the company itself.	—	Not relevant. The company does not employ children under the age of 18. On-site observations and interviews confirmed this.
3.1.7.5.	If the operating company discovers that a child under the minimum age outlined in 3.1.7.2 and 3.1.7.3 is performing hazardous or non-hazardous work: a. The child shall be removed immediately from his or her job; and b. Remediation procedures shall be developed and implemented that provide the child with support in his or her transition to legal work or schooling, and that take into consideration the	—	Not relevant. The company does not employ children under the age of 18. On-site observations and interviews confirmed this.

Req #	Requirement	Score	Basis for Rating
	welfare of the child and the financial situation of the child's family.		
3.1.7.6.	Where there is a high risk of child labor in the mine's supply chain, the operating company shall develop and implement procedures to monitor its suppliers to determine if children below the minimum age for hazardous or non-hazardous work are being employed. If any cases are identified, the operating company shall ensure that appropriate steps are taken to remedy them. Where remedy is not possible, the operating company shall shift the project's supply chain over time to suppliers that can demonstrate that they are complying with this chapter.		According to the Human Rights Due Diligence Report (ArcelorMittal, July 2025), there is high risk of child labor in the mine's supply chain (page 64). The evidence reviewed includes the Human Rights Policy (ArcelorMittal, 2021), which explicitly prohibits the use of child labor and commits the company to prevent and eliminate any instances of child labor in accordance with the best interests of the child. Additional evidence includes the Supplier Contract between ArcelorMittal and the security service provider Graber Sistemas de Segurança Ltda (April 18, 2023), which contains Clause No. 10 prohibiting the employment of individuals under the age of 18. Interviews with management and on-site verification confirmed that the company monitors compliance with labor requirements through contractual clauses and supplier documentation reviews. The evidence reviewed indicates that the company prohibits its suppliers from employing individuals below the age of 18 and adheres to national legal requirements regarding child labor prevention. The evidence does not demonstrate that the company has established or implemented corrective measures to address potential cases of child labor identified within the supply chain.
3.1.8.1.	Critical The operating company shall not employ forced labor or participate in the trafficking of persons.		The evidence reviewed includes the Human Rights Policy (ArcelorMittal, November 2023) and Code of Conduct (ArcelorMittal, August 2024), which establishes the company's commitment to

Req #	Requirement	Score	Basis for Rating
			preventing the use of forced labor and any involvement in human trafficking, extending these commitments to workers, contractors, and suppliers. Interviews with workers, contractors, and management indicate that there are no known cases of forced labor or human trafficking present at the site. The evidence indicates that the company has established policies and a contract validation system that prohibits the use of forced labor and the trafficking of persons.
3.1.8.2.	Where there is a high risk of forced or trafficked labor in the mine's supply chain, the operating company shall develop and implement procedures to monitor it suppliers to determine if forced labor or trafficked workers are being employed. If any cases are identified, the operating company shall ensure that appropriate steps are taken to remedy them. Where remedy is not possible, the operating company shall shift the project's supply chain over time to suppliers that can demonstrate that they are complying with this chapter.	◐	According to the Human Rights Due Diligence Report (ArcelorMittal, July 2025), there is a high risk of child labor in the mine's supply chain (page 64). The evidence reviewed includes the Supplier Contract between ArcelorMittal and the security service provider Graber Sistemas de Segurança Ltda (ArcelorMittal and Graber, April 18, 2023), which includes a clause explicitly prohibiting the employment of workers through forced labor or human trafficking. Additional evidence includes the Human Rights Policy (ArcelorMittal, November 2023), which includes the company's commitment to international human rights standards and prohibit any use of forced labor across its operations and supply chain. Additional evidence reviewed includes the Procedure for the Identification and Assessment of Potential Human Rights Impacts (ArcelorMittal, July 2025), which describes the company's process to identify and assess potential and actual human rights impacts associated with its mining project activities and business relationships.

Req #	Requirement	Score	Basis for Rating
			Interviews with workers, contractors and management indicate that there are no known cases of forced labor or human trafficking. The evidence indicates that the company prohibits suppliers from employing workers through forced labor or human trafficking. The evidence does not indicate that the company has developed and implemented procedures to monitor its suppliers for instances of forced labor or trafficked workers. In addition, the evidence does not indicate a defined process for taking remedial actions when cases are identified.
3.1.9.1.	The operating company shall pay wages to workers that meet or exceed the higher of applicable legal minimum wages, wages agreed through collective wage agreements, or a living wage.	●	The evidence reviewed includes the Collective Bargaining Agreement signed between ArcelorMittal and the Metabase Union (August 2024, valid until July 31, 2026), which establishes wage conditions and demonstrates that the company pays wages that meet or exceed the amounts agreed upon by the company and employees, depending on the job function. Additional evidence includes a sample of payroll slips reviewed during the audit, which confirms that wages are above the amounts required by Brazilian labor law. The evidence also includes wage details defined in collective bargaining agreements applicable to contractors, represented by different unions. Interviews with human resources representatives, workers, union representatives, and contractors confirmed that wages are consistently paid in accordance with the collective bargaining agreements and applicable national labor legislation.

Req #	Requirement	Score	Basis for Rating
			The evidence indicates that the company pays wages to workers that meet or exceed the higher of applicable legal minimum wages and collectively agreed wages.
3.1.9.2.	Overtime hours shall be paid at a rate defined in a collective bargaining agreement or national law, and if neither exists, at a rate above the regular hourly wage.	●	The evidence reviewed includes the Collective Bargaining Agreement signed between ArcelorMittal and the Metabase Union (August 2024, valid until July 31, 2026) and a specific collective agreement, instituting a rotating-shift system (ArcelorMittal and Metabase Union, April 2025), which establishes the conditions for overtime work. Additional evidence includes payroll slips reviewed during the audit, which demonstrate that overtime payments are made in accordance with the rates established in the collective bargaining agreements. The evidence also includes terms covering contractor employment, as contractors are represented by their own unions, along with information provided on the overtime payment practices applied to contracted workers. The evidence indicates that overtime hours are paid at a rate defined in the collective bargaining agreements.
3.1.9.3.	All workers shall be provided with written and understandable information about wages (overtime rates, benefits, deductions and bonuses) before they enter employment, and for the pay period each time they are paid.	●	The evidence reviewed includes the Collective Bargaining Agreement signed between ArcelorMittal and the Metabase Union (August 2024, valid until July 31, 2026) and a specific collective agreement instituting a rotating-shift system (ArcelorMittal and Metabase Union, April 2025), as well as the Human Rights Policy (ArcelorMittal, November 2023), which establish the rules governing overtime hours in alignment with Brazilian labor law. The company indicated that upon hiring, employees should sign a work contract indicating awareness of these conditions. Additional evidence includes payroll slips provided monthly to workers, which detail

Req #	Requirement	Score	Basis for Rating
			base salary, overtime hours, benefits, and deductions, as well as an Employement Contract Template (ArcelorMittal, no date) outlining wage conditions prior to employment. The evidence also includes information on contractors' wage agreements and payroll records. Interviews with workers and contractors confirmed that the company provides clear and understandable written information about wages, benefits, deductions, and variable remuneration prior to employment and for each pay period. The evidence indicates that the company provides all workers with written and understandable information about wages, benefits, deductions, and bonuses before they enter employment and for each pay period.
3.1.9.4.	The operating company shall pay wages in a manner that is reasonable for workers (e.g., bank transfer, cash or check).	●	The evidence reviewed includes a sample of payroll records and payslips from 2024 and 2025, along with a written bank transfer receipt of a payslip payment made to an employee (ArcelorMittal and contractors, no date), which confirms that wages are paid through direct deposit into employees' bank accounts. This method of payment is considered reasonable and consistent with Brazilian labor law. Interviews with workers and contractors confirmed that wages are consistently paid through direct deposit and that the payment system functions reliably, with no reported delays or discrepancies. The evidence indicates that the company pays wages in a manner that is reasonable for workers (bank transfer).
3.1.9.5.	The operating company shall ensure that deductions from wages are not	●	The evidence reviewed includes the Code of Conduct (ArcelorMittal, August 2024) and the Human Rights Policy (ArcelorMittal,

Req #	Requirement	Score	Basis for Rating
	made for disciplinary purposes unless one of the following conditions exist: a. Deductions from wages for disciplinary purposes are permitted by national law, and the law guarantees the procedural fairness of the disciplinary action; or b. Deductions from wages for disciplinary purposes are permitted in a freely negotiated collective bargaining agreement or arbitration award.		November 2023), which establish the company's rules regarding disciplinary measures and explicitly state that wage deductions are not applied for disciplinary action, except in cases of suspension where the deduction of a workday corresponds to non-performance, in accordance with Brazilian federal labor law. Additional evidence includes payroll slips from a sample of workers and contractors, which demonstrate that deductions applied are consistent with legal and collective bargaining provisions, and no records indicate deductions made for disciplinary reasons. Interviews with workers, contractors, and human resources management confirmed that wage deductions are not applied for disciplinary purposes, except where permitted by law or established in collective agreements. The evidence indicates that the company does not make wage deductions for disciplinary purposes unless permitted by law or agreed upon in collective bargaining agreements.
3.1.10.1.	The operating company shall ensure that: a. Regular working hours do not exceed eight hours per day, or 48 per week. Where workers are employed in shifts the 8-hour day and 48-hour week may be exceeded, provided that the average number of regular hours worked over a 3-week period does not exceed 8 hours per day and 48 hours per week;	●	The company operates in Brazil, where national labor law establishes that regular working hours shall not exceed eight hours per day and 44 hours per week, that workers shall be provided with at least 24 consecutive hours of rest in every seven-day period, and that overtime shall be voluntary and limited to a maximum of 12 hours per week. The evidence reviewed includes the Collective Bargaining Agreement signed between ArcelorMittal and the Metabase Union (August 2024, valid until July 31, 2026), which establishes: a. that regular working hours and work shifts do not exceed eight hours per day and 44 hours per week; b. that workers are entitled to at least 24 consecutive hours of rest

Req #	Requirement	Score	Basis for Rating
	b. Workers are provided with at least 24 consecutive hours off in every 7-day period; and c. Overtime is consensual, and limited to 12 hours a week. d. Exceptions to 3.1.10.1.b and c shall be allowed at mines in remote locations if: i. A freely negotiated collective bargaining agreement is in force that allows variances to the rest and/or overtime hours above; and ii. Through consultations with workers' representatives, a risk management process that includes a risk assessment for extended working hours is established to minimize the impact of longer working hours on the health, safety and welfare of workers.		within every seven-day period; c. that overtime is voluntary and limited to 12 hours per week, consistent with national legal provisions; and d. not applicable since the site is not located in a remote area. The evidence reviewed also includes documentation (payroll slips and collective bargaining agreement) for sampled contractors. Interviews with workers, contractors, and workers' association representatives, confirmed that regular working hours, rest periods, and overtime limits are consistently respected in practice. The evidence indicates that the company ensures regular working hours do not exceed legal or collectively agreed limits, that workers are provided with at least 24 consecutive hours of rest in every seven-day period, and that overtime is voluntary and within the limits established by national law and collective agreements.
3.1.10.2.	Where neither national law nor a collective bargaining agreement includes provisions for worker leave, the operating company shall, at minimum, provide: a. An annual paid holiday of at least three working weeks per year, after achieving one year of service; and	—	Not relevant. The company operates in Brazil, where national labor law includes provisions for worker leave.

Req #	Requirement	Score	Basis for Rating
	b. A maternity leave period of no less than 14 weeks.		

Chapter 3.2—Occupational Health and Safety

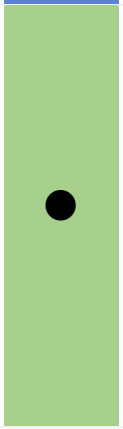
Chapter Relevant?	Yes
Overall Chapter Score	93%
Chapter Score Basis	43 out of 46 possible points

Req #	Requirement	Score	Basis for Rating
3.2.1.1.	The operating company shall implement a health and safety management system for measuring and improving the mining project's health and safety performance.		The evidence reviewed includes the Occupational Health and Safety (OHS) Manual (ArcelorMittal, 2024), the OHS Policy (ArcelorMittal, November 2019), the Risk Management Program 2022–2023 (ArcelorMittal, 2023), an internal list of Health and Safety Standards (2023), and an internal report on annual OHS performance indicators (ArcelorMittal, 2023-2025). Additional supporting evidence includes ISO 45001:2018 Certificate No. BR040134 (Bureau Veritas, July 2023), valid for three years and covering iron ore extraction, beneficiation, and loading. These documents define roles and responsibilities, communication requirements, and procedures for hazard identification, risk control, incident investigation, internal audits, management review, and change management. Performance indicators identified for monitoring include proactive frequency rate, lost-time accident frequency rate, absenteeism rate, and a quality-of-life index, among others. The evidence also includes incident reporting channels that allow employees to record encounters with wildlife and domestic animals, references in biodiversity programs acknowledging the potential presence of animals within the site perimeter, and examples of ad hoc responses (e.g., cases in which dogs were transferred to a local non-

Req #	Requirement	Score	Basis for Rating
			governmental organization). Site observations indicate that occasional horse presence has been deterred by vehicle horn use. Interviews with company managers, employees, and contractors, together with on-site observations, indicate that management system procedures are implemented in practice, including monthly reporting on health and safety issues, use of leading and lagging indicators, and engagement of employees and third parties to report safety concerns through established channels. On-site observations indicated the presence of animals, such as dogs and horses, within the site perimeter. The evidence, supported by interviews and observations, indicates that the company has implemented a health and safety management system designed to measure and improve the mining project's health and safety performance. The evidence does not indicate that the company has a documented procedure for managing specific occupational health and safety risks arising from the presence of animals, which indicates a gap in the system's completeness.
3.2.2.1.	The operating company shall implement an ongoing, systematic health and safety risk assessment process that follows a recognized risk assessment methodology for industrial operations.	●	The evidence reviewed includes the procedure for Hazard Identification and Risk and Opportunity Assessment (ArcelorMittal, June 2023), which describes the process and methodology for analyzing occupational health and safety risk factors. Additional documentation consists of two completed Hazard Identification and Risk Assessment worksheets for general mining activities (ArcelorMittal, September 2021) and for the operation of the Free Sterile Deposit and Gravity Drainage (ArcelorMittal, March 2024). These worksheets demonstrate a risk assessment process that

Req #	Requirement	Score	Basis for Rating
			identifies hazards, evaluates risk criticality, and determines mitigation measures in line with the hierarchy of controls. The 2022–2023 Risk Management Program (ArcelorMittal, 2023) provides a framework for implementing and monitoring the effectiveness of mitigation measures over time. Further evidence includes the Activity Planning and Risk Analysis worksheet (ArcelorMittal, July 2025) and the Preliminary Risk Analysis for non-routine activities (ArcelorMittal, September 2025), which demonstrate the application of distinct risk assessment methodologies at the activity level for both routine and non-routine tasks. The evidence indicates that risk assessments are carried out at multiple levels and timeframes and that control measures are periodically reviewed and updated. Interviews with staff, workers, and contractors, and on-site observations, confirmed that the documented risk assessment procedures, including the methodologies for activity planning and preliminary risk analysis, are applied in day-to-day operations, and that identified control measures are implemented and periodically reviewed for both routine and non-routine activities. The evidence indicates that the company has implemented an ongoing, systematic health and safety risk assessment process that encompasses hazard identification, risk criticality quantification, and verification of control effectiveness, using methodologies that are appropriate for routine operations and non-routine activities and consistent with recognized risk assessment approaches for industrial and mining operations.
3.2.2.2.	The assessment process shall identify and assess the significance/consequence of the full		The evidence reviewed indicates that the company's assessment processes consider a wide range of potential hazards associated with the mining project, including those related to:

Req #	Requirement	Score	Basis for Rating
	range of potential hazards associated with the mining project, including those related to: a. The design, construction and operation of the workplace, mining-related activities and processes, the physical stability of working areas, the organization of work, use of equipment and machinery, and waste and chemical management; b. All personnel, contractors, business partners, suppliers and visitors; c. Unwanted events; d. Routine and non-routine activities, products, procedures, and services; and e. Changes in duration, personnel, organization, processes, facilities, equipment, procedures, laws, standards, materials, products systems and services.		a. the design, construction, and operation of the workplace; mining-related activities and processes; the organization of work; the use of equipment and machinery; the physical stability of working areas; and waste and chemical management, as reflected in the Hazard Identification and Risk and Opportunity Assessment Procedure (ArcelorMittal, June 2023), the Hazards and Risks Worksheet (ArcelorMittal, September 2021), the Slope Stability Assessment (ArcelorMittal, no date), the Design Calculations for Storage Facilities for Waste, Chemical Products and Explosives (ArcelorMittal, no date), and the Chemical Products Inventory (ArcelorMittal, 2025); c. unwanted events at the activity level, as addressed through hazard identification, preliminary risk analyses, and emergency preparedness and response planning documented in the Emergency Preparedness and Response Plan (ArcelorMittal, August 2025, rev. 11) and related technical assessments; d. routine and non-routine activities, as covered in the Hazards and Risks Worksheet (ArcelorMittal, September 2021) and the Hazard Identification and Risk and Opportunity Assessment Procedure (ArcelorMittal, June 2023), which define methodologies for identifying hazards, assessing risks, and determining prevention and mitigation measures; and e. general changes at the mine site corresponding to improvements, projects, and/or expansions, which are addressed through the Change Management Procedure (ArcelorMittal, rev. 5, 2023) and related technical analyses, including design calculations and risk reviews to ensure that planned temporary or permanent changes do not adversely affect occupational health and safety performance.

Req #	Requirement	Score	Basis for Rating
			Interviews with staff and workers, including contractors, together with on-site observations, indicate that prevention and mitigation measures derived from these assessment processes are implemented in practice across a range of activities and areas in the mining project, and that the documented procedures and technical studies are used as references for planning work, defining controls, and updating measures when changes occur. The evidence, supported by interviews and observations, indicates that the company's assessment processes consider hazards consistent with sub-requirements (a) and (c-e). The evidence does not indicate that: b. all categories of personnel, including contractors, suppliers, and visitors, are considered in the identification and assessment of hazards and their significance/consequences, since the 2021 Hazards and Risks Worksheet does not specify the groups of exposed personnel, and no specific risk assessments for these categories were provided.
3.2.2.3.	The operating company shall pay particular attention to identifying and assessing hazards to workers who may be especially susceptible or vulnerable to particular hazards.		The evidence reviewed includes two unfilled forms, the Addendum Characterizing Report of Person with Disabilities and the Report Characterizing Disability (ArcelorMittal, 2023), which are used during hiring or job changes to determine physical and mental aptitude and to characterize the type of disability for assignment and control purposes. Additional evidence includes the Operating Procedure for Magnetic Concentration (ArcelorMittal, 2022), which establishes access restrictions to the magnetic concentrator and magnetic separator areas for individuals with pacemakers or metallic implants due to specific risks (page 12).

Req #	Requirement	Score	Basis for Rating
			Interviews and on-site observations indicate practical provisions to enable safe performance of job functions by workers with disabilities, as well as work-arrangement adjustments for pregnant and nursing workers or others in vulnerable conditions. The evidence, supported by interviews and observations, indicates that the company pays particular attention to identifying and assessing hazards to workers who may be especially susceptible or vulnerable to particular hazards and implements protective measures and accommodations accordingly.
3.2.2.4.	The operating company shall develop, implement and systematically update a risk management plan that prioritizes measures to eliminate significant hazards, and outlines additional controls to effectively minimize negative consequences and protect workers and others from remaining hazards.	●	The evidence reviewed includes the Risk Management Program (ArcelorMittal, July 2025), which defines objectives, responsibilities, and an action implementation schedule (Annex 1) covering hazards by position and workplace and describes a hierarchy of controls that prioritizes elimination, followed by minimization and protection measures (section 3.2.4.1). The program also establishes that identified risks and related controls are to be periodically reviewed and updated based on the results of monitoring activities, incident investigations, and other evaluations of occupational health and safety performance. Additional evidence includes Hazards and Risks worksheets (ArcelorMittal, 2021 and 2024) demonstrating hazard identification, risk assessment, and control determination across mining planning, mine operations, rail and road shipment, drilling and blasting, civil infrastructure, processing, laboratory, maintenance, and emergency response. Interviews with a sample of workers, including contractors, and key staff indicated implementation and periodic update of the Risk Management Program across relevant operational areas.

Req #	Requirement	Score	Basis for Rating
			The evidence indicates that the company has developed, implemented, and periodically updated a risk management plan that prioritizes the elimination of significant hazards and outlines additional controls to minimize negative consequences and protect workers and others from remaining hazards, based on the results of ongoing monitoring and investigation of occupational risks and incidents.
3.2.2.5.	In particular, the operating company shall demonstrate that it has developed procedures and implemented measures to: a. Ensure that the mine has electrical, mechanical and other equipment, including a communication system, to provide conditions for safe operation and a healthy working environment; b. Ensure that the mine is commissioned, operated, maintained and decommissioned in such a way that workers can perform the work assigned to them without endangering their safety and health or that of other persons; c. Maintain the stability of the ground in areas to which persons have access in the context of their work;	●	The evidence reviewed includes the company's procedures and implemented measures related to: a. electrical, mechanical, and other equipment, including communication systems, to support safe operations and a healthy working environment, as supported by technical safety standards for energy isolation and energy blocking (ArcelorMittal, 2023), inspection records evidencing compliance with the Brazilian Regulatory Norms Number 12 (Machinery Safety) and Number 10 (Electrical Safety) (ArcelorMittal, Sept 2023–Apr 2024), induction training materials for mandatory use of communication radios for access to mining areas (ArcelorMittal, 2023), and a confined space access permit blank form with a checkbox confirming radio use (ArcelorMittal, Jan 2022). b. identifying hazards, assessing risks, and determining controls across commissioning, operation, maintenance, and decommissioning stages, as demonstrated in the Risk Management Program (ArcelorMittal, July 2025), the Hazard Identification and Risk & Opportunity Assessment Procedure (ArcelorMittal, June 2023), and the hazard and risk spreadsheet (ArcelorMittal, Sept 2021). c. verification measures for slopes and stockpiles in areas at risk of collapse, and photographic evidence of on-site slope stability

Req #	Requirement	Score	Basis for Rating
	d. If relevant, whenever practicable provide two exits from every underground workplace, each connected to separate means of egress to the surface; e. If relevant, ensure adequate ventilation for all underground workings to which access is permitted; f. Ensure a safe system of work and the protection of workers in zones susceptible to particular hazards; g. Prevent, detect and combat accumulations of hazardous gases and dusts, and the start and spread of fires and explosions; and h. Ensure that when there is potential high risk of harm to workers, operations are stopped and workers are evacuated to a safe location.		monitoring, as demonstrated in the Preliminary Task Analysis Form (ArcelorMittal, 2019). d, e. not relevant, as the operation is surface-only and has no underground workings. f. ensures a safe system of work and the protection of workers in zones susceptible to particular hazards, as demonstrated in the technical safety standards for energy lockout, drilling and dismantling with explosives, fueling and lubrication, and the start-up procedure for the concentration plant, which include controls for zones susceptible to particular hazards, such as magnetic separator risks. g. prevent, detect and combat accumulations of hazardous gases and dusts, and the start and spread of fires and explosions, as demonstrated by two fire department inspection reports (issued Jun 2023; validity to 2028) evidencing compliance with local fire safety regulations, and photographs of firefighting resources (suppression systems and related components) installed in electrical rooms, fuel stations, explosives depots, and on mobile equipment. h. ensure that when there is a potential high risk of harm to workers, operations are stopped and workers are evacuated to a safe location, as indicated in the Technical Safety Standard on Right to Appeal/Stop Work (ArcelorMittal, 2024), which establishes workers' right and obligation to suspend unsafe activities without disciplinary action, and in the Emergency Preparedness and Response Procedure (ArcelorMittal, August 2025), which sets out evacuation rules and activity interruption during incidents (section 8.10).

Req #	Requirement	Score	Basis for Rating
			Interviews with workers, including contractors, and Occupational Health and Safety management, and site observations, indicated consistent application of the above procedures and measures across relevant areas. The evidence, supported by interviews and observations, indicates that the company has developed procedures and implemented measures aligned with sub-requirements (a-f).
3.2.3.1.	Workers shall be informed of their rights to: a. Report accidents, dangerous occurrences and hazards to the employer and to the competent authority; b. Request and obtain, where there is cause for concern on safety and health grounds, inspections and investigations to be conducted by the employer and the competent authority; c. Know and be informed of workplace hazards that may affect their safety or health; d. Obtain information relevant to their safety or health, held by the employer or the competent authority; e. Remove themselves from any location at the mine when	●	The evidence reviewed includes introductory Occupational Health and Safety (OHS) training materials (ArcelorMittal, 2025) that state workers' rights to report incidents and to access records of inspections and investigations; a procedure for participation and consultation (ArcelorMittal, 2023); a technical safety standard on the right of refusal (ArcelorMittal, 2024); hazard identification and risk assessment matrices for mine management (ArcelorMittal, 2018; 2024); an unfilled preliminary risk analysis/work permit form (ArcelorMittal, no date); and records on the constitution and meetings of the health and safety committee, including call of notice, installation/inauguration minutes, and ordinary meeting minutes (ArcelorMittal, 2024–2025). These documents indicate that workers are informed of their rights to: a. report accidents, dangerous occurrences, and hazards to the employer and, where applicable, to the competent authority; b. request and obtain inspections and investigations to be conducted by the employer and, where there is cause for concern, by the competent authority; c. know and be informed of workplace hazards that may affect their safety or health; d. obtain information relevant to their safety or health held by the

Req #	Requirement	Score	Basis for Rating
	circumstances arise that appear, with reasonable justification, to pose a serious danger to their safety or health; and f. Collectively select safety and health representatives.		employer or the competent authority; e. remove themselves from any location at the mine when circumstances arise that appear, with reasonable justification, to pose a serious danger to their safety or health (right of refusal); and f. collectively select safety and health representatives. Interviews with workers and contractors indicated awareness of internal reporting channels, access to non-confidential OHS information, and use of the right to stop unsafe work. Workers and management indicated that the operation has been more than 30 years without lost-time accidents; incidents that occur are investigated, documented, and, when applicable, reported to the competent authority, with no recent cases classified as severe. The evidence, supported by interviews and observations, indicates that workers are informed of their rights consistent with sub-requirements (a–f).
3.2.3.2.	In all cases a worker attempting to exercise any of the rights referred to in 3.2.2.1 in good faith shall be protected from reprisals of any sort.	●	The evidence reviewed includes the Code of Conduct (ArcelorMittal, August 2024), which prohibits retaliation against workers exercising their rights; a Safety Technical Standard on the Right of Refusal (ArcelorMittal, 2022) stating that workers may suspend activities they reasonably consider to pose serious and imminent risk without disciplinary action; and introductory training materials (ArcelorMittal, 2023, slide 27) communicating these protections to workers. Interviews with workers, including contractors, indicate that they feel protected from reprisals when exercising occupational health and safety rights, including the right to interrupt work in hazardous

Req #	Requirement	Score	Basis for Rating
			situations. Workers indicate they are encouraged to report concerns, and reported cases are addressed without retaliation. The evidence, supported by interviews, indicates that workers who, in good faith, attempt to exercise the rights referred to in 3.2.2.1 are protected from reprisals of any sort.
3.2.3.3.	The operating company shall develop systems to effectively communicate with, and enable input from the workforce on matters relating to occupational health and safety.	●	The evidence reviewed includes the company's Participation and Consultation Procedure (ArcelorMittal, 2023, Section 8.1), which commits the organization to provide resources for communication (e.g., software, notice boards, management boards). Additional evidence includes introductory training materials (ArcelorMittal, 2023, slide 31) informing workers of a dedicated mailbox for reporting dangerous conditions; sample minutes of the Internal Committee for Accident Prevention and Harassment in Mining (ArcelorMittal, 2022–2023); a completed Health and Safety Dialogue form signed by attendees; and the Code of Conduct (ArcelorMittal, 2022), which establishes confidential channels for complaints, including Health and Safety related grievances. Interviews with staff and employees indicate that systems to communicate, address, and resolve occupational health and safety matters are effectively implemented. Workers indicate they are encouraged to report safety concerns without retaliation; reported issues are recorded, assessed, and addressed, with feedback provided to those involved. The evidence, supported by interviews, indicates that the company has developed and implemented systems to effectively communicate with and enable input from the workforce on matters relating to occupational health and safety.

Req #	Requirement	Score	Basis for Rating
3.2.3.4.	The operating company shall develop and implement a formal process involving workers' representatives and company management to ensure effective worker consultation and participation in matters relating to occupational health and safety including: a. Health and safety hazard identification and assessment; b. Design and implementation of workplace monitoring and worker health surveillance programs; c. Development of strategies to prevent or mitigate risks to workers through the health and safety risk assessments or workplace and workers' health surveillance; and d. Development of appropriate assistance and programs to support worker health and safety, including worker mental health.	●	The evidence reviewed indicates that the company has developed and implemented a formal process involving workers' representatives and management to ensure effective worker consultation and participation in occupational health and safety (OHS) matters, including opportunities for workers to: a. be involved in health and safety hazard identification and assessment, as evidenced by the Standard Practice Document for Preliminary Risk Analysis and Work Permit (ArcelorMittal, May 2017); a Completed Preliminary Risk Analysis Record (ArcelorMittal, October 2023) conducted with worker participation prior to the commencement of a task to determine necessary prevention and protection measures; and the Hazards and Risks Worksheet (ArcelorMittal, September 2021), which identifies hazards, assesses risks, and determines control measures for the company's regular activities and operations. b. participate, through committees, in discussions related to workplace monitoring and worker health surveillance programs, as indicated by two Internal Committee for the Prevention of Accidents and Harassment in Mining meeting minutes (ArcelorMittal, February 2023) referencing the presentation of the company's Risk Management Program and the Internal Committee for the Prevention of Accidents and Harassment in Mining 2023–2024 Work Plan, which together demonstrate a structured mechanism for worker representation in OHS matters. c. provide input into strategies to prevent or mitigate risks to workers, as reflected in interview descriptions of workers' contributions to the design and implementation of measures such as the Anti-Fatigue Monitoring System with cameras installed in trucks to detect signs of drowsiness and other indicators among drivers.

Req #	Requirement	Score	Basis for Rating
			d. access assistance and programs to support worker health and safety, including mental health support which are informed by worker input provided through the Internal Committee for the Prevention of Accidents and Harassment in Mining and related reporting and suggestion mechanisms, as reported in interviews describing access to assistance and support programs and the availability of psychological services for workers. Interviews with workers, including contractors, and OHS staff confirmed that these opportunities are implemented in practice. Interviewees indicated that worker input raised through the Internal Committee for Accident Prevention and Harassment in Mining and related reporting and suggestion mechanisms is considered in the development and improvement of worker health and assistance programs, including mental health support. Workers reported participating in hazard identification and risk assessment activities through preliminary risk analyses and discussions held in the Internal Committee for Accident Prevention and Harassment in Mining; using Internal Deviation Reports and specific forms to register safety deviations, maintenance needs, and task refusals when they do not feel fit to perform a job; and, in the case of contractors, using dedicated forms for safety deviations that are consolidated and managed by the third-party management team. Interviewees also mentioned recognition or award initiatives for the best safety suggestions, and described the Internal Committee for the Prevention of Accidents and Harassment in Mining as a forum where OHS topics, monitoring results, and health surveillance information are presented and where worker representatives can raise concerns and propose improvements.

Req #	Requirement	Score	Basis for Rating
			The evidence, supported by interviews, indicates that the company has developed and implemented a formal process for worker consultation and participation in occupational health and safety matters that complies with sub-requirements (a–d).
3.2.3.5.	The operating company shall provide workers' health and safety representatives with the opportunity to: a. Participate in inspections and investigations conducted by the employer and by the competent authority at the workplace; b. Monitor and investigate safety and health matters; c. Have recourse to advisers and independent experts; and d. Receive timely notice of accidents and dangerous occurrences.	●	The evidence reviewed indicates that the company provides workers' health and safety representatives, through the legally established Internal Committee for Accident Prevention and Harassment in Mining, which includes elected worker representatives, with the opportunity to: a. participate in inspections and investigations conducted by the employer, as evidenced by the procedure for Registration, Communication, Investigation and Analysis of Incidents (ArcelorMittal, February 2024), which requires informing that an Internal Committee for Accident Prevention and Harassment in Mining member be informed in the event of accidents (section 8.1) and establishes steps for incident investigation with root cause analysis, corrective actions, responsible persons, and deadlines. In addition, the committee minutes (November 2023) document an inspection of the industrial maintenance office with positive observations and areas for improvement. b. monitor and investigate safety and health matters, as indicated in the slide deck for the 165th Internal Committee for Accident Prevention and Harassment in Mining meeting minutes (November 2023 through March 2025), which record discussions on occupational health and safety topics, including safety statistics, health profile data, inspections and emergency management. c. have recourse to advisers and independent experts, as recorded in the Internal Committee for Accident Prevention and Harassment in Mining meeting minutes (November 2023), which indicate that

Req #	Requirement	Score	Basis for Rating
			committee members have the option to involve independent advisers or experts in investigations. d. receive timely notice of accidents and dangerous occurrences, as the incident system procedure (ArcelorMittal, February 2024) establishes communication within four hours for incidents and within twenty-four hours for safety highlights to designated recipients, including Internal Committee for Accident Prevention and Harassment in Mining members or the committee president. Interviews with Internal Committee for Accident Prevention and Harassment in Mining members and workers confirm that these opportunities are implemented in practice, including participation in inspections and investigations, monitoring of occupational health and safety matters, access to advisers or experts when necessary, and notification of accidents and dangerous occurrences.. The evidence, supported by interviews, indicates that the company provides workers' health and safety representatives with opportunities that comply with sub-requirements (a-d).
3.2.3.6.	Visitors and other third parties accessing the mining premises shall receive an occupational health and safety briefing, and be provided with relevant protective equipment for areas of the mine site that or associated facilities that they will be entering.	●	The evidence reviewed includes the Safety Guidance Booklet (ArcelorMittal, 2023), which provides basic safety instructions for persons entering the mine site, including visitors and third-party contractors. The booklet outlines site access rules, required personal protective equipment (PPE), and key Occupational Health and Safety (OHS) precautions for non-employees. Site observations and interviews with staff and third-party personnel confirmed that all visitors and other non-employees receive a pre-entry OHS briefing, are provided with the Safety

Req #	Requirement	Score	Basis for Rating
			Guidance Booklet (ArcelorMittal, 2023), and are issued a basic PPE kit appropriate to the activities and areas to be accessed. The evidence, supported by interviews and observations, indicates that the company provides safety orientation and necessary PPE to visitors and other third parties prior to accessing the mining premises.
3.2.4.1.	Critical The operating company shall implement measures to protect the safety and health of workers including: a. Informing workers, in a comprehensible manner, of the hazards associated with their work, the health risks involved and relevant preventive and protective measures; b. Providing and maintaining, at no cost to workers, suitable protective equipment and clothing where exposure to adverse conditions or adequate protection against risk of accident or injury to health cannot be ensured by other means; c. Providing workers who have suffered from an injury or illness at the workplace with first aid, and, if necessary, prompt transportation from	●	The evidence reviewed indicates that the company has established procedures and implemented measures to protect workers' safety and health, including to: a. provide workers with information and training on occupational hazards and risks, as evidenced by the Hazard and Risks Worksheet (ArcelorMittal, September 2021); attendance records for 112 employees trained on hazard identification and risk assessment for dump trucks (ArcelorMittal, March 2024); Internal Induction Training Materials (ArcelorMittal, no date); a Training Matrix by Job Position listing mandatory courses (ArcelorMittal, no date); and the Standard Practice for Sponsorship of Rookies (ArcelorMittal, 2025), which establishes structured onboarding, mentoring, and safe-work integration. b. provide, at no cost, adequate personal protective equipment (PPE) and protective clothing and ensure its appropriate use, as evidenced by samples of PPE and Uniform Control Records for 30 workers and contractors (ArcelorMittal, 2025); a PPE Order and Delivery Report from the company's electronic request system showing more than 2,900 PPE/protective clothing deliveries in 2025; and the Risk Management Program (ArcelorMittal, December 2024), which indicates provision of PPE and training on its use as part of preventive actions.

Req #	Requirement	Score	Basis for Rating
	the workplace and access to appropriate medical facilities; d. Providing, at no cost to workers, training/education and retraining programs and comprehensible instructions on safety and health matters as well as on the work assigned; e. Providing adequate supervision and control on each shift; and f. If relevant, establishing a system to identify and track at any time the probable locations of all persons who are underground.		c. ensure availability of medical and paramedical resources and facilities for first aid and referral/transport to appropriate external facilities, as evidenced by a Health Permit (2025) and a Location and Operating Permit (2025) issued by municipal authorities, a Technical Responsibility Certificate from the Regional Nursing Council (valid to August 2026), and the Outpatient Clinic's Legal Entity Registration issued by the State Medical Council (valid to October 2025). d. provide initial and periodic training at no cost on occupational health and safety (OHS) risks and safe work practices, as evidenced by attendance records for Hazard Identification and Risk Assessment training (ArcelorMittal, March 2024) and Working at Heights training (ArcelorMittal, 2023 and 2025); two third-party certificates (Group CTM, no date) attesting confined-space training compliance for five workers; General Health and Safety Induction Materials (ArcelorMittal, 2023 and 2025); the Annual Training Survey and Plan (2024); and a Training Matrix by Job Position (ArcelorMittal, no date) listing mandatory and optional trainings. e. assign personnel to OHS supervisory roles and conduct oversight activities, as evidenced by a completed Cross-Management Audit Checklist (ArcelorMittal, September 2023) and a list of personnel assigned to OHS supervisory roles (technicians, supervisors, engineers). f. not relevant, as the operation is surface-only and has no underground workings. Interviews with health and safety representatives and workers, including contractors, together with site observations, confirmed that workers receive comprehensible information on hazards and risks; PPE is provided and maintained at no cost; first aid kits and an

Req #	Requirement	Score	Basis for Rating
			ambulatory are available with referral/transport to external facilities when needed; initial and periodic retraining is conducted at no cost (including pre-work inductions); and supervision is in place across shifts. The evidence, supported by interviews and observations, indicates that the company complies with sub-requirements (a–e).
3.2.4.2.	If the risk assessment process reveals unique occupational health and safety risks for certain groups of workers (e.g., pregnant women, children, HIV-positive, etc.) the operating company shall ensure that additional protective measures are taken, and trainings and health promotion programs are available to support the health and safety of those workers.	●	The evidence reviewed includes an unfilled form titled Report Characterizing Disability (ArcelorMittal, 2023) and completed records titled Addendum Characterizing Report of a Person with Disabilities (ArcelorMittal, October 2023; September 2025), used during hiring or job changes to assess physical and mental aptitude and to document job-related restrictions. A sample record (October 2023) indicates role fit with defined task restrictions and bears signatures from the occupational physician, a workplace safety representative, the area manager, and the candidate. Additional evidence includes the Operating Procedure for Magnetic Concentration (ArcelorMittal, 2022), which establishes access restrictions to the magnetic concentrator and magnetic separator areas for individuals with pacemakers or metallic implants (page 12), and photographs of related warning signage. Supporting evidence includes examples of daily safety dialogue meeting minutes and the template of a checklist used to verify workers' fitness for duty and any condition requiring specific precautions. Interviews with staff and workers, supported by on-site observations, indicate that additional protective measures and reasonable workplace adjustments are implemented for workers with unique Occupational Health and Safety (OHS) risks (e.g., task restrictions, area access controls, enhanced supervision), and that

Req #	Requirement	Score	Basis for Rating
			training and health-promotion activities are available to support these workers. The evidence, supported by interviews and observations, indicates that when risk assessments identify unique OHS risks for certain worker groups, the company implements additional protective measures and provides training and health-promotion programs to support the health and safety of those workers.
3.2.4.3.	The operating company shall provide workers with clean toilet, washing and locker facilities (commensurate with the number and gender of staff employed), potable drinking water, and where applicable, sanitary facilities for food storage and preparation. Any accommodations provided by the operating company shall be clean, safe, and meet the basic needs of the workers.	●	The evidence reviewed includes a Health Actions Report (ArcelorMittal, September 2023) referencing sanitary inspections during the reporting month at drinking fountains, restrooms, and food storage areas; a completed checklist from a management audit of restaurant activities (ArcelorMittal, October 2023 and September 2025); and photographs of hygiene labels affixed to water-dispensing facilities (January–February 2024 and months of 2025) and of food storage facilities and restaurant restrooms taken during a March 2025 inspection. Additional evidence includes the restaurant location and operation license and the industrial kitchen sanitary permit issued by the competent authorities of the Bela Vista de Minas City Hall, both valid through December 2025. Interviews with staff, workers, and contractors indicated that workers have access to gender-appropriate toilets, restrooms, water dispensers, and food-handling facilities that meet basic needs. On-site observations were consistent with the described sanitary inspections and controls. The evidence, supported by interviews and observations, indicates that the company provides workers with clean toilets, washing and locker facilities commensurate with the number and gender of staff

Req #	Requirement	Score	Basis for Rating
			employed; potable drinking water; and, where applicable, sanitary facilities for food storage and preparation.
3.2.4.4.	The operating company shall ensure that workers are provided with compensation for work-related injuries and illnesses as follows: a. In countries where workers' compensation is not provided through government schemes or a collective bargaining agreement: i. The operating company shall compensate workers for work-related injuries or illnesses at a rate that, at minimum, covers medical expenses and wages during the recovery and rehabilitation period; ii. If a worker is not able to return to work due to the severity of the work-related injury or illness, the operating company shall compensate for lost earnings until the worker qualifies for an adequate pension (i.e., 2/3 or more of the salary they would otherwise normally receive if healthy and working); or iii. [flag] If an occupational illness manifests after a worker has retired, the operating company or its corporate	●	The evidence reviewed indicates that compensation and rehabilitation for work-related injuries, illnesses, and fatalities are provided through Brazil's mandatory national social insurance system (Brazilian Federal Law No. 8.213 of July 24, 1991), and complemented by the company's life insurance arrangements, such that: a. the site meets these expectations via Brazil's mandatory national social insurance system, which provides medical treatment and compensation for work-related injuries and illnesses, including coverage of medical expenses and wage-replacement benefits during the recovery period, as applicable under the national scheme; b. the site meets these expectations via Brazil's mandatory national social insurance system, through which workers' compensation and rehabilitation benefits are provided as part of the national scheme rather than through a separate company-level arrangement; and c. the site meets these expectations via Brazil's mandatory national social insurance system and the company's life insurance arrangements, which establish compensation for dependents in the event of a work-related fatality. Interviews with staff and workers indicate that, in case of work-related injuries or illnesses, workers access compensation and rehabilitation benefits through the national social insurance system, and that, in the event of death, their dependents would receive compensation through the company's life insurance policy.

Req #	Requirement	Score	Basis for Rating
	owner shall, at minimum, compensate the worker for medical expenses, unless the operating company or its corporate owner can establish that the occupational illness was not connected to the worker's employment at the mining project. b. In countries that do not provide for worker rehabilitation as part of their workers' compensation schemes, the operating company shall ensure that workers have free or affordable access to rehabilitation programs to facilitate an expeditious return to work; and c. Where a worker dies as a result of a work-related injury or disease, the operating company shall, at minimum, provide to spouses and dependent children benefits to cover funeral expenses and transportation of the worker's body, if appropriate, as well as compensation that is equal to or greater than three months' salary of the deceased worker.		Interviewees also reported that there have been no work-related accidents with lost time or fatalities at the operation for more than 30 years. The evidence, supported by interviews, indicates that compensation for work-related injuries, illnesses, and fatalities is provided through Brazil's mandatory national social insurance system and the company's Life Insurance Policy, and that no actual work-related death occurred in the past 30 years.
3.2.5.1.	The operating company and workers' representatives on a joint health and safety committee, or its equivalent, shall perform regular inspections of the	●	The evidence reviewed includes an Inspection Report of the legally established Internal Committee for Accident Prevention and Harassment in Mining, which includes elected worker representatives (ArcelorMittal, September 2023), which identifies

Req #	Requirement	Score	Basis for Rating
	working environment to identify the various hazards to which the workers may be exposed, and to evaluate the effectiveness of occupational health and safety controls and protective measures.		non-compliances against occupational health and safety standards and prescribes corrective actions with assigned responsible persons and implementation deadlines. Additional evidence includes the Annual Calendar of Ordinary Inspections (ArcelorMittal, 2024), covering mining areas, beneficiation facilities, restaurants, offices, and workers' dressing rooms, among others. Attendance lists and inspection documentation provided for monthly meetings/inspections across the 2022–2023 and 2024–2025 cycles indicate documented effectiveness checks, follow-up verification of corrective actions, trend analyses, and testing of controls. The evidence indicates that the company and workers' representatives, through the joint Internal Commission for Accident Prevention and Harassment in Mining, regularly perform inspections of the working environment to identify hazards and evaluate the effectiveness of occupational health and safety controls and protective measures, prescribing and following up on corrective actions.
3.2.5.2.	The operating company shall carry out workplace monitoring and worker health surveillance to measure exposures and evaluate the effectiveness of controls as follows: a. Workplace monitoring and worker health surveillance shall be designed and conducted by certified industrial hygienists or other competent professionals;	◐	The evidence reviewed includes several occupational health and safety documents and indicates that: a. workplace monitoring and worker health surveillance are designed and conducted by competent professionals. This is supported by the company nurse's credential (Federal Nursing Council, August 2021, valid through August 2026); the medical identity card of the company's occupational physician (Federal Medical Council, July 2006); and the dust analysis report (Laborar, May 2018) signed by a safety engineer who holds a Technical Responsibility Note (Regional Council of Engineering and Agronomy of Minas Gerais, September 2018).

Req #	Requirement	Score	Basis for Rating
	b. Health surveillance shall be carried out in a manner that protects the right to confidentiality of medical information, and is not used in a manner prejudicial to workers' interests; c. Samples collected for workplace monitoring and health surveillance purposes shall be analyzed in an ISO/IEC 17025 certified or nationally accredited laboratory; d. Sample results shall be compared against national occupational exposure limits (OELs) and/or biological exposure indices (BEIs), if they exist, or OELs/BEIs developed by the American Conference of Governmental Industrial Hygienists (ACGIH); and e. If an OEL/BEI is exceeded, the affected worker(s) shall be informed immediately, and controls shall be reviewed and revised in a timely manner to ensure that future exposure levels remain within safe limits.		b. health surveillance is carried out in a manner that protects the confidentiality of medical information, as indicated in the Code of Conduct (ArcelorMittal, August 2024) and the Occupational Health Medical Control Program (ArcelorMittal, September 2025), which reference the protection of personal information, including a general commitment to respecting medical confidentiality. Interviews with health and safety representatives confirmed that medical confidentiality is protected, and that health surveillance findings are not used in ways that could harm workers' interests. The evidence indicates alignment with sub-requirements (a) and (b). The evidence does not indicate compliance with sub-requirements: c. analysis by an ISO/IEC 17025–certified or nationally accredited laboratory; d. comparison of monitoring results to recognized occupational exposure limits; and e. notification and timely review or revision of controls when occupational exposure limits or biological exposure indices are exceeded.
3.2.5.3.	Controls, protective measures, health risk assessments, risk management plans, and training and educational materials shall be updated as necessary	●	The evidence reviewed includes the Risk Management Program (ArcelorMittal, July 2025), the Occupational Health Medical Control Program (ArcelorMittal, 2025), and Technical Reports on Environmental Conditions at Work for four job positions, as follows:

Req #	Requirement	Score	Basis for Rating
	based on inspection and monitoring results.		Quality Control Technician (Laborar, December 2018), Occupational Physician (Laborar, December 2018), Equipment Washer (Laborar, May 2019), and Sample Taker (Laborar, November 2019). Supporting evidence includes training materials (ArcelorMittal, 2025) and indicates that, based on inspection and monitoring results, the company updates training and educational materials as needed. Interviews with workers and health and safety staff indicated that risk management tools are updated as necessary based on the results of health risk assessments and that control measures are revised following inspections and monitoring findings. The evidence, supported by interviews, indicates that the company updates controls, protective measures, health risk assessments and risk management plans as necessary based on inspection and monitoring results.
3.2.5.4.	The operating company shall ensure that all workplace injuries, fatalities, accidents and dangerous occurrences, as defined by national laws or regulations, are documented, reported to the competent authority, investigated and that appropriate remedial action is taken.	●	The evidence reviewed includes the Procedure for Recording, Reporting, Investigating, and Analyzing Incidents (ArcelorMittal, June 2023), the Standard Practice of Care and Follow-Up for Urgencies and Emergencies (ArcelorMittal, undated draft), and the Standard for Recording Safety Anomalies (ArcelorMittal, October 2017).These documents establish guidelines for recording, classifying, investigating, and analyzing safety anomalies and for defining action plans to address the root causes of deviations that create worksite risks. They cover accidents, medical treatment cases, first-aid cases, near misses, unsafe acts, and unsafe conditions. Additional evidence includes sample records such as Work Accident Reports (ArcelorMittal, 2023–2025), screenshots of the electronic system used for reporting accidents to local authorities, and a sample presentation of an incident investigation

Req #	Requirement	Score	Basis for Rating
			and analysis of a work-related injury (ArcelorMittal, June 2023). The latter includes a fault tree, root cause analysis, action plan, and learning logs. Interviews with occupational health and safety representatives confirmed that all accidents and dangerous occurrences are reported, investigated, and properly communicated after a root cause analysis, as indicated by the standards. The evidence indicates that the company has procedures and standards to ensure that all workplace injuries, fatalities, accidents, and dangerous occurrences are documented, reported to the competent authority, investigated, and that appropriate remedial action is taken.
3.2.6.1.	The operating company shall maintain accurate records of health and safety risk assessments; workplace monitoring and workers' health surveillance results; and data related to occupational injuries, diseases, accidents, fatalities and dangerous occurrences collected by the company and submitted to competent authorities. This information, except for data protected for medical confidentiality reasons, shall be available to workers' health and safety representatives.	●	The evidence reviewed includes the Occupational Health Medical Control Program (ArcelorMittal, 2025), which assigns the coordinating physician as custodian of medical records and provides that workers receive occupational health certificates after each medical examination. Additional evidence includes the Procedure for Recording, Communication, Investigation, and Analysis of Incidents (ArcelorMittal, 2023), which defines rules and mechanisms for generating records on occupational injuries, diseases, accidents, fatalities, and dangerous occurrences and for submitting mandatory electronic reports to the competent authority. Supporting documentation includes sample records of Work Accident Reports (ArcelorMittal, 2023–2025). Interviews with occupational health and safety staff and workers indicate that records of health and safety risk assessments, workplace monitoring, and workers' health surveillance are

Req #	Requirement	Score	Basis for Rating
			maintained and that non-confidential information is available to workers' health and safety representatives upon request, while data protected by medical confidentiality are securely stored with restricted access. The evidence, supported by interviews, indicates that the company maintains accurate records of health and safety risk assessments; workplace monitoring and workers' health surveillance results; and data related to occupational injuries, diseases, accidents, fatalities, and dangerous occurrences collected and submitted to competent authorities, and that this information, except data protected by medical confidentiality, is available to workers' health and safety representatives.
3.2.6.2.	The operating company shall establish a data management system that enables worker health data to be readily located and retrieved, and data protected by medical confidentiality to be securely stored. Data shall be retained for a minimum of 30 years, and responsible custodians shall be assigned to oversee the heath data management system.	◐	The evidence reviewed includes the Occupational Health Medical Control Program (ArcelorMittal, 2025), which assigns the coordinating physician as the custodian responsible for maintaining workers' medical records and designates an occupational nursing technician to manage entries in the Systems, Applications, and Products system. The program specifies that medical records are organized, available for inspection, and retained for at least 20 years. Additional evidence includes the Occupational Medicine Report (ArcelorMittal, September 2023), which presents aggregate information on health surveillance activities (e.g., periodic exams, outpatient care, absenteeism). Interviews with workers, occupational health and safety representatives, and the company's occupational physician indicate that the SAP-based system enables worker health data to be readily

Req #	Requirement	Score	Basis for Rating
			located and retrieved and that access is restricted to authorized personnel to ensure medical confidentiality. The evidence, supported by interviews, indicates that the company has established a data management system that enables timely retrieval of worker health data, ensures secure storage protected by medical confidentiality, and assigns responsible custodians for the health data management system. The evidence does not indicate that medical records are retained for 30 years.
3.2.6.3.	The operating company shall allow workers access to their personal information regarding accidents, dangerous occurrences, inspections, investigations and remedial actions, health surveillance and medical examinations.		The evidence reviewed includes Work Accident Communication Records (ArcelorMittal, 2023–2025) and an Occupational Health Certificate record (ArcelorMittal, October 2023), both signed by the workers involved to acknowledge receipt of a copy. Additional evidence includes a slide deck titled “Occupational Medicine” (ArcelorMittal, September 2023), which presents information on the workforce health profile, absenteeism, medical care, and periodic medical examinations, and the Occupational Health Medical Control Program for Andrade Mine (ArcelorMittal, 2025), which states that a copy of the Occupational Health Certificate is provided to workers after each medical examination. Interviews with workers and health and safety staff (including nurse and medical doctor), indicate that workers can access their personal information related to accidents, dangerous occurrences, inspections, investigations and remedial actions, as well as health surveillance and medical examinations, such as copies of the Occupational Health Certificate available and accident records

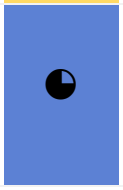
Req #	Requirement	Score	Basis for Rating
			available upon request through Occupational Health/clinic channels. The evidence, supported by interviews, indicates that the company allows workers access to their personal information regarding accidents, dangerous occurrences, inspections, investigations and remedial actions, and to health surveillance and medical examinations.

Chapter 3.3—Community Health and Safety

Chapter Relevant?	Yes
Overall Chapter Score	42%
Chapter Score Basis	7.5 out of 18 possible points

Req #	Requirement	Score	Basis for Rating
3.3.1.1.	Critical The operating company shall carry out a scoping exercise to identify significant potential risks and impacts to community health and safety from mining-related activities. At minimum, the following sources of potential risks and impacts to community health and/or safety shall be considered: a. General mining operations; b. Operation of mine-related equipment or vehicles on public roads; c. Operational accidents; d. Failure of structural elements such as tailings dams, impoundments, waste rock dumps (see also IRMA Chapter 4.1);	◐	The evidence reviewed includes the most recent Environmental and Social Impact Assessment (ESIA) for the site (Fonntes, June 2023), technical studies on air, geotechnical and waste, monitoring records, and a Social Impact Assessment with a risk matrix (ArcelorMittal, July 2025), and indicates that the company has conducted scoping exercises to identify potential risks and impacts to community health and safety from some mining-related activities across all phases of the mining project, including: a. general mining operations, such as noise, vibration, dust, and potential pollution of water resources, during different phases of the project, included in the 2023 ESIA and in an assessment of air quality in some areas within the area of influence (QualityAmb, 2021), an atmospheric dispersion study (Arcelor-Mittal, 2025), and multiple air quality internal monitoring records (2022-2025). b. operation of mine-related equipment or vehicles on some public roads, including increased use of access roads during the installation and operational phases as included in the 2023 ESIA, for certain locations within the area of influence. c. operational accidents, such as vegetation fires, chemical leaks/spills, and risk from storage and handling of chemicals,

Req #	Requirement	Score	Basis for Rating
	e. Mining-related impacts on priority ecosystem services (see also IRMA Chapter 4.6); f. Mining-related effects on community demographics, including in-migration of mine workers and others; g. Mining-related impacts on availability of services; h. Hazardous materials and substances that may be released as a result of mining-related activities (see also IRMA Chapter 4.1); and i. Increased prevalence of water-borne, water-based, water-related, and vector-borne diseases, and communicable and sexually transmitted diseases (e.g., HIV/AIDs, tuberculosis, malaria, Ebola virus disease) that could occur as a result of the mining project.		included in the company's general Hazard Identification and Risk Assessments (ArcelorMittal, September 2021), the Hazard Identification and Risk Assessment for the Free Sterile Deposit and Gravity Drainage (ArcelorMittal, March 2024), and the Social Impact Assessment with risk matrix (ArcelorMittal, July 2025). d. failure of structural elements, such as waste rock deposits and sediment basin structures (including flooding) during the construction and operational phases, included in the Waste Pile Executive Operational Project (Statum Geotecnia, April 2017), the Andrade Complex Risk Category Study Technical Report (Statum Geotecnia, 2023), the Sediment Basin 15 Dam Break Study (Statum, June 2023), and the Technical Safety Report for Stacked Sterile (Geomil, October 2022). e. mining-related impacts on ecosystem services, such as recreation, erosion, soil fertility, water purification, provision of food and wood, are included in the 2023 ESIA. f. mining-related effects on community demographics, such as increased cost of living, compromised cultural practices, worsening socioeconomic vulnerabilities, moral harassment, and impacts on quality of life during the construction and operational phases of the project, as indicated in the 2025 Social Impact Assessment with risk matrix. g. mining-related impacts on the availability of public services, including worker in-migration during the installation phase, are included in the 2023 ESIA. h. hazardous materials and substances that may be released as a result of mining-related activities, supported by waste classification reports and leaching test certificates (SGS Geosol, 2024), as well as the 2023 Andrade Complex Risk Category Study, which concluded that sediments from mine source areas were inert and not

Req #	Requirement	Score	Basis for Rating
			characterized as hazardous. i. increased prevalence of water-borne, water-based, water-related, vector-borne, and communicable/sexually transmitted diseases that could occur as a result of the mining project, as described in the 2023 ESIA, which indicates a very low risk for sexually transmitted diseases such as HIV/AIDS and malaria, and a low risk of other vector-borne diseases, such as dengue fever. No diseases with high risk were identified. Interviewed stakeholders raised concerns about potential risks on transportation routes and access roads at the communities of Capela Branca and Pregos. The evidence indicates that the company has partially scoped potential mine-related impacts to community health and safety stemming from the aspects listed in sub-requirements (a) through (i). The evidence does not include information to confirm that scoping is sufficient or that it considers all communities in the direct area of influence of the mining project, including: a. mining operations blocking primary transportation routes at the communities of Capela Branca and Pregos; and b. heavy mine vehicles operating on access roads (i.e., risk of collisions, vehicular or foot traffic) at the communities of Capela Branca and Pregos.
3.3.1.2.	Scoping shall include an examination of risks and impacts that may occur throughout the mine lifecycle (e.g.,		The evidence reviewed includes the most recent Environmental and Social Impact Assessment (ESIA) for the site (Fonntes, June 2023), which identifies and assesses project impacts during the implementation (Section 12.4.1) and deactivation (Section 12.4.1.4)

Req #	Requirement	Score	Basis for Rating
	construction, operation, reclamation, mine closure and post-closure).		stages. Additional evidence includes the Management of Socio-Environmental Aspects and Risks worksheet (ArcelorMittal, no date), which records operational impacts along with the corresponding prevention, mitigation, and monitoring measures. Further supporting evidence includes the Hazard Identification and Risk Assessment worksheet (ArcelorMittal, September 2021), designed for periodic updates throughout the project life cycle, and the Mine Closure Plan (3EM, December 2021), which outlines socio-environmental impacts related to environmental rehabilitation, mine closure, and post-closure phases (Chapter 11). The evidence indicates that the company's scoping exercises identified significant potential risks and impacts on community health and safety for each stage of the mine life cycle. Since gaps were identified in the scoping under 3.3.1.1, further review will be required once additional evidence is provided and corrective actions are implemented to address the identified deficiencies.
3.3.1.3.	Scoping shall include consideration of the differential impacts of mining activities on vulnerable groups or susceptible members of affected communities.		The evidence reviewed includes the Social Impact Assessment Report (ArcelorMittal, July 2025), which adopts an approach considering territorial, historical, institutional, and cultural dimensions, as well as the complexity of the social environment affected by mining activities and the multiple actors involved. The report highlights potential vulnerabilities, such as age, gender, race, education, literacy, economic status, and environmental conditions, and proposes strategies to protect vulnerable groups.

Req #	Requirement	Score	Basis for Rating
			Interviews with community members and observations indicate targeted preparations and protective measures have been specifically designed and implemented for vulnerable populations. The evidence indicates that the scoping process accounts for the differentiated impacts of mining activities on vulnerable groups and other susceptible community members. Since gaps were identified in the scoping under 3.3.1.1, further review will be required once additional evidence is provided and corrective actions are implemented to address the identified deficiencies.
3.3.2.1.	The operating company shall carry out an assessment of risks and impacts to: a. Predict the nature, magnitude, extent and duration of the potential risks and impacts identified during scoping; b. Evaluate the significance of each impact, to determine whether it is acceptable, requires mitigation, or is unacceptable.		The evidence reviewed includes the most recent Environmental and Social Impact Assessment (ESIA) for the site (Fonntes, June 2023, Chapter 12) and the Social Impact Assessment (SIA) (ArcelorMittal, July 2025, Appendix 7), which indicate that the company has carried out an assessment of risks and impacts to: a. identify, analyze, and evaluate environmental and social impacts, including the prediction of their nature, magnitude, extent, and duration, as indicated in the 2023 ESIA (Chapter 12). It also presents matrices quantifying potential impacts for each project phase. In addition, the 2025 SIA (Appendix 7) includes a risk-ranking process that categorizes social risks by likelihood and consequence to determine their significance and need for mitigation. Supporting documents such as the Management of Socio-Environmental Aspects and Risks worksheet (ArcelorMittal, no date), the Hazard Identification and Risk Assessment worksheet for general operations (ArcelorMittal, September 2021), and the corresponding worksheet for the Free Sterile Deposit and Gravity Drainage (ArcelorMittal, March 2024) further support the prediction of risk

Req #	Requirement	Score	Basis for Rating
			nature, magnitude, extent, and duration, and the categorization of significance. b. provide a structured evaluation of the significance of each impact, applying defined criteria to determine whether impacts are acceptable, require mitigation, or are unacceptable, as indicated in the 2023 ESIA and related worksheets. The 2025 SIA further supports this evaluation by using a semi-quantitative matrix to determine the level of significance and to guide mitigation planning for high and very high risks. Interviews with company management confirmed that the assessment of the nature, magnitude, extent, and duration of the potential risks and impacts identified during scoping was carried out. The evidence indicates that the assessments of risks and impacts carried out by the company: a. predicts the nature, magnitude, extent, and duration of the potential risks and impacts identified during scoping; and b. evaluates the significance of each impact to determine whether it is acceptable, requires mitigation, or is unacceptable. Since gaps were identified in the scoping under 3.3.1.1, further review will be required once additional evidence is provided and corrective actions are implemented to address the identified deficiencies.
3.3.3.1.	The operating company shall document and implement a community health and safety risk management plan that includes:		The evidence reviewed includes the most recent Environmental and Social Impact Assessment (ESIA) for the site (Fonntes, June 2023), in which Chapter 14 outlines the Mitigation, Monitoring, Compensation, and Restoration Program. This program describes

Req #	Requirement	Score	Basis for Rating
	a. Actions to be taken to mitigate the significant risks and impacts identified during its risk and impact assessment; and b. Monitoring that will be conducted to ensure that measures to prevent or mitigate impacts remain effective.		actions to address significant impacts on the physical, biotic, and socio-economic environments through a series of subprograms. Additional evidence includes Appendix 7 of the Social Impact Assessment (SIA) (ArcelorMittal, July 2025), which details measures to manage each of the assessed social and human rights impacts. Supporting evidence includes a worksheet titled Management of Socio-Environmental Aspects and Risks (ArcelorMittal, no date); the Hazard Identification and Risk Assessment for the company's general operations (ArcelorMittal, September 2021); and the corresponding worksheet for the Free Sterile Deposit and Gravity Drainage (ArcelorMittal, March 2024). These worksheets describe control measures intended to prevent, mitigate, and monitor identified impacts and risks. The evidence indicates that the company: a. has identified actions to mitigate significant risks and impacts; and b. has documented monitoring actions to verify the effectiveness of prevention and mitigation measures, as indicated in the Mitigation, Monitoring, Compensation, and Restoration Program of the 2023 ESIA, the SIA Report, and the socio-environmental impact and risk assessments included as supporting documents. The evidence indicates the company is partially aligned with sub-requirements (a-b). The evidence does not include a dedicated community risk management plan that consolidates: a. actions to be taken to mitigate the significant risks and impacts identified during the company's risk and impact assessments; and

Req #	Requirement	Score	Basis for Rating
			b. a comprehensive record of monitoring to ensure that all the actions will remain effective. Since gaps were identified in the scoping under 3.3.1.1, further review will be required once additional evidence is provided and corrective actions are implemented to address the identified deficiencies.
3.3.3.2.	Mitigation measures shall prioritize the avoidance of risks and impacts over minimization and compensation.	◐	The evidence reviewed includes a series of internal Hazard Identification and Risk Assessment Worksheets for five processes: (i) collection and external road transportation of iron ore; (ii) collection and rail transportation of iron ore; (iii) external transportation and delivery of explosives and accessories; (iv) external transportation and delivery of mineral water and sanitization of drinking fountains; and (v) external transportation and delivery of diesel oil. Each worksheet includes fields for recording control measures in accordance with a risk treatment hierarchy. Additional documentation includes the Management of Socio-Environmental Aspects and Risks worksheet (ArcelorMittal, no date), which identifies prevention, monitoring, and mitigation measures. Interviews with key staff and on-site observations indicate that the company implements some source control measures to reduce dust exposure. Interviews with community members, including residents of Pregos, indicate that the quality of the water used by some households may be affected by mining activities. The evidence indicates that mitigation measures are identified through risk assessment processes that reference a hierarchy of controls that includes hazard elimination, substitution, engineering controls, administrative controls, and operational controls.

Req #	Requirement	Score	Basis for Rating
			The evidence does not include information to confirm that mitigation measures systematically prioritize the avoidance of risks and impacts over minimization and compensation across the assessed risks and impacts. Since gaps were identified in the scoping under 3.3.1.1, further review will be required once additional evidence is provided and corrective actions are implemented to address the identified deficiencies.
3.3.3.3.	The community health and safety risk management plan shall be updated, as necessary, based on the results of risk and impact monitoring.	⊗	No evidence was provided to indicate that the community health and safety risk management plan is updated, as necessary, based on the results of risk and impact monitoring.
3.3.4.1.	If the operating company's risk and impact assessment or other information indicates that there is a significant risk of community exposure to HIV/AIDS, tuberculosis, malaria or another emerging infectious disease related to mining activities, the operating company shall develop, adopt and implement policies, business practices, and targeted initiatives: a. In partnership with public health agencies, workers' organizations and other relevant stakeholders, create and fund initiatives to educate affected and	—	Not applicable. The evidence reviewed includes public reports issued by the Brazilian Health Ministry (Brazilian Health Agency, 2025), which reveal no significant risk of community exposure to HIV/AIDS, tuberculosis, malaria, or another emerging infectious disease that is in some way related to the presence of the mining project. Stakeholders interviewed consider that the exposure of the community to HIV/AIDS, tuberculosis, or malaria due to mining-related activities is not significant. There is no significant risk of community exposure to HIV/AIDS, tuberculosis, malaria, or another emerging infectious disease related to mining activities.

Req #	Requirement	Score	Basis for Rating
	vulnerable communities about these infections and modes of prevention of them, commensurate with the risks posed by mining; b. Operate in an open and transparent manner and be willing to share best practice for the prevention and treatment of these diseases with workers' organizations (e.g., trade unions), other companies, civil society organizations and policymakers; and c. Make information publicly available on its infectious disease mitigation program.		
3.3.4.2.	If the assessment demonstrates a significant risk of community exposure to HIV/AIDS, tuberculosis or malaria from mining-related activities, the following prevention and mitigation strategies shall be applied, as appropriate: a. In relation to HIV/AIDS, the operating company shall, at minimum: i. Provide free, voluntary and confidential HIV testing and counseling for all mine workers and employees; ii. Provide HIV/AIDS treatment for	—	Not applicable. The evidence reviewed includes public reports issued by the Brazilian Health Ministry (Brazilian Health Agency, 2025), which reveal no significant risk of community exposure to HIV/AIDS, tuberculosis, malaria, or another emerging infectious disease that is in some way related to the presence of the mining project. Stakeholders interviewed consider that the exposure of the community to HIV/AIDS, tuberculosis, or malaria due to mining-related activities is not significant. There is no significant risk of community exposure to HIV/AIDS, tuberculosis, malaria, or another emerging infectious disease related to mining activities.

Req #	Requirement	Score	Basis for Rating
	workers and employees where it cannot reasonably be assumed that this will be provided in an effective manner by public or private insurance schemes at an affordable rate; iii. Provide access for contractors to education and other preventative programs, and to work with the operating company's or facility's contracting companies or others to identify ways for contract workers to access affordable treatment; and iv. Work with public health authorities, communities, workers' organizations and other stakeholders towards ensuring universal access to treatment for dependents of mine workers/employees and affected community members. b. In relation to tuberculosis, the operating company shall, at minimum, provide free and voluntary testing for mine workers/employees where it is not reasonably likely to be provided by public or private health programs at an affordable rate. c. In relation to malaria, the operating company shall, at minimum: i. Develop a vector control plan;		

Req #	Requirement	Score	Basis for Rating
	ii. Ensure that company facilities are not breeding environments for malaria-carrying mosquitoes; and iii. Provide protection from infection by malaria-carrying mosquitoes in company facilities and any company-provided housing.		
3.3.5.1.	The operating company shall collaborate with relevant community members and stakeholders, including workers who live in affected communities and individuals or representatives of vulnerable groups, in: a. Scoping of community health and safety risks and impacts related to mining; b. Assessment of significant community health and safety risks and impacts related to mining; c. Development of prevention or mitigation strategies; d. Collection of any data needed to inform the health risk and impact assessment process; and	⊗	No evidence was provided to indicate participation by potentially affected community members or groups, including workers who live in affected communities and individuals or representatives of vulnerable groups, in: a. scoping of community health and safety risks and impacts related to mining; b. assessment of significant community health and safety risks and impacts related to mining; c. development of prevention or mitigation strategies; d. collection of any data needed to inform the health risk and impact assessment process; and e. design and implementation of community health and safety monitoring programs. Interviews with community members indicated that they were not aware of anyone from their communities who had been involved in activities related to a-e. A sample of stakeholders, including residents of the nearest communities, Vale do Sol and Capela Branca, indicated dissatisfaction with the company's prevention and mitigation measures regarding health and safety impacts (e.g., air quality and safety on access roads), as in (c), and noted they were

Req #	Requirement	Score	Basis for Rating
	e. Design and implementation of community health and safety monitoring programs.		not aware of community health and safety monitoring programs, as in (e). The evidence, supported by interviews, does not indicate that the company has collaborated with relevant community members and stakeholders in the processes outlined in sub-requirements (a–e).
3.3.6.1.	The operating company shall make information on community health and safety risks and impacts and monitoring results publicly available.	⊗	No evidence was provided, and the available documentation does not indicate that the company makes information on community health and safety risks and impacts, and monitoring results publicly available.

Chapter 3.4—Mining and Conflict Affected or High-Risk Areas (CAHRA)

Chapter Relevant?	Yes
Overall Chapter Score	100%
Chapter Score Basis	4 out of 4 possible points

Req #	Requirement	Score	Basis for Rating
3.4.1.1.	The operating company shall conduct a screening analysis, based on evidence from credible sources, to determine whether or not the mining project is located in and/or sources minerals from a conflict-affected or high-risk area.	●	IRMA references Mining in Conflict-Affected or High-Risk Areas (CAHRA) to be aligned with the Organization for Economic Co-operation and Development (OECD) Due Diligence Guidance, with the objective of preventing mines that operate in, source minerals from, or transport minerals through conflict-affected or high-risk areas from contributing to conflict or the perpetration of serious human rights abuses. By carrying out such due diligence, mines can provide purchasers and others with added assurance that the extraction, processing, and transport of minerals or metals from these mines are not contributing to the financing of conflict or serious abuses of human rights. On-site observations and interviews with a sample of key staff and stakeholders indicate that the mining project is not located in or sourcing minerals from a conflict-affected or high-risk area. The evidence reviewed includes the CAHRA screening assessment (ArcelorMittal, June 2024), which indicates that the company conducted a CAHRA screening analysis using credible sources. The external sources used by the company included: (1) the Fragile and Conflict-Affected Situations List (2023) to assess the presence of

Req #	Requirement	Score	Basis for Rating
			armed conflict, (2) the Transparency and Public Governance Index published by World Bank to assess government performance, and (3) the Global Risk Map for conflict-affected and high-risk areas under Regulation (EU) 2017/2018 (2023) to assess risks of human rights breach. The CAHRA assessment confirms that Minas Gerais, where the mining project is located, is not a conflict-affected area. The company does not procure minerals from external sources located outside the company. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.1.2.	If a determination is made that the mining project is located in a conflicted-affected or high-risk area or it sources minerals from such areas, then the operating company shall undertake the additional due diligence steps outlined in the remainder of this chapter.	–	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.1.3.	If a determination is made that the project is not located in a conflicted-affected or high-risk area, and no minerals are sourced from those areas, then conflict-related risks shall be monitored at a level commensurate with the potential that the project area may become a conflict-affected or high-	●	Based on on-site observations, interviews, and document review, the evidence indicates that the mining project is not located in, and does not source minerals from, a conflict-affected or high-risk area (CAHRA). The evidence reviewed includes the CAHRA screening assessment (ArcelorMittal, June 2024), which indicates that the company conducted a CAHRA screening analysis using credible external sources, including the Fragile and Conflict-Affected Situations List (2023), the World Bank Transparency and Public

Req #	Requirement	Score	Basis for Rating
	risk area and/or minerals from such areas may enter the mine's supply chain. If new risks emerge or previously identified risks intensify, screening shall take place to determine if risks are significant enough to warrant undertaking the additional due diligence steps in the remainder of this chapter.		Governance Index, and the Global Risk Map for conflict-affected and high-risk areas under Regulation (EU) 2017/2018 (2023). The assessment confirms that Minas Gerais, where the mine is located, is not a conflict-affected or high-risk area, and the company does not procure minerals from external sources outside the company. Interviews with key personnel and site-level observations indicate that the company conducts periodic monitoring of contextual risk factors at the project area level. The evidence, reviewed, supported by interviews indicates that the company has established monitoring processes commensurate with the current level of risk and has identified mechanisms to conduct additional screening should new or escalating conflict-related risks emerge.
3.4.2.1.	Critical When operating in or sourcing minerals from a conflict-affected or high-risk area, the operating company shall not knowingly or intentionally cause, contribute to or be linked to conflict or the infringement of human rights by any party, or knowingly provide direct or indirect support to non-state armed groups or their affiliates, public security forces, or private security forces who: a. Illegally control mine sites, transportation routes and upstream actors in the supply chain;	–	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the company is located in or sourcing minerals from a conflict-affected or high-risk area.

Req #	Requirement	Score	Basis for Rating
	b. Illegally tax or extort money or minerals at point of access to mine sites, along transportation routes or at points where minerals are traded; or c. Illegally tax or extort intermediaries, export companies or international traders.		
3.4.2.2.	When operating in a conflict-affected or high-risk area, the operating company shall: a. Adopt and communicate to the public and stakeholders a commitment that when operating in a conflict-affected or high-risk area the operating company will not knowingly or intentionally cause, contribute to or be linked to conflict or the infringement of human rights by any party; b. Maintain documentation on the quantity and dates of mineral extraction; quantity and dates of minerals obtained from other sources (e.g., from ASM); locations where minerals are consolidated, traded or processed; all mining-related taxes, fees, royalties or other payments made to governmental officials for the	_	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the company is located in or sourcing minerals from a conflict-affected or high-risk area.

Req #	Requirement	Score	Basis for Rating
	purposes of extraction, trade, transport and export of minerals; all taxes and other payments made to public or private security forces or other armed groups; identification of all actors in the upstream supply chain; and transportation routes. This information shall be made available to downstream purchasers and auditors and to any institutionalized mechanism, regional or global, with the mandate to collect and process information on minerals from conflict-affected and high-risk areas; c. Assign authority and responsibility to senior staff with the necessary competence, knowledge and experience to oversee the conflict due diligence processes; and d. Ensure that stakeholders have access to and are informed about a mechanism to raise conflict-related concerns or grievances.		
3.4.3.1.	The operating company shall assess the risks to the company, workers and communities associated with operating in or sourcing minerals from the	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the company is located in or sourcing minerals from a conflict-affected or high-risk area.

Req #	Requirement	Score	Basis for Rating
	conflict-affected or high-risk area. Assessments shall include, at minimum: a. Analysis of structural, root and proximate causes of the current conflict, and potential triggers of conflict in the area of operation; b. Review of the factual circumstances of the operating company's mineral extraction, transport, and, if relevant, mineral sourcing and/or processing; and c. Analysis of the risk that any of the company's activities may lead to the direct or indirect infringement of human rights, support of armed groups or otherwise contribute to conflict.		
3.4.3.2.	Assessments shall follow a recognized risk assessment methodology, and be carried out and documented by competent professionals.	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the company is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.3.3.	Assessments shall be based on credible evidence including on-the-ground research, expert advice, and information from consultations with relevant stakeholders, including men, women,	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the company is located in or sourcing minerals from a conflict-affected or high-risk area.

Req #	Requirement	Score	Basis for Rating
	children (or their representatives) and other vulnerable groups.		
3.4.3.4.	Conflict risk assessments shall be updated at minimum, on an annual basis, and more often if necessitated by the situation.	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the company is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.4.1.	The operating company shall develop and implement a risk management plan that includes actions to be taken to prevent or mitigate risks identified through the risk assessment process.	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the company is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.4.2.	The operating company shall collaborate with relevant stakeholders to develop culturally appropriate strategies to prevent or mitigate risks that are relevant to them; to develop performance objectives, timelines and indicators to measure the effectiveness of the risk management strategies; and to update or revise its prevention and mitigation strategies as needed.	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the company is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.4.3.	If risks to human rights are identified in the assessment, the operating	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the company is

Req #	Requirement	Score	Basis for Rating
	company shall adhere to the requirements in IRMA Chapter 1.3.		located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.5.1.	The operating company shall implement and monitor the effectiveness of its risk management plan as per the performance objectives, timelines and indictors developed with stakeholders.	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the company is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.5.2.	If through monitoring or some other means it is discovered that the operating company has unknowingly or unintentionally been complicit in armed conflict or serious human rights abuses in conflicted-affected or high-risk areas, the operating company shall immediately cease or change the offending action, mitigate or remediate the impact, and carry out external monitoring of its due diligence activities as per as per IRMA Chapter 1.3.	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the company is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.6.1.	The findings of conflict risk assessments, risk management plans and monitoring shall be reported to senior management of the operating company; and stakeholders, contractors, mine workers and other	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the company is located in or sourcing minerals from a conflict-affected or high-risk area.

Req #	Requirement	Score	Basis for Rating
	employees shall be informed of findings that are relevant to them.		
3.4.6.2.	On an annual basis, where the operating company is operating in or sourcing minerals from a conflict-affected or high-risk area, the company or its corporate owner shall publicly report on due diligence undertaken to ensure that its actions are not supporting armed conflict or the infringement of human rights in those areas.	–	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the company is located in or sourcing minerals from a conflict-affected or high-risk area.

Chapter 3.5—Mining and Conflict Affected or High-Risk Areas (CAHRA)

Chapter Relevant?	Yes
Overall Chapter Score	59%
Chapter Score Basis	20 out of 34 possible points

Req #	Requirement	Score	Basis for Rating
3.5.1.1.	The operating company shall adopt and make public a policy acknowledging a commitment to respect human rights in its efforts to maintain the safety and security of its mining project; and a commitment that it will not provide support to public or private security forces that have been credibly implicated in the infringement of human rights, breaches of international humanitarian law or the excessive use of force.		The evidence reviewed includes the Human Rights Policy (ArcelorMittal, November 2023), a corporate-level policy applicable to the ArcelorMittal group, which is publicly disclosed by the company. The policy sets out the company's commitment to respect and promote all internationally recognized human rights, including, but not limited to: those encompassed by the United Nations system (the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights); the Declaration on Fundamental Principles and Rights at Work and other relevant International Labour Organization conventions; the Voluntary Principles on Security and Human Rights; and, where applicable, international humanitarian law. The policy is available online (link: https://brasil.arcelormittal.com/pdf/sustentabilidade/governanca-transparente/cultura-integridade/politica-direitos-humanos.pdf). Interviews with a sample of stakeholders, including government or experts, indicated that the company's operations is in alignment with their policy commitments.

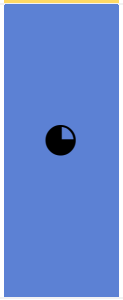
Req #	Requirement	Score	Basis for Rating
			The evidence indicates that the company has adopted and publicly disclosed a human rights policy acknowledging its commitment to respect human rights in efforts to maintain the safety and security of the company. The evidence does not indicate that the public policy includes a commitment to not support public or private security forces credibly implicated in human rights abuse, breaches of international humanitarian law, or the excessive use of force.
3.5.1.2.	Critical The operating company shall have a policy and procedures in place regarding the use of force and firearms that align with the best practices expressed in UN Basic Principles on the Use of Force and Firearms. At minimum, the company's procedures shall require that: a. Security personnel take all reasonable steps to exercise restraint and utilize non-violent means before resorting to the use of force; b. If force is used it shall not exceed what is strictly necessary, and shall be proportionate to the threat and appropriate to the situation; and c. Firearms shall only be used for the purpose of self-defense or the defense	●	Security at the site is managed by the company's security provider, Graber, as indicated in a contract between the private security force and the company (June 2023). The evidence reviewed includes the Human Rights Policy (ArcelorMittal, November 2023), a corporate-level policy applicable to the ArcelorMittal group, along with the Graber Sistemas de Segurança signed contract (ArcelorMittal and Graber, June 2023), and indicates that the company has policies and procedures in place regarding the use of force that align with best practices as expressed in the United Nations (UN) Basic Principles on the Use of Force, and defines the scope of security services and the responsibilities of the provider in relation to the provision of security in and around the company. Additional evidence includes the Operational Procedure for Gatehouse and Security Activities (ArcelorMittal, November 2022), which establishes operational requirements for security personnel, such that: a. security personnel are instructed to exercise restraint, treat individuals with respect, avoid acting on impulse, maintain distance during confrontations, and escalate situations to supervision or

Req #	Requirement	Score	Basis for Rating
	of others if there is an imminent threat of death or serious injury.		public authorities before resorting to force, supporting the use of non-violent means as a first response (page 4); b. security personnel are instructed to maintain calm, avoid escalation, and request support from public authorities where necessary, supporting responses that are proportionate to the situation and threat level (page 4); and c. a prohibition on the use of firearms and any kind of weapons by external security members, as stated in the 2023 signed contract. Interviews with a sample of key staff, primarily security managers, indicate that policy and procedures related to the use of force and firearms are implemented, and that this is regularly emphasized in training. Interviews with a sample of security guards employed by the company's security contractor, supported by training records (2010 until 2024), which include attendance lists and photos from the most recent training (October 2024), indicate that the standards and procedures related to the use of force and firearms are regularly emphasized in training and that violence is not permitted. The evidence reviewed indicates that the company has policy and procedures in place regarding the use of force and firearms that align with the best practices expressed in the UN Basic Principles on the Use of Force and Firearms that comply with sub-requirements (a–c).
3.5.1.3.	If private security is used in relation to the mining project, the operating company shall have a signed contract with private security providers that at minimum:	●	The evidence reviewed includes the Operational Procedure for Gatehouse and Security Activities (ArcelorMittal, November 2022), and a signed contract between the company and contractor (ArcelorMittal and Graber, June 2023), which is responsible for guarding and security services at the site. The contract and procedure reviewed include provisions that:

Req #	Requirement	Score	Basis for Rating
	a. Sets out agreed on principles that are consistent with the Voluntary Principles on Security and Human Rights and the operating company's procedures on the use of force and firearms; b. Delineates respective duties and obligations with respect to the provision of security in and around the mining project and, if relevant, along transport routes; and c. Outlines required training for security personnel.		a. require security personnel to follow the company's procedures governing the use of force, including expectations regarding proportional response, escalation, incident reporting, and conduct consistent with the Voluntary Principles on Security and Human Rights; b. define the roles and responsibilities of the private security provider in relation to the provision of security services, including perimeter monitoring, access control, incident response, and coordination with company personnel; and c. establish mandatory training and qualification requirements for security personnel, including professional certification, periodic training, and training on site security procedures and the company's expectations regarding conduct and use of force. The evidence indicates that the company has up-to-date, signed contracts with its private security provider that address security responsibilities and training requirements, as in (a-c).
3.5.1.4.	If public security forces are used to provide security to the mining project and/or transport routes, the operating company shall make a good faith effort to sign a Memorandum of Understanding (MoU) or similar agreement with public security providers that includes similar provisions to those in 3.5.1.3.	⊗	The evidence reviewed includes a signed contract between the company and contractor (ArcelorMittal and Graber, June 2023), which is responsible for guarding and security services at the site. Interviews with a sample of key staff, primarily security managers and emergency response personnel, indicate that public security forces may be called upon to provide security to the company under exceptional circumstances. The evidence does not indicate that the company has formalized security arrangements through the development and signing of Memorandums of Understanding with the State Military Police and does not comply with sub-requirements (a–c).

Req #	Requirement	Score	Basis for Rating
3.5.2.1.	The operating company shall assess security risks and potential human rights impacts that may arise from security arrangements. Assessments of security-related risks and impacts shall be updated periodically, including, at minimum, when there are significant changes in mining-related activities, security arrangements, or in the operating environment.	●	The evidence reviewed includes a third-party Human Rights Due Diligence Report (ArcelorMittal, July 2025), which includes a section on security-related issues that identifies risks associated with the project's security arrangements, including risks related to the conduct of security personnel, interactions with workers and communities, and the use of force. Additional evidence includes the Risk Assessment Report (GPS Group, May 2023), which analyzes operational and security-related risks at the site level. The assessments indicate that the company identified and completed an initial assessment of a broad range of potential human rights risks and impacts to workers and stakeholders associated with the mining project, including those linked to its security arrangements. Additional evidence reviewed includes the Procedure for Identification and Assessment of Potential Human Rights Impacts (ArcelorMittal, July 2025), which describes the process for identifying and assessing potential human rights risks and actual human rights impacts associated with Andrade mine activities and commercial relations. The procedure requires the use of a risk matrix referencing all articles of the United Nations Universal Declaration of Human Rights and other human rights standards, and stipulates that the matrix must be reviewed every two years or on an extraordinary basis when significant operational changes occur (e.g., new phases of development, expansions, influx of migrant labor, or changes in ownership or management). Supporting evidence includes the recently developed Human Rights Risks and Impacts Matrix (ArcelorMittal, September 2025). Interviews with a sample of key staff indicate the company has completed an initial human rights risk and impact assessment, including those linked to its security arrangements.

Req #	Requirement	Score	Basis for Rating
			The evidence reviewed indicates that the company has an ongoing process to assess security risks.
3.5.2.2.	Assessments, which may be scaled to the size of the company and severity of security risks and potential human rights impacts, shall: a. Follow a credible process/methodology; b. Be carried out and documented by competent professionals; and c. Draw on credible information obtained from a range of perspectives, including men, women, children (or their representatives) and other vulnerable groups, relevant stakeholders and expert advice	◐	The evidence reviewed includes the Human Rights Due Diligence Report (ArcelorMittal, July 2025) and the Human Rights Risks and Impacts Matrix (ArcelorMittal, September 2025), which describes that the company's human rights assessment: a. followed a credible methodology and a partially credible process. The assessment was conducted by an external consultancy that structured the methodology based on widely recognized frameworks and references, including the UN Guiding Principles on Business and Human Rights (UN, 2011), the Organisation for Economic Co-operation and Development (OECD) Due Diligence Guidance for Responsible Business Conduct (OECD, 2018), and the IRMA Standard for Responsible Mining (IRMA-STD-001, 2018), among others. The Human Rights Due Diligence Report (p. 29) notes that residents of rural areas near the Itabira site were excluded from the assessment, as the area was described as consisting of smallholders without urban settlements or critical factors to consider. The assessment covered security risks and impacts related to the mining operation, considering the company's presence and influence in the municipalities of João Monlevade, Bela Vista de Minas, and, to a limited extent, Itabira. b. was carried out by a specialized consulting firm with more than 40 years of experience and a team with human rights expertise, as indicated in the Human Rights Due Diligence Report (p. 2). c. drew on internal and external human rights expertise and included 62 interviews with stakeholders and rights holders in the municipalities of João Monlevade, Bela Vista de Minas, and, to a limited extent, Itabira (including local communities, public

Req #	Requirement	Score	Basis for Rating
			authorities, and human rights defenders), as well as 93 questionnaires completed by employees and contractors (Human Rights Due Diligence Report, p. 28). Interviews with a sample of stakeholders, including a sample of those who are resettled or affected by the project, indicate that they are aware of members from their communities who were consulted for the human rights assessment. The evidence reviewed indicates that the assessment partially complies with sub-requirements (a) and (c) and fully complies with sub-requirement (b). The evidence, supported by interviews, does not indicate that: a. the process adequately considered all potentially affected rights holders within the assessment's scope, including those residing in rural areas of Itabira; and c. consultations with stakeholders fully represented all potentially affected rights holders, including those in rural areas of Itabira. Additionally, the evidence does not include the details to confirm the methodology to identify security risks, the qualifications of assessors, and the consultation process used by the Risk Assessment Report (GPS Group, May 2023).
3.5.2.3.	The scope of the security risk assessment shall include, but need not be limited to: a. Identification of security risks to the company, workers and communities, paying particular attention to risks to		The evidence reviewed includes a third-party Human Rights Due Diligence Report (ArcelorMittal, July 2025), which includes a section on security-related issues, and the Risk Assessment Report (GPS Group, May 2023), and indicates the assessments include: a. potential security risks to the company, workers, and communities, including risks to women, children, and other vulnerable groups;

Req #	Requirement	Score	Basis for Rating
	women, children and other vulnerable groups; b. Analysis of the political and security context in the host country context (e.g., the human rights records of the government and public and private security forces; adherence to the rule of law; corruption); c. Analysis of current and potential conflicts or violence in the host country and affected communities; and d. Risks associated with equipment transfers.		b. an overview of the political and security context in the host country, including the role of political influence and a broader contextual analysis of political and security dynamics; and c. discussion on historic conflict and violence in the project area and affected communities, contributing to an understanding of potential and existing tensions that may lead to conflict or violence. Interviews with a sample of key staff indicate that the assessments were conducted by competent professionals. The evidence reviewed indicates that the scope of the security risk assessments complies with sub-requirements (a–c). The evidence does not indicate that: d. the assessments evaluate risks associated with the transfer of security equipment.
3.5.2.4.	The operating company shall develop and implement a risk management plan that includes actions to be taken to prevent or mitigate identified risks, and monitoring that will be conducted to ensure that mitigation measures are effective.	●	The evidence reviewed includes a third-party Human Rights Due Diligence Report (ArcelorMittal, July 2025), which includes a section on security-related issues, and the Risk Assessment Report (GPS Group, May 2023), and indicates that the company has developed and implemented a risk management plan that considered recommendations for preventing, mitigating, and remediating identified risks and impacts, giving priority to the actual impacts identified, which include those security-related. The evidence reviewed indicates that the company has developed and implemented a risk management plan that identifies actions to prevent, mitigate, and remediate identified risks and impacts, including security-related risks.

Req #	Requirement	Score	Basis for Rating
3.5.2.5.	If the security risk assessment reveals the potential for conflicts between mine security providers and affected community members or workers, then the operating company shall collaborate with communities and/or workers to develop mitigation strategies that are culturally appropriate and that take into consideration the needs of women, children and other vulnerable groups. If specific risks to human rights are identified in the assessment, the mitigation strategies shall conform with requirements in IRMA Chapter 1.3.	–	Not relevant. The evidence reviewed includes a third-party Human Rights Due Diligence Report (ArcelorMittal, July 2025), which includes a section on security-related issues, and the Risk Assessment Report (GPS Group, May 2023), and does not reveal potential for conflicts between affected communities or workers and public security providers.
3.5.3.1.	The operating company shall develop and implement due diligence procedures to prevent the hiring of company security personnel and private security providers who have been convicted of or credibly implicated in the infringement of human rights, breaches of international humanitarian law or the use of excessive force.	◐	The evidence reviewed includes a signed contract between ArcelorMittal and Soutecis (May 2023, valid until June 2026), a consulting company contracted to conduct background checks and anti-corruption assessments applicable to all third parties and to Soutecis' own employees prior to hiring. The contract specifies that Soutecis is responsible for carrying out background investigations before personnel are hired and does not explicitly state that these checks apply to personnel already employed at the time the contract became effective. Interviews with a sample of security guards employed by the company's security contractor indicated that they are not aware if background investigations were conducted before they were hired.

Req #	Requirement	Score	Basis for Rating
			The evidence indicates that the company hired a contractor to conduct background checks for its workers prior to hiring. The evidence does not indicate that the due diligence procedure is implemented.
3.5.3.2.	The operating company shall make a good faith effort to determine if public security personnel providing security to the mine have been convicted of or credibly implicated in the infringement of human rights, breaches of international humanitarian law or the use of excessive force.	⊗	The evidence reviewed includes a signed contract between the company and contractor (ArcelorMittal and Graber, June 2023), which is responsible for guarding and security services at the company. Interviews with a sample of key staff, primarily security managers and emergency response personnel, indicate that public security forces may be called upon to provide security to the company under exceptional circumstances. The evidence does not indicate that the company has made efforts to determine if public security personnel have been convicted of or credibly implicated in human rights abuses.
3.5.4.1.	Prior to deployment of company or private security personnel, the operating company shall provide training that incorporates, at minimum, information related to ethical conduct and respect for the human rights of mine workers and affected communities, with particular reference to vulnerable groups, and the company's policy on the appropriate use of force and firearms. Initial training	◐	The evidence reviewed includes a sample of course completion certificates (Escola Brasileira de Segurança, November 2010 and October 2022), and indicates that the private security contractor, Graber, provides initial training and refresher courses for private security contractors, which include procedures related to the use of force and firearms, as well as specific training information related to human rights. Interviews with security managers indicated that the private security contractor, operating on behalf of ArcelorMittal, has

Req #	Requirement	Score	Basis for Rating
	and refresher courses shall be mandatory for all operating company personnel involved in security, and for private security contractors that have not received equivalent training from their employers.		provided training that incorporates the company's policy on the appropriate use of force and firearms. The evidence indicates that the private security contractor provided training related to the use of force and firearms, and to human rights. The evidence does not indicate that the company provides training that incorporates ethical conduct, including treatment of mine workers and affected community, with particular reference to vulnerable groups. No evidence of refresher courses was presented.
3.5.4.2.	If public security forces are to be used, the operating company shall determine if public security personnel are provided with training on human rights and the appropriate use of force and firearms. If this training is not occurring, the company shall offer to facilitate training for public security personnel that provide mine-related security.	⊗	The evidence reviewed includes a signed contract between the company and contractor (ArcelorMittal and Graber, June 2023), which is responsible for guarding and security services at the site. Interviews with a sample of key staff, primarily security managers and emergency response personnel, indicate that public security forces may be called upon to provide security to the mining project under exceptional circumstances. The evidence does not indicate that the company has determined if public security personnel should be provided with training on human rights and the appropriate use of force and firearms.
3.5.5.1.	The operating company shall: a. Develop and implement systems for documenting and investigating security incidents, including those involving impacts on human rights or the use of force;	●	The evidence reviewed includes several records that demonstrate that the company has developed and implemented a system to: a. document and investigate incidents, as indicated in the Incident Log, Communication, Investigation and Analysis Procedure (ArcelorMittal, June 2026); b. take appropriate actions, including disciplinary measures, to prevent and deter abusive or unlawful acts by security personnel or

Req #	Requirement	Score	Basis for Rating
	b. Take appropriate actions, including disciplinary measures, to prevent and deter abusive or unlawful acts by security personnel and acts that contravene the company's policies on rules of engagement, the use of force and firearms, human rights, and other relevant policies; c. Take appropriate actions to mitigate and provide remediation for human rights impacts (as per IRMA Chapter 1.3), injuries or fatalities caused by security providers; d. Report security incidents, including any credible allegations of human rights abuses by private or public security providers, to the competent authorities and national human rights institutions, and cooperate in any investigations or proceedings; e. Provide medical assistance to all injured persons, including offenders; and f. Ensure the safety of victims and those filing security-related allegations.		that contravene the company policies relating to the use of force and firearms, human rights, and other relevant policies, as indicated in Technical Standard for Recognition of Safe Practices Application of Consequential Measures and Refusal of Tasks (ArcellorMittal, December 2022); c. take appropriate actions to mitigate and provide remediation for human rights impacts, as indicated in the Human Rights Risks and Impacts Matrix (ArcelorMittal, September 2025); d. report security incidents related to workers and contractors, including any credible allegations of human rights abuses by private or public security providers to the competent authorities and national human rights institutions, and cooperate in any investigations or proceedings, as described in the Security Operational Procedure (ArcelorMittal, November 2024), where such incidents are reported to the Brazilian Federal Police, in accordance with Federal Law No. 14.967/2024; e. provide medical assistance to all injured persons, as indicated in the company's Emergency Preparedness and Response Plan (ArcelorMittal, August 2025, rev. 11); and f. ensure the safety of victims and those filing security-related allegations by keeping names of aggrieved parties confidential, as described in Section 13 of the Security Operational Procedure (ArcelorMittal, November 2024). It is noted that there have been no security incidents resulting in injuries, fatalities, or human rights violations. Interviews with management, union representatives, and a sample of workers indicated that there is no known case of inappropriate use of force by the security providers.

Req #	Requirement	Score	Basis for Rating
			The evidence indicates that the company complies with sub-requirements (a-f).
3.5.5.2.	In the event of security-related incidents that result in injuries, fatalities or alleged human rights impacts on community members or workers, the company shall provide communities and/or workers with information on the incidents and any investigations that are underway, and shall consult with communities and/or workers to develop strategies to prevent the recurrence of similar incidents.	–	Not relevant. No security-related incidents that result in injuries, fatalities or alleged human rights impacts on community members or workers were reported.
3.5.6.1.	If requested by a representative community structure, the operating company shall offer a briefing for community stakeholders on the company's procedures on the use of force and firearms.	●	The evidence reviewed includes a Summary of Social Interactions (ArcelorMittal, January 2023 to October 2025 - 797 interactions logged), which indicates that no requests have been made by representative community structures for a briefing on the company's procedures regarding the use of force and firearms. Interviews with company management indicate that, although no such requests have been received, the company would provide a briefing to community stakeholders if formally requested. The evidence indicates that although no requests have yet been made, the company would provide such information to community stakeholders if requested.

Req #	Requirement	Score	Basis for Rating
3.5.6.2.	The operating company shall consult regularly with stakeholders, including host governments and affected communities, about the impact of their security arrangements on those communities; and shall report to stakeholders annually on the company's security arrangements and its efforts to manage security in a manner that respects human rights.		The evidence reviewed includes the Human Rights Due Diligence Report (ArcelorMittal, July 2025), which documents that 62 interviews were conducted with stakeholders and rights holders present in the territory — including neighboring communities, public authorities, and human rights defenders — across the municipalities of João Monlevade, Bela Vista de Minas, and Itabira. The report indicates that the scope of consultation included security-related issues and potential human rights impacts associated with the mining operation, including those arising from security arrangements. In addition, 93 questionnaires were completed by employees and contractors (Human Rights Due Diligence Report, p. 28). Interviews with company management informed that the assessment is still in progress, and further consultation with stakeholders and rights holders is planned. The evidence reviewed indicates that the company has consulted with some community members regarding the impacts of the mining operation's security arrangements. The evidence, supported by interviews, does not indicate that the company is regularly consulting with affected communities regarding its security arrangements and its efforts to manage security in a manner that respects human rights, or that stakeholders are being provided opportunities to give input on the impact of these arrangements on the community.
3.5.6.3.	Stakeholders shall have access to and be informed about a mechanism to		The evidence reviewed includes the Stakeholders Interaction Mechanisms Management Procedure (ArcelorMittal, August 2024) and a Formal Procedure on Interactions with stakeholders

Req #	Requirement	Score	Basis for Rating
	raise and seek recourse for concerns or grievances related to mine security.		(ArcelorMittal, 2023), which presents the different channels that stakeholders, including community members, workers and contractors, can use to voice their concerns via: (1) telephone, (2) email, (3) face-to-face, (4) WhatsApp, and (5) anonymously through mail delivery. Interviews with company management indicated that the system for reporting grievances includes security-related concerns on its scope. Interviews with a sample of stakeholders from communities, including residents of affected areas, indicate general awareness about the grievance mechanism. Some interviewees reported that they were not aware that the mechanism could be used to raise concerns related to mine security. The evidence indicates that the company has a system for reporting grievances, including issues related to security. The evidence does not indicate that community members are knowledgeable about the use of the grievance mechanism to raise concerns related to mine security.
3.5.6.4.	If public security forces are providing security for any aspect of the mining project, the operating company shall encourage host governments to permit making security arrangements, such as the purpose and nature of public security, transparent and accessible to	⊗	The evidence reviewed includes a signed contract between the company and contractor (ArcelorMittal and Graber, June 2023), which is responsible for guarding and security services at the company. Interviews with a sample of key staff, primarily security managers and emergency response personnel, indicate that public security forces may be called upon to provide security to the company under exceptional circumstances.

Req #	Requirement	Score	Basis for Rating
	the public, subject to any overriding safety and security concerns.		The evidence does not indicate that the company makes public security arrangements transparent and accessible if permitted by host governments.

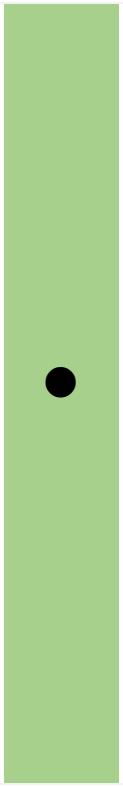
Chapter 3.6—Artisanal and Small-Scale Mining

Chapter Relevant?	No
Overall Chapter Score	Not relevant
Chapter Score Basis	Not relevant

Chapter not relevant. According to IRMA guidance for Chapter 3.6, the chapter is relevant when there is actual or potential interaction between a large-scale mine and artisanal and small-scale mining (ASM) activities, whether through physical proximity or commercial relationships, such as the purchase or processing of minerals sourced from ASM, or any other form of integration into the supply chain. Artisanal sand extraction was observed along the Piracicaba River. However, no interaction was identified between these activities and the mining operation (e.g., access to the mineral concession, use of mine infrastructure, or commercial relationships). Interviews with site management also indicated that there are no physical or commercial relationships between the company and the individuals conducting these activities. As no physical or commercial interaction between the mine and the observed artisanal extraction activities was evidenced, the chapter was determined to be not relevant.

Chapter 3.7—Cultural Heritage

Chapter Relevant?	Yes
Overall Chapter Score	77%
Chapter Score Basis	18.5 out of 24 possible points

Req #	Requirement	Score	Basis for Rating
3.7.1.1.	Screening, assessment and the development and implementation of mitigation measures and procedures related to the management of cultural heritage shall be carried out by competent professionals.		The evidence reviewed includes a compilation of outsourced archeological studies and rescues conducted for the mine site between 2012 and 2023, which were performed in compliance with local regulatory requirements that mandate qualified professionals for archaeological assessments and mitigation. The studies include the Archaeological Rescue Project at the Archaeological Sites in the Andrade mine area (Arkeos, March 2012), which indicates methods and procedures to rescue archaeological sites on the mine area and was performed by a certified archeologist, by the Ordinance n° 24 on August 24, 2012 issued by the Brazilian National Institute of Historic and Artistic Heritage (IPHAN acronym in Portuguese). The Single Report on the Archaeological Rescue of Sites in the Andrade mine area (Arkeos, December 2012), which describes mitigation measures and procedures to protect cultural heritage, conducted by qualified professionals, coordinated by an archaeologist certified as a qualified professional by IPHAN. The Study of Built Cultural Heritage – Master Plan of the Expansion of Andrade Mine Area (Clam Meio Ambiente, April 2023), which includes the screening to identify risks and potential impacts on built cultural heritage, was carried out by qualified external consultants, as indicated on the on

Req #	Requirement	Score	Basis for Rating
			the Technical Team table presented on page 3 of the report. The evidence includes the Study of Intangible Cultural Heritage – Master Plan of the Expansion of Andrade Mine Area (Clam Meio Ambiente, May 2023), which includes the screening to identify risks and potential impacts on intangible cultural heritage, and was developed by qualified external consultants, as indicated on the Technical Team table presented on page 3 of the report. The Impact Assessment Report on Archaeological Heritage - Master Plan of the Expansion of Andrade Mine Area (Arkeos, October 2023), which describes mitigation measures and procedures to protect cultural heritage, was also conducted by qualified professionals, coordinated by an archaeologist certified by IPHAN. The evidence also includes a folder containing the diplomas of the specialists who have participated in the different screening and archaeological studies for the project. Interviews with company managers and professionals confirm that competence was considered in contracting cultural heritage services. The evidence and interviews indicate that screening, assessment, and the development and implementation of mitigation measures and procedures related to the management of cultural heritage (assessments and rescues) were performed by competent professionals certified by IPHAN.
3.7.1.2.	Screening, assessment and the development of mitigation measures and procedures related to the management of cultural heritage shall		The evidence reviewed includes a compilation of the archaeological and cultural heritage studies conducted at the mine site, including Archaeological Rescue Project at the Archaeological Sites in the Andrade mine area (Arkeos, March 2012), Single Report on the Archaeological Rescue of Sites in the Andrade mine area (Arkeos,

Req #	Requirement	Score	Basis for Rating
	include consultations with relevant stakeholders.		December 2012), Study of Built Cultural Heritage – Master Plan of the Expansion of Andrade Mine Area (Clam Meio Ambiente, April 2023), Impact Assessment Report on Archaeological Heritage - Master Plan of the Expansion of Andrade Mine Area (Arkeos, October 2023), and the Study of Intangible Cultural Heritage – Master Plan of the Expansion of Andrade Mine Area (Clam Meio Ambiente, May 2023). The 2023 Study of Intangible Cultural Heritage includes a summary of consultations with relevant stakeholders such as rights-holders, practitioners, masters, and guardians of traditional knowledge of local non-tangible cultural heritage practices, including "Congada de Minas," "Roda de Capoeira," and "Ofício de Mestre de Capoeira." Additional evidence includes Official Letter 0398-2013 – Consent/Approval and Official Letter 0398-2013 – Consent/Approval 2 issued by the Brazilian National Institute of Historic and Artistic Heritage (2013), documenting consultation with relevant government stakeholders regarding archaeological studies and cultural heritage management measures. Interviews with a sample of stakeholders and key staff indicate that cultural heritage studies have been presented to some stakeholders, but no consultation regarding the screening, assessment, or mitigation measures has been documented. The evidence indicates that some stakeholders were consulted as part of the assessments related to cultural heritage management. The evidence does not indicate that screening, assessment, and the development and implementation of mitigation measures and procedures related to cultural heritage included a robust consultation process with relevant stakeholders.

Req #	Requirement	Score	Basis for Rating
3.7.1.3.	Cultural heritage assessments, management plans and procedures shall be made available upon request to community stakeholders and other stakeholders who have been engaged with the mine site on cultural heritage issues.		The evidence reviewed includes the Archaeological Rescue Project at the Archaeological Sites in the Andrade mine area (Arkeos, March 2012), Single Report on the Archaeological Rescue of Sites in the Andrade mine area (Arkeos, December 2012), Study of Built Cultural Heritage – Master Plan of the Expansion of Andrade Mine Area (Clam Meio Ambiente, April 2023), Study of Intangible Cultural Heritage – Master Plan of the Expansion of Andrade Mine Area (Clam Meio Ambiente, May 2023) and Impact Assessment Report on Archaeological Heritage - Master Plan of the Expansion of Andrade Mine Area (Arkeos, October 2023), and are readily and publicly available on the website of the Brazilian National Institute of Historic and Artistic. Supporting evidence includes meeting minutes that took place in October 2025 with members of ArcelorMittal (operating company) with interested cultural and heritage stakeholders of Riberião São José and Quilombola Santo Antônio (Itabirá), where the different topics of discussion are listed, including the presentation of cultural heritage information as well as the requirement for information by stakeholders. Interviews with a sample of stakeholders and key staff indicate that cultural heritage studies are presented to community council members, who determine the distribution of the information relating to mine site cultural heritage issues. The evidence indicates that cultural heritage assessments, management plans, and procedures have been made available upon request to some stakeholders engaged in cultural heritage issues. The evidence does not indicate that the company has a clear procedure for sharing cultural heritage assessments, management plans, and procedures, and documented communications

Req #	Requirement	Score	Basis for Rating
			informing stakeholders of where materials are located, or records confirming that relevant stakeholders have received access or information upon request.
3.7.2.1.	Prior to the development of a new mine, or when there are significant changes to mining-related activities, the operating company shall undertake a screening process to identify risks and potential impacts to replicable, non-replicable and critical cultural heritage from the proposed mining-related activities.	●	The evidence reviewed includes the Study of Built Cultural Heritage – Master Plan of the Expansion of Andrade Mine Area (Clam Meio Ambiente, April 2023), Study of Intangible Cultural Heritage – Master Plan of the Expansion of Andrade Mine Area (Clam Meio Ambiente, May 2023) and Impact Assessment Report on Archaeological Heritage - Master Plan of the Expansion of Andrade Mine Area (Arkeos, October 2023), which were performed in compliance with local regulatory requirements. Interviews with a sample of stakeholders and key staff confirm that screening processes for cultural heritage were undertaken for all significant changes or expansion areas in the mine. The evidence indicates that for all areas related to the proposed mine operations, the company has undertaken a screening process to identify risks and potential impacts to replicable, non-replicable, and critical cultural heritage.
3.7.2.2.	If the screening indicates the potential for replicable, non-replicable or critical cultural heritage to be encountered during mining-related activities, the operating company shall assess the nature and scale of the potential impacts and propose mitigation measures to avoid, minimize, restore or	●	The evidence reviewed includes the Archaeological Rescue Project at the Archaeological Sites in the Andrade Mine area (Arkeos, March 2012), which identified non-replicable archaeological sites likely to be encountered during mining-related activities, including historical mining structures (“Sitio Arqueológico Mina do Andrade”), historical fencing structures (“Sitio Arqueológico Valo da Divisa 01 and 02”), and three (3) archaeological occurrences (“OCAs 03, 04, and 05”). The mitigation adopted for these (3) sites was

Req #	Requirement	Score	Basis for Rating
	compensate for adverse impacts. Mitigation measures shall be consistent with the requirements below (see criteria 3.7.3, 3.7.4, 3.7.5 and 3.7.6), based on the type of cultural heritage likely to be affected.		archaeological rescue, as indicated in the Single Report on the Archaeological Rescue of Sites in the Andrade Mine area (Arkeos, December 2012). Additional screening for existing operations and planned expansions is documented in the Impact Assessment Report on Archaeological Heritage – Master Plan of the Andrade Mine Area (Arkeos, October 2023), which includes area, as well as screening for archaeological potential within the area's surface rock outcrops. Screening of rock outcrops in 2023 (Arkeos, October 2023) also assessed archaeological potential of these areas and identified one (1) area of potential interest. The report states that this area would require further assessment and, if archeological resources are confirmed, mitigation measures (e.g., documentation and rescue) would be required (page 108). Interviews with company managers confirm that archaeological screening and any required rescue actions are implemented as applicable and are subject to review/approval by the competent heritage authority. The evidence indicates that no critical cultural heritage has been encountered, and mitigation measures for both replicable and non-replicable cultural heritage include avoidance where feasible and archaeological rescue and documentation where impacts could not be avoided, proportionate to the type of heritage identified, and implemented with approval from the National Institute of Historic and Artistic Heritage (see 3.7.3.1 and 3.7.4.1, 3.7.4.2).
3.7.3.1.	When tangible replicable cultural heritage that is not critical is encountered during mining-related activities the operating company shall		The evidence reviewed includes the Archaeological Rescue Project at the Archaeological Sites in the Andrade Mine Area (Arkeos, March 2012), which did not identify tangible replicable archaeological heritage potentially affected by mining activities. Additional

Req #	Requirement	Score	Basis for Rating
	apply mitigation measures that favor avoidance. Where avoidance is not feasible, the following mitigation hierarchy shall apply: a. Minimize adverse impacts and implement restoration measures, in situ, that ensure maintenance of the value and functionality of the cultural heritage, including maintaining or restoring any ecosystem processes needed to support it; b. Where restoration in situ is not possible, restore the functionality of the cultural heritage, in a different location, including the ecosystem processes needed to support it; c. Where restoring the functionality of the cultural heritage in a different location is not feasible, permanently remove historical and archeological artifacts and structures; and d. Where affected communities are using the tangible cultural heritage for long-standing cultural purposes compensate for loss of that tangible cultural heritage.		evidence includes the Single Report on the Archaeological Rescue of Sites (Arkeos, December 2012), which included historical research and archaeological surveys; the Impact Assessment Report on Archaeological Heritage – Master Plan of the Andrade Mine Area (Arkeos, October 2023), which documents screening of archaeological potential for existing operations and planned expansions and identifies one (1) replicable site for which rescue measures are proposed; and the Environmental Control Plan (Fonntes, January 2025), which specifies mitigation and monitoring actions for speleological resources. The evidence indicates that when non-critical replicable cultural heritage is encountered within the mine operations, the company applies the following mitigation measure based on mitigation hierarchy: a. minimization of adverse impacts and restoration in situ, as indicated in the 2025 Environmental Control Plan, which describes measures for reducing direct impacts on speleological resources within the area of direct impact buffer and for maintaining or restoring the value, functionality, and associated ecosystem processes of the affected cultural heritage; b. restoration of functionality in another location when in situ measures were not possible, as indicated in the 2025 Environmental Control Plan, which documents the relocation of relevant speleological resources in academic collections and museums; c. removal of cultural heritage when restoration was not feasible, as indicated in the 2012 Single Report on the Archaeological Rescue of Sites, which provides evidence of thorough documentation and removal of tangible replicable materials, and detailed recording of non-replicable archaeological sites; and d. planning for compensation for irreversible impacts when applicable, as indicated in the 2025 Environmental Control Plan,

Req #	Requirement	Score	Basis for Rating
			which indicates that a compensation program is under development for the irreversible loss of speleological resources within the area of direct impact based on existing regulations. Interviews with company managers confirmed that when avoidance of cultural heritage sites was not feasible, the mitigation measures applied followed proper mitigation hierarchy, and actions were approved by the cultural and heritage authority and considered by such as sufficient. The evidence does not indicate: d. a finalized and approved compensation plan for the irreversible loss of speleological resources within the area of direct impact has been approved by the environmental authority and fully implemented.
3.7.3.2.	All mitigation work involving tangible replicable cultural heritage shall be carried out and documented by competent professionals, using internationally recognized practices for the protection of cultural heritage.	–	Not relevant. The evidence reviewed includes the Archaeological Rescue Project at the Archaeological Sites in the Andrade mine area (March 2012) and the Impact Assessment Report on Archaeological Heritage - Master Plan of the Expansion of Andrade Mine Area (October 2023), which documents screening of archaeological potential for existing operations and planned expansions and identifies one (1) replicable site for which rescue measures are proposed. This replicable site has not been impacted by mine activities, so the mitigation plan has yet to be implemented.
3.7.4.1.	The operating company shall not remove any tangible nonreplicable cultural heritage, unless all of the following conditions are met:	●	The evidence reviewed includes the Single Report on the Archaeological Rescue of Sites in the Andrade Mine Area (Arkeos, December 2012), which identifies tangible non-replicable cultural heritage potentially affected by mining activities, including

Req #	Requirement	Score	Basis for Rating
	a. The overall benefits of the mining project conclusively outweigh the anticipated cultural heritage loss from removal; and b. Any removal of cultural heritage is conducted using the best available technique.		historical mining structures ("Sítio Arqueológico Mina do Andrade"), historical fencing structures ("Sítio Arqueológico Valo da Divisa 01 and 02"), and three archaeological occurrences ("OCAs 03, 04, and 05"). These sites were surveyed and registered as part of the mitigation measures proposed and approved by the Brazilian National Institute of Historic and Artistic Heritage National Historic and Artistic Heritage Institute (IPHAN, acronym in Portuguese) (IPHAN, August 2013). The report indicates that the study included a review of historical information and archaeological surveys, which involved site clearance for registration, collection of replicable resources, and detailed mapping and documentation of non-replicable sites (Table, p. 20). The sites were documented and preserved through detailed registration rather than physical removal, as evidenced by the approved methodology for rescue and documentation, consistent with national heritage protection standards and considered sufficient by IPHAN (IPHAN, August 2013). Based on the evidence reviewed: a. the approval issued in 2013 by IPHAN supports that the proposed mitigation measures were considered appropriate by the competent authority and that the project's anticipated benefits, within the national regulatory framework, were deemed to outweigh cultural heritage impacts. b. the archaeological work was carried out using the techniques approved by IPHAN, which, within the country's regulatory context, represent the best available techniques required for such mitigation. Interviews with stakeholders confirm that the actions taken align with the overall scope of the project and techniques required for proper mitigation and are approved by the involved authorities.

Req #	Requirement	Score	Basis for Rating
			The evidence indicates that the operating company proceeded with specific mitigation action for tangible non-replicable cultural sites, ensuring that: a. overall benefits outweigh anticipated cultural heritage loss; and b. best available techniques were applied.
3.7.4.2.	All mitigation work involving tangible non-replicable cultural heritage shall be carried out and documented by competent professionals, using internationally recognized practices for the protection of cultural heritage.	●	The evidence reviewed includes the Single Report on the Archaeological Rescue of Sites in the Andrade Mine Area (Arkeos, December 2012), which identifies tangible non-replicable cultural heritage potentially affected by mining activities, including historical mining structures ("Sítio Arqueológico Mina do Andrade"), historical fencing structures ("Sítio Arqueológico Valo da Divisa 01 and 02"), and three archaeological occurrences ("OCAs 03, 04, and 05"). These sites were surveyed and registered as part of the mitigation measures proposed and approved by the Brazilian National Institute of Historic and Artistic Heritage (IPHAN, acronym in Portuguese) (IPHAN, Ofício/GAB/IPHAN/MG n° 0398/2013, August 2013). The 2012 Report includes the names and licenses of the participating professionals. The mitigation work was coordinated by an archaeologist certified as a qualified professional by Ordinance No. 24, dated August 24, 2012, issued by IPHAN, and the techniques used for the removal were approved by IPHAN, as indicated in the statement "Oficio/GAB/IPHAN/MG n° 0398/2013,". Interviews with company manager involved with the cultural heritage area of the mining project confirm that mitigation work was carried out and documented by competent professionals using recognized practices. The evidence indicates that mitigation work involving tangible non-replicable cultural heritage was carried out and documented by

Req #	Requirement	Score	Basis for Rating
			competent professionals, using internationally recognized practices for the protection of cultural heritage.
3.7.5.1.	Except under exceptional circumstances, the operating company shall not remove, significantly alter, or damage critical cultural heritage. In exceptional circumstances when impacts on critical cultural heritage are unavoidable, the operating company shall: a. Retain external experts to assist in the assessment and protection of critical cultural heritage, and use internationally recognized practices for the protection of cultural heritage; and b. Collaborate with affected communities to negotiate measures to protect critical cultural heritage and provide equitable outcomes for affected communities, and document the mutually accepted negotiation process and outcomes. (Note: Where impacts may occur to Indigenous Peoples' critical cultural heritage, negotiation shall take place through the Free, Prior and Informed Consent process outlined	–	Not Relevant. The evidence reviewed includes the Archaeological Rescue Project at the Archaeological Sites in the Andrade mine area (Arkeos, March 2012) and the Impact Assessment Report on Archaeological Heritage - Master Plan of the Expansion of Andrade Mine Area (Arkeos, October 2023), which indicates no critical cultural heritage has been encountered or predicted to be affected by mining-related activities.

Req #	Requirement	Score	Basis for Rating
	in IRMA Chapter 2.2 unless otherwise specified by the Indigenous Peoples).		
3.7.5.2.	When a new mine is proposed within a legally protected cultural heritage area, including areas proposed by host governments for such designation, or a legally defined protected area buffer zone, the operating company shall: a. Comply with the requirement 3.7.5.1; b. Comply with the protected area's management plan; c. Consult with agencies or bodies responsible for protected area governance and management, local communities and other key stakeholders on the proposed mining project; and d. Implement additional programs, as appropriate, to promote and enhance the conservation aims of the protected area.	–	Not Relevant. Andrade is an existing mine.
3.7.5.3.	IRMA will not certify new mines that are developed in or that adversely affect the following protected areas if those areas	–	Not Relevant. Andrade is an existing mine.

Req #	Requirement	Score	Basis for Rating
	were designated to protect cultural values (See also Chapter 4.6). • World Heritage Sites, and areas on a State Party's official Tentative List for World Heritage Site Inscription; • International Union for Conservation of Nature (IUCN) protected area management categories I-III; • Core areas of UNESCO biosphere reserves.		
3.7.5.4.	An existing mine located entirely or partially in a protected area listed in 3.7.5.3 shall demonstrate that: a. The mine was developed prior to the area's official designation; b. Management plans have been developed and are being implemented to ensure that activities during the remaining mine lifecycle will not permanently and materially damage the integrity of the cultural values for which the area was designated or recognized; and c. The operating company collaborates with relevant management authorities to integrate the mine's management	—	Not Relevant. The evidence reviewed includes the Environmental and Social Impact Assessment for the Andrade Mine Expansion Project (Fonntes, Volume III, December 2023), which indicates that the mine concession area is not located entirely or partially in a protected area category listed in 3.7.5.3.

Req #	Requirement	Score	Basis for Rating
	strategies into the protected area's management plan.		
3.7.5.5.	To safeguard irreplaceable cultural heritage and respect Indigenous Peoples' right to self-determination, the operating company shall not carry out new exploration or develop new mines in areas where Indigenous Peoples are known to live in voluntary isolation.	●	The evidence reviewed includes the Environmental and Social Impact Assessment for the Andrade Mine Expansion Project (Fonntes, Volume III, December 2023), which indicates the company has not undertaken any exploration or developed mines in areas where Indigenous people are known to live in voluntary isolation.
3.7.6.1.	Where the operating company proposes to use the intangible cultural heritage, including knowledge, innovations or practices of local communities for commercial purposes, the company shall inform these communities of their rights under national and international law, of the scope and nature of the proposed commercial development, and of the potential consequences of such development.	–	Not Relevant. The evidence reviewed does not indicate that the company is using or proposing to use intangible cultural heritage for commercial uses.
3.7.6.2.	The operating company shall not proceed with such commercialization unless it: a. Collaborates with affected communities using a good faith	–	Not Relevant. The evidence reviewed does not indicate that the company is using or proposing to use intangible cultural heritage for commercial uses (see 3.7.6.1)

Req #	Requirement	Score	Basis for Rating
	negotiation process that results in a documented outcome; and b. Provides for fair and equitable sharing of benefits from commercialization of such knowledge, innovation, or practice, consistent with local customs and traditions.		
3.7.6.3.	Where the operating company proposes to use Indigenous Peoples' cultural heritage for commercial uses, negotiation shall take place through the Free, Prior and Informed Consent process outlined in IRMA Chapter 2.2 unless otherwise specified by the Indigenous Peoples.	–	Not Relevant. The evidence reviewed does not indicate that the company is using or proposing to use intangible cultural heritage for commercial uses.
3.7.7.1.	A cultural heritage management plan or its equivalent shall be developed that outlines the actions and mitigation measures to be implemented to protect cultural heritage.		The evidence reviewed includes a compilation of outsourced archeological studies and rescues conducted for the mine site between 2012 and 2023, including the Archaeological Rescue Project at the Archaeological Sites in the Andrade mine area (Arkeos, March 2012) and the Single Report on the Archaeological Rescue of Sites in the Andrade mine area (Arkeos, December 2012), which presented the proposal and undertaking for the study and documentation of identified archaeological sites within the operating mining area. Additional evidence includes the Single Report on Archaeological Rescue (Brazil's National Institute of Historic and Artistic Heritage, December 2012), which documents implemented archaeological rescue, documentation, and

Req #	Requirement	Score	Basis for Rating
			mitigation measures adopted to protect identified cultural heritage. Supporting evidence includes Statement Letter N° 0398/2023 (Brazil's National Institute of Historic and Artistic Heritage, March 8, 2013), which indicates that the management plan implemented in 2012 was considered appropriate to protect cultural heritage, and the Environmental Control Plan (ArcelorMittal, June 2025), which includes a compensation and mitigation plan for the potential impacts to the speleological (caves) resources within the mine operation area. The evidence indicates that the company has produced a set of studies and management measures that collectively function as a cultural heritage management plan, outlining actions intended to protect cultural heritage at the mine site. The evidence does not indicate that all identified potential cultural heritage, specifically those assessed in the October 2023 report, has been incorporated into a verified management plan with defined mitigation actions.
3.7.7.2.	If a new or existing mine is in an area where cultural heritage is expected to be found, the operating company shall develop procedures for: a. Managing chance finds, including, at minimum, a requirement that employees or contractors shall not further disturb any chance find until an evaluation by competent professionals is made and actions consistent with the	◐	The evidence reviewed includes the Impact Assessment Report on Archaeological Heritage – Master Plan of the Expansion of the Andrade Mine Area (Arkeos, October 2023), which identifies areas with potential archaeological resources within the mine footprint; and the Environmental Control Plan (Fonntes, January 2025), which includes management and monitoring measures for speleological resources. Additional evidence includes the Basic Conduct Guide to Protect Archaeological Remains (ArcelorMittal, no date), which provides general guidance to workers on the importance of archaeological heritage and describes basic actions to be taken when encountering archaeological materials during operations. The

Req #	Requirement	Score	Basis for Rating
	requirements of this chapter are developed; b. Managing potential impacts to cultural heritage from contractors and visitors; c. Allowing continued access to cultural sites, subject to consultations with affected communities and overriding health, safety, and security considerations; and d. If the mining project affects Indigenous Peoples' cultural heritage, the operating company shall collaborate with Indigenous Peoples to determine procedures related to the sharing of information related to cultural heritage.		evidence indicates the company has developed procedures for: a. partially managing chance finds, as indicated in the Basic Conduct Guide to Protect Archaeological Remains, which provides general instructions requiring workers to avoid further disturbing a potential find and to report it for professional assessment; and b. partially managing potential impacts to cultural heritage, as specified in the 2023 Impact Assessment and the 2025 Environmental Control Plan, which document potential cultural heritage resources and specify measures for managing potential impacts, particularly to speleological features. c. the evidence does not indicate procedures to allow continued access to cultural heritage sites, where applicable, subject to health, safety, and security considerations; and d. not relevant, as the project does not affect Indigenous Peoples' cultural heritage. Interviews with the mine personnel involved with cultural heritage protection did not confirm that actions are taken by the company regarding the protection and management of potential cultural heritage resources to be encountered. The evidence indicates that the company partially complies with sub-requirements (a-b). The evidence does not indicate that the company has: a. a detailed and operational chance-find procedure that includes: – explicit instructions directed to employees and contractors not to disturb finds until expert evaluation; – record-keeping and expert verification requirements; – chain-of-custody procedures for movable finds; – clear decision criteria for temporary work stoppages; – defined roles, responsibilities, and response times for project staff

Req #	Requirement	Score	Basis for Rating
			and relevant heritage authorities; and – any agreed consultation procedures. b. procedures for managing potential cultural heritage impacts specifically applicable to contractors and visitors; and c. procedures allowing continued access to cultural sites, when relevant, subject to consultations with affected communities and overriding health, safety, and security considerations.
3.7.7.3.	The operating company shall ensure that relevant employees receive training with respect to cultural awareness, cultural heritage site recognition and care, and company procedures for cultural heritage management.	⊗	The evidence reviewed includes the Basic Conduct Guide to Protect Archaeological Remains (ArcelorMittal, no date), which provides general information about cultural heritage present in the area, its importance, and basic steps to be followed if archaeological remains are encountered during mining activities. Interviews with the key staff involved with cultural heritage protection do not confirm that the company provides training to employees on cultural awareness, cultural heritage site recognition and care, or procedures for cultural heritage management. The evidence does not indicate that the company ensures that relevant employees have received training on cultural awareness, cultural heritage site recognition and care, and company procedures for cultural heritage management.

Principle 4: Environmental Responsibility

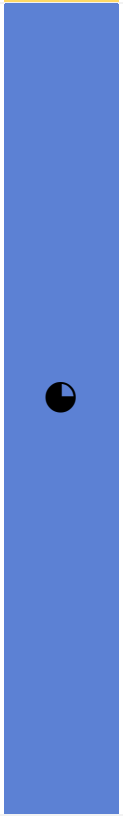
Chapter 4.1—Waste and Materials Management

Chapter Relevant?	Yes
Overall Chapter Score	64%
Chapter Score Basis	34.5 out of 54 possible points

Req #	Requirement	Score	Basis for Rating
4.1.1.1.	The operating company shall develop a policy for managing waste materials and mine waste facilities in a manner that eliminates, if practicable, and otherwise minimizes risks to human health, safety, the environment and communities.	●	The evidence reviewed includes a corporate-level Tailings Management Framework (ArcelorMittal, June 2021), which is equivalent to a policy and outlines general commitments, requirements, and guidelines for the governance of tailings storage facilities to be adopted at a site level to protect and maintain the health and safety of the public, workers, and the environment. Additional evidence includes a site-level Solid Waste Management Plan (ArcelorMittal, October 2023), which encompasses all solid mine waste streams, including hazardous and non-hazardous waste. It establishes and outlines practices intended to eliminate protect human health and the environment, and includes provisions for eliminating waste where practicable and otherwise reduce risks to human health, safety, the environment, and local communities. Interviews with site management and relevant staff, as well as on-site observations, confirmed that waste management practices are

Req #	Requirement	Score	Basis for Rating
			implemented at the site level and generally align with the intent to avoid or minimize risks to health, safety, and the environment. Interviewees reported that a corporate Geotechnical Management Standard (ArcelorMittal, March 2025) guides the evaluation of risks for each tailings storage facility. The evidence, supported by interviews and observations, indicates that the company has established a solid and mine waste management plans and frameworks, equivalent to policies that aim to eliminate risks where possible, and minimize risk where that is not feasible.
4.1.1.2.	The operating company shall demonstrate its commitment to the effective implementation of the policy by, at minimum: a. Having the policy approved by senior management and endorsed at the Director/Governance level of the company; b. Having a process in place to ensure that relevant employees understand the policy to a degree appropriate to their level of responsibility and function, and that they have the competencies necessary to fulfill their responsibilities; c. Having procedures and/or protocols in place to implement the policy; and	◐	The evidence includes a site-level Solid Waste Management Plan (SWMP) (ArcelorMittal, October 2023), and a corporate-level Tailings Management Framework (ArcelorMittal, June 2021). The company's commitment to the implementation of these instruments is supported by: a. Endorsement at Director/Governance level. The SWMP (ArcelorMittal, October 2023, p. 12) is presented as an official document prepared by the company to fulfill a legal requirement (Brazilian Law 12.305 of August 2, 2010), and the Tailings Management Framework (ArcelorMittal, June 2021, p.2), references governance-level oversight at the Director/Governance level of the company. b. Employee training to fulfill their responsibilities. This is supported by the SWMP, which references introductory training on waste management and an associated annual Employee Training Plan. Additional evidence includes materials from a recurring “tailings working group” meeting (ArcelorMittal, March 2023), which outline

Req #	Requirement	Score	Basis for Rating
	d. Allocating a sufficient budget to enable the effective implementation of the policy.		competency requirements and responsibilities related to tailings management. c. Procedures and/or protocols for implementation. This is supported by the SWMP, which describes processes for the management of solid waste streams, including generation, classification, storage, transportation, and final disposal. Additional support is provided by the Tailings Management Standard, which defines operational requirements for Tailings Storage Facility management and provides guidance for implementing the Tailings Management Framework. d. Budget for implementation. A Tailings Management Standard (ArcelorMittal, June 2021), which defines minimum operational requirements for TSF management within the company and provides guidelines for the implementation of the Tailings Management Framework, and the SWMP (ArcelorMittal, October 2023), states that the Environmental Manager is responsible for approving a waste management budget. Interviews with staff and workers indicated they have received training on waste management and are generally aware of the policies and their responsibilities as applicable. On-site observations indicate that operational-level waste management is adequate, and that selective waste collection is being practiced. The evidence, supported by interviews, indicates that the company shows commitment to the effective implementation of its SWMP and its corporate-level tailings management framework and standard, which are partially aligned with sub-requirements (a) through (d).

Req #	Requirement	Score	Basis for Rating
			The evidence does not include details or documentation to confirm: a. the SWMP is signed by senior management and endorsed at the Director/Governance level of the company. d. the allocation of a sufficient budget to ensure the effective implementation of the SWMP and the Tailings Management Framework.
4.1.2.1.	The operating company shall: a. Identify all materials, substances and wastes (other than mine wastes) associated with the mining project that have the potential to cause impacts on human health, safety, the environment or communities; and b. Document and implement procedures for the safe transport, handling, storage and disposal of those materials, substances and wastes.		The evidence reviewed includes a corporate-level Tailings Management Framework (ArcelorMittal, June 2021), which functions as a policy and sets out the governance of tailings storage facilities across the company. Additional evidence includes a site-level Solid Waste Management Plan (SWMP) (ArcelorMittal, October 2023) and a sample of its annexes, which document the site's waste inventory, waste classification, temporary waste storage requirements, waste transport equipment, transport waste, and disposal flow chart. The SWMP establishes detailed guidelines for dealing with both hazardous and non-hazardous waste streams. These documents indicate that the company has: a. identified waste types based on their potential to cause harm to human health, safety, the environment or communities. The classification offers some examples of the specific waste for each category that has the potential to cause impacts on human health, safety, the environment, or communities. b. developed procedures to ensure the safe transport, handling, storage, and disposal of those materials, substances, and wastes. Interviews with relevant staff and on-site observations confirm that waste management procedures are implemented at the site level.

Req #	Requirement	Score	Basis for Rating
			The evidence, supported by interviews and observations, indicates the company has identified waste types with potential to cause harm to human health, safety, the environment or communities (a) and developed procedures for their safe transport, handling, storage, and disposal (b). Interviews with relevant staff and on-site observations confirm that waste management procedures are implemented at the site level. The evidence, supported by interviews and observations, indicates that the company has identified waste types with potential to cause harm to human health, safety, the environment or communities (a) and developed procedures for their safe transport, handling, storage, and disposal (b). The evidence does not include an aggregated map identifying the locations of waste facilities, including recycling.
4.1.3.1.	The operating company shall identify all existing and/or proposed mine waste facilities that have the potential to be associated with waste discharges or incidents, including catastrophic failures, that could lead to impacts on human health, safety, the environment or communities.	●	The evidence reviewed includes a list of Structures at Andrade Mine (ArcelorMittal, July 2024), which identifies the site's mine waste facilities that could potentially lead to waste discharges or incidents. The list indicates that the mine has the following existing and planned mine waste facilities: Storage facilities for waste rock and dry stack tailings: • decommissioned: PDE 01, PDE 03, and PDE 05, • operational: PDE 06, PDE 08 (Aba Leste and Aba Oeste), and PDE Peito de Aço, • planned: PDE 09, PDE 10, PDE 11, PDE 12, and PDE 13, Sediment containment structures (all operational): • sediment basins named: 01, 07, 08, 09, 15, 16, and 17, • sumps named: 01 - Acesso Portario, 02, 03 - Jusante PDE 03 Aba

Req #	Requirement	Score	Basis for Rating
			sul, 01- Cabral, 02-Cabral, and Acesso PDE 06, Open pits (all operational): • Cava and Cava Peito do Aço. The rationale submitted by the company clarifies that PDE 11 includes a planned sediment containment dyke, designed to control sediments from the future waste rock pile and its contributing catchment. Because PDE 11 is still in the design and commissioning phase, the dyke is included as part of the planned facility even though it is not listed separately as a standalone structure. Field observations of mine waste facilities during the on-site audit confirm the list of all facilities that may be associated with waste discharges or incidents, as well as their respective locations. The evidence reviewed, supported by on-site observations and management interviews, indicates that the company has identified all existing and planned mine waste facilities with potential to be associated with waste discharges or incidents, including waste rock piles, sediment basins, sumps, and open pits.
4.1.3.2.	The operating company shall perform a detailed characterization for each mine waste facility that has associated chemical risks. Characterization shall include: a. A detailed description of the facility that includes geology, hydrogeology and hydrology, climate change projections, and all potential sources of mining impacted water (MIW);	◐	The company has conducted chemical characterization and classification of its mine waste facilities, including both waste rock storage facilities and sediment containment structures, as evidenced by the following documents: b. six technical reports on solid waste classification (SGS GEOSOL, August 2024), each corresponding to a specific waste rock storage facility (PDE 01, PDE 03, PDE 06, PDE 08 West Flank, PDE 08 East Flank, and Peito de Aço), which classify the respective wastes as Class II B (Non-Hazardous – Inert) in accordance with Brazilian Association of Technical Standards NBR 10.004:2004. A third-party technical report (Statum Geotécnica, May 2023) assessed the risk

Req #	Requirement	Score	Basis for Rating
	b. Source material characterization using industry best practice to determine potential for acid rock drainage (ARD) or metals leaching (ML). This shall include: i. Analysis of petrology, mineralogy, and mineralization; ii. Identification of geochemical test units; iii. Estimation of an appropriate number of samples for each geochemical test unit; and iv. Performance of comprehensive geochemical testing on all samples from each geochemical test unit. c. A conceptual model that describes what is known about release, transport and fate of contaminants and includes all sources, pathways and receptors for each facility; d. Water balance and chemistry mass balance models for each facility; and e. Identification of contaminants of concern for the facility/source materials, and the potential resources at risk from those contaminants.		categories of seven sediment containment structures (Bacias 1, 7, 8, 9, 15, 16, and 17) and similarly classified the waste as inert. These reports explicitly note that the samples are neither corrosive nor reactive. Leaching and solubilization test results for various parameters show concentrations below the thresholds established by applicable legislation, supporting the conclusion of low chemical risk for the constituents analyzed. However, the evidence does not include a detailed analysis of petrology, mineralogy, and mineralization, identification of geochemical test units, sample number justification, or comprehensive geochemical testing for each geochemical test unit. e. six technical reports on solid waste classification (SGS GEOSOL, August 2024), each corresponding to a specific waste rock storage facility (PDE 01, PDE 03, PDE 06, PDE 08 West Flank, PDE 08 East Flank, and Peito de Aço), which classify the respective wastes as Class II B (Non-Hazardous – Inert) in accordance with Brazilian Association of Technical Standards NBR 10.004:2004. A third-party technical report (Statum Geotécnica, May 2023) assessed the risk categories of seven sediment containment structures (Bacias 1, 7, 8, 9, 15, 16, and 17) and similarly classified the waste as inert. These reports explicitly note that the samples are neither corrosive nor reactive. Leaching and solubilization test results for various parameters show concentrations below the thresholds established by applicable legislation, supporting the conclusion of low chemical risk for the constituents analyzed. The evidence indicates that the company has conducted waste characterization for sediment containment and waste rock facilities, confirming that the materials are inert (Class II B – Non-Hazardous)

Req #	Requirement	Score	Basis for Rating
			(b), with no acid rock drainage, metals leaching potential, or other chemical risks identified (e). The evidence does not include: a. detailed description of the facility that encompasses specific geology, hydrogeology, detailed hydrology, climate change projections, and all potential sources of mining impacted water; b. analysis of petrology, mineralogy, and mineralization of the source material and specific studies to determine the potential for acid rock drainage, beyond the general non-reactive classification; c. conceptual model describing the release, transport, and fate of contaminants, including all sources, pathways, and receptors for each facility; and d. water balance and chemistry mass balance models for each facility.
4.1.3.3.	The operating company shall identify the potential physical risks related to tailings storage facilities and all other mine waste facilities where the potential exists for catastrophic failure resulting in impacts on human health, safety, the environment or communities. Evaluations shall be informed by the following: a. Detailed engineering reports, including site investigations, seepage and stability analyses;	◔	The evidence reviewed includes a Life of Mine schedule (ArcelorMittal, 2023) outlining the waste tons generated per plan, as well as a geotechnical audit report (OHMS, October 2022) confirming that a third party inspected the company's geotechnical structures, including the open pit and waste rock piles. A third-party Technical Report (Statum Geotecnia, May 2023) on the risk classification and stability of seven sediment containment structures (Bacia 1, 7, 8, 9, 15, 16, and 17) indicates that each falls into either the low or medium risk category, while a dam break study for Bacia 15 (Simplified Dam Break Study Technical Report – Basin 15, Statum Geotecnia, June 2023) concludes that its associated potential damage classification is low. Additional evidence includes a geotechnical safety assessment of waste rock pile PDE 06 (Technical Safety Report for Sterile Stacks

Req #	Requirement	Score	Basis for Rating
	b. Independent technical review (See criteria 4.1.6) c. Facility classification based on risk level or consequence of a failure, and size of the structure/impoundment; d. Descriptions of facility design criteria; e. Design report(s); f. Short-term and long-term placement plans and schedule for tailings and waste rock or other facilities subject to stability concerns; g. Master tailings placement plan (based on life of mine); h. Internal and external inspection reports and audits, including, if applicable, an annual dam safety inspection report; i. Facility water balances (See also 4.1.3.2.d); and j. Dam breach inundation (if applicable) and waste rock dump runout analyses.		PDE 06, Geomil, October 2022), conducted in line with applicable regulations and finding the structure safe at the time of assessment, as well as a technical report on the planned expansion of PDE 06 (Executive Operational Project Sterile Pile 06 – Phase IV, Statum Geotecnia, April 2017), which provides operational design recommendations and confirms that the pile's safety factor meets regulatory limits. Finally, the Operating Procedure on the Risk Assessment of Structures (ArcelorMittal, June 2024) details waste rock storage facility designs, risk assessments, and classifications for all mine waste facilities, indicating that the operating waste rock storage facilities are classified as high (PDE 1, 5, 6, and 8) and very high (PDE 3) risk under the WSRHC system, while the sediment containment structures are rated low (Basin 15) to medium (Basin 1, 7, 8, 9, 16, and 17) risk according to the Associated Potential Damage assessment. Based on the evidence, the company has identified the potential physical risks of its mine waste facilities and none of the sediment containment structures or the active waste rock storage facility (PDE 6) are classified as high-consequence. The evaluations are informed by: a. d and e. detailed engineering reports including design criteria. b. not applicable, as no high-risk facilities were identified. c. facility classifications based on risk level or consequence of a failure, and size of the structure/impoundment for all mine waste facilities. f and g. short- and long-term placement plans. h. external inspection reports and audits of the sediment containment structures and PDE 6. Internal reports using Sentinel system.

Req #	Requirement	Score	Basis for Rating
			j. dam breach inundation for sediment containment pond 15, albeit not categorized as high-consequence facility. During interviews with company management, detailed engineering designs with design criteria (e.g., waste rock pile 8 – Statum, May 2017) were presented, confirming that these documents are available for each waste rock pile. The Life of Mine Plan (LOMP 2025) was also presented, demonstrating that short- and long-term waste placement plans are prepared and maintained by the mine planning team. Field observations at the waste rock pile 8 confirmed that internal geotechnical inspections are conducted and recorded in the Sentinel system. The evidence, supported by onsite verification, indicates the company has identified potential physical risks of its mine waste facilities in alignment with most sub-requirements (a, c, d, e, f, g, h) and partial alignment with sub-requirement (j), and that none of the sediment containment structures or the active waste rock storage facility (PDE 6) are rated as high-consequence facilities, with sub-requirement (b) not applicable. The evidence does not include details to confirm that the potential physical risks of mine waste facility is informed by: i. facility water balances, and j. waste rock storage facility runout analyses.
4.1.3.4.	Facility characterizations shall be updated periodically to inform waste management and reclamation decisions throughout the mine life cycle.	●	The evidence reviewed includes the Mine Closure Plan (E3M, November 2022), Risk Category Study (Statum, May 2023), Geotechnical Audit (OHMS, October 2022), and Sterile Stack 06 – Phase IV Report (Statum, April 2017). These documents describe that updates are made when significant process changes occur in

Req #	Requirement	Score	Basis for Rating
			the waste facilities or in the physical, hydrological, or geochemical characterization of sedimentation basins. The Mine Closure Plan is updated annually to include information on the location, current volume, and type of materials stored in the piles, as well as the operating and decommissioning schedule for those structures. The evidence indicates that facility characterizations are periodically updated, particularly following significant process changes, and that the Mine Closure Plan is reviewed annually to incorporate current data on waste facilities, including location, volume, material type, and schedules for operation and decommissioning.
4.1.3.5.	Use of predictive tools and models for mine waste facility characterization shall be consistent with current industry best practice, and shall be continually revised and updated over the life of the mine as site characterization data and operational monitoring data are collected.		The evidence reviewed, including the Stability Studies Sizing of Slopes of the Final Pit (Geoestrutural, April 2023) and the Geological and Geomechanical Model (Geoestrutural, March 2023), describes how the company incorporates updated design specifications, site geology, and geotechnical data into its operations. Utilizing predictive tools and models for mine waste facility characterization, these documents indicate adherence to current industry best practices, including consistent reviews and updates throughout the mine's lifespan as site characterization data and operational monitoring data are gathered. During on-site interviews, it was observed that Slide 2D and 3D software are used to perform slope stability analyses. These tools are applied for internal evaluations and to review or challenge the designer’s results, supporting the ongoing update of predictive models in accordance with current geotechnical data. The evidence reviewed, supported by interviews, indicates that the company uses updated design specifications, geotechnical data,

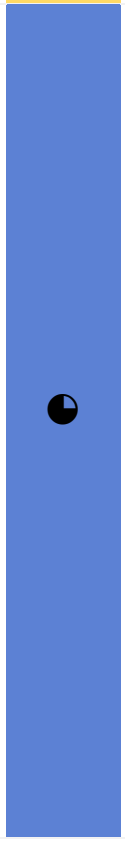
Req #	Requirement	Score	Basis for Rating
			and predictive tools to characterize mine waste facilities and continuously update stability models in line with current industry best practices. The evidence does not provide sufficient detail to confirm that all mine waste facility monitoring data are reviewed or that predictive tools are used to update and rapidly analyze this data, including changes in site water management that may affect facility water balance.
4.1.4.1.	Critical A risk-based approach to mine waste assessment and management shall be implemented that includes: a. Identification of potential chemical risks (see 4.1.3.2.e) and physical risks (see 4.1.3.3) during the project conception and planning phase of the mine life cycle; b. A rigorous risk assessment to evaluate the potential impacts of mine waste facilities on health, safety, environment and communities early in the life cycle; c. Updating of risk assessments at a frequency commensurate with each facility's risk profile, over the course of the facility's life cycle; and	◐	The mine started operating in 1944 and was purchased by ArcelorMittal in 2009. A list of mine structures (ArcelorMittal, June 2024) indicates the mine's existing waste facilities consist of four operational waste rock storage facilities (PDE 6, 8 East, 8 West, and Peito de Aço), five planned waste rock storage facilities (PDE 9, 10, 11, 12, and 13), three currently inactive or decommissioned waste rock storage facilities (PDE 1, 3, and 5), and seven operational sediment basins (Bacia 1, 7, 8, 9, 15, 16, and 17). Some of the older waste rock storage facilities (PDE 1, PDE 3 - Phase 1, PDE 5, and PDE 6 - Phase 1) were not required by regulation to have an Environmental Impact Study before construction commenced. The company has developed and implemented a risk-based approach to assessing and managing mine waste facilities by: a. identifying chemical and certain physical risks of most mine waste facilities. The evidence reviewed includes a Risk Category Study for Sedimentation Ponds (Statum, May 2023), Trigger Action Response Plan (TARP) (ArcelorMittal, January 2025) for pit slopes, stockpiles, or waste deposits (waste rock and tailings) and Technical Reports on Solid Waste Classifications for PDE 1, 3, 6, 8 East, 8 West, and Peito de Aço (SGS Geosol, August 2024), which identify

Req #	Requirement	Score	Basis for Rating
	d. Documented risk assessment reports, updated when risks assessments are revised (as per 4.1.4.1.c).		potential chemical risks and indicate that waste rock and sediment are classified as inert and non-hazardous. Some physical risks of all existing mine waste facilities are identified in the Operating Procedure on the Risk Assessment of Structures (ArcelorMittal, June 2024), covering different stages of the facilities' lifecycle (e.g., decommissioned, operating, under construction). Chemical and physical risks, including those for planned facilities such as PDE 9 and PDE 10 (currently in the conception phase), have also been identified early in the planning stage, considering that these facilities are expected to receive the same type of inert waste rock as existing piles. Complementary evidence (e.g., Tailings Characterization Study, Cefet, December 2019) describes geotechnical, geological, and material properties. Daily chemical analyses of tailings carried out in the laboratory further support continuous monitoring of material composition. b. conducting risk assessments early in the life cycle. The evidence reviewed includes the risk assessments to evaluate the potential impacts of mine waste facilities on health, safety, the environment, and communities early in the life cycle, such as the Environmental Impact Assessments for PDE 3 and 6 (Lume, 2007), PDE 8 (Delphi, 2008), and PDE 9, 10, and 11 (Fonntes, 2023), and a Simplified Environmental Report for Peito de Aço (Geomil, 2022) early in their lifecycle (e.g. noise, dust, water contamination or stream alteration, changes to biodiversity), and Trigger Action Response Plan (TARP) (ArcelorMittal, January 2025) for pit slopes, stockpiles, or waste deposits (waste rock and tailings). Complementary information from technical studies (e.g., Sediment Basin 15 Dam Break Study, Statum, July 2023) indicates that sediment transported from operational areas was classified as inert and that stability criteria

Req #	Requirement	Score	Basis for Rating
			have been incorporated to address physical risks. According to the Executive Project for Waste Rock Pile PDE 09 (3EM Mineração e Geologia, August 2025), the assessment considers extreme rainfall events, seismic activity, chemical analysis of the material in accordance with Brazilian Association of Technical Standards 10004:24, as well as physical risks such as slope failure. c. updating risk assessments over time. The evidence reviewed includes a sample of a biweekly Andrade Piles Committee (CPAD) meeting (ArcelorMittal, March 2024) and the Andrade Master Plan meetings every two weeks (ArcelorMittal, July 2023 to August 2024), which indicate the company has developed platforms where the geotechnical stability conditions of structures are discussed, action plans defined, and their progress tracked. A form for Regular Inspections of Geotechnical Structures (ArcelorMittal, June 2023) and a procedure for Geotechnical Monitoring (ArcelorMittal, 2023), indicates that the company has developed a procedure for regularly inspecting geotechnical structures. Risk assessments are undertaken largely by third parties and updated over time as indicated by an Environmental Performance Assessment Report covering PDE 1, 3, 5, and 6 (Ecodinamica, 2017), a sample of a dam break study for a sediment containment pond (Simplified Dam Break Study Technical Report - Basin 15, Statum, June 2023), the geotechnical audit report on open pit and the waste rock piles (OHMS, October 2022), the geotechnical safety assessment for PDE 6 (Technical Safety Report for Sterile Stacks PDE 06, Geomil, October 2022), a Risk Category Study for sedimentation ponds (Statum, May 2023), and the internal Operating Procedure on the Risk Assessment of Structures (June 2024), which includes risk assessments and classifications for all waste rock storages and sedimentation ponds. Complementary evidence (Technical Report

Req #	Requirement	Score	Basis for Rating
			on Risk Category, Statum, May 2023) documents the classification of sediment basins as low to medium risk and a low Associated Potential Damage (DPA). The evidence indicates that the company has established and implemented a structured, risk-based approach to the assessment and management of mine waste facilities over the life cycle, supported by technical studies, risk assessments, regulatory assessments, and periodic third-party reviews. The evidence does not include information to confirm that the company has: a. identified all potential physical risks (e.g., facility water balances and waste rock runout analyses) (see 4.1.3.3); and d. documented risk assessment reports (i.e., management level reports), which are informed by the outcomes of updated risk assessments.
4.1.4.2.	The operating company shall carry out and document an alternatives assessment to inform mine waste facility siting and selection of waste management practices. The assessment shall: a. Identify minimum specifications and performance objectives for facility performance throughout the mine life cycle, including mine closure objectives and post-closure land and water uses;		The evidence reviewed, including the Environmental Social Impact Assessment (ESIA) (Fonntes, June 2023) and the Sterile Stack Project 09 PDE (Fonntes, November 2021), indicates that the company has carried out an alternatives assessment for the expansion of the main pit and implementation of waste rock piles for iron ore (PDEs 9, 10, and 11) as follows: a. the mining area is constrained to the natural occurrence of iron ore, and therefore the progression of mineral exploitation will follow the continuity of the existing pit. The alternatives assessment evaluated different options for and layout the planned tailings/waste piles associated with the pit expansion, and the ESIA includes general specifications and performance considerations for

Req #	Requirement	Score	Basis for Rating
	b. Identify possible alternatives for siting and managing mine wastes, avoiding a priori judgements about the alternatives; c. Carry out a screening or "fatal flaw" analysis to eliminate alternatives that fail to meet minimum specifications; d. Assess remaining alternatives using a rigorous, transparent decision-making tool such as Multiple Accounts Analysis (MAA) or its equivalent, which takes into account environmental, technical, socio-economic and project economics considerations, inclusive of risk levels and hazard evaluations, associated with each alternative; e. Include a sensitivity analysis to reduce potential that biases will influence the selection of final site locations and waste management practices; and f. Be repeated, as necessary, throughout the mine life cycle (e.g., if there is a mine expansion or a lease extension that will affect mine waste management).		the facilities (Chapter 7) and describes alternatives in Chapter 3. b. physical stability was assessed in all the siting options for waste rock piles. For areas with potential or suspected contamination, there are oily effluent treatment and recirculation systems to mitigate the transportation of contaminants to the receiving environment. In addition, the ESIA presents alternative analyses for the mining areas and existing structures, and for the structures to be installed (Chapter 3). d. updated satellite images, maps, an assessment of land use and occupation restrictions and field surveys were used to evaluate the location alternatives. The analysis takes into account relevant environmental and technical aspects of the alternatives. e. the sensitivity analysis was used in the environmental impact assessment matrix after the location of the piles had already been defined, and f. the operational company carries out evaluations whenever changes that have an impact on waste management take place. Interviews with management personnel indicated that locational alternative studies are conducted by external consultants using georeferencing tools. These assessments consider existing infrastructure (e.g., transmission lines), protected areas (e.g., rivers), caves or geological cavities, and the presence of nearby communities, as exemplified in Chapter 4.2 of the PDE 09 Executive Project (Fonntes, November 2021). The evidence, supported by interviews, indicates the company has conducted alternatives assessments for pit expansion, dry stack tailings and waste pile siting, that are partially aligned with sub-requirements (a), (b), and (d) through (f).

Req #	Requirement	Score	Basis for Rating
			The evidence does not include details to confirm: c. documentation that a fatal flaw screening analysis was performed to eliminate alternatives that fail to meet minimum specifications; and d. evidence that the remaining alternatives were assessed using a rigorous and transparent decision-making tool, such as Multiple Accounts Analysis (MAA) or an equivalent structured method.
4.1.5.1.	Critical Mine waste facility design and mitigation of identified risks shall be consistent with best available technologies (BAT) and best available/applicable practices (BAP).		IRMA's notes on the requirement reference international guidelines from ANCOLD, the Canadian Dam Association (CDA), the European Commission, and the Mine Environment Neutral Drainage (MEND) program as benchmarks for Best Available Practices (BAP) and Best Available Techniques (BAT) for mine waste facility design and risk mitigation. The evidence reviewed includes a corporate-level Tailings Management Framework and Standard (ArcelorMittal, June 2021) for managing wet and dry tailings facilities, based on MAC (Mining Association of Canada), GISTM (Global Industry Standard on Tailings Management), and CDA guidelines, covering the entire lifecycle of a Tailings Storage Facility (TSF) from site selection to post-closure. It also includes an internal Good Practices Manual (ArcelorMittal, June 2024), which provides information on each waste rock storage facility and sediment pond, comparing design versus actual, and includes guidelines on operations, monitoring and maintenance, inspection programs and frequencies, general emergency procedures, closure planning, and responsibilities. These documents indicate that the company is committed to implementing best practices regarding tailings management aligned with global industry standards and waste rock storage and

Req #	Requirement	Score	Basis for Rating
			sedimentation ponds aligned with internal standards. The site uses dry stacking of filtered tailings (PDE 8 West, and Peito de Aço) and co-disposal along with waste rock (PDE 8) and indicates the company eliminates operational risks (e.g. dam breach) associated with alternative tailings management methods (wet, paste), and dry stacking is considered a best practice (see Case Study in the Management of Waste from Extractive Industries, EU, 2017, Ch. 9.3, and a letter from Brazilian agencies Minas Gerais State Federation of Industries and FEAM (State Environmental Foundation) commenting on Andrade's dry stacking adoption, 2016). Technical Reports from the planning phase of waste rock storage facilities and their respective sediment containment structures indicate the designs use widely accepted design parameters (e.g. safety factors), informed by geotechnical studies of the foundation, local precipitation, and stability analyses (conceptual plans for PDE 3 - phase 2 and PDE 6 - phase 4, VOGBR, 2013; PDE 8 west, VOGBR, 2012; PDE 8 east, Statum, 2017; PDE 9, 10, 11, Fonntes, 2021; and Peito de Aço, Fonntes, 2022; and executive plans for PDE 8 west, VOGBR, 2013; PDE 8 east, Statum, 2019; Peito de Aco, Fonntes, 2022; PDE 6 – Phase IV, Statum, April 2017; PDE 8 west, VOGBR, 2013; and PDE 8 east, Statum, 2019). A risk classification report for sediment containment ponds (Risk Category Study, Statum Geotecnia, May 2023) and an Operating Procedure on the Risk Assessment of Structures (June 2024), which includes risk assessments and classifications for waste rock storages and sediment containment structures, indicates that the company determines risk levels of its mine waste facilities. The procedure indicates that the underlying hypothetical rupture studies of the sedimentation basins were developed in accordance with

Req #	Requirement	Score	Basis for Rating
			international standards including ICOLD, ANCOLD, CAD, and ICMM to determine the Associated Potential Damage (ADP) in line with national requirements Annex IV of ANM Resolution No. 95/2022. Waste rock storage risk levels were determined using the Waste Dump and Stockpile Stability Rating and Hazard Classification (WSRHC) system. The results of the risk assessment indicate the waste rock storage facilities have moderate (PDE 8 West and Peito de Aco), high (PDE 1, 5, 6, and 8) and very high (PDE 3) risk classifications per the WSRHC classification system, and the sediment containment structures have low (Basin 15) and medium (Basin 1, 7, 8, 9, 16, and 17) risk ratings according to the Associated Potential Damage (APD) assessment. Evidence provided and described in 4.1.5.6. indicate the company has implemented additional risk mitigation measures for PDE 3 (very high-risk category). The evidence includes a Trigger Action Response Plan (TARP) (ArcelorMittal, January 2025) for pit slopes, stockpiles, and waste deposits (waste rock and tailings). The most recent update included the calibration of trigger levels, ensuring that response actions are aligned with current operational conditions and with best practices in geotechnical risk management. Additional external inspection reports and safety assessments (Simplified Dam Break Study Technical Report - Basin 15, Statum Geotecnia, June 2023; Technical Responsibility Note, July 2023; Technical Safety Report for Sterile Stacks PDE 06, OHMS, October 2022; Safety Assessment of PDE 06, Geomil, October 2022; and Executive Operational Project Sterile Pile 06 – Phase IV, Statum Geotecnia, April 2017), indicate the company contracts third-parties to evaluate safety and performance of mine waste structures.

Req #	Requirement	Score	Basis for Rating
			Technical projects and stability assessments are conducted by qualified third-party companies with specialized and trained professionals. The Technical Responsibility Registration (ARTs) of responsible engineers are included in the project documentation, demonstrating their professional qualifications and accountability, and confirming the presence of qualified personnel and appropriate technical oversight. For internally conducted work, the company uses advanced software and geotechnical monitoring procedures (Instruction for Geotechnical Monitoring, ArcelorMittal, 2023; and Regular Inspection of Geotechnical Structures, ArcelorMittal, July 2023), ensuring that risk mitigation measures are technically robust and aligned with BAT/BAP standards. The evidence indicates the company has adopted some of the best available practices (BAPs) and best available technologies (BATs) for mine waste risk identification and mitigation, as demonstrated by guidelines, risk assessments, mitigation actions for PDE 3, and external inspections and safety assessments. The evidence does not include information confirming that the TARP documents specific timeframes for the implementation of response actions, which limits the ability to verify the timeliness of these actions.
4.1.5.2.	Mitigation of chemical risks related to mine waste facilities shall align with the mitigation hierarchy as follows: a. Priority shall be given to source control measures to prevent generation of contaminants;	◔	The evidence reviewed includes the Risk Category Study (Statum, May 2023), which aims to assess the physical conditions of Sedimentation Basins 01, 07, 08, 09, 15, 16, and 17 classifying them according to risk. The sedimentation basins are designed to receive all bottom drainage from the piles as well as surface sediment transport, minimizing the movement of potential contaminants. Based on evidence reviewed in requirement 4.1.3.2, no significant

Req #	Requirement	Score	Basis for Rating
	b. Where source control measures are not practicable or effective, migration control measures shall be implemented to prevent or minimize the movement of contaminants to where they can cause harm; and c. If necessary, MIW shall be captured and treated to remove contaminants before water is returned to the environment or used for other purposes.		chemical risks (e.g., ARD) have been identified for the waste rock. The evidence describes, that: a. it is not possible to avoid the impact, and it is necessary to proceed with mitigation; b. the sediment basins were designed to receive all the bottom drainage from the piles as well as the surface sediment transport, which minimizes the movement of possible contaminants present in the piles. c. no chemical treatments are carried out on the water stored in the sediment basins, as the contained metals undergo decantation and are later excavated out and transported to the waste piles. On-site observations confirmed that the company has stormwater diversion measures in place across the site, including at waste and tailings piles. The evidence, supported by observations, indicates the company has implemented some mitigation measures for chemical risks related to mine waste facilities. The evidence does not include details to confirm the alignment of mitigation measures with the mitigation hierarchy, and that such measures are informed by a chemical characterization for all mine waste facilities, or a complete evaluation of all facilities potentially influenced by water.
4.1.5.3.	For high-consequence rated mine waste facilities, a critical controls framework shall be developed that aligns with a generally accepted industry framework, such as, for	●	The evidence reviewed includes the Simplified Dam Break Study – Basin 15 (Statum, June 2023), the Risk Category Study (Statum, May 2023), and the Technical Safety Report for Sterile Stacks PDE06 (Geomil, October 2022). These third-party studies identify and evaluate the physical risks associated with several mine waste

Req #	Requirement	Score	Basis for Rating
	example, the process outlined in Mining Association of Canada's Tailings Management Guide.		facilities, including waste rock dumps, tailings piles, and sedimentation basins. For PDE06, a third-party geotechnical safety evaluation concluded that the structure was stable, with no evidence of instability or imminent risk. For the sediment containment structures, the Risk Categorization established low to medium risk classifications for the seven basins, complemented by a Potential Associated Damage study for Basin 15. Additional evidence includes the Trigger Action Response Plan (TARP) (ArcelorMittal, May 2025), which serves as the critical controls framework for the only facility classified with high potential associated damage, PDE03. The TARP defines risk scenarios and corresponding critical control strategies across four alert levels (Green – normal conditions, Yellow – consultative level, Orange – alert level, Red – evacuation order), and establishes trigger thresholds based on monitoring indicators, including visual inspections, prism monitoring, mobile radar, and piezometer data (e.g., displacement rates, acceleration limits, and piezometric control criteria). Beyond defining trigger levels associated with instability, the TARP supports continual monitoring of pit walls, stockpiles, and waste piles and establishes procedures and workflows to be followed during instability events to protect workers and equipment throughout the mine life cycle. It also specifies predefined response actions and clear responsibilities consistent with recognized industry frameworks. Supporting evidence includes the corporate Tailings Management Standard (ArcelorMittal, November 2023), which references guidance from internationally recognized organizations, including the International Commission on Large Dams (ICOLD), the Australian National Committee on Large Dams (ANCOLD), the Canadian Dam Association (CDA), the International Council on Mining and Metals

Req #	Requirement	Score	Basis for Rating
			(ICMM), the Mining Association of Canada (MAC), and Engineers and Geoscientists British Columbia (EGBC), as relevant sources of industry guidance. Interviews corroborated that PDE03 is conservatively classified as high potential associated damage due to its proximity to the main access road, but remains in normal stability conditions according to TARP evaluations. Section 9 of the TARP establishes that monitoring strategies and the TARP itself must be reviewed at least annually or when operational conditions change. During on-site interviews, company representatives stated that the only PDE3 waste rock pile is conservatively classified as having a high potential associated damage due to its proximity to the main access road, however, the structure was assessed as being in normal stability conditions according to the Trigger Action Response Plan (TARP) evaluation. The evidence reviewed, supported by interviews, indicates that the company has identified and assessed the physical risks of its mine waste facilities through third-party evaluations and has developed a critical controls framework for the high-consequence facility (PDE03).
4.1.5.4.	Mine waste management strategies shall be developed in an interdisciplinary and interdepartmental manner and be informed by site-specific characteristics, modeling and other relevant information.		The evidence reviewed includes the Site Signature Page (ArcelorMittal, December 2022), which is signed by qualified professionals from various areas (e.g., mining, financial and environmental) and acknowledges their participation and shared responsibility in preparing the Technical Report Summary for Andrade Mine (2022), as well as the Environmental and Social Impact Assessment (Fonntes, June 2023). The documents state that

Req #	Requirement	Score	Basis for Rating
			the company's mine waste management strategies have been developed in an interdisciplinary and interdepartmental manner, informed by site-specific characteristics, modeling, and other relevant information. During on-site interviews, company representatives reported that biweekly meetings are held to monitor the Andrade Master Plan, during which mine waste management strategies are discussed. These meetings reportedly involve participation from multiple departments, including Environment, Operations, Geotechnics, Asset Management, Maintenance, Safety, and the General Management. The evidence, supported by interviews, indicates that the company's mine waste management strategies are developed collaboratively across multiple departments and informed by site-specific characteristics, modeling, and other relevant information. The evidence does not include formal records (e.g., meeting minutes or attendance lists) confirming the participation of all relevant departments in internal meetings to evaluate mine waste management strategies.
4.1.5.5.	The operating company shall develop an Operation, Maintenance and Surveillance (OMS) manual (or its equivalent) aligned with the performance objectives, risk management strategies, critical controls and closure plan for the facility, that includes:		The company has established operational, maintenance, and monitoring procedures, and a site-specific Trigger Action Response Plan (TARP), to support the safe management and structural stability of its mine waste facilities, as evidenced by: a. an Operational Procedure for Weight Truck Operation (ArcelorMittal, August 2023), which describes the operational procedures specifically for the dump truck. It outlines the operation, inspection, and movement of this type of truck, including the

Req #	Requirement	Score	Basis for Rating
	a. An operations plan that documents practices that will be used to transport and contain wastes, and, if applicable, effluents, residues, and process waters, including recycling of process waters; b. A documented maintenance program that includes routine, predictive and event-driven maintenance to ensure that all relevant parameters (e.g., all civil, mechanical, electrical and instrumentation components of a mine waste facility) are maintained in accordance with performance criteria, company standards, host country law and sound operating practices; c. A surveillance program that addresses surveillance needs associated with the risk management plan and critical controls management, and includes inspection and monitoring of the operation, physical and chemical integrity and stability, and safety of mine waste facilities, and a qualitative and quantitative comparison of actual to expected behavior of each facility; d. Documentation of facility-specific performance measures as indicators of		dumping process and the associated unloading safety measures. b. a Regular Inspection of Geotechnical Structures – SIG (ArcelorMittal, June 2023), which is a blank inspection form used during routine inspections of geotechnical structures at the site, such as waste rock dumps, containment structures, and drainage systems. The form provides fields to document identified corrective maintenance needs and lists routine maintenance activities to be verified during each inspection. Additional evidence includes Instructions for Geotechnical Monitoring (ArcelorMittal, no date), which is an operational procedure that sets out the monitoring requirements for these same geotechnical facilities, including the associated corrective and preventive actions required to ensure their proper performance and stability, particularly during the rainy season. c. Instructions for Geotechnical Monitoring (ArcelorMittal, undated) and a Manual of Best Practices (ArcelorMittal, July 2025), which establish procedures and technical guidance for collecting and analyzing monitoring data from instruments to support decision-making and control of structural stability. Additionally, a Trigger Action Response Plan (TARP) is in place, with designated responsible personnel and approvals. The TARP defines four alert levels and explicit trigger criteria for visual inspections, prisms, mobile radar, and piezometers (e.g., displacement rates, acceleration thresholds, and piezometric control levels), consistent with recognized guidelines. Together, these documents provide performance thresholds and decision triggers aligned with risk and critical control management principles. d. a Technical Safety Report for Sterile Stacks PDE 06 (Geomil, November 2022), which documents facility-specific geotechnical, operational, and maintenance indicators for assessing the

Req #	Requirement	Score	Basis for Rating
	effectiveness of mine waste management actions; and e. Documentation of risk controls and critical controls (see also 4.1.5.3), associated performance criteria and indicators, and descriptions of pre-defined actions to be taken if performance criteria are not met or control is lost.		effectiveness of mine waste management actions in ensuring structural stability. e. Risk controls, critical controls, associated performance criteria and indicators, and predefined actions in case of loss of control as documented in the TARP and related monitoring procedures. The evidence indicates the company has established operational planning (a), inspection and maintenance procedures (b), monitoring and surveillance programs (c), facility-specific performance measures (d), and a site-specific Trigger Action Response Plan (TARP) documenting risk and critical controls (e), to support the safe management and structural stability of its mine waste facilities. The evidence does not include: a. procedures on how to transport and contain dry stack tailings and waste rock or on maintaining sediment ponds. b. a consolidated OMS manual (or equivalent) for waste rock facilities, nor a documented maintenance program explicitly covering routine, predictive, and event-driven maintenance across civil, mechanical, electrical, and instrumentation components. c. completed and up-to-date inspection records with defined routine frequencies and a schedule for implementing recommended actions. d. documentation to confirm the company has developed performance indicators for mine waste facilities other than PDE 06.
4.1.5.6.	Critical On a regular basis, the operating company shall evaluate the performance of mine waste facilities to:		The company has developed and implemented processes to review the performance of mine waste facilities, including the waste rock storage facilities and sediment containment structures, regularly by: a. inspecting and monitoring geotechnical structures to verify that

Req #	Requirement	Score	Basis for Rating
	a. Assess whether performance objectives are being met (see 4.1.4.2.a and 4.1.5.5); b. Assess the effectiveness of risk management measures, including critical controls (see 4.1.5.3); c. Inform updates to the risk management process (see 4.1.4.1.c) and the OMS (see 4.1.5.7); and d. Inform the management review to facilitate continual improvement (see 4.1.5.8).		the performance objectives outlined in the general Operations, Maintenance, and Monitoring Manual (OMMM) (ArcelorMittal, June 2024) and the Manual of Best Practices (ArcelorMittal, July 2025) are being met. The performance parameters outlined in the blank Inspection Form (Regular Inspection of Geotechnical Structures, ArcelorMittal, June 2023) pertain to the visual assessment of geotechnical structures for stability, geometry, and drainage. The OMMM and the Manual of Best Practices outline performance measures of various components (slopes, berms, internal drainage, surface drainage, and sediment containment systems) to be verified through visual inspection and instrumentation data. The Procedure for Geotechnical Monitoring (Procedure No. GAG PO 0006, ArcelorMittal, 2023) indicates monitoring is conducted weekly for surface movement (prisms), monthly for the water table in waste rock piles (potentiometers and piezometers) and rainfall, bi-monthly for spillway flow, and every six months for visual inspections of all geotechnical structures and pits to allow for assessment of horizontal or vertical displacement. The evidence includes a set of Operations, Maintenance, and Monitoring Manuals (ArcelorMittal, August 2024) specific for sediment basins 1, 7, 8, 9, 15, 16, and 17 and some waste rock storages (PDE 6, 8 East and West, and Peito de Aço), mostly mirroring instructions from the general OMMM (June 2024). The manuals for sediment ponds include monitoring and maintenance instructions specific to ponds, event-driven actions (e.g., non-routine inspections after an earthquake or heavy rain), and a list of critical controls and responsibilities. b. assessing the effectiveness of risk management measures, including critical controls, through third-party inspections, geotechnical safety assessments, and the Trigger Action Response Plan (TARP) (ArcelorMittal, January 2025). Evidence includes a third-

Req #	Requirement	Score	Basis for Rating
			party geotechnical audit report (OHMS, October 2022) and two third-party technical safety reports for Sterile Stacks PDE 06 (Geomil, October 2022 and 2023). The company provided evidence of one case, where performance measures were not met (slope failure at PDE 3). Risks were managed and mitigation measures reviewed, as documented in a third-party inspection (Technical Reconnaissance Visit, Statum, September 2023), which informed a stabilization plan. Additional evidence includes a Technical Work Monitoring Study (Statum, July 2024), a Technical Monitoring Report (PCP, August 2024), and the TARP, which collectively show regular inspections, evaluation of implemented measures, recommendations for improvement, and the addition of a total robotic station for slope stability monitoring at PDE 3. Coverage for other sterile stacks, such as PDE 8 East and West and Peito de Aço, is evidenced in the specific Operation, Maintenance, and Monitoring Manuals (OMMMs) for these structures, thereby supporting that their performances and critical controls are also regularly evaluated. c. informing updates to the risk management process as indicated by a Risk Matrix (ArcelorMittal, last updated July 2024), which includes the identified risk of slope failure such as at PDE 3 as one of the top 10 risks at the site, and indicates that information from inspections (internal and external), the Manual of Best Practices, and the TARP feed into the management review and inform updates to risk management, such as implementing an ongoing robotic slope monitoring system and enhanced external inspections as described in sub-requirement (b). d. informing the management review to facilitate continual improvement, as indicated by quarterly updates to the Risk Matrix (ArcelorMittal, last updated July 2024), which include the CEO's

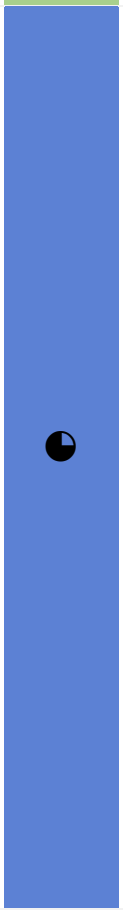
Req #	Requirement	Score	Basis for Rating
			signature and indicate management-level employees are informed about mine waste performance. On-site observations and interviews indicate that performance data from instrumentation and monitoring systems (e.g., piezometers, water level gauges, and prisms) are used to calibrate trigger levels in the TARP, ensuring that response actions remain aligned with current operational conditions and best practices in geotechnical risk management. The evidence, supported by interviews and observations, indicates that the company evaluates the performance of its mine waste facilities through inspections and monitoring activities (a), implements critical control frameworks and reviews the effectiveness of risk management measures (b), uses performance data to update risk management processes and adjust mitigation measures (c), and incorporates performance results into management-level reviews to support continual improvement (d). The evidence does not include details to confirm whether the company: a. documents measurable performance indicators for instrumentation data, and developed pre-planned risk or critical controls for all waste rock storage facilities, considering the risk levels (see 4.1.4.1 and 4.1.5.5 (d) for additional details on related gaps); c. has developed a process to update OMS Manuals based on performance information, if current risk management measures and controls are not effectively minimizing (see 4.1.5.7 for additional details on related gaps); d. conducts formal annual management reviews in alignment with

Req #	Requirement	Score	Basis for Rating
			requirement 4.1.5.8 for all mine waste facilities, that have the potential to harm humans or the environment.
4.1.5.7.	The OMS manual shall be updated and new or revised risk and critical control strategies implemented if information reveals that mine waste facilities are not being effectively operated or maintained in a manner that protects human health and safety, and prevents or otherwise minimizes harm to the environment and communities.	◐	The evidence reviewed includes the Geotechnical Audit (OHMS, October 2022), which provides a stability risk assessment and corrective measures for Andrade Mine, and which informed the subsequent development of the Manual of Best Practices (ArcelorMittal, July 2025) and the Trigger Action Response Plan (TARP) (ArcelorMittal, May 2025). The audit's recommendations also led to site-specific improvements, including the expanded instrumentation network at PDE 03, addressing previously identified monitoring gaps and slope instabilities and design and construction modifications implemented at PDE 06. The Manual of Best Practices provides detailed technical information for each mine waste facility, including instrumentation systems and containment structures. It notes that specific interventions, such as the completion of geometric conformation works at PDE 03 with an expanded instrumentation network, and the modification of the PDE 06 project to align with its licensing conditions, have led to updates in the manual. The evidence indicates that the company has developed additional risk and control strategies to address performance deficiencies, and that these are reflected in the recently developed Manual of Best Practices, which is equivalent to an OMS. The evidence does not provide information to confirm that the identified corrective measures have been implemented in practice, particularly regarding risks of contamination or catastrophic failure

Req #	Requirement	Score	Basis for Rating
			that could impact human health, safety, the environment, or communities. Because the TARP is less than one year old, documentary evidence of an annual management review of the Manual of Best Practices or critical control strategies is not yet available; this will be assessed during ongoing surveillance and future reviews.
4.1.5.8.	The operating company shall implement an annual management review to facilitate continual improvement of tailings storage facilities and all other mine waste facilities where the potential exists for contamination or catastrophic failure that could impact human health, safety, the environment or communities. The review shall: a. Align with the steps outlined in the Mining Association of Canada's Tailings Management Protocol or a similar framework; and b. Be documented, and the results reported to an accountable executive officer.	⊗	The evidence reviewed includes the Simplified Dam Break Study – Basin 15 (Statum, June 2023), which indicates that, in the event of a dam break at Sedimentation Basin 15, the associated potential damage is low. The study notes that the volume is small, there are no permanent or temporary residents in the downstream affected area, and the socio-economic impact is considered non-existent, while the environmental impact is considered significant. Risk Category Study (Statum, May 2023) informs that the material sedimented in the structure's reservoir is inert and is not characterized as hazardous waste (it only stores Class II B - Inert waste, according to Brazilian Association of Technical Standards NBR 10.004). The evidence, supported by interviews and observations, indicates that Sedimentation Basin 15 has been assessed as low-risk in terms of potential damage, with inert material stored and minimal socio-economic impact, while environmental impacts are noted as significant (a). The evidence does not include documentation confirming that an annual management review has been implemented for sedimentation basins and other mine waste facilities with the potential to harm human health, safety, or the environment. There is no evidence that such a review is aligned with the steps outlined

Req #	Requirement	Score	Basis for Rating
			in the Mining Association of Canada's Tailings Management Protocol or a comparable framework (a), or documented and reported to an accountable executive officer (b).
4.1.6.1.	The siting and design or re-design of tailings storage facilities and other relevant mine waste facilities, and the selection and modification of strategies to manage chemical and physical risks associated with those facilities shall be informed by independent reviews throughout the mine life cycle.	◐	The evidence reviewed includes a Geotechnical Audit (OHMS, October 2022), which describes that the tailings storage facilities and the open pit are subject to independent reviews. Additional evidence includes the Technical Proposal for the Simplified Dam Break Studies for seven structures of the Andrade Complex (Statum, February 2023) and the Basin General Report (Statum, September 2021), all conducted by independent review bodies, with their respective technical reviewers identified in the reports. The company also states that any changes in the location, design, material characteristics, or operational parameters of mine waste facilities, whether in the conceptual or executive phases, are reviewed by independent engineering firms. An example is the Executive Project for PDE06 (Statum, April 2017), which outlines updated design parameters and inherited components from earlier phases. The documentation reviewed focuses primarily on physical and geotechnical risks. Additionally, the company provided an internal document (no author, no date) containing a table indicating whether internal or independent reviews have been conducted, are in progress, or have not been identified as necessary for each facility. The table also indicates that some facilities may require stability studies, conceptual or executive projects, or other technical reviews; however, it does not clearly identify which facilities currently require independent review or whether such reviews have been completed.

Req #	Requirement	Score	Basis for Rating
			The evidence indicates that the company commissions independent technical reviews for certain mine waste facilities, including the waste rock pile PDE06 and sediment containment structures. The evidence does not provide details to confirm that independent reviews consistently inform the siting, design, or modification of all mine waste facilities throughout the mine life cycle, including waste rock piles and sediment basins. While independent reviews are conducted for some facilities and by qualified third-party reviewers (see 4.1.6.2), the evidence does not indicate that such reviews systematically inform decisions across all facilities or clearly identify which facilities currently require independent review, as the corresponding internal record provided is undated.
4.1.6.2.	Reviews shall be carried out by independent review bodies, which may be composed of a single reviewer or several individuals. At high-risk mine waste facilities, a panel of three or more subject matter experts shall comprise the independent review body.	●	The evidence reviewed includes a Geotechnical Audit (OHMS, October 2022) conducted by Open House Management Solutions, an independent review body. Additional evidence includes the Technical Proposal for the Simplified Dam Break Studies for seven structures of the Andrade Complex (Statum, February 2023), the Simplified Dam Break Study – Basis 15 (Statum, June 2023), and the Basin General Report (Statum, September 2021). Both audit reports confirm the independence of the review bodies, either through the use of external firms (OHMS and STATUM Geotecnia) or through explicit statements in the STATUM report referencing Brazilian legal requirements that mandate audits by independent, external professionals to avoid conflicts of interest. The Simplified Dam Break Study – Basis 15 (Statum, June 2023) indicates that the evaluated mine waste facilities do not meet the criteria for classification as high-risk, which are those where a

Req #	Requirement	Score	Basis for Rating
			breach could potentially lead to the inundation of residence(s) and pose a risk of loss of life, either on or off the property. The evidence indicates that independent reviews of mine waste facilities are carried out by qualified third-parties/review bodies.
4.1.6.3.	Independent reviewers shall be objective, third-party, competent professionals.		The evidence reviewed includes the Technical Proposal Simplified Dam Break Studies for 7 Structures of the Andrade Complex (Statum, February 2023), Basin General Report (Statum, September 2021) and the Geotechnical Audit (OHMS, October 2022) conducted by Open House Management Solutions, both of which were carried out by independent review bodies, with sections in the reports identifying the respective technical review bodies. Both audit reports confirm the independence of the review bodies, either through the engagement of external companies (OHMS and STATUM) or, more emphatically in the STATUM report, by citing Brazilian laws that explicitly require audits by independent and external professionals to avoid conflicts of interest. During on-site interviews, company representatives stated that they evaluate the proposals from independent reviews, including the description of the technical teams and the competency of team members. The evidence, supported by interviews with staff, indicates that independent reviews of the mine's waste facilities are conducted by competent third-parties, with the technical review teams clearly identified in the reports. The evidence does not include documentation detailing the qualifications of independent reviewers, such as curriculum vitae,

Req #	Requirement	Score	Basis for Rating
			resumes, biographies, and other relevant credentials to confirm the competency of individual professionals.
4.1.6.4.	Independent review bodies shall report to the operation's general manager and an accountable executive officer of the operating company or its corporate owner.	◐	Interviews with management staff indicate that the general manager is informed of and receives all reports prepared by independent bodies and companies, and that review outcomes are intended to be reported to the general manager. The evidence does not include a formalized process or sufficient detail to confirm whether the results of the reports are shared with the general manager.
4.1.6.5.	The operating company shall develop and implement an action plan in response to commentary, advice or recommendations from an independent review, document a rationale for any advice or recommendations that will not be implemented, and track progress of the plan's implementation. All of this information shall be made available to IRMA auditors.	◐	The evidence reviewed includes the Geotechnical Audit Report (OHMS, October 2022), which was conducted by an independent review body. The report presents detailed findings and recommendations related to geotechnical risks and includes short-term (< 6 months) and medium-term (< 1.5 years) corrective action plans addressing identified deficiencies, with responsible departments and target deadlines. The evidence indicates that the company developed an action plan in response to an independent review. The evidence does not include documentation of the rationale for any recommendations that were not implemented, nor does it include evidence of progress tracking or reporting on the implementation of the action plan
4.1.7.1.	Stakeholders shall be consulted during the screening and assessment of mine waste facility siting and management	⊗	The evidence reviewed includes the Andrade Mine Expansion Project Environmental Social Impact Assessment (ESIA) (Fonntes, June 2023), which covers the expansion of the existing mine. The

Req #	Requirement	Score	Basis for Rating
	alternatives (see 4.1.4.2), and prior to the finalization of the design of the facilities.		ESIA indicates that stakeholders were consulted during the finalization of facility designs, in compliance with current legislation, and that the ESIA and the Environmental Impact Report study is publicly available, with stakeholders given up to 40 days after publication to request a public hearing. The ESIA identifies that the expansion project includes three new mine waste disposal facilities, PDE-09, PDE-10, and PDE-11, together with their associated sediment-control structures, including sumps and downstream containment dikes. The document also records several existing waste facilities within the operational area, namely PDE-01, PDE-05, PDE-06, PDE-08, and PDE-03, which form part of the current baseline condition. These facilities, both new and existing, were considered during stakeholder engagement activities referenced in the ESIA. Interviews with a sample of stakeholders indicate that affected stakeholders were not consulted in the identification and evaluation of potential environmental and social impacts associated with the mine, including alternatives for the siting and management of waste facilities. The evidence reviewed indicates that stakeholders participated during the finalization of mine waste facility designs as part of the ESIA process. The evidence does not include details to confirm that stakeholders were consulted during the screening and assessment of mine waste facility siting and management alternatives.
4.1.7.2.	Emergency preparedness plans or emergency action plans related to		The evidence reviewed includes the Emergency Preparation and Care Plan (ArcelorMittal, June 2023), which describes the company's

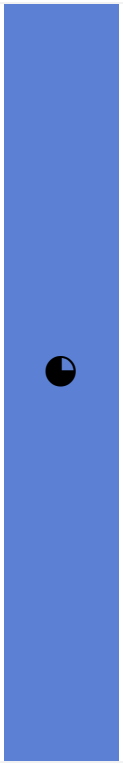
Req #	Requirement	Score	Basis for Rating
	catastrophic failure of mine waste facilities shall be discussed and prepared in consultation with potentially affected communities and workers and/or workers' representatives, and in collaboration with first responders and relevant government agencies. (See also IRMA Chapter 2.5)		emergency risk scenarios for its operations, as well as the corresponding response actions. The document outlines an evaluation of risks and hazards including risks related to mine waste facilities, such as mass movement or collapse of slopes and waste rock piles, that may result in emergency situations affecting workers and potentially external communities. The plan also includes options for risk reduction supported by other emergency-related documents and internal procedures. Additional supporting evidence includes the Acceptance and Approval of the Emergency Response Plan (ArcelorMittal, November 2023), approved internally by the responsible operational leadership, and the Adhesion Agreement to the Mutual Aid Plan (ArcelorMittal, 2020), which is a formal cooperation agreement with other companies participating in the regional mutual aid network. Interviews with management indicate that an integrated Emergency Preparedness and Response Plan is in place, and that the company is forming a consultation group with government, non-governmental, and community representatives to provide input on emergency prevention and management. The evidence indicates that the company's emergency preparedness plan related to catastrophic failure of mine waste facilities was discussed and prepared in consultation with certain stakeholders. The evidence does not indicate that the company's emergency preparedness plan related to catastrophic failure of mine waste facilities was developed in consultation with potentially affected communities, workers, first responders and relevant government agencies.

Req #	Requirement	Score	Basis for Rating
4.1.7.3.	Emergency and evacuation drills (desktop and live) related to catastrophic failure of mine waste facilities shall be held on a regular basis. (See also IRMA Chapter 2.5)	●	The evidence reviewed includes Drill Schedule GD SIG FO 0166 (June 2022), which indicates the company has a schedule for conducting emergency drills every 18 months, covering scenarios such as landslides, slope and waste rock pile failures, water main breaks, sumps, and containment basins. Interviews with staff, workers, and contractors confirm that emergency and evacuation drills have been conducted. The evidence confirms that the company has established and implemented a regular program of emergency and evacuation drills, conducted approximately every 18 months.
4.1.7.4.	If requested by stakeholders, the operating company shall report to stakeholders on mine waste facility management actions, monitoring and surveillance results, independent reviews and the effectiveness of management strategies.	–	Not relevant. The evidence reviewed includes a Summary of Social Interactions (ArcelorMittal, January 2023 to October 2025 - 797 interactions logged), as well as interviews with key staff and stakeholders, and indicates that no requests have been made regarding the company's mine waste facility management actions, monitoring and surveillance results, independent reviews, or the effectiveness of management strategies, and this will be reviewed again at the surveillance audit.
4.1.8.1.	Critical At the present time, mine sites using riverine, submarine and lake disposal of mine waste materials will not be certified by IRMA.	●	The evidence includes a Risk Category Study (Statum Geotecnia, May 2023), an Executive Operational Project Sterile Pile 06 – Phase IV (Statum Geotecnia, April 2017), and an ESIA for the Andrade Mine Expansion Project (Fonntes, June 2023), which describe mine waste disposal methods and indicate that the company does not use riverine, submarine, or lake disposal to dispose of mine waste.

Req #	Requirement	Score	Basis for Rating
			On-site observations and interviews confirm that riverine, submarine, or lake disposal are not methods used to dispose of mine waste materials from the mining project. The evidence indicates that riverine, submarine, or lake disposal are not methods used to dispose of mine waste materials from the mining project.

Chapter 4.2—Water Management

Chapter Relevant?	Yes
Overall Chapter Score	49%
Chapter Score Basis	18.5 out of 38 possible points

Req #	Requirement	Score	Basis for Rating
4.2.1.1.	The operating company shall identify water users, water rights holders and other stakeholders that may potentially affect or be affected by its mine water management practices.		The evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023); the Membership Application and Renewal Form for the Piracicaba Hydrographic Basin Committee (ArcelorMittal, November 2022); and the Committee's Consolidated Report on Compliance with Constraints (1999-2014) (Carmo & Delgado, October 2023), which confirms that the company is a member of the Piracicaba Hydrographic Basin Committee. This committee is composed of representatives from the state and municipal governments, water users, and civil society. The Committee's Consolidated Report on Compliance with Constraints (1999-2014) presents the monitoring of water quality, flow conditions, and related analysis as defined by the regulatory authority. The 2023 ESIA includes an aggregated list of major water users, their respective water uses, and how they may affect or be affected by the mine's water management practices. Interviews with site management and relevant staff indicated that the company has identified most primary water users. Interviews with a sample of stakeholders, including community members,

Req #	Requirement	Score	Basis for Rating
			indicated that smallholders living in Pregos use water supplied by the company. The evidence, supported by interviews, indicates that the company has identified most primary water users, water rights holders, and other stakeholders that may potentially affect or be affected by its mine water management practices. The evidence does not confirm that all water users, including informal users, have been identified, nor that this information is presented in a comprehensive manner, such as through a detailed list or map.
4.2.1.2.	The operating company shall conduct its own research and collaborate with relevant stakeholders to identify current and potential future uses of water at the local and regional level that may be affected by the mine's water management practices.	◐	The evidence reviewed includes the Hydrogeology Andrade Technical Report (Carmo & Delgado, June 2014), the Hydrogeology Andrade Update Technical Report (Carmo & Delgado, June 2017), and the Numerical Hydrogeological Model Recalibration Report (Carmo & Delgado and SKHidro, August 2020). These documents indicate that the company conducts hydrogeological studies, characterizes the physical environment, develops numerical models of local hydrogeological conditions, and evaluates potential interferences in water availability to support authorization for pit dewatering. The studies are updated every three (3) years. According to the modeling, the deepest pit elevation considered (570 meters) is expected to be reached in 2054. Current water levels are around 760 meters, representing an estimated drawdown of approximately 190 meters over the next 29 years (from 2025). As the mine deepens, a reduction in groundwater discharge to local streams is expected. The reports note that while decreases in surface water flows may occur, the volume of water pumped from the mine significantly exceeds the reduction in natural surface

Req #	Requirement	Score	Basis for Rating
			water discharge, as this pumped water originates from deep aquifers. Additional evidence includes the Membership Application and Renewal Form (ArcelorMittal, November 2022) and the most recent Environmental and Social Impact Assessment (Fonntes, June 2023). These documents confirm that the company is a member of the Piracicaba Hydrographic Basin Committee (Basin Committee) and participates in activities associated with water resources management, including the preparation and revision of basin management plans, hydro-meteorological monitoring, and initiatives related to conserving surface water flows, water quality, sanitation, flood susceptibility, and protected areas. Only one (1) third-party use is documented, namely the withdrawal of water by water trucks at the Biquinha Stream. Interviews with site management and relevant staff indicate that hydrogeological information is shared with the Basin Committee and that the company engages in discussions on regional water management issues within that forum. The evidence indicates that the company has characterized the hydrogeological system and participates in stakeholder forums where water resource issues are discussed. The evidence does not indicate that the company has identified, through its own research and collaboration with stakeholders, the current and potential future uses of water at the local and regional levels that may be affected by the mine's water management practices.
4.2.1.3.	The operating company shall conduct its own research and collaborate with	◐	The evidence reviewed includes the Membership Application and Renewal Form (ArcelorMittal, November 2022) and the

Req #	Requirement	Score	Basis for Rating
	relevant stakeholders to identify and address shared water challenges and opportunities at the local and regional levels, and shall take steps to contribute positively to local and regional water stewardship outcomes.		Environmental and Social Impact Assessment (Fonntes, June 2023). These documents indicate that ArcelorMittal, as a member of the Piracicaba Hydrographic Basin Committee (Basin Committee), collaborates with relevant stakeholders on basin-level water resource management. Reported activities include participation in the development and revision of master plans, hydro-meteorological monitoring and inspections, water safety initiatives, and the establishment of targets to improve water quantity and quality, reduce flood susceptibility, achieve universal sanitation, and expand legally protected areas. Interviews with site management and relevant staff reported that the company intends to develop a consolidated strategy to strengthen its contribution to local water stewardship. The evidence indicates that the company is already engaging with relevant stakeholders to identify and address shared water challenges and opportunities at the local and regional levels, and that it contributes to water stewardship outcomes through its participation in the Piracicaba Hydrographic Basin Committee. The evidence does not indicate that the company has a formalized plan or consolidated strategy outlining the specific actions the mine will take to further contribute positively to local and regional water stewardship.
4.2.2.1.	The operating company shall gather baseline or background data to reliably determine:		The evidence reviewed includes the Hydrogeology Andrade Technical Report (Carmo & Delgado, 2014); the Hydrogeology Andrade Update Technical Report (Carmo & Delgado, 2017); the Numerical Hydrogeological Model Recalibration Report (Carmo & Delgado & SKHidro, 2020); the 2023 Annual Compliance Report for

Req #	Requirement	Score	Basis for Rating
	a. The seasonal and temporal variability in: i. The physical, chemical and biological conditions of surface waters, natural seeps/springs and groundwaters that may be affected by the mining project; ii. Water quantity (i.e., flows and levels of surface waters, natural seeps/springs and groundwaters) that may be affected by the mining project; and b. Sources of contamination and changes in water quantity or quality that are unrelated to the mining project.		Groundwater Abstraction Permit #14.999/2014 (Carmo & Delgado, 2023); and the Consolidation of Water Quality Environmental Monitoring Data (Hidrogeo, April 2021), which provides a consolidated assessment of the company's historical water-monitoring dataset (2010–2021). These documents indicate that the company has collected baseline data related to the following: a.i. physical and chemical conditions of surface waters and groundwater, including seasonal and temporal variability. The hydrogeological reports and the 2021 water quality dataset include long-term monitoring of parameters such as pH, total dissolved solids, dissolved iron, and dissolved manganese for surface waters and groundwater. Multi-year time series describe seasonal and interannual variability. The baseline dataset does not include biological indicators for surface waters, natural springs/seeps, or groundwater. a.ii. water quantity (flows and levels) with seasonal and temporal variability. The company has monitored stream flows, rainfall, and groundwater levels in wells and piezometers, with variability documented through hydrographs and fluviometric series for the period 2014–2023. These data characterize natural variations in flows and groundwater levels prior to and during dewatering operations. b. natural hydrogeochemical conditions and background influences. The hydrogeological reports, the 2021 data consolidation, and the 2023 compliance report describe the natural hydrogeochemical conditions in the region, including naturally elevated levels of iron and manganese, perennial springs, seasonal flow variation, and geological controls on water quality and availability.

Req #	Requirement	Score	Basis for Rating
			The evidence reviewed indicates that the company partially complies with sub-requirements (a-b). The evidence does not include: a.i. biological baseline data for any water body (surface water, natural springs/seeps, or groundwater); a complete baseline for several IRMA-relevant contaminants; or seasonal baseline characterization of natural springs/seeps, despite their identification in the hydrogeological reports. a.ii. seasonal or long-term baseline characterization of natural springs/seeps; comprehensive groundwater-level baseline information beyond two (2) deep wells and a limited number of piezometers; or flow records for all surface-water bodies that may be affected. As a result, the baseline information is insufficient to reliably determine seasonal and temporal variability in water quantity across all relevant surface waters, natural springs/seeps, and groundwater systems. b. a systematic assessment of non-mining sources of contamination or changes in water quantity or quality unrelated to the mining project. Although the documents describe natural hydrogeochemical conditions and long-term environmental variability, they do not include an inventory or mapping of potential non-mining contamination sources, nor a structured evaluation distinguishing natural variability from external anthropogenic influences that may affect observed water-quality and water-quantity trends.
4.2.2.2.	The operating company shall carry out a scoping process that includes collaboration with relevant	●	The evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023), which identifies potential impacts of the

Req #	Requirement	Score	Basis for Rating
	stakeholders, to identify potentially significant impacts that the mining project may have on water quantity and quality, and current and potential future water uses. The scoping process shall include evaluation of: a. The mining-related chemicals, wastes, facilities and activities that may pose a risk to water quality; and b. The mine's use of water, and any mining activities that may affect water quantity.		mining project on both water quantity and quality, as well as implications for current and future water uses. The 2023 ESIA identifies significant impacts on: a. interference with watercourse or spring beds; removal of rocky substrate; generation of areas with exposed soil; generation of sediments with high total metal content; generation of areas with suppressed vegetation; soil compaction; generation of physical interference with surface runoff; leakage of sanitary effluents; changes to the hydrological regime; leakage of fuels, oils and greases; and contamination of surface waters by chemical inputs besides alteration of water quality by organic load, nutrients and microorganisms. b. alteration of groundwater dynamics, contamination of groundwater by pollutants, and lowering of the groundwater table. Additional evidence includes documentation crediting collaboration with the Piracicaba Watershed Committee (CBH), the water-management body for the Piracicaba River Basin, which includes the Santa Bárbara River, located downstream of the Andrade Mine, as one of its tributaries. The committee is composed of representatives from state and municipal public authorities, water users, and civil society. Supporting documents include attendance lists from meetings held with the committee (January 2020); an invitation received by the company to participate in an online session (June 2022); Technical Opinion No. 01/2021 (CBH Piracicaba-MG, July 2021), which establishes technical conditions for the approval of the Water Use Permit requested by the company (No. 14999/2014); and Technical Opinion No. 02/2021 (CBH Piracicaba-MG, July 2021), which recommends approval of Water Use Permit Process No. 14999/2014

Req #	Requirement	Score	Basis for Rating
			based on the conditions established in Technical Opinion No. 01/2021. Further evidence includes the Annual Consolidated Report (ArcelorMittal, October 2023), prepared in compliance with a technical condition (Article 7 – Item 8) established in water use approval process (No. 14999/2014), This report presents monitoring results for water quality, flow measurements, following requirements of both the regulatory agency and the watershed committee. The company reports that the local regulatory agency takes into account processes formally approved by the watershed committee (CBH), thereby showcasing collaboration with relevant stakeholders during the scoping process that leads to the issuance of the required water permits. The evidence indicates that the company engages with relevant stakeholders, including participation in the basin committee and identification of primary water users, and that it carried out a scoping process through the ESIA, with involvement of relevant stakeholders, to identify potentially significant impacts on water quantity and quality, including those associated with mining-related chemicals, wastes, facilities and activities (a), and the mine's use of water and mining activities that may affect water quantity (b).
4.2.2.3.	Where potential significant impacts on water quantity or quality, or current and future water uses have been identified, the operating company shall carry out		The evidence reviewed includes the Hydrogeology Andrade Technical Report (Carmo & Delgado, June 2014); the Hydrogeology Andrade Update Technical Report (Carmo & Delgado, June 2017), which presents a hydrogeological model developed in 2014 by the

Req #	Requirement	Score	Basis for Rating
	the following additional analyses to further predict and quantify the potential impacts: a. Development of a conceptual site model (CSM) to estimate the potential for mine-related contamination to affect water resources; b. Development of a numeric mine site water balance model to predict impacts that might occur at different surface water flow/groundwater level conditions (e.g., low, average and high flows/levels); c. If relevant, development of other numerical models (e.g., hydrogeochemical/hydrogeological) to further predict or quantify potential mining-related impacts on water resources; and d. Prediction of whether water treatment will be required to mitigate impacts on water quality during operations and mine closure/post-closure.		MDGEO consultancy; and the Numerical Hydrogeological Model Recalibration Report (Carmo & Delgado and SKHidro, August 2020), in which the groundwater model was recalibrated using monitoring data collected up to May 2020. These documents indicate that the company has carried out the following analyses: a. a groundwater conceptual model is presented in the hydrogeological reports; b. a numerical model of groundwater flow has been developed to predict potential impacts under different surface water flow and groundwater level conditions, including lowering of groundwater levels; c. no additional numerical models related to water quality (e.g., hydrogeochemical or reactive-transport models) were developed; this is considered conformant, as the evidence does not indicate that such modelling is relevant or necessary given the water-quality conditions observed; d. predicted whether water treatment will be required during operations and mine closure/post-closure. The evidence reviewed indicates that, after identifying potential significant impacts on water quantity and quality, the company conducted analyses that partially comply with sub-requirement (a), and comply with sub-requirements (b-d). The reviewed evidence does not include: a. documentation demonstrating the development of an integrated conceptual site model that incorporates surface water and identifies potential pathways through which mine-related contamination could affect water resources.

Req #	Requirement	Score	Basis for Rating
4.2.2.4.	Use of predictive tools and models shall be consistent with current industry best practices, and shall be continually revised and updated over the life of the mine as operational monitoring and other relevant data are collected.	◐	The evidence reviewed includes the Hydrogeology Andrade Technical Report (Carmo & Delgado, June 2014); the Hydrogeology Andrade Update Technical Report (Carmo & Delgado, June 2017); and the Numerical Hydrogeological Model Recalibration Report (Carmo & Delgado and SKHidro, August 2020). The hydrogeological model was initially developed in 2014 by the MDGEO (MDGeo Hydrogeology and Environment) consultancy and subsequently recalibrated by another consultancy in 2017. In the most recent study (2020), a further recalibration was conducted using monitoring data available up to May 2020. A groundwater conceptual model is included in the 2014 technical report, describing hydrostratigraphy, flow systems, and hydrochemical information. This conceptual model is limited to groundwater only. Relevant company staff indicates that the current model is under review in alignment with frequencies established under its water-use permit. The evidence indicates that the hydrogeological predictive model has been developed and maintained in line with industry best practices, with recalibrations performed in 2017 and 2020 using updated monitoring data collected during operations. The evidence does not indicate that model updates are being continually revised over the life of the mine, as the latest recalibration (2020) is not considered current, given the ongoing progression of the mine and the continued collection of hydrological and hydrogeological monitoring data since that time.
4.2.3.1.	The operating company, in collaboration with relevant	◐	The evidence reviewed includes the Membership Application and Renewal Form (ArcelorMittal, November 2022), which indicates that

Req #	Requirement	Score	Basis for Rating
	stakeholders, shall evaluate options to mitigate predicted significant adverse impacts on water quantity and quality, and current and potential future water uses that may be affected by the mine's water management practices. Options shall be evaluated in a manner that aligns with the mitigation hierarchy.		the company has participated in meetings with relevant stakeholders (e.g. government authorities, such as the Minas Gerais State Water Supply and Sanitation Company, and private-sector entities) regarding general water management practices. Additional evidence includes the Environmental Social Impact Assessment (ESIA) (Fonntes, June 2023), which outlines potential water-related impacts and describes associated mitigation measures during the mine life cycle. The ESIA list of impacts and associated mitigation measures does not explicitly demonstrate that these measures were evaluated in accordance with the mitigation hierarchy (avoid, minimize, restore, offset). Interviews with relevant stakeholders, including the João Monlevade municipal environmental agency, confirmed their participation in meetings related to general water management practices. Interviews with affected stakeholders, including community members in Prego, indicate that concerns about water quality have been raised, but technical explanations from subject-matter experts have not been consistently provided. The evidence indicates that the company has identified mitigation measures for predicted water-related impacts across the mine life cycle and has shared them with some relevant stakeholders. The evidence does not confirm that these mitigation options were evaluated in collaboration with a full range of relevant stakeholders or that the evaluation process aligned with the mitigation hierarchy.
4.2.3.2.	If a surface water or groundwater mixing zone is proposed as a mitigation strategy:	—	Not relevant. The evidence reviewed includes the Environmental and Social Impact Assessment for the Andrade Mine Expansion Project (Fonntes, June 2023), which, supported by interviews with

Req #	Requirement	Score	Basis for Rating
	a. A risk assessment shall be carried out to identify, evaluate and document risks to human health, local economies and aquatic life from use of the proposed mixing zone, including, for surface water mixing zones, an evaluation of whether there are specific contaminants in point source discharges, such as certain metals, that could accumulate in sediment and affect aquatic life; and b. If any significant risks are identified, the operating company shall develop mitigation measures to protect human health, aquatic life and local economies including, at minimum: i. Surface water or groundwater mixing zones are as small as practicable; ii. Water in a surface water mixing zone is not lethal to aquatic life; iii. A surface water mixing zone does not interfere with the passage of migratory fish; iv. Surface water or groundwater mixing zones do not interfere with a pre-mine use of water for irrigation, livestock or drinking water, unless that use can be adequately provided for by		site management and on-site observations, indicates that no surface water or groundwater mixing zone has been implemented or proposed as a mitigation strategy.

Req #	Requirement	Score	Basis for Rating
	the operating company through another source of similar or better quality and volume, and that this substitution is agreed to by all potentially affected water users; and v. Point source discharges into a surface water mixing zone match the local hydrograph for surface water flows to the extent practicable.		
4.2.3.3.	Waters affected by the mining project shall be maintained at a quality that enables safe use for current purposes and for the potential future uses identified in collaboration with relevant stakeholders (see 4.2.1.2). In particular, the operating company shall demonstrate that contaminants measured at points of compliance are: a. Being maintained at baseline or background levels; or b. Being maintained at levels that are protective of the identified uses of those waters (See IRMA Water Quality Criteria by End Use Tables 4.2.a to 4.2.h, which correspond to particular end uses).	◐	The evidence reviewed includes the Consolidation of Water Quality Environmental Monitoring Data (Hidrogeo, April 2021), which presents approximately ten years of water-quality results for upstream (AND-01, background) and downstream (AND-11, compliance) locations. The dataset includes parameters such as pH, total dissolved solids, dissolved iron, and dissolved manganese. The report indicates that several parameters exceed applicable Maximum Permitted Values (MPVs) at both upstream and downstream points, with exceedances greater than 20% for some parameters. Interviews with affected stakeholders also indicated concerns regarding water quality in local communities, particularly in the Prego community, where stakeholders reported receiving insufficient technical explanations about observed or perceived changes in water quality. The evidence indicates that, for the limited set of parameters currently monitored, water quality at compliance locations is

Req #	Requirement	Score	Basis for Rating
			broadly consistent with baseline conditions, indicating partial alignment with sub-requirement (a). The evidence does not indicate that: a. all required parameters at points of compliance are being consistently measured for baseline or background levels, or an explanation for their exclusion has been provided, as several IRMA-relevant contaminants are not included in the monitoring program; and b. water quality is being maintained at levels protective of identified current and future uses.
4.2.3.4.	Unless agreed by potentially affected stakeholders, water resources affected by mining activities shall be maintained at quantities that enable continued use of those resources for current purposes and for the potential future uses identified in collaboration with relevant stakeholders (see 4.2.1.2).	◐	The evidence reviewed includes the Hydrogeology Andrade Technical Report (Carmo & Delgado, June 2014), the Hydrogeology Andrade Update Technical Report (Carmo & Delgado, June 2017), the Recalibration Report of the Numerical Hydrogeological Model of the Andrade Mine (Carmo & Delgado and SKHidro, August 2020), Technical Report No. 01/2021 of the Piracicaba River Basin Committee (June 2021), and the 2023 Technical Report prepared to comply with Condition 8 of Outorga Process No. 14.999/2014 (Carmo & Delgado, October 2023). These hydrogeological studies indicate that mining at Andrade Mine intercepted the groundwater table in 2013 and, consequently, groundwater levels have been managed since then through the use of drainage channels and deep wells. The 2014 model and the 2020 recalibrated numerical model predict that dewatering will progressively lower groundwater levels below pit depth, and that natural groundwater discharge to local streams will decrease (e.g., from about 81 m^3/h to 29 m^3/h in the 2020 model). At the same time, the models predict dewatering pumping rates of about 48 m^3/h in the 2014 study and up to 153 m^3/h in the

Req #	Requirement	Score	Basis for Rating
			2020 study, resulting in a net surplus of water made available by pumping that can be used to mitigate reductions in natural baseflow and support other uses. The Technical Report No. 01/2021 of the Piracicaba River Basin Committee provides the technical opinion of the multi-stakeholder Water Grant and Charging Technical Chamber, recommending approval of the Water Grant Process No. 14.999/2014 for groundwater abstraction for mine dewatering, subject to conditions. The 2023 report demonstrates that the company operates a hydrogeological monitoring network and submits annual consolidated reports to the authorities and the basin committee. It also notes that dewatering remains predominantly gravity-driven in the pit, deep-well pumping has had limited influence, and no update of the potentiometric map or numerical model was deemed necessary for 2022–2023, while recommending continued monitoring and future network refinement. The evidence indicates that water resources affected by mining activities at the mine are managed to maintain quantities that create an excess above baseline conditions. Some stakeholders participated in these water management decisions for future uses, facilitated by the Piracicaba River Basin Committee, including groundwater lowering conducted through authorized pumping. The evidence does not indicate adequate technical justification for the groundwater monitoring network (two wells), nor does it demonstrate that stakeholder engagement goes beyond the basin committee, as local affected communities were not involved in evaluating how dewatering-related surplus water supports current and potential future water uses.

Req #	Requirement	Score	Basis for Rating
4.2.4.1.	Critical The operating company shall develop and document a program to monitor changes in water quantity and quality. As part of the program the operating company shall: a. Establish a sufficient number of monitoring locations at appropriate sites to provide reliable data on changes to water quantity and the physical, chemical and biological conditions of surface waters, natural springs/seeps and groundwater (hereafter referred to as water characteristics); b. Sample on a frequent enough basis to account for seasonal fluctuations, storm events and extreme events that may cause changes in water characteristics; c. Establish trigger levels and/or other indicators to provide early warning of negative changes in water characteristics; d. Sample the quality and record the quantity of mine-affected waters destined for re-use by non-mining entities;	◐	The evidence reviewed includes the Water Monitoring Map (Carmo & Delgado, April 2024); the Compliance Monitoring Report (Carmo & Delgado, October 2023); the updated Water Quality Monitoring Plan (ArcelorMittal, May 2025); a test report (ECOAR, June 2025); a Certificate of Analysis (ECOAR, June 2025); and the compiled water-quality monitoring dataset (ArcelorMittal, June 2025). The 2025 Water Quality Monitoring Plan (ArcelorMittal, May 2025) shows that the monitoring program also includes groundwater, with dedicated well sampling monitoring points. These documents describe that the mine is located in the Doce River Basin, with nearby water bodies including the Santa Bárbara River, the Biquinha Stream, and the Derrubada Stream, and state that the company monitors water quality and quantity in these surface-water bodies as follows: a. The Compliance Monitoring Report (Carmo & Delgado, October 2023), the Water Monitoring Map (Carmo & Delgado, April 2024), and the Water Quality Monitoring Plan (ArcelorMittal, May 2025) describe a network composed of 27 surface-water monitoring locations and two (2) groundwater monitoring locations. The August 2025 Water Quality Monitoring Plan states that all existing monitoring points, surface and groundwater, are sampled monthly. Monitoring locations are partly informed by studies on the potential impacts of groundwater abstraction on surface flows, as well as by minimum flows stipulated in environmental licenses and permits. Water quality is tested for physico-chemical and biological parameters, including coliforms, dissolved oxygen, electric conductivity, iron, manganese, nitrates, nitrites, oils and grease, pH, temperature, total dissolved solids, and turbidity. A Technical Report on Compliance with Conditions (Carmo & Delgado, October 2023) consolidates annual actions responsible for lowering the water table

Req #	Requirement	Score	Basis for Rating
	e. Use credible methods and appropriate equipment to reliably detect changes in water characteristics; and f. Use accredited laboratories capable of detecting contaminants at levels below the values in the IRMA Water Quality Criteria by End-Use Tables.		and presents, interprets, and correlates maximum abstraction rates with data from the piezometric, fluvial, and pluvial monitoring network at the site. b. the Compliance Monitoring Report (Carmo&Delgado, October 2023) and a Historic Series (no author, last updated 2025) containing quantity monitoring data dating back to 2022, indicate that the company conducts monthly measurements of surface water flow and groundwater levels, and monthly sampling of surface water quality. The Water Quality Monitoring Plan (ArcelorMittal, August 2025) states that groundwater monitoring is conducted monthly, despite permit conditions requiring semiannual analyses, establishing more frequent monitoring. The Environmental Impact Assessment (Fonntes, April 2023, Chapter 9.1.5.) proposes quarterly sampling of groundwater quality. The Technical Report on Compliance with Conditions Reports (Carmo & Delgado, October 2023) indicates the company records precipitation data daily. Section 7 of the Water Quality Monitoring Plan (ArcelorMittal, August 2025) further describes quarterly fluviometric monitoring of the Santa Bárbara River and the installation of an automatic fluviometric monitoring station to acquire real-time data and better understand drought conditions. None of the evidence provided demonstrates monitoring designed to capture extreme storm events. c. the Contingency Plan for Physical and Chemical Changes in Surface and Underground Water (Hidrogeo, November 2023) for physical, chemical, and biological changes in surface and groundwater, and the sample Compliance Monitoring Report (ArcelorMittal, October 2023) indicate that the company has developed trigger levels for surface and groundwater quality, and

Req #	Requirement	Score	Basis for Rating
			that changes in quality are correlated with water quantity monitoring data. The Water Quality Monitoring Plan (ArcelorMittal, May 2025) defines activation levels at 80% of the legal limit specified in the water permit n° 08/2022 (Table 2). It also outlines a three-tiered contingency plan (assessment, investigation, intervention), depending on the recurrence of deviations (Table 3). Actual exceedances were recorded in the Test Report (Ecoar, June 2025) for Escherichia Coli and Dissolved Iron at point AND-56, and in the Certificate of Analysis (SENAI, June 2025) for Thermotolerant Coliforms at point AND-01, confirming activation of these quality triggers. d. Not relevant. No mine-affected water is sent off-site for reuse. e. Ecoar's Sampling Plan and Sample Collection Form (Ecoar, September 2023), Test Report (Ecoar, September 2023), and a Third-Party Audit Report (Hidrogeo, September 2023) indicate that the company has contracted Ecoar to conduct field sampling and in-field data collection of physicochemical parameters for surface water, groundwater, and effluent monitoring points, and that their field sampling procedures are largely in line with international technical standards. The Water Quality Monitoring Plan (ArcelorMittal, August 2025) states that the sampling methodology follows the Brazilian Association of Technical Standards and/or Standard Methods for the Examination of Water and Wastewater (23rd Ed., now 24th Ed., as per laboratory reports). It also lists the equipment used, including a multiparametric probe and instrument calibration, and requires that sampling be conducted by a National Institute of Metrology, Quality and Technology-accredited laboratory (ISO/IEC 17025/2005).

Req #	Requirement	Score	Basis for Rating
			f. Ecoar's Accreditation Certificate (Inmetro, June 2021), Scope of Accreditation (Inmetro, August 2022), SENAI's Accreditation Certificate (Inmetro, August 2020), Test Certificate (SENAI, September 2023), Scope of Accreditation (Inmetro, July 2023), and an Audit Report of the SENAI Laboratory Procedures (Hidrogeo, May 2023) indicate the company uses two (2) external laboratories, Ecoar and SENAI, both of which are accredited and operate with detection consistent with national legislation and international technical reference standards. Interviews with relevant personnel and on-site observations confirmed the presence of two (2) operational dewatering wells equipped for groundwater level and quality monitoring, including accessible wellheads, installed measurement devices, and evidence of recent sampling activities. In addition, on-site observations corroborated the overall implementation of the water monitoring program, including sampling practices, measurement routines, and the infrastructure for surface-water monitoring points. The evidence reviewed, supported by interviews and on-site observations, indicates that the company: a. monitors surface and groundwater quantity and quality through a defined network of points, with accredited third parties conducting sampling and laboratory analyses in line with international standards and national legislation, and ensures that the number and location of surface water sampling locations are sufficient; b. conducts monitoring at a frequency that generally captures seasonal variability, including monthly sampling of surface water; c. has established trigger levels for key water-quality parameters, and a structured contingency plan, which includes activation levels,

Req #	Requirement	Score	Basis for Rating
			escalation tiers, and documented exceedances demonstrating initial implementation of the trigger-action process; e. use credible sampling methods and appropriate equipment consistent with international technical standards and following the Brazilian Association of Technical Standards and Standard Methods protocols; and f. uses accredited laboratories (Ecoar and SENAI) for water analyses, whose detection limits are compatible with national legislation and IRMA Water Quality Criteria requirements. The evidence does not include a documented and comprehensive water monitoring plan that provides information to confirm that: a. sufficient groundwater monitoring coverage points of compliance and across all relevant environmental control units (e.g., existing and planned waste rock piles and mine pits). The two (2) groundwater locations, both associated with active dewatering operations, may not represent ambient groundwater conditions. The parameter list excludes several IRMA-relevant contaminants (e.g., arsenic, lead, cadmium, chromium, copper, zinc, mercury, sulfate, chloride, fluoride, selenium, antimony), and no justification or risk-based analysis is provided for these exclusions. b. sampling is conducted consistently and frequently enough to capture seasonal and weather-related variability in groundwater or to evaluate changes in quality and quantity (e.g., infiltration of mine-affected water after rain), nor how the company correlates precipitation data with changes in water characteristics to assess changes over time. No evidence demonstrates that monitoring is designed to capture storm or extreme events. c. actions were taken in response to trigger-level exceedances. Because the Trigger Action Response Plan has been recently

Req #	Requirement	Score	Basis for Rating
			implemented, there is insufficient operational history to assess whether exceedances have occurred and whether appropriate responses were triggered. Verification of response actions will be required during the next IRMA audit to assess full implementation.
4.2.4.2.	Samples shall be analyzed for all parameters that have a reasonable potential to adversely affect identified current and future water uses. Where baseline or background monitoring, source characterization, modeling, and other site-specific information indicate no reasonable potential for a parameter to exceed the baseline/background values or numeric criteria in the IRMA Water Quality Criteria by End-Use Tables (depending on the approach used in 4.2.3.3), those parameters need not be measured on a regular basis.	◐	The evidence reviewed includes the Committee Consolidated Report on Compliance with Constraints 1999-2014 (Carmo & Delgado, October 2023), which describes the current monitoring network for the quantity and quality of surface and groundwater resources, including monitoring locations, parameters, and frequency, as presented to the regulatory authority. Additional evidence includes the Consolidation of Water Quality Environmental Monitoring Data (Hidrogeo, April 2021), which compiles and evaluates historical series of environmental water monitoring at the company for the period 2010-2021, with emphasis on monitoring points AND-01 (upstream/background) and AND-11 (downstream/compliance). Across these documents, the monitored parameter suite for both surface water and groundwater includes basic physico-chemical and microbiological indicators. The evidence indicates that the company conducts routine monitoring for a core set of physico-chemical and microbiological parameters, applying consistent sampling frequencies, standardized field procedures, and accredited laboratory analyses as part of its water-quality surveillance program. The evidence does not indicate that the company analyzes all required parameters with a reasonable potential to adversely affect current or future water uses, such as arsenic, lead, cadmium, chromium, copper, zinc, mercury, sulfate, chloride, fluoride,

Req #	Requirement	Score	Basis for Rating
			selenium, and antimony. No risk-based assessment or other documented justification has been provided for their exclusion.
4.2.4.3.	The operating company shall actively solicit stakeholders from affected communities to participate in water monitoring and to review and provide feedback on the water monitoring program: a. Participation may involve the use of independent experts selected by the community; and b. If requested by community stakeholders, costs related to participation in monitoring and review of the monitoring program shall be covered in full or in part by the company, and a mutually acceptable agreement for covering costs shall be developed.	⊗	The evidence reviewed includes the Membership Application and Renewal Form (ArcelorMittal, November 2022), which confirms that ArcelorMittal is a member of the Piracicaba Hydrographic Basin Committee. This committee comprises representatives from state and municipal governments, water users, and civil society. Meeting minutes from December 2019 and January 2020 indicate that the company has participated in discussions with relevant stakeholders (e.g. government authorities, such as the Minas Gerais State Water Supply and Sanitation Company, and private-sector entities) regarding general water management practices. Interviews with community members indicate that they have not participated in the company's water quality monitoring. The evidence does not include documentation (e.g., records of invitations to stakeholders to participate in water monitoring, meetings or communication) to confirm that the company is actively involving stakeholders from affected communities to participate in its water monitoring program.
4.2.4.4.	Critical The operating company shall develop and implement an adaptive management plan for water that: a. Outlines planned actions to mitigate predicted impacts on current and future uses of water and natural resources from changes in surface	◔	The evidence reviewed includes a Hydrogeological Studies report (Carmo&Delgado, June 2014, updated in June 2017 and May 2020), a Contingency Plan for Physical and Chemical Changes in Surface (Hidrogeo, November 2023), a sample of a Compliance Monitoring Report (Carmo & Delgado, October 2023) and a Water Quality Monitoring Plan (ArcelorMittal, May 2025), which indicate the company has implemented mitigation measures and triggers

Req #	Requirement	Score	Basis for Rating
	water and groundwater quality and quantity related to the mining project; and b. Specifies adaptive management actions that will occur if certain outcomes (e.g., specific impacts), indicators, thresholds or trigger levels are reached, and timelines for their completion.		aligned to national legislation, primarily focused on surface water, as follows: a. The 2014, 2017, and 2020 hydrogeological reports were prepared by competent professionals, including geologists and mining engineers from an external consultancy, Geólogos Consultores Ltda. These studies assess potential impacts on water quantity due to the lowering of the water table to dewater the pit as it is excavated. The studies predict a decrease in stream flows north of the mine, which may affect existing public water intakes. The studies indicate that this reduction is expected to be offset by the discharge of abstracted groundwater into the watershed. A screen capture from the Vision system (ArcelorMittal, May 2025) shows that the company has implemented an automated system for surface water abstraction, which issues an alert at 85% of the permitted consumption limit and automatically caps abstraction at 15 L/s (54 m^3/h) at the Santa Barbara River. This system is intended to mitigate risks associated with surface-water quantity abstraction. b. The Contingency Plan for Physical and Chemical Changes in Surface and Groundwater (Hidrogeo, November 2023) establishes early warning levels based on the main physicochemical parameters set by applicable legislation (e.g., pH, metals, coliforms) and biological indicators such as chlorophyll concentrations and fish population health. These trigger levels are explicitly documented in Table 3 of the Water Quality Monitoring Plan (ArcelorMittal, May 2025), which defines adaptive management actions and corresponding timelines. Trigger levels are defined at 80% of the legal limits specified in Water Permit n° 08/2022 (Table 2 of the Plan). Adaptive management actions include a three-tiered contingency structure (assessment, investigation, intervention), increased monitoring frequency, installation of additional

Req #	Requirement	Score	Basis for Rating
			monitoring points, water diversion or treatment measures, and notification of stakeholders and health authorities if impacts cannot be mitigated within expected timeframes. The 2023 Compliance Monitoring Report presents monitoring results for surface water and groundwater (i.e., manganese, pH, and other monitoring data, refer to 4.2.4.1), along with flow data from surface-water stations and groundwater monitoring points (piezometers, tube wells), collected between May and August 2023. This data has been analyzed in collaboration with Hidrogeo, a consultancy, and supported by another third-party firm, Aquatec, which conducts statistical analysis of both qualitative and quantitative results and considers historic levels to compare observed parameters against historical trends and legal limits. The report indicates that, during the monitoring period, exceedances were either isolated events or due to the area's geological background, which may result in elevated metal concentrations, and no mitigation actions were required during that period. The evidence indicates the company has developed planned actions to mitigate predicted impacts to water quantity and quality (a), and has developed and implemented adaptive management actions for water quality based on defined trigger levels and a structured contingency plan (b). The evidence does not indicate that: b. the adaptive management trigger levels or thresholds have been established for surface-water quantity or environmental groundwater quantity. The adaptive management framework addresses water quality but does not include quantity-related triggers, such as minimum flow thresholds, drawdown limits, or

Req #	Requirement	Score	Basis for Rating
			other indicators that would initiate corrective actions in response to changes in water availability. Because the Trigger Action Response Plan has been recently developed a review of exceedance events and response actions, if applicable, will be required during the next IRMA audit to assess full implementation.
4.2.4.5.	Annually or more frequently if necessary (e.g., due to changes in operational or environmental factors), the operating company shall review and evaluate the effectiveness of adaptive management actions, and, as necessary, revise the plan to improve water management outcomes.		The evidence reviewed includes the Contingency Plan for Physical and Chemical Changes in Surface and Groundwater (Hidrogeo, November 2023) and the Water Quality Monitoring Plan Rev. 02 (ArcelorMittal, May 2025), which includes examining monitoring data, assessing whether any trigger levels, thresholds, or outcomes have been met, and reviewing alterations in site water balance or operational practices that could impact the efficacy of mitigation strategies. The evidence indicates that the company reviews the effectiveness of adaptive management actions through analysis of monitoring results, defined action thresholds, and periodic evaluation of operational and hydrological conditions. The monitoring plan includes formal revision controls and has been updated within the past 12 months, demonstrating that adaptive management procedures are implemented and periodically reviewed. The evidence does not clearly demonstrate that the results of effectiveness reviews systematically lead to documented revisions of the contingency plan itself.

Req #	Requirement	Score	Basis for Rating
4.2.4.6.	Community stakeholders shall be provided with the opportunity to review adaptive management plans and participate in revising the plans.	⊗	The evidence does not include information to confirm stakeholders' review and participation in the revision of the company's adaptive management plan.
4.2.5.1.	The operating company shall publish baseline or background data on water quantity and quality, and the following water data shall be published annually, or at a frequency agreed by stakeholders from affected communities: a. Monitoring data for surface water and groundwater points of compliance; and b. Monitoring data for water quantity (i.e., flows and levels of surface waters, springs/seeps and groundwater), and the volume of water discharged and extracted/pumped for mining operations.	⊗	The evidence does not include information to confirm that the company publishes baseline or annual water-quantity and water-quality monitoring data as required by the sub-requirement.
4.2.5.2.	The operating company shall develop and implement effective procedures for rapidly communicating with relevant stakeholders in the event that there are changes in water quantity or quality that pose an imminent threat to human	◐	The evidence reviewed includes the company's Technical Security Standard for the Mutual Aid Plan (ArcelorMittal, January 2024) and the Technical Safety Standard for the Emergency Care Plan (ArcelorMittal, January 2024), which outline effective procedures and contain technical descriptions of potential emergencies related to water quality or quantity. They also include specifications of

Req #	Requirement	Score	Basis for Rating
	health or safety, or commercial or natural resources.		external contacts to be notified (such as communities, authorities, and media), confirmation that the procedures have been shared with relevant stakeholders (including public safety agencies and first responders), and details of actions to be implemented when trigger levels are exceeded. The evidence indicates that the company has established and implemented effective procedures for promptly communicating with relevant stakeholders in the event of water-related emergencies, including defined notification protocols, stakeholder engagement, and response actions when trigger levels are exceeded. The evidence does not include documentation demonstrating that these stakeholders have been formally briefed or trained on the procedures, nor evidence of emergency drills involving external stakeholders or community participation.
4.2.5.3.	The operating company shall discuss water management strategies, performance and adaptive management issues with relevant stakeholders on an annual basis or more frequently if requested by stakeholders.	◐	The evidence reviewed includes meeting records from the Piracicaba Hydrographic Basin Committee (December 2019 and January 2020), which indicate that the company has participated in meetings with relevant stakeholders regarding general water management practices. Interviews with relevant stakeholders, including the João Monlevade municipal environmental agency, confirmed their participation in meetings related to water management discussions. Interviews with affected stakeholders, including community members, indicate that some of them have not participated in water-related discussions.

Req #	Requirement	Score	Basis for Rating
			The evidence, supported by interviews, indicates the company engages with relevant stakeholders on water management through the basin committee. The evidence does not demonstrate that water management strategies, performance, and adaptive management issues are discussed on an annual basis with all relevant stakeholders, including affected communities and other water users.

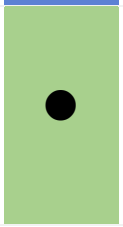
Chapter 4.3—Air Quality

Chapter Relevant?	Yes
Overall Chapter Score	75%
Chapter Score Basis	13.5 out of 18 possible points

Req #	Requirement	Score	Basis for Rating
4.3.1.1.	The operating company shall carry out air quality screening to determine if there may be significant air quality impacts associated with its operations.	●	The evidence reviewed includes the Atmospheric Emissions Master Plan (QualityAmb, October 2022), the Air Quality Assessment (QualityAmb, 2021) and the Atmospheric Dispersion Study (QualityAmb, June 2023). These documents describe a comprehensive air quality assessment in which emissions of particulate matter (TPM, PM10, PM2.5) and gases (CO, NO2, SO2) were quantified, and potential exceedances of air quality standards were evaluated. The main emission sources identified in the master plan are unpaved roads, processing activities, material transfer, and product yard activities. The consolidated historical monitoring report (ArcelorMittal, October 2025) generally indicates compliance with legal limits, and the dispersion modeling supports the identification of areas potentially affected by emissions. The evidence indicates that the company has carried out air quality screening to determine if there may be significant air quality impacts associated with its operations.

Req #	Requirement	Score	Basis for Rating
4.3.1.2.	During screening, or as part of a separate data gathering effort, the operating company shall establish the baseline air quality in the mining project area.	⊗	Mining activities at the location of the mine have been ongoing since 1944. The evidence reviewed includes the Atmospheric Emissions Master Plan (QualityAmb, October 2022), which presents the monitored data for Total Suspended Particulate (TSP) since 2014, Inhalable Particles (PM10) since 2017 at monitoring stations P01, located in the José Elói neighborhood, and Station P02, located in the Vale do Sol neighborhood. The document also quantifies the monitoring results of other pollutants as described in indicator 4.3.1.1. The evidence does not include an air quality baseline that is reflective of pre-mining conditions as determined through previous studies of air quality in the region, air quality modeling, air quality data from similar airsheds, where no mining takes place, or through the measurement of upwind air pollutants.
4.3.1.3.	If screening or other credible information indicates that air emissions from mining-related activities may adversely impact human health, quality of life or the environment, the operating company shall undertake an assessment to predict and evaluate the significance of the potential impacts.	◐	The evidence reviewed includes the Atmospheric Emissions Master Plan (QualityAmb, October 2022), which includes a detailed emissions inventory and dispersion modeling to predict pollutant concentrations under current and forecast scenarios; the Air Quality Assessment (QualityAmb, 2021), which presents monitoring data indicating that the atmosphere around the mining site has historically been of good quality, with concentrations below national air quality standards and no evidence of health risks to surrounding communities; and the Environmental and Social Impact Assessment (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023), which classifies changes in air quality as an impact of medium relevance and reversible magnitude. Additional evidence includes the Atmospheric Dispersion Study (QualityAmb, June 2023), which has modeling exercises to identify potential

Req #	Requirement	Score	Basis for Rating
			exceedances and to assess the effectiveness of mitigation measures under different operational conditions. On-site observations and interviews with key personnel confirm that the company has assessed air quality impacts, maintains results within legal limits, and implements effective emission controls. Interviews with a sample of community members identified no formal complaints related to air quality; however, dust was mentioned as a potential nuisance. The evidence indicates that the company has undertaken an assessment to predict and evaluate the significance of some potential air quality impacts from mining-related activities. The evidence does not indicate that the company has comprehensively evaluated all potential air quality impacts, including cumulative or long-term effects on human health, quality of life, or the broader environment.
4.3.1.4.	The assessment shall include the use of air quality modeling and monitoring consistent with widely accepted and documented methodologies to estimate the concentrations, transport and dispersion of mining-related air contaminants.		The evidence reviewed includes the Atmospheric Emissions Master Plan (QualityAmb, October 2022) and the Air Quality Assessment (QualityAmb, April 2021), indicating that the company carried out a detailed assessment exercise to determine the activities that generate possible significant impacts on air quality, and was guided by Technical Note No. 02/2019 of the State Foundation of Environment. The evidence describes that the protocol of USEPA (United States Environmental Protection Agency) using the AERMOD (Atmospheric Dispersion Modeling System) model was applied to estimate the concentrations, transport, and dispersion of mining-related atmospheric contaminants. Additionally, air quality monitoring is conducted using High Volume Air Sampler (HiVol)

Req #	Requirement	Score	Basis for Rating
			systems for Total Suspended Particles (PTS) and PM10. These systems are recognized by the Ministry of Environment as the reference method for particulate measurement in Brazil, consistent with national and internationally accepted methodologies. The evidence also shows that the current air-quality monitoring network consists of only two stations (P01 and P02), both located in downwind residential areas, with no upwind or background station to enable differentiation between mining-related emissions and regional pollution levels Interviews with key personnel indicated that the air quality modeling and monitoring methodologies followed were consistent with widely accepted methodologies. The evidence, supported by interviews, indicates that the company uses widely accepted and documented methodologies for air-quality modeling and sampling (AERMOD, WRF meteorology, and HiVol reference methods), consistent with the methodological expectations. The evidence does not include information to confirm, that the current air-quality monitoring network provides sufficient spatial coverage (e.g., upwind/background air quality measurements) to validate modeled outputs or distinguish mining-related impacts from regional sources.
4.3.2.1.	Critical If significant potential impacts on air quality are identified, the operating company shall develop, maintain and implement an air quality management plan that documents		The evidence reviewed includes the Atmospheric Emissions Master Plan (QualityAmb, October 2022), which presents an inventory of air pollutant emissions, an atmospheric dispersion study using the AERMOD model (Atmospheric Dispersion Modeling System), identification of emission sources, proposed control measures, and

Req #	Requirement	Score	Basis for Rating
	measures to avoid, and where that is not possible, minimize adverse impacts on air quality.		the design of an air monitoring network. The 2022 master plan indicates that particulate matter emissions may surpass regulatory air quality limits around the project area, particularly in the residential neighborhood located south of the mine. Gaseous pollutants such as CO, NO_2, and SO_2 are considered insignificant. The main emission sources identified are unpaved roads, processing activities, material transfer, and product yard activities. The master plan further notes that emissions can be significantly reduced through the implementation of mitigation measures, such as the application of dust suppressants on roads. The company monitors Total Suspended Particulates (TSP) and Particulate Matter (PM_{10}) at two air quality stations installed in neighborhoods south of the mine. According to the Air Quality Assessment (QualityAmb, April 2021), which analyzed TSP and PM_{10} data from 2014 and 2017–2021, air quality levels were within the regulatory limits established by the Brazilian Federal Environmental Council (Resolution No. 491/2018). The evidence also includes a Procedure for the Treatment of Non-Conformities and Implementation of Corrective Actions (ArcelorMittal, June 2023), which indicates that the company has established a process to address and remediate any exceedances. On-site observations and interviews with key staff confirmed that air quality monitoring is conducted on a monthly basis and that operational-level air quality management measures (e.g., road wetting using water trucks and sprinklers installed on ore conveyor belts after the crusher) are implemented to ensure the company continues to avoid or minimize significant impacts on air quality. The evidence, supported by interviews and onsite observations, indicates that the company has developed a structured air quality

Req #	Requirement	Score	Basis for Rating
			management system, supported by monitoring, modeling, and corrective action mechanisms, and documents and implements measures to mitigate adverse air quality impacts.
4.3.2.2.	Air quality management strategies and plans shall be implemented and updated, as necessary, over the mine life.	●	The evidence reviewed includes the Atmospheric Dispersion Plan (QualityAmb, June 2023) and the Atmospheric Emissions Master Plan (QualityAmb, October 2022), which describe the company's air quality management strategies, considering project expansion scenarios and monitoring results. The plans outline control measures such as fog cannons, equipment enclosures, and dust suppression on roads. On-site observations confirm that these control measures have been implemented at the operational level. The evidence, supported by onsite observations, indicates the company implements and updates air quality management strategies and plans over the mine life, considering project expansion scenarios and monitoring results.
4.3.3.1.	The operating company shall monitor and document ambient air quality and dust associated with the mining project by using personnel trained in air quality monitoring.	●	The evidence reviewed includes the Environmental Control Plan (Fonntes, April 2023), which describes the Atmospheric Emissions Control and Air Quality Monitoring Program, outlining the environmental controls in place and the procedures established for atmospheric monitoring. The document describes the monitoring results (Annex IV), including equipment calibration certificates and the Technical Responsibilities Notes of those responsible for air quality monitoring. Training certificates from the company that carries out air quality sampling monitoring were also presented (Qualification Certificate for Air Quality Monitoring, Senai, January

Req #	Requirement	Score	Basis for Rating
			2025), indicating that air quality monitoring is conducted by properly trained personnel. Interviews with managerial staff and observations indicate that the monitoring program, and sampling are conducted by certified personnel from nationally accredited laboratories. The evidence, supported by interviews and onsite observations, indicates that the company monitors and documents ambient air quality and dust associated with the mining project using personnel trained in air quality monitoring.
4.3.3.2.	Ambient air quality and dust monitoring locations shall be situated around the mine site, related operations and transportation routes and the surrounding environment such that they provide a representative sampling of air quality sufficient to demonstrate compliance or non-compliance with the air quality and dust criteria in 4.3.4.3, and detect air quality and dust impacts on affected communities and the environment. Where modeling is required (see 4.3.1.4) air monitoring locations shall be informed by the air quality modeling results.	◐	The evidence reviewed includes the Atmospheric Emissions Master Plan (QualityAmb, October 2022), which describes the most relevant sources affecting air quality around the project as, in order: (a) unpaved roads; (b) processing; (c) material transfer; and (d) product yard. The plan lists two air quality monitoring stations: P01, located in the José Elói neighborhood, and P02, located in the Vale do Sol neighborhood, providing a representative sample for the monitoring conducted. The Atmospheric Dispersion Study (QualityAmb, June 2023) states that areas with potential exceedances, identified using the AERMOD (Atmospheric Dispersion Modeling System) model, are used to determine and optimize the monitoring network, ensuring coverage of the highest impact areas. The ESIA for the Andrade Mine Expansion Project (Fonntes, June 2023), reports that the results of the monitoring network are considered good, since the monitoring history presented, as well as the annual averages, remained below the current limit (in compliance with legislation) and considered that the measures to control emission and

Req #	Requirement	Score	Basis for Rating
			resuspension of particulate matter already implemented by the enterprise are effective. Interviews with key staff indicate that monitoring points are positioned at points of compliance. The evidence and interviews indicate that the company's air quality and emissions monitoring points are located at compliance locations. The evidence does not include sufficient documentation to demonstrate that the selection and placement of air monitoring stations P01 and P02 were directly informed by the Atmospheric Dispersion Study results, including areas with high predicted concentrations, and therefore it is unclear whether the stations provide a representative sampling of air quality or adequately capture potential impacts and exceedance.
4.3.4.1.	New mines and existing mines shall comply with the European Union's Air Quality Standards (EU Standards) as amended to its latest form (See Table 4.3, below) at the boundaries of the mine site and transportation routes, and/or mitigate exceedances as follows: a. If a mine is located in an airshed where baseline air quality conditions meet EU Standards, but emissions from mining-related activities cause an exceedance of one or more parameters, the operating company shall	—	Not scored. Per IRMA guidance this requirement can be marked "not scored" if the company does not follow EU emissions standards. The company measures its air pollution based on the national air quality standard defined in CONAMA (the Brazilian Federal Environmental Council) Resolution (PQAr CONAMA 491/2018) and has a risk-based approach to managing air quality as evidenced by its programs air quality monitoring and management. The evidence, Air Quality Assessment (QualityAmb, April 2021), indicates that the monitoring results meet the limits recommended in the legislation.

Req #	Requirement	Score	Basis for Rating
	demonstrate that it is making incremental reductions in those emissions, and within five years demonstrate compliance with the EU Standards; or b. If a mine is located in an airshed where baseline air quality is already degraded below EU Standards, the operating company shall demonstrate that emissions from mining-related activities do not exceed EU Standards, and make incremental improvements to the air quality in the airshed that are at least equivalent to the mining project's emissions.		
4.3.4.2.	As an alternative to 4.3.4.1, the operating company may undertake a risk-based approach to protecting air quality as follows: a. New and existing mines shall comply with host country air quality standards at a minimum, and where no host country standard exists mines shall demonstrate compliance with a credible international best practice standard;	—	Not scored. Per IRMA guidance this requirement can be marked "not scored" if the company does not follow EU emissions standards. The company measures its air pollution based on the national air quality standard defined in CONAMA (the Brazilian Federal Environmental Council) Resolution (PQAr CONAMA 491/2018) and has a risk-based approach to managing air quality as evidenced by its programs air quality monitoring and management. The evidence, Air Quality Assessment (QualityAmb, April 2021), indicates that the monitoring results meet the limits recommended in the legislation.

Req #	Requirement	Score	Basis for Rating
	b. Where compliance is met for host country standards but the mine experiences a residual risk related to its air emissions, then more stringent international best practice standards shall apply; c. Where compliance is met for international best practice standards and a mine still experiences a residual risk from its air emissions, then the mine shall set more stringent self-designed limits, and implement additional mitigation measures to meet those limits; and d. For all air-emissions-related risks, the mine shall demonstrate that it is making incremental reductions in emissions, through a multi-year phased plan with defined timelines.		
4.3.4.3.	Dust deposition from mining-related activities shall not exceed 350 mg/m2/day, measured as an annual average. An exception to 4.3.4.3 may be made if demonstrating compliance is not reasonably possible through ordinary monitoring methods. In such cases the operating company shall	_	Not scored. Per IRMA guidance this requirement can be marked "not scored" if the company does not follow EU emissions standards. The company measures its air pollution based on the national air quality standard defined in CONAMA (the Brazilian Federal Environmental Council) Resolution (PQAr CONAMA 491/2018) and has a risk-based approach to managing air quality as evidenced by its programs air quality monitoring and management. The evidence, Air Quality Assessment (QualityAmb, April 2021),

Req #	Requirement	Score	Basis for Rating
	utilize best available practices to minimize dust contamination.		indicates that the monitoring results meet the limits recommended in the legislation.
4.3.5.1.	The operating company shall ensure that its air quality management plan and compliance information is up-to-date and publicly available, or made available to stakeholders upon request.	●	The evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023), which includes the results of the air quality monitoring network and is publicly available on the company's website (https://brasil.arcelormittal.com/sustainability/meio-ambiente/mineracao). The document also contains the Air Quality Monitoring Program, including monitoring points and the results obtained. Interviews with key staff indicate that there are no records of community requests for dust monitoring results. The evidence, supported by interviews, indicates the company maintains up-to-date air quality management and monitoring information that is publicly available on its website.

Chapter 4.4—Noise and Vibration

Chapter Relevant?	Yes
Overall Chapter Score	56%
Chapter Score Basis	9 out of 16 possible points

Req #	Requirement	Score	Basis for Rating
4.4.1.1.	The operating company shall carry out screening to determine if there may be significant impacts on offsite human noise receptors from the mining project's noise and/or vibration. Screening is required at all new mines, and also at existing mines if there is a proposed change to the mine plan that is likely to result in a new source of noise or vibration or an increase in existing noise or vibration levels.	●	The reviewed evidence includes the Andrade Mine Expansion Project Environmental and Social Impact Assessment (ESIA) (Fonntes, June 2023), which describes the definition of study areas and the delineation of the Areas of Direct Influence and Indirect Influence, including consideration of physical, biotic, socioeconomic, and cultural receptors. The document also outlines the assessment of noise and vibration, including methodology based on Brazilian Association of Technical Standards 10151:2019, monitoring points, and measured levels. The impact matrix (Table 5) lists noise as an impact of moderate magnitude and identifies the Noise and Vibration Monitoring Program as a mitigation measure. Additional evidence includes the Andrade Mine Expansion Project Environmental Impact Report (Fonntes, June 2023), which summarizes baseline noise and vibration monitoring results and the assessment of potential impacts on external receptors. The evidence indicates that the company carried out screening to determine whether the mining project may generate significant impacts on off-site human noise receptors.

Req #	Requirement	Score	Basis for Rating
4.4.1.2.	If screening identifies potential human receptors of noise from mining-related activities, then the operating company shall document baseline ambient noise levels at both the nearest and relevant offsite noise receptors.	●	The evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) (Fonntes, June 2023), which presents the Environmental Noise and Vibration assessment in Chapter 9.1.3 and references alignment with the noise monitoring methodology established by the Brazilian Association of Technical Standards (ABNT NBR 10151:2019) — Acoustics: Measurement and evaluation of sound pressure levels in inhabited areas. Noise measurements were conducted at two receptor points near the property boundaries—point 1 (Vale do Sol School) and point 2 (José Elói Neighborhood)—during both daytime and nighttime periods. These measurements captured noise generated by existing mining operations as well as by the movement of people and vehicles on nearby roads. Additionally, residual noise measurements were reported for each location and period, reflecting only sounds from community activities and local traffic. Daytime sound pressure levels were 54.4 dBA (Point 1) and 55.0 dBA (Point 2), with residual noise at 56.4 dBA for both. Nighttime levels were 46.3 dBA and 40.0 dBA, with residual noise at 48.6 dBA for both points. The evidence indicates that potential human noise receptors have been identified and that baseline ambient noise levels have been documented at relevant off-site receptor locations.
4.4.2.1.	If screening or other credible information indicates that there are residential, institutional or educational noise receptors that could be affected by noise from mining-related activities, then the operating company shall	◐	The evidence reviewed includes the Environmental Control Plan (Fonntes, April 2023) and noise monitoring reports issued between 2023 and 2025: National Industrial Apprenticeship Service (SENAI, acronym in Portuguese) reports from March and October 2023, the 2024 Annual Consolidated Report (SENAI, February 2025), and an additional SENAI report from April 2025. Additional evidence

Req #	Requirement	Score	Basis for Rating
	demonstrate that mining-related noise does not exceed a maximum one-hour LAeq (dBA) of 55 dBA during the hours of 07:00 to 22:00 (i.e., day) and 45 dBA at other times (i.e., night) at the nearest offsite noise receptor. These hours may be adjusted if the operating company can justify that alternative hours are necessary and/or appropriate because of local, cultural or social norms.		includes the Environmental Control Plan (Fonntes, April 2023) for the new expansion process, which determines the monitoring points under item 9.1.3. The reports indicate that environmental noise has been monitored from 2023 to 2025 at two locations: Point 1 (Vale do Sol School) and Point 2 (José Elói Neighborhood), both situated in the vicinity of the mine site and classified as predominantly residential areas. Sound pressure levels were measured in accordance with the applicable Brazilian technical standard for acoustic measurement (ABNT NBR 10151:2019), which requires noise measurements to be taken over a representative time interval but does not specify an exact duration. Monitoring results indicate that daytime noise levels ranged from 48.3 to 59.6 dBA at Point 1 and from 48.0 to 57.3 dBA at Point 2. These values are generally below 55 dBA, with occasional exceedances recorded at both points. Nighttime noise pressure levels ranged from 35.4 to 48.7 dBA at Point 1 and from 35.3 to 55.3 dBA at Point 2. These values are generally below 45 dBA, with occasional exceedances recorded at both points. The company's monitoring results are based on 10-minute measurements. The evidence indicates that the company conducts noise monitoring at the nearest off-site noise receptor locations in accordance with Brazilian standards, with results generally below 55 dBA during daytime and below 45 dBA during nighttime. The evidence does not include information to confirm that mining-related noise does not exceed the maximum one-hour noise pressure levels of 55 dBA (day) and 45 dBA (night), as the monitoring was based on 10-minute readings, following Brazilian legal requirements, instead of the one-hour averages required under the IRMA standard.

Req #	Requirement	Score	Basis for Rating
4.4.2.2.	The following exceptions to 4.4.2.1 apply: a. If baseline ambient noise levels exceed 55 dBA (day) and/or 45 dBA (night), then noise levels shall not exceed 3 dB above baseline as measured at relevant offsite noise receptors; and/or b. During periods of blasting, the dBA levels may be exceeded, as long as the other requirements in 4.4.2.4 are met.	⊗	The evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) (Fonntes, June 2023), which presents baseline noise measurements taken before the most recent project expansion at two receptor points near the property boundaries—Point 1 (Vale do Sol School) and Point 2 (José Elói Neighborhood). Additional evidence includes noise monitoring reports issued between 2023 and 2025: SENAI reports from March and October 2023, the 2024 Annual Consolidated Report (SENAI, February 2025), and an additional SENAI report from April 2025. The evidence does not support the conditions for the applicability of the following exceptions to requirement 4.4.2.1: a. Noise levels shall not exceed 3 dB above baseline as measured at relevant offsite noise receptors — Not applicable. The noise baseline measurements and the noise monitoring results for 2023–2025 are based on 10-minute intervals, whereas the IRMA standard requires one-hour equivalent noise level measurements, as specified in requirement 4.4.2.1. b. During periods of blasting, the dBA levels may be exceeded as long as the other requirements in 4.4.2.4 are met — Not applicable. Not all the requirements in 4.4.2.4 are met. The evidence does not include information to confirm the applicability of exceptions (a) and (b).
4.4.2.3.	If screening or other credible information indicates that there are only industrial or commercial receptors that may be affected by noise from mining-related activities, then noise measured at the mine boundary or	—	Not relevant. Screening has identified more sensitive noise receptors than industrial or commercial noise receptors that may be affected by the mining-related noise (see requirement 4.4.1.2).

Req #	Requirement	Score	Basis for Rating
	nearest industrial or commercial receptor shall not exceed 70 dBA.		
4.4.2.4.	If screening or other credible information indicates that noise or vibration from blasting activities may impact human noise receptors, then blasting operations at mines shall be undertaken as follows: a. A maximum level for air blast overpressure of 115 dB (Lin Peak) shall be exceeded on no more than 5 % of blasts over a 12-month period; b. Blasting shall only occur during the hours of 09:00 to 17:00, on traditionally normal working days; and c. Ground vibration (peak particle velocity) shall neither exceed 5 mm/second on 9 out of 10 consecutive blasts, nor exceed 10 mm/second at any time.	◐	The evidence reviewed includes the Andrade Mine Expansion Project Environmental and Social Impact Assessment (ESIA) (Fonntes, June 2023) and the Dismantling Control spreadsheet (ArcelorMittal, 2023). The 2023 ESIA includes vibration measurements at locations of potential receptors near the company's boundary: José Elói Neighborhood (Point 1), Nossa Senhora do Rosário Neighborhood (Point 2), and Vale do Sol Neighborhood (Point 3), taken in August 2021, before the most recent project expansion. None of the three measurements exceeded 5 mm/second for peak particle velocity. The Dismantling Control-2023 spreadsheet (ArcelorMittal, 2023) contains detailed blasting control data for 2023, including dates of drilling and the days and hours of blasting, as well as mine areas, rock types, density, number of holes, meters drilled, detonated volumes, explosives used. The evidence indicates that blasting activities may impact human noise receptors, and comply with: b. blasting only occurs during the hours of 09:00 to 17:00, excluding holidays. The evidence does not provide sufficient detail to confirm that current blasting activities, including those conducted after the latest project expansion, comply with the required limits for air blast overpressure (a) and ground vibration (c).

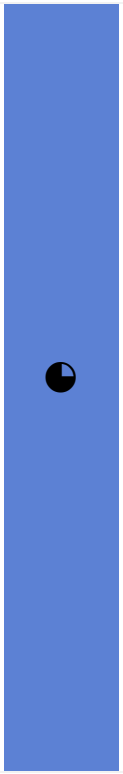
Req #	Requirement	Score	Basis for Rating
4.4.2.5.	Mines may undertake blasting outside of the time restraints in 4.4.2.4.b when the operating company can demonstrate one or more of the following: a. There are no nearby human noise receptors that will be impacted by blasting noise or vibration; b. Alternative hours are necessary and/or appropriate because of local, cultural or social norms; and/or c. Potentially affected human receptors have given voluntary approval for the expanded blasting hours.	—	Not relevant. The company meets requirement 4.4.2.4.b.
4.4.2.6.	If a credible, supported complaint is made to the operating company that noise or vibration is adversely impacting human noise receptors, then the operating company shall consult with affected stakeholders to develop mitigation strategies or other proposed actions to resolve the complaint. Where complaints are not resolved then other options, including noise monitoring and the implementation of additional mitigation measures, shall be considered.	⊗	The evidence reviewed includes the Summary of Social Interactions (ArcelorMittal, January 2023–October 2025; 797 interactions recorded), which details all complaints submitted during the period, including those related to vibration. The records indicate that residents of the José Elói and Vale do Sol communities filed complaints regarding noise and vibration, and that these complaints were recorded in the company's system. The records further indicate that actions were implemented to address the complaints and that the cases were subsequently classified by the company as resolved. Interviews conducted in the Vale do Sol community corroborate residents' perceptions of noise and vibration impacts and indicate that, although the complaints were formally registered and

Req #	Requirement	Score	Basis for Rating
			classified as addressed through the company's grievance management process, these perceptions persist among some community members. The evidence does not include information to confirm that the company consulted with affected stakeholders to develop mitigation strategies or other proposed actions to resolve community complaints regarding perceived impacts from noise and vibrations.
4.4.2.7.	All noise- and vibration-related complaints and their outcomes shall be documented.	●	The evidence reviewed includes the Summary of Social Interactions (ArcelorMittal, January 2023 to October 2025; 797 interactions recorded), which details all complaints submitted during the period. The records indicate that residents of the José Elói and Vale do Sol communities submitted complaints related to vibrations, and that these complaints were recorded in the company's system. The records further indicate that actions were implemented to address the complaints and that the cases were subsequently classified by the company as resolved. The evidence indicates that the company documents noise and vibration related complaints that are raised through the grievance mechanisms and their outcomes, including investigation notes and closure status
4.4.3.1.	When stakeholders make a noise-related complaint, the operating company shall provide relevant noise data and information to them.	◐	The evidence reviewed includes the Summary of Social Interactions (ArcelorMittal, January 2023 to October 2025; 797 interactions recorded), which documents complaints submitted during the period, including those related to noise and vibration. Additional

Req #	Requirement	Score	Basis for Rating
	Otherwise, noise data and information shall be made available to stakeholders upon request.		evidence includes three spreadsheets documenting noise complaints submitted by community members: three in 2024 and one in 2025. All complaints recorded in these spreadsheets were submitted by community members and were subsequently classified by the company as resolved.. Supplementary evidence includes the Institutional Brochure (ArcelorMittal, August 2023), intended for community and other stakeholders distribution, which provides general information about the company's noise monitoring activities and states that noise monitoring is conducted and that monitoring results remain within applicable limits. Interviews with a sample of stakeholders, including residents of Vale do Sol, indicate that noise and vibration are areas of concern, and while complaints were formally raised, interviewees reported that these concerns persist. The evidence indicates that the company has provided general information to community members regarding noise monitoring and its approach to noise mitigation. The evidence, supported by interviews, does not indicate that relevant noise data or related information were provided to stakeholders when they submitted noise-related complaints or upon request.

Chapter 4.5—Greenhouse Gas Emissions

Chapter Relevant?	Yes
Overall Chapter Score	96%
Chapter Score Basis	13.5 out of 14 possible points

Req #	Requirement	Score	Basis for Rating
4.5.1.1.	Critical The operating company or its corporate owner shall develop and maintain a greenhouse gas or equivalent policy that commits the company to: a. Identifying and measuring greenhouse gas emissions from the mining project; b. Identifying energy efficiency and greenhouse gas reduction opportunities across the mining project; c. Setting meaningful and achievable targets for reductions in absolute greenhouse gas emissions at the mine site level or on a corporate-wide basis; and d. Reviewing the policy at least every five years and revising as needed,		The company has developed and maintains an Environmental Policy (January 2024), available on the company's website. This policy commits the company to: a. Identifying and measuring Scope 1 and 2 greenhouse gas emissions from the mine site as indicated by Basis of Reporting (April 2023) and the Energy Mines Andrade 22 spreadsheet (2022). The quantification is based on the internationally recognized methodology EN 19694. b. Identifying energy efficiency and greenhouse gas reduction opportunities across the mining project. This is supported by a Decarbonization Plan (January 2024), which indicates that the company has identified such opportunities throughout the mine project. c. Setting meaningful and achievable targets for reductions in absolute greenhouse gas emissions at the mine site level. The Environmental Policy outlines the company's commitment to continually improving environmental management through efficient use of energy and natural resources, monitoring and prevention of pollution and degradation, and aiming to become

Req #	Requirement	Score	Basis for Rating
	such as if there are significant changes to mining-related activities, new technologies become available, or there are newly identified opportunities for reductions.		carbon neutral by 2050. The Decarbonization Plan (January 2024) includes a schedule and planned actions to achieve these goals. d. Reviewing the policy at least every five years and revising as needed. The Environmental Policy is reviewed at least every five years, as indicated in the evidence. The evidence does not provide information to confirm that the policy is reviewed whenever there are significant changes to the operation, new technologies available, or newly identified opportunities for greenhouse gas reductions (d).
4.5.2.1.	The operating company shall comply with emissions quantification methods described in a widely accepted reporting standard, such as the Greenhouse Gas Protocol Corporate Standardor the Global Reporting Initiative's GRI 305 emissions reporting standard.	●	The evidence reviewed includes the Basis of Reporting (ArcelorMittal, April 2023) and a spreadsheet named Energy Mines Andrade 22 (ArcelorMittal, January 2023), which indicates that the company uses an emissions quantification method aligned with the Greenhouse Gas (GHG) Protocol Corporate Standard, which is based on the European standard EN 19694. The EN 19694 standard is consistent with the principles of the GHG Protocol Corporate Standard, particularly regarding the accounting, reporting, and transparency of GHG emissions. Interviews with key personnel indicated that the company quantifies GHG emissions from its operations (Scopes 1 and 2) using the Group's corporate methodology, and implemented through the Energy spreadsheet. According to company management, this approach considers the carbon content of key inputs responsible for GHG emissions, with emission factors presented in the Group's Basis of Reporting. The evidence, supported by interviews, indicates that the company applies an emissions quantification methodology that is aligned

Req #	Requirement	Score	Basis for Rating
			with widely accepted reporting standards, including the GHG Protocol Corporate Standard and the GRI 305: Emissions Standard.
4.5.3.1.	The greenhouse gas policy shall be underpinned by a plan that details the actions that will be taken to achieve the targets set out in the policy.	●	The evidence reviewed includes the Andrade Mine Decarbonization Plan (ArcelorMittal, January 2024), which describes the actions that will be taken to achieve the targets set out in the corporate Environmental Policy (ArcelorMittal, January 2024). The evidence indicates the company has a site-specific plan with defined actions aimed at achieving the objectives established in its Environmental Policy.
4.5.3.2.	The operating company shall demonstrate progress toward its greenhouse gas reduction targets.	●	The evidence reviewed includes the Andrade Mine Decarbonization Plan (ArcelorMittal, January 2024), which indicates progress towards greenhouse gas reduction targets and the company's aim to achieve carbon neutrality by 2050. Between the 2018 baseline and 2022, the company achieved a reduction of approximately 1.4% (255 tCO_2e) in total emissions (Scopes 1 and 2). The plan also projects a cumulative 49.7% reduction (about 9,555 tCO_2e) by 2050 through renewable energy purchases, fleet electrification, and offsets, consistent with ArcelorMittal's corporate goal of carbon neutrality by 2050. The evidence indicates the company is implementing actions and showing progress toward its greenhouse gas reduction targets.
4.5.3.3.	The operating company shall demonstrate that it has investigated greenhouse gas reduction strategies,	●	The evidence reviewed includes the Andrade Mine Decarbonization Plan (ArcelorMittal, January 2024) and the Climate Action Report 2 (ArcelorMittal, July 2021), which outline the company's strategies for reducing greenhouse gas emissions and document the results of its

Req #	Requirement	Score	Basis for Rating
	and shall document the results of its investigations.		decarbonization initiatives. The strategies are structured around five main levers aimed at achieving carbon neutrality by 2050, as follows: transformation of the steel industry, energy transformation, increased use of scrap, procurement of clean electricity, and compensation of residual emissions. The evidence indicates that the company has investigated and documented greenhouse gas reduction strategies to support its long-term decarbonization goals.
4.5.4.1.	The greenhouse gas policy shall be publicly available.	●	The evidence reviewed company's climate change policy is available on the company's website at: https://brasil.arcelormittal.com/certificados-politicas
4.5.4.2.	On an annual basis, the operating company or its corporate owner shall: a. Disclosure to IRMA auditors an accounting of its greenhouse gas emissions from the mining project; achievement of and/or progress towards mine-site-level greenhouse gas reduction targets; and efforts taken to reduce emissions from the mining project and mining-related activities; and (Note: sub-requirement 4.5.4.2.a is not included in the self-assessment rating). b. Publicly report on mine-site-level or corporate-level greenhouse gas	●	The evidence reviewed includes the company's Greenhouse Gas (GHG) Inventory, published annually in the Public Emissions Registry of the Brazilian GHG Protocol Program, and indicates the company: a. provides auditors with accounting of the mine's greenhouse gas emissions (Scopes 1 and 2), demonstrates progress toward mine-site-level reduction targets, including a 1.4% reduction (≈255 tCO_2e) between 2018 and 2022 and a projected 49.7% reduction by 2050, and describes efforts to reduce emissions through renewable energy procurement and fleet electrification; and b. publishes mine-site-level Scope 1 and 2 greenhouse gas emissions related to mining and processing, progress towards greenhouse gas reduction targets and efforts taken to reduce emissions in its GHG Inventory in the Public Emissions Registry of the Brazilian GHG Protocol Program, which is available at the Brazilian GHG Protocol Program website (link:

Req #	Requirement	Score	Basis for Rating
	emissions, progress towards greenhouse gas reduction targets and efforts taken to reduce emissions.		https://registropublicodeemissoes.fgv.br/estatistica/estatistica-participantes/2613). The evidence indicates the company has disclosed mine-site greenhouse gas emissions, progress towards reduction targets, and actions taken to reduce emissions to auditors (a), and publicly reports these data through the Brazilian GHG Protocol Program (b).

Chapter 4.6—Biodiversity, Ecosystem Services, and Protected Areas

Chapter Relevant?	Yes
Overall Chapter Score	68%
Chapter Score Basis	20.5 out of 30 possible points

Req #	Requirement	Score	Basis for Rating
4.6.1.1.	Biodiversity, ecosystem services and protected areas screening, assessment, management planning, implementation of mitigation measures, and monitoring shall be carried out and documented by competent professionals using appropriate methodologies.	●	The evidence reviewed includes the Environmental and Social Impact Study (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023), the Andrade Mine Fauna Monitoring (Lume, December 2022), and the Biodiversity Indicator Reporting System (Lume, October 2020), which outlines the methodologies adopted and provides diplomas and credentials of the professionals involved, including environmental engineers, civil engineers, forestry engineers, agricultural engineers, geologists and biologists. Interviews with company managers and professionals who performed the studies confirm that the listed professionals performed the studies and the described methodologies were implemented. The evidence indicates that the screening, assessment, management planning, implementation of mitigation measures, and monitoring of biodiversity, ecosystem services, and protected areas were carried out and documented by competent professionals, using appropriate methodologies.

Req #	Requirement	Score	Basis for Rating
4.6.1.2.	Biodiversity, ecosystem services and protected areas screening, assessment, management planning, and the development of mitigation and monitoring plans shall include consultations with stakeholders, including, where relevant, affected communities and external experts.	◐	The evidence reviewed includes the Environmental and Social Impact Study (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023), which evaluates environmental components within the mine's area of influence, identifies potential impacts associated with project activities, and presents an environmental management plan to control, mitigate, and monitor the potential impacts. The document does not include information regarding consultation with stakeholders specifically related to biodiversity, ecosystem services, or protected areas. Interviews with key company personnel indicate that, during the development of environmental impact studies, community perspectives on the project were obtained through public hearings led by the environmental authority and through technical committees that included participation from community representatives, including a committee addressing the project's overlap with the Piracicaba Environmental Protection Area. Interviewees also indicated that certain aspects related to biodiversity, ecosystem services, and protected areas were discussed during stakeholder consultations conducted as part of these processes. Interviews with a sample of community members do not indicate that they participated in these consultations. The evidence, supported by interviews, indicates that some stakeholder consultation occurred in the context of the environmental impact assessment process and that certain aspects related to biodiversity, ecosystem services, and protected areas were discussed. The evidence does not include records demonstrating that biodiversity, ecosystem services, and protected areas screening, assessment, management planning, or the development of

Req #	Requirement	Score	Basis for Rating
			mitigation and monitoring plans included consultations with relevant stakeholders, including affected communities. In addition, no evidence was provided to demonstrate the involvement of external experts in these consultation processes.
4.6.1.3.	Biodiversity, ecosystem services and protected areas impact assessments, management plans and monitoring data shall be publicly available, or made available to stakeholders upon request.	●	The evidence reviewed includes the Environmental and Social Impact Study (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023) and related studies, including the Environmental Impact Report (Fonntes, 2023), and the Environmental Control Plan (Fonntes, December 2023), as well as the ESIA Annexes and management plans and monitoring data available on the company's website (https://brasil.arcelormittal.com/sustentabilidade/meio-ambiente/minera and https:// brasil.arcelormittal.com/sala-imprensa/publicacoes-relatorios). Interviews with relevant company personnel indicate that the information is shared with different communities through meetings and monthly newsletters. Interviews with a sample of community members indicated that some of them participated in meetings where biodiversity, ecosystem services, and protected areas impact assessment data were shared. The evidence, supported by interviews, indicates that recent impact assessments on biodiversity, ecosystem services, and protected areas are publicly available on the company's website.
4.6.2.1.	Critical New and existing mines shall carry out screening or an equivalent process to establish a preliminary	●	Under IRMA definitions, Andrade is considered an existing mine that started operating in 1944 and was purchased by ArcelorMittal in 2009. The evidence reviewed includes the Environmental Impact

Req #	Requirement	Score	Basis for Rating
	understanding of the impacts on or risks to biodiversity, ecosystem services and protected areas from past and proposed mining-related activities.		Report (EIR) (Fonntes, 2023), the Environmental and Social Impact Assessment (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023), developed in accordance with Resolution 01/86 of the National Environmental Council; the Terms of Reference for the EIR and ESIA (State Environmental Foundation, no date); and the Biodiversity Indicator and Reporting System (Lume, October 2020). The 2023 ESIA describes proposed expansion activities (Chapter 7), characterizes the potentially affected environment (Chapter 9), addresses ecosystem services (Chapter 10), identifies environmental liabilities (Chapter 11), and evaluates environmental impacts across the installation, operation, and decommissioning phases (Chapter 12), including impacts on flora, fauna, habitat fragmentation, edge effects, and species displacement. The 2020 Biodiversity Indicator and Reporting System uses the International Union for Conservation of Nature methodology adapted for the iron ore sector to support standardized biodiversity monitoring. Interviews with relevant company personnel indicate that the mine has undertaken processes to identify potential impacts and risks to biodiversity, ecosystem services, and protected areas associated with both historical and proposed mining activities. The evidence indicates that the company has carried out screening sufficient to establish a preliminary understanding of impacts on or risks to biodiversity, ecosystem services, and protected areas from past and proposed mining-related activities.
4.6.2.2.	Screening shall include identification and documentation of:	●	The evidence reviewed includes the Environmental and Social Impact Study (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023); ArcelorMittal's Biodiversity Indicator and

Req #	Requirement	Score	Basis for Rating
	a. Boundaries of legally protected areas in the mine's actual or proposed area of influence, and the conservation values being protected in those areas; b. Boundaries of Key Biodiversity Areas (KBA) in the mine's actual or proposed area of influence, the important biodiversity values within those areas and the ecological processes and habitats supporting those values; c. Areas of modified habitat, natural habitat and critical habitat within the mine's proposed or actual area of influence, and the important biodiversity values (e.g., threatened and endangered species) present in the critical habitat areas; and d. Natural ecosystems or processes within the mine's proposed or actual area of influence that may or do provide provisioning, regulating, cultural and supporting ecosystem services.		Reporting System (Lume, 2020), which defines land use and occupation for the study area; and the Consolidated Andrade Mine Fauna Monitoring Report (ArcelorMittal, 2022), which compiles monitoring data collected since 2015 through biannual sampling campaigns. Together, these documents support the environmental screening of biodiversity, ecosystem services, and protected areas within the mine's area of influence, as follows: a. boundaries of legally protected areas and conservation values, as demonstrated in the 2023 ESIA, which includes legally protected areas and their conservation values in Item 8.6, definition of local and regional study areas (page 284), and conservation aspects, supported by a map (page 2354). These sections document conservation units, riparian forests, and other protected areas relevant to the mine's regional context. b. boundaries of Key Biodiversity Areas (KBA), biodiversity values, and supporting ecological processes, as demonstrated in Chapter 9.2 of the 2023 ESIA, which includes the diagnosis of the biotic environment (page 2313), identifies KBAs within the mine's area of influence, and describes the biodiversity values present and the ecological processes and habitats supporting those values. Supporting maps (pages 2359–2363) delineate priority conservation areas for flora, herpetofauna, avifauna, mammal fauna, and ichthyofauna. c. areas of modified, natural, and critical habitat, and biodiversity values present in critical habitat, as demonstrated in the 2023 ESIA, the 2022 Consolidated Fauna Monitoring Report, and the 2020 Biodiversity Indicator and Reporting System, which collectively identify areas of modified, natural, and critical habitat within the mine's area of influence. These sources also document important biodiversity values, including species of conservation concern

Req #	Requirement	Score	Basis for Rating
			detected through long-term fauna monitoring and habitat assessments. d. natural ecosystems or processes providing ecosystem services, as demonstrated in the 2023 ESIA, which characterizes natural ecosystems and ecological processes within the project area that support provisioning, regulating, cultural, and supporting ecosystem services, across Chapter 9.2. The evidence indicates that the company's environmental screening includes the identification and documentation of all elements required under sub-requirements (a-d).
4.6.3.1.	When screening identifies protected areas or areas of potentially important global, national or local biodiversity or ecosystem services that have been or may be affected by mining-related activities (e.g., KBAs, critical habitat, threatened or endangered species), the operating company shall carry out an impact assessment that includes: a. Establishment of baseline conditions of biodiversity, ecosystem services and, if relevant, conservation values (i.e., in protected areas) within the mine's proposed or actual area of influence; b. Identification of potentially significant direct, indirect and cumulative impacts of past and		The evidence reviewed includes ArcelorMittal's Biodiversity Indicator and Reporting System (Lume, 2020); the Environmental and Social Impact Study (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023); documentation of agreements with the Minas Gerais State Government elated to compensation and reforestation programs; and the Project for the Restoration of Degraded and Altered Areas (Geomil, June 2025), which presents actions to restore the altered areas within the AcelorMittal properties in the Bela Vista de Minas municipality. The evidence demonstrates that the impact assessment process carried out by the company includes: a. establishment of baseline conditions for biodiversity, ecosystem services, and conservation values within the mine's area of influence, as demonstrated in the 2023 ESIA, Chapter 9.2 Biotic Environment Diagnosis and Chapter 10 Ecosystem Services; and in the 2020 Biodiversity Indicator and Reporting System, Chapter 6.3, which together document the existing environmental conditions prior to project implementation.

Req #	Requirement	Score	Basis for Rating
	proposed mining-related activities on biodiversity, ecosystem services and, if relevant, on the conservation values of protected areas throughout the mine's lifecycle; c. Evaluation of options to avoid potentially significant adverse impacts on biodiversity, ecosystem services and conservation values of protected areas, prioritizing avoidance of impacts on important biodiversity values and priority ecosystem services; evaluation of options to minimize potential impacts; evaluation of options to provide restoration for potential and actual impacts; and evaluation of options to offset significant residual impacts (see 4.6.4.1 and 4.6.4.2); and d. Identification and evaluation of opportunities for partnerships and additional conservation actions that could enhance the long-term sustainable management of protected areas and/or biodiversity and ecosystem services.		b. identification of significant potential impacts, including direct, indirect, and some partial cumulative impacts of mining-related activities on biodiversity and ecosystem services throughout the mine's implementation and decommissioning phases, as found in the 2023 ESIA, Chapter 12 Environmental Impact Assessment and Chapter 10 Ecosystem Services, Table 3 - Ecosystem Services Impact Matrix. c. evaluation of options to avoid or minimize potential adverse impacts, including measures for restoration and compensation, as presented in the 2023 ESIA, Chapter 12.3 Evaluation and Characterization of Environmental Impacts, the company's compensation and reforestation agreements with the Minas Gerais State Government related to native vegetation (Atlantic Forest), and in the 2025 Geomil restoration project describing actions to restore flora and fauna in Areas of Permanent Preservation. d. identification and evaluation of opportunities for partnerships and through the compromise with the Itabira local government for the revision of the environmental management plans for the Piracicaba Municipal Environmental Protection Area. Interviews with relevant personnel confirm that the screening process identified protected areas and sites with important national or local biodiversity and ecosystem services that have been or may be affected by mining activities. The evidence indicates that the company complies with sub-requirements (a), (c), and (d) and partially complies with sub-requirement (b). The evidence does not include information to confirm that the impact assessment includes: b. a comprehensive identification of cumulative impacts of past and

Req #	Requirement	Score	Basis for Rating
			proposed mining-related activities on biodiversity and ecosystem services throughout all the stages of the mine lifecycle, including reclamation, closure, and post-closure.
4.6.4.1.	Critical Mitigation measures for new mines shall: a. Follow the mitigation hierarchy of: i. Prioritizing the avoidance of impacts on important biodiversity values and priority ecosystem services and the ecological processes and habitats necessary to support them; ii. Where impacts are not avoidable, minimizing impacts to the extent possible; iii. Restoring biodiversity, ecosystem services and the ecological processes and habitats that support them; and iv. As a last resort, offsetting the residual impacts. b. Prioritize avoidance of impacts on important biodiversity values and priority ecosystem services early in the project development process; c. Be designed and implemented to deliver at least no net loss, and preferably a net gain in important	—	Not Relevant. Andrade is an existing mine.

Req #	Requirement	Score	Basis for Rating
	biodiversity values, and the ecological processes that support those values, on an appropriate geographic scale and in a manner that will be self-sustaining after mine closure.		
4.6.4.2.	At existing mines: a. Where past adverse impacts on important biodiversity values and priority ecosystem services have been identified, the operating company shall design and implement onsite restoration strategies, and also, through consultation with stakeholders, design and implement additional conservation actions to support the enhancement of important biodiversity values and/or priority ecosystem services on an appropriate geographic scale; and b. If there is the potential for new impacts on important biodiversity values or priority ecosystem services (e.g., as a result of mine expansions, etc.), the operating company shall follow the mitigation hierarchy, prioritizing the avoidance of impacts on important biodiversity values or priority ecosystem services, but where residual impacts remain, shall apply offsets	◐	Under IRMA definitions, Andrade is considered an existing mine that started operating in 1944 and was purchased by ArcelorMittal in 2009. The evidence reviewed includes the Environmental and Social Impact Study (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023), the Environmental Control Plan (Fonntes, December 2023), and the Degraded Areas Recovery Plan (Fonntes, June 2023). The evidence indicates that the company has: a. identified past adverse environmental impacts in the 2023 ESIA, and designed measures for minimization, compensation, and recovery of affected areas in the 2023 Environmental Control Plan; and b. identified the potential for new environmental impacts associated with expansion activities in the 2023 ESIA, which includes a mitigation program, impact matrices that apply the mitigation hierarchy, and compensation measures for expected impacts, as outlined in the 2023 Environmental Control Plan. Interviews with relevant personnel confirm that the company maintains terms of commitment with local governments for updating environmental management plans. Interviews with a sample of stakeholders indicate that they did not participate in the development of additional conservation actions.

Req #	Requirement	Score	Basis for Rating
	commensurate to the scale of the additional (new) impacts.		The evidence reviewed indicates that the company partially complies with sub-requirement (a) and complies with sub-requirement (b). The evidence does not indicate: a. the implementation of on-site restoration for existing affected areas of important biodiversity values and priority ecosystem services, nor the consultation with stakeholders to design and implement additional conservation actions.
4.6.4.3.	Offsetting, if required, shall be done in a manner that aligns with international best practice.	◐	The evidence reviewed includes the Executive Forest Compensation Plan – Atlantic Forest (ArcelorMittal, May 2023), which evaluates the area proposed for environmental compensation associated with vegetation suppression in the Atlantic Forest biome for the installation and expansion of the Andrade Mine. This document was developed in alignment with Brazilian federal and state legislation. It states that the compensation will result in environmental gains, as the assessment of the compensation area shows that its vegetation is in a more advanced successional stage and offers greater ecological connectivity than the area to be cleared (p. 42). Additionally, the compensation plan adheres to the “like-for-like or better” principle, since Brazilian Atlantic Forest legislation requires the compensation area to possess the same ecological characteristics and be located within the same watershed. The evidence also includes documentation of agreements with the Minas Gerais State Government regarding compensation and reforestation programs implemented as part of the project’s environmental mitigation measures, as well as commitments made

Req #	Requirement	Score	Basis for Rating
			with the Municipality of Itabira concerning updates to environmental management plans. Interviews with company managers indicate that biodiversity offsets are being implemented in coordination with local government authorities and are intended to contribute to achieving no net loss or a net gain in biodiversity. The evidence indicates that offsetting activities are being conducted in a manner that aligns with the Brazilian regulatory framework. The evidence does not indicate that the planned offsetting is fully aligned with international best practice, as it does not indicate the application of a mitigation hierarchy nor reference any recognized international biodiversity offset standards.
4.6.4.4.	The operating company shall develop and implement a biodiversity management plan or equivalent that: a. Outlines specific objectives (e.g., no net loss/net gain, no additional loss) with measurable conservation outcomes, timelines, locations and activities that will be implemented to avoid, minimize, restore, enhance and, if necessary, offset adverse impacts on biodiversity and ecosystem services; b. Identifies key indicators, and ensures that there is an adequate baseline for	◐	The evidence reviewed includes the Environmental and Social Impact Study (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023) and the Environmental Control Plan (Fonntes, April 2023), which include a biodiversity management plan or equivalent that: a. outlines specific objectives with measurable conservation outcomes, as indicated in the 2023 ESIA Chapter 15, which evaluates expected outcomes using key indicators to project environmental conditions with and without project expansion, and the Environmental Control Plan Chapter 9, which specifies mitigation, restoration, and compensation programs and associated actions, objectives, timelines, and locations. b. identifies key indicators and ensures an adequate baseline, as indicated in the 2023 ESIA, which includes diagnoses of the physical

Req #	Requirement	Score	Basis for Rating
	the indicators to enable measurement of the effectiveness of mitigation activities over time; c. Provides a budget and financing plan to ensure that funding is available for effective mitigation.		and biotic environments and establishes baseline conditions for biodiversity and ecosystem services, besides applying these indicators to assess effectiveness and projected outcomes of mitigation activities. c. provides a budget and financing plan to ensure that funding is available for effective mitigation, as indicated in the Environmental Control Plan, which includes costed programs and financial provisions for implementation of mitigation, monitoring, and compensation measures. Interview with key staff indicate that the donation of land for the establishment of the Biquinha Environmental Protection Area, based on a demand made by the local community, as well as a proposed cave-compensation measure involving support for research through funding of studies related to speleology. The evidence indicates that the company complies with sub-requirements (a-b) and partially complies with (c). The evidence does not include documentation to confirm: c. stakeholder participation in consultations related to the development of environmental compensation plans, or in the formulation of the associated budget and financing plan.
4.6.4.5.	Biodiversity management shall include a process for updating or adapting the management plan if new information relating to biodiversity or ecosystem services becomes available during the mine lifecycle.	⊗	The company did not present evidence of processes for updating or adapting its Environmental Control Plan (Fonntes, December 2023) in the case of new information related to biodiversity and ecosystem services.

Req #	Requirement	Score	Basis for Rating
4.6.5.1.	An operating company shall not carry out new exploration or develop new mines in any legally protected area unless the applicable criteria in the remainder of this chapter are met, and additionally the company: a. Demonstrates that the proposed development in such areas is legally permitted; b. Consults with protected area sponsors, managers and relevant stakeholders on the proposed project; c. Conducts mining-related activities in a manner consistent with protected area management plans for such areas; and d. Implements additional conservation actions or programs to promote and enhance the conservation aims and/or effective management of the area.	●	The evidence reviewed includes the Mina do Andrade Environmental License, the Environmental and Social Impact Study (ESIA) for the Andrade Mine Expansion Project (Fonntes, June 2023), the Environmental Control Program Compliance Report – Period 2022 – 2023 (ArcelorMittal, 2023), and the Biodiversity Indicator Reporting System (Lume, October 2020). The evidence indicates that the company: a. mining activities are legally permitted within the area, as demonstrated by the Environmental License valid until February 2030, supported by Certificates LO No. 003 and No. 3459 issued by the State Secretariat for the Environment and Sustainable Development of Minas Gerais; b. consulted relevant stakeholders, as environmental studies were publicly disclosed during the environmental licensing process, allowing stakeholders to review and submit questions or suggestions. The evidence indicates that no requests for a public hearing were made. The ongoing environmental licensing process for the mine expansion is publicly available on both the company's website and the State government's environmental portal, broadly accessible; c. conducted mining-related activities in a manner consistent with management plans, as indicated in the 2023 Environmental Control Program Compliance Report – Period 2022 – 2023, which documents implementation of actions for controlling and mitigating potential environmental impacts in accordance with approved environmental programs; and d. implemented additional conservation actions and programs for effective management of the biodiversity, as demonstrated by the 2020 Biodiversity Indicator and Reporting System, which includes

Req #	Requirement	Score	Basis for Rating
			fauna monitoring to generate data that supports conservation objectives and contributes to the effective management of the area. Interviews with relevant stakeholders, including the João Monlevade municipal environmental agency, indicate that protected area managers and other stakeholders have been adequately consulted. Interviewees confirmed that mining activities do not conflict with recognized management plans and, in some cases, support the protected area's conservation objectives. The evidence, supported by interviews, indicates that the company meets the criteria for new exploration and developments within protected areas as specified in sub-requirements (a-d).
4.6.5.2.	An operating company shall not carry out new mining-related activities in the following protected areas unless they meet 4.6.5.1.a through d, and an assessment, carried out or peer-reviewed by a reputable conservation organization and/or academic institution, demonstrates that mining-related activities will not damage the integrity of the special values for which the area was designated or recognized. • International Union for Conservation of Nature (IUCN) protected area management category IV protected areas;	—	Not relevant. The mine is not located within an International Union for Conservation of Nature (IUCN) Protected Area Management Category IV, as confirmed through the Explore the World's Protected Areas database (link: https://www.protectedplanet.net/en). The mine is also not located within Ramsar Sites or within buffer zones of UNESCO biosphere reserves, according to the Geovisualizer of the Spatial Data Infrastructure of the State System for the Environment and Water Resources of the State of Minas Gerais (link: http://meioambiente.mg.gov.br/).

Req #	Requirement	Score	Basis for Rating
	• Ramsar sites that are not IUCN protected area management categories I-III; and • Buffer zones of UNESCO biosphere reserves.		
4.6.5.3.	Critical IRMA will not certify new mines that are developed in or that adversely affect the following protected areas: • World Heritage Sites, and areas on a State Party's official Tentative List for World Heritage Site Inscription; • IUCN protected area management categories I-III; • Core areas of UNESCO biosphere reserves.	—	Not relevant. The evidence reviewed includes the Environmental Impact Study for the Andrade Mine Expansion Project (Fonntes, June 2023), which states in section 9.2.1.2.2 (Areas of Conservation Interest, Volume II) that the mine is located in the transition zone of the Atlantic Forest Biosphere Reserve, with a small portion in the transition zone of the UNESCO-designated Serra do Espinhaço Biosphere Reserve. In both cases, activities are permitted provided they do not adversely affect the reserves' core areas. The evidence indicates that the mine has not been developed in, nor does it operate within or adversely affect: - World Heritage Sites, and areas on a State Party's official Tentative List for World Heritage Site Inscription - IUCN protected area management categories I-III; or - Core areas of UNESCO biosphere reserves.
4.6.5.4.	Critical An existing mine located entirely or partially in a protected area listed in 4.6.5.3 shall demonstrate that: a. The mine was developed prior to the area's official designation; b. Management plans have been developed and are being implemented	—	Not relevant. The evidence reviewed includes the Environmental Impact Study for the Andrade Mine Expansion Project (Fonntes, June 2023), which states in section 9.2.1.2.2 (Areas of Conservation Interest, Volume II) that the mine is located in the transition zone of the Atlantic Forest Biosphere Reserve, with a small portion in the transition zone of the UNESCO-designated Serra do Espinhaço

Req #	Requirement	Score	Basis for Rating
	to ensure that activities during the remaining mine lifecycle will not permanently and materially damage the integrity of the special values for which the area was designated or recognized; and c. The operating company collaborates with relevant management authorities to integrate the mine's management strategies into the protected area's management plan.		Biosphere Reserve. In both cases, activities are permitted provided they do not adversely affect the reserves' core areas. The evidence indicates that the mine concessions are not located in a protected area (entirely or partially as described in 4.6.5.3), including: - World Heritage Sites, or areas on Brazil's official Tentative List for World Heritage Site Inscription; - IUCN protected area management categories I–III; or - Core areas of UNESCO biosphere reserves.
4.6.6.1.	The operating company shall develop and implement a program to monitor the implementation of its protected areas and/or biodiversity and ecosystem services management plan(s) throughout the mine lifecycle.	●	The evidence reviewed includes the Environmental Control Plan (Fonntes, April 2023), which, in Chapter 9, details biodiversity and ecosystem services management programs for the physical and biotic environments, including methodologies and activity schedules for the project area. Additional evidence includes the Rural Property Registration Receipt in the Rural Environmental Registry, established by the Brazilian federal government, in which the company assumes full responsibility for environmental liabilities on the property. The evidence indicates that the company has developed and is implementing a program to monitor the implementation of its protected areas and/or biodiversity and ecosystem services management plans throughout the mine lifecycle.
4.6.6.2.	Monitoring of key biodiversity or other indicators shall occur with sufficient	●	The evidence reviewed includes the Environmental Control Plan (Fonntes, April 2023), which describes monitoring programs for the

Req #	Requirement	Score	Basis for Rating
	detail and frequency to enable evaluation of the effectiveness of mitigation strategies and progress toward the objectives of at least no net loss or net gain in biodiversity and ecosystem services over time.		physical and biotic environments, including applicable legislation, objectives, methodologies, monitoring procedures, evaluation methods, and activity schedules within the mine's area of influence. Additional evidence includes the Fauna Monitoring Report (ArcelorMittal, December 2022), which documents species monitoring around the mine and assesses the effectiveness of related mitigation measures. The evidence indicates that the company monitors key biodiversity and other relevant indicators with sufficient detail and frequency to evaluate the effectiveness of mitigation strategies and assess progress toward achieving the objectives of no net loss or net gain in biodiversity and ecosystem services over time.
4.6.6.3.	If monitoring reveals that the operating company's protected areas and/or biodiversity and ecosystem services objectives are not being achieved as expected, the operating company shall define and implement timely and effective corrective action in consultation with relevant stakeholders.	◐	The evidence reviewed includes the Environmental Control Plan (Fontes, April 2023), which proposes control, mitigation, monitoring, and environmental compensation measures for the project. Evidence also includes the Eventual Rescue of Fauna – Plano Diretor (ArcelorMittal, April 2025), which outlines the actions to be taken for fauna surveying and rescue within the project's area of influence, in connection with vegetation clearance for the planned mine expansion. Additional evidence consists of records of actions taken to identify and signal fauna-crossing areas, developed based on ongoing monitoring programs. Interviews with a sample of stakeholders indicate that they did not participate in the development of corrective measures. The evidence indicates that, where monitoring identifies the need for corrective measures related to protected areas and/or

Req #	Requirement	Score	Basis for Rating
			biodiversity and ecosystem services, the company defined and implemented timely and effective corrective actions. The evidence does not indicate whether these actions were developed in consultation with relevant stakeholders.
4.6.6.4.	The findings of monitoring programs shall be subject to independent review.	⊗	The evidence reviewed includes the Consolidated Andrade Mine Fauna Monitoring report (ArcelorMittal, 2022), which outlines that fauna monitoring in the area of influence of Mina do Andrade is conducted in accordance with the conditioning requirements established by the Regional Superintendence for the Environment and Sustainable Development and Brazil's federal environmental agency. The evidence also includes Inspection Order No. 1300149/2024, which documents a site visit by the State Environmental Foundation to verify information submitted as part of the project's environmental licensing process. Interviews with key staff indicate that the results of monitoring programs are submitted annually to the State Secretariat for Environment and Sustainable Development for review and approval, and are also shared with universities. The evidence does not include documentation indicating that the findings of biodiversity and ecosystem-service related monitoring programs are subject to independent review.

Chapter 4.7—Cyanide Management

Chapter Relevant?	No
Overall Chapter Score	Not relevant
Chapter Score Basis	Not relevant

Chapter Not Relevant. The evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) for the Andrade Mine Expansion Project (Fonntes, Volume III, June 2023), which indicates that cyanide is not used at the site during mining or processing activities. The company does not mine gold or silver, which are metals typically associated with cyanide use in leaching processes, and per the evidence, no chemicals are used in processing.

Chapter 4.8—Mercury Management

Chapter Relevant?	No
Overall Chapter Score	Not relevant
Chapter Score Basis	Not relevant

Chapter Not Relevant. The evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) for the Andrade Mine Expansion Project (Fonntes, Volume III, June 2023), which indicate the company does not mine metals typically associated with mercury emissions (e.g., gold, silver, copper, zinc) and no mercury-bearing minerals have been identified at the site, and per the evidence no chemicals are used in processing.

Appendix B - Corrective Action Plan

The following corrective action plan was written by ArcelorMittal Brazil S.A. in response to the IRMA audit.

Topic	Criteria	Requirement Number	Requirement Text	Rating	Action Plan
Community and Stakeholder Engagement	Engagement Processes	1.2.2.2.	The operating company shall foster two-way dialogue and meaningful engagement with stakeholders by: a. Providing relevant information to stakeholders in a timely manner; b. Including participation by site management and subject-matter experts when addressing concerns of significance to stakeholders; c. Engaging in a manner that is respectful, and free from manipulation, interference, coercion or intimidation; d. Soliciting feedback from stakeholders on issues relevant to them; and e. Providing stakeholders with feedback on how the company has taken their input into account.	◐	· Revise the Stakeholder Engagement Plan to include all communities within the project's direct and indirect areas of influence. · Resume meetings in the communities themselves, at times and in formats that are accessible to residents (not just at the Environmental Center). · Establish a formal procedure for providing documented feedback on how contributions were considered. · Ensure the participation of technical experts (water, dust, traffic, noise) in the dialogues.
Human Rights Due Diligence	Assessment of Human Rights Risks and Impacts	1.3.2.1.	The operating company shall establish an ongoing process to identify and assess potential human rights impacts (hereafter referred to as human rights "risks") and actual human rights impacts from mining project activities and business relationships. Assessment of human rights risks and impacts shall be updated periodically, including, at minimum, when there are significant changes	◔	· Update the Human Rights Assessment, explicitly including the communities of Pregos and the rural communities of Itabira. · Establish a minimum biennial review cycle for the assessment, with defined triggers for reassessment based on relevant operational changes.

Topic	Criteria	Requirement Number	Requirement Text	Rating	Action Plan
			in the mining project, business relationships, or in the operating environment.		· Integrate human rights risks into the enterprise risk management (ERM) system, ensuring their monitoring at the operational level.
Human Rights Due Diligence	Prevention, Mitigation and Remediation of Human Rights Impacts	1.3.3.3.	Responding to actual human rights impacts related to the mining project: a. If the operating company determines that it has caused an actual human rights impact, the company shall: i. Cease or change the activity responsible for the impact; and ii. In a timely manner, develop mitigation strategies and remediation in collaboration with affected rights holders. If mutually acceptable remedies cannot be found through dialogue, the operating company shall attempt to reach agreement through an independent, third-party mediator or another means mutually acceptable to affected rights holders; b. If the operating company determines that it has contributed to an actual human rights impact, the company shall cease or change any activities that are contributing to the impact, mitigate and remediate impacts to the extent of its contribution, use its leverage to influence other contributing parties to cease or change their activities, and mitigate and remediate the remaining impact; c. If the operating company determines that it is linked to an actual human rights impact through a business relationship the company shall use its leverage to prevent or mitigate the impact from continuing or recurring; and	⊗	· Develop and implement a Human Rights Action Plan, prioritizing severe and past impacts and ensuring that related activities are halted or adjusted. · Implement corrective, mitigation, and remedial measures, documenting and monitoring actions until they are resolved. · Collaborate with affected communities to develop solutions and, when necessary, seek independent mediation. · Engage with parties contributing to the impacts, using influence to mitigate or cease them. · Use influence in business relationships to prevent, mitigate, and avoid the recurrence of impacts. · Cooperate with legitimate processes, including investigations and judicial or governmental proceedings, where applicable.

Topic	Criteria	Requirement Number	Requirement Text	Rating	Action Plan
			d. The operating company shall cooperate with other legitimate processes such as judicial or State-based investigations or proceedings related to human rights impacts that the operating company caused, contributed to, or was directly linked to through its business relationships.		
Complaints and Grievance Mechanism and Access to Remedy	Access to Operational-Level Complaints and Grievance Mechanism	1.4.1.1.	The operating company shall ensure that stakeholders, including affected community members and rights holders (hereafter referred to collectively as "stakeholders"), have access to an operational-level mechanism that allows them to raise and seek resolution or remedy for the range of complaints and grievances that may occur in relation to the company and its mining-related activities.		· Review and improve the Grievance Mechanism, including consulting with stakeholders to ensure its effectiveness. · Ensure that the mechanism is adequately publicized, guaranteeing that all stakeholders—including affected communities and rights holders—are aware of it and have access to it. · Publicize the reporting channel where anyone can file anonymous complaints if they feel comfortable doing so.
Environmental and Social Impact Assessment and Management	Scoping	2.1.3.1.	(Existing Mines) The operating company shall demonstrate that it has undertaken a comprehensive evaluation of potential environmental and social impacts associated with the mining operation.		· Supplement the ESIA with a Community Impact Matrix, focusing on traffic, dust, noise, and road closures. · Assess cumulative impacts with other regional operations. · Validate results with affected communities.
Emergency Preparedness and Response	Emergency Response Plan	2.5.1.1.	All operations related to the mining project shall have an emergency response plan conforming to the guidelines set forth in United Nations Environment Programme, Awareness and Preparedness for Emergencies at the Local Level (APELL) for Mining.		· Update the Emergency Response Plan in accordance with APELL/IRMA guidelines. · Conduct periodic training for workers, service providers, and other relevant groups on emergency procedures.

Topic	Criteria	Requirement Number	Requirement Text	Rating	Action Plan
					· Conduct periodic drills, including, whenever possible, the participation of affected communities and other external stakeholders. · Establish routines for testing, reviewing, and updating the plan based on the results of drills and stakeholder input. · Disseminate evacuation routes, contact information, and emergency procedures in language accessible to the communities.
Emergency Preparedness and Response	Community and Worker Consultation	2.5.2.1.	The emergency response plan shall be developed in consultation with potentially affected communities and workers and/or workers' representatives, and the operating company shall incorporate their input into the emergency response plan, and include their participation in emergency response planning exercises.	◐	· Update the Emergency Response Plan in accordance with APELL/IRMA guidelines. · Conduct periodic training for workers, service providers, and other relevant groups on emergency procedures. · Conduct periodic drills, including, whenever possible, the participation of affected communities and other external stakeholders. · Establish routines for testing, reviewing, and updating the plan based on the results of drills and stakeholder input. · Disseminate evacuation routes, contact information, and emergency procedures in language accessible to the communities.
Planning and Financing Reclamation and Closure	Reclamation and Closure Planning	2.6.2.1	Prior to the commencement of mine construction activities the operating company shall prepare a reclamation and closure plan that is compatible with protection of human health and the environment, and demonstrates how affected areas will be	◔	· Publish an updated version of the Closure Plan in accessible language. · Conduct workshops with stakeholders to define and validate post-mining land use, ensuring that an agreement is reached on future land use in accordance with the closure plan.

Topic	Criteria	Requirement Number	Requirement Text	Rating	Action Plan
			returned to a stable landscape with an agreed post-mining end use.		· Disclose the costs, timeline, and responsibilities associated with the closure and reclamation of the areas.
Planning and Financing Reclamation and Closure	Reclamation and Closure Planning	2.6.2.6	The most recent version of the reclamation and mine closure plan, including the results of all reclamation and closure plan updates, shall be publicly available or available to stakeholders upon request.	◐	· Publish an updated version of the Closure Plan in accessible language. · Conduct community workshops to determine post-mining land use, as needed. · Disclose costs, timelines, and responsibilities, as needed.
Community Health and Safety	Health and Safety Risk and Impact Scoping	3.3.1.1	The operating company shall carry out a scoping exercise to identify significant potential risks and impacts to community health and safety from mining-related activities. At minimum, the following sources of potential risks and impacts to community health and/or safety shall be considered: a. General mining operations; b. Operation of mine-related equipment or vehicles on public roads; c. Operational accidents; d. Failure of structural elements such as tailings dams, impoundments, waste rock dumps (see also IRMA Chapter 4.1); e. Mining-related impacts on priority ecosystem services (see also IRMA Chapter 4.6); f. Mining-related effects on community demographics, including in-migration of mine workers and others;	◐	· Develop a Community Risk Management Plan (traffic, dust, noise). · Assess the possibility of implementing physical measures (speed bumps, paving, signage) if necessary. · Monitor indicators with community participation.

Topic	Criteria	Requirement Number	Requirement Text	Rating	Action Plan
			g. Mining-related impacts on availability of services; h. Hazardous materials and substances that may be released as a result of mining-related activities (see also IRMA Chapter 4.1); and i. Increased prevalence of water-borne, water-based, water-related, and vector-borne diseases, and communicable and sexually transmitted diseases (e.g., HIV/AIDs, tuberculosis, malaria, Ebola virus disease) that could occur as a result of the mining project.		
Waste and Materials Management	Waste Facility Assessment	4.1.4.1.	A risk-based approach to mine waste assessment and management shall be implemented that includes: a. Identification of potential chemical risks (see 4.1.3.2.e) and physical risks (see 4.1.3.3) during the project conception and planning phase of the mine life cycle; b. A rigorous risk assessment to evaluate the potential impacts of mine waste facilities on health, safety, environment and communities early in the life cycle; c. Updating of risk assessments at a frequency commensurate with each facility's risk profile, over the course of the facility's life cycle; and d. Documented risk assessment reports, updated when risks assessments are revised (as per 4.1.4.1.c).	◐	· Update safety reports and templates for all tailings piles, including a comprehensive identification of chemical and physical risks, such as water balances and tailings flow analyses. · Conduct risk assessments throughout the facility's lifecycle, including the definition of measurable indicators and periodic independent reviews. · Document the best available techniques and practices (BAT/BAP) adopted, as well as the associated response plans. · Prepare and maintain documented risk assessment reports at the management level, ensuring they are updated based on reviews and the results of the assessments conducted

Topic	Criteria	Requirement Number	Requirement Text	Rating	Action Plan
Waste and Materials Management	Mitigation of Risks and Management of Mine Waste Management Facilities	4.1.5.1.	Mine waste facility design and mitigation of identified risks shall be consistent with best available technologies (BAT) and best available/applicable practices (BAP).		· Update reports and OMS records for all sterile waste piles, ensuring the adoption of best available technologies and practices (BAT/BAP). · Define measurable indicators and conduct periodic independent reviews. · Document the adopted BAT/BAP and associated response plans, including setting deadlines for the implementation of mitigation and corrective actions. · Establish clear deadlines and monitor the implementation of identified actions, including those outlined in TARP documents, ensuring the timely execution of measures.
Waste and Materials Management	Mitigation of Risks and Management of Mine Waste Management Facilities	4.1.5.6.	On a regular basis, the operating company shall evaluate the performance of mine waste facilities to: a. Assess whether performance objectives are being met (see 4.1.4.2.a and 4.1.5.5); b. Assess the effectiveness of risk management measures, including critical controls (see 4.1.5.3); c. Inform updates to the risk management process (see 4.1.4.1.c) and the OMS (see 4.1.5.7); and d. Inform the management review to facilitate continual improvement (see 4.1.5.8).		· Update reports and OMS records for all sterile stock piles, ensuring the adoption of best available technologies and practices (BAT/BAP). · Define measurable indicators and conduct periodic independent reviews. · Document the adopted BAT/BAP and associated response plans, including setting deadlines for the implementation of mitigation and corrective actions. · Establish clear deadlines and monitor the implementation of identified actions, including those outlined in TARP documents, ensuring the timely execution of measures.

Topic	Criteria	Requirement Number	Requirement Text	Rating	Action Plan
Water Management	Monitoring and Adaptive Management	4.2.4.1.	The operating company shall develop and document a program to monitor changes in water quantity and quality. As part of the program the operating company shall: a. Establish a sufficient number of monitoring locations at appropriate sites to provide reliable data on changes to water quantity and the physical, chemical and biological conditions of surface waters, natural springs/seeps and groundwater (hereafter referred to as water characteristics); b. Sample on a frequent enough basis to account for seasonal fluctuations, storm events and extreme events that may cause changes in water characteristics; c. Establish trigger levels and/or other indicators to provide early warning of negative changes in water characteristics; d. Sample the quality and record the quantity of mine-affected waters destined for re-use by non-mining entities; e. Use credible methods and appropriate equipment to reliably detect changes in water characteristics; and f. Use accredited laboratories capable of detecting contaminants at levels	◐	· Expand the monitoring network (surface and groundwater), including IRMA parameters. · Implement an Adaptive Water Management Plan with qualitative and quantitative triggers. · Regularly share data with communities.

Topic	Criteria	Requirement Number	Requirement Text	Rating	Action Plan
			below the values in the IRMA Water Quality Criteria by End-Use Tables.		
Water Management	Monitoring and Adaptive Management	4.2.4.4.	The operating company shall develop and implement an adaptive management plan for water that: a. Outlines planned actions to mitigate predicted impacts on current and future uses of water and natural resources from changes in surface water and groundwater quality and quantity related to the mining project; and b. Specifies adaptive management actions that will occur if certain outcomes (e.g., specific impacts), indicators, thresholds or trigger levels are reached, and timelines for their completion.		· Expand the monitoring network (surface and groundwater), including IRMA parameters. · Implement an Adaptive Water Management Plan with qualitative and quantitative triggers. · Regularly share data with communities.
Greenhouse Gas Emissions	Greenhouse Gas Policy	4.5.1.1	The operating company or its corporate owner shall develop and maintain a greenhouse gas or equivalent policy that commits the company to: a. Identifying and measuring greenhouse gas emissions from the mining project; b. Identifying energy efficiency and greenhouse gas reduction opportunities across the mining project; c. Setting meaningful and achievable targets for reductions in absolute greenhouse gas emissions at the mine site level or on a corporate-wide basis; and d. Reviewing the policy at least every five years and revising as needed, such as if there are significant changes to mining-related activities, new technologies become available,		· Establish formal criteria for reviewing the GHG policy · Establish a formal procedure for reviewing and updating the policy · Integrate the policy review into the change control process · Periodically evaluate new technologies and reduction opportunities · Document review and approval by senior management · Maintain a history of versions and revisions

Topic	Criteria	Requirement Number	Requirement Text	Rating	Action Plan
			or there are newly identified opportunities for reductions.		

Endnotes

[1] https://tools.responsiblemining.net/self-assess/

[2] All versions will be posted on the IRMA website: https://responsiblemining.net/. The most recent version (IRMA Certification Body Requirements, v.1.0) is available at: https://responsiblemining.net/wp-content/uploads/2020/01/Certification-Body-Requirements_v1.0.pdf

[3] See IRMA Certification Body Requirements, v.1.0, pp. 18-19, and Annex A. https://responsiblemining.net/wp-content/uploads/2020/01/Certification-Body-Requirements_v1.0.pdf

[4] See IRMA Certification Body Requirements, v.1.0, p 32. https://responsiblemining.net/wp-content/uploads/2020/01/Certification-Body-Requirements_v1.0.pdf

[5] IRMA website: "Complaints and Feedback." https://responsiblemining.net/what-you-can-do/complaints-and-feedback/

[6] IRMA Issues Resolution System Procedure. Verson 1.0. January 2020. https://responsiblemining.net/wp-content/uploads/2020/03/IRMA-Issues-Resolution-System_2020.pdf

[7] IRMA web site "Mines Site Assessments": https://responsiblemining.net/what-we-do/certification/mines-under-assessment/