IRMA Initiative for Responsible Mining Assurance

IRMA SURVEILLANCE ASSESSMENT PUBLIC REPORT

MINE SITE

Barro Alto

OPERATING COMPANY

Anglo American

COUNTRY OF OPERATION

Brazil

31 OCTOBER 2025
REVISED 22 OCTOBER 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 the Barro Alto mine and plant workers, governmental representatives, and members of affected communities for their participation in this audit.

Table of Contents

Acknowledgements 2

Table of Contents 3

Audit Details 6

1. Mine Site Overview 7

1.1. Overview of location 7

1.2. Overview of operation 9

1.2.1. Scope of activities and facilities included in audit 11

1.2.2. Activities or facilities excluded from scope of audit 11

1.2.3. Limitations of audit 12

2. Mine Site Assessment Process 13

2.1. Overview of IRMA Process 13

2.1.1. Scope and Limitation of Audits 14

2.1.2. IRMA Complaints Process 15

2.2. Surveillance Audit Process 15

2.3. Stakeholder Engagement 15

2.3.1. Written comments/inquiries 16

2.3.2. Mine Staff 17

2.3.3. Workers/Contractors 18

2.3.4. Government Agencies 19

2.3.5. Participating Communities and Civil Society Groups 19

2.4. Summary of Mine Facilities Visited 21

3. Summary of General Scope Items 22

3.1. General operational status 22

3.1.1. General outcome of compliance monitoring/audits 22

3.1.2. Regulatory inspections, violations, enforcement actions 22

3.1.3. Lawsuits and other external legal, non-regulatory actions 23

3.1.4. Summary of major events, health and safety incidents, and performance records 23

3.2. Stakeholder considerations 25

3.2.1. Stakeholder feedback/complaints received by mine since prior audit 25

3.2.2. Stakeholder feedback/complaints received by auditors or IRMA since prior audit 25

3.3. Summary of Material Operational or Administrative Changes at the Mine Since the Previous Audit 25

3.4. Site-Specific Issues Identified for Follow-Up Review in Previous Audit 26

3.5. Notable Performance Improvements 40

3.6. Concerns Related to Continued Maintenance of Achievement Level 41

4. General Performance by IRMA Standard Principle and Chapter 42
4.1. Principle 1: Business Integrity 42
Chapter 1.1—Legal Compliance 42
Chapter 1.2—Community and Stakeholder Engagement 44
Chapter 1.3—Human Rights Due Diligence 45
Chapter 1.4—Complaints Mechanism/Access to Remedy 45
Chapter 1.5—Revenue and Payments Transparency 46
4.2. Principle 2: Planning for Positive Legacies 47
Chapter 2.1—Environmental and Social Impact Assessment and Management 47
Chapter 2.2—Free, Prior and Informed Consent 48
Chapter 2.3—Community Support and Benefits 49
Chapter 2.4—Resettlement 51
Chapter 2.5—Emergency Preparedness and Response 51
Chapter 2.6—Planning/Financing Reclamation & Closure 53
4.3. Principle 3: Social Responsibility 54
Chapter 3.1—Fair Labor and Terms of Work 54
Chapter 3.2—Occupational Health and Safety 55
Chapter 3.3—Community Health and Safety 56
Chapter 3.4—Conflict-Affected and High-Risk Areas 58
Chapter 3.5—Security Arrangements 59
Chapter 3.6—Artisanal and Small-Scale Mining 61
Chapter 3.7—Cultural Heritage 61
4.4. Principle 4: Environmental Responsibility 61
Chapter 4.1—Waste and Materials Management 61
Chapter 4.2—Water Management 62
Chapter 4.3—Air Quality 64
Chapter 4.4—Noise and Vibration 65
Chapter 4.5—Greenhouse Gas Emissions 65
Chapter 4.6—Biodiversity, Eco. Serv. and Protected Areas 66
Chapter 4.7—Cyanide Management 67
Chapter 4.8—Mercury Management 67
5. Performance on Critical Requirements 68
6. Next Steps 73
6.1. Corrective Action Plans 73
Principle 1 Outstanding Corrective Action 73
Principle 2 Outstanding Corrective Actions 73
Principle 3 Outstanding Corrective Actions 74
Principle 4 Outstanding Corrective Actions 75

6.2. Timing of Future Audits 76
6.3. Focus Areas for Next Audit 76
7. Document Revision History 77
Appendix A: Revised Corrective Action Plan 78

Audit Details

Name of Mine:	Barro Alto Mine
Operating Company:	Anglo American Brazil
Mine Owner:	Anglo American plc
Country of Operation:	Brazil
Mined Material(s):	Nickel (final product as FeNi alloy)
# Employees / contractors:	~ 931 employees / 2,314 contractors at the time of the audit
IRMA audit webpage:	https://responsiblemining.net/audits/barro-alto-mine
Audit Type:	Surveillance Audit
Audit Dates:	Desktop review: 9 May 2025 Onsite audit: 9-13 June 2025
Audit Firm:	ERM CVS
Audit Team:	Lead/EHS Assessor (1) Social Assessor (1) EHS Assessor (1) Social Support/Translator (1)
Audit 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) considered within the scope of the Surveillance 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.
Scope of Audit	Open pit mines, processing plant, ancillary facilities, and other supporting activities for exploration, mining, processing and transport of nickel ore.
IRMA Standard Version:	IRMA Standard for Responsible Mining, v.1.0 (June 2018)
IRMA Achievement Level:	IRMA 75
Achievement Decision Date:	07 February 2024
Achievement Expiration Date	06 February 2027
Authorized Representative:	Scott Neas, Global Head of Certification
Representative Signature	
IRMA Reference Number:	IRMA-00050-STD01.0-01-SRVr1

1. Mine Site Overview

1.1. Overview of location

The municipality of Barro Alto is situated in Brazil's Central-West (Centro-Oeste) region, within the state of Goiás (GO), approximately 200 km northwest of Brasília and 170 km from Anglo American's Codemin nickel operation. Its nearest major urban neighbors are Uruaçu and Goianésia, both also in Goiás. Established in 1958, Barro Alto is among the youngest municipalities in the state. Covering an area of 1,080.27 square kilometers, it has an estimated population of 10,738 residents as of 2024.

Barro Alto has experienced sustained population growth over the past two decades. Between 2000 and 2010, the municipality grew by nearly 40%, followed by a more moderate, yet significant, 19% increase from 2010 to 2022. Overall, the population has almost doubled since 2000. Today, nickel mining and processing dominate the local economy, serving as the primary source of revenue and employment. Traditional activities such as rubber production and agriculture remain part of the economic landscape but have been largely eclipsed by the mining sector.

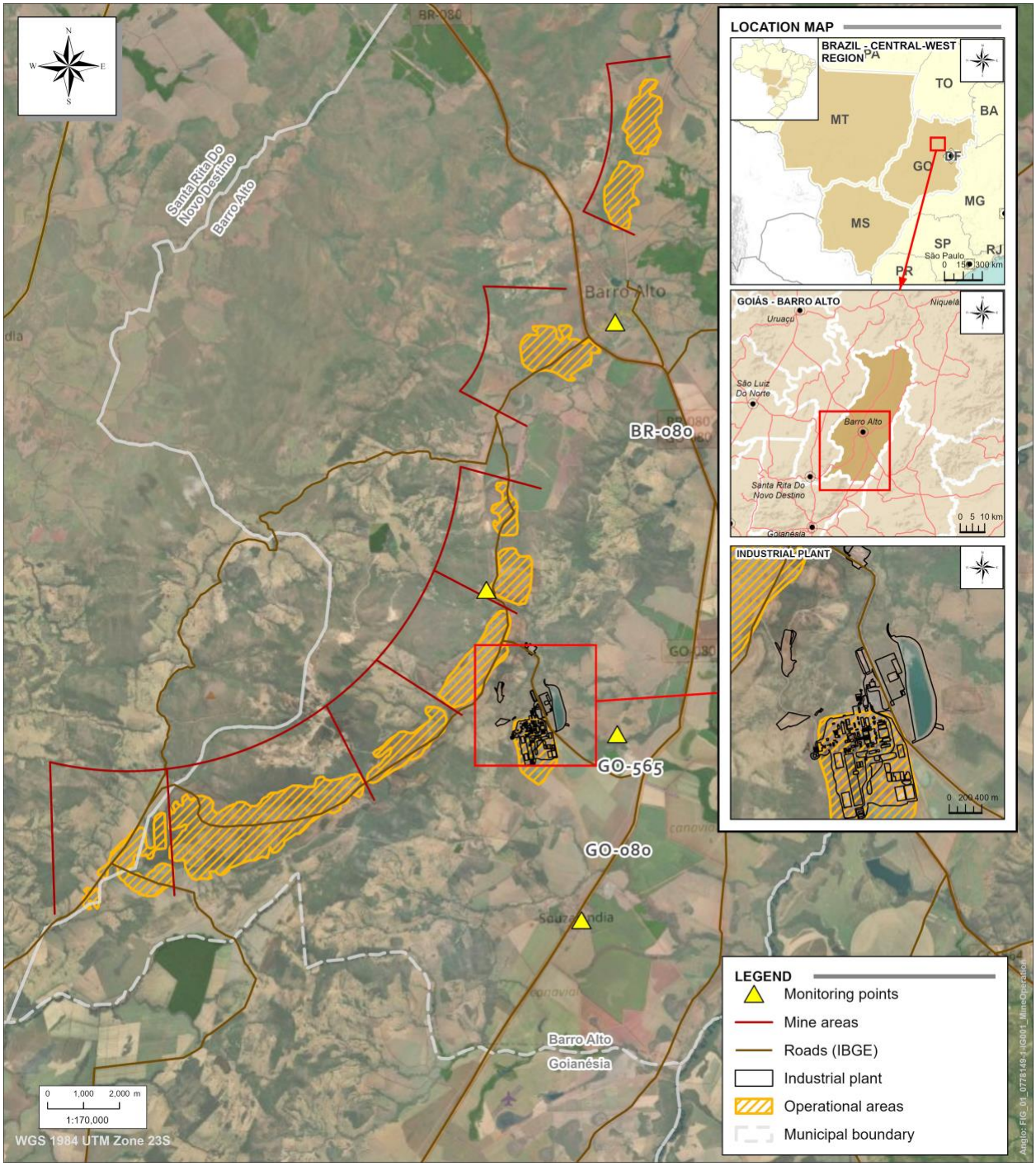
Goiás is dominated by expansive plateaus, ranging from 750 to 900 meters above sea level, forming a watershed divide between three of Brazil's major river systems. To the south, the state is drained by the Paranaíba River; to the east, by tributaries of the São Francisco River; and to the north, by the Araguaia and Tocantins rivers. The landscape is largely covered by cerrado, a woodland savanna ecosystem, interspersed with patches of tropical forest along riverbanks. The climate is tropical, with average temperatures ranging from about 26 °C in the warmest months to 22 °C in the coolest.

The Ceres region, home to Barro Alto, was historically shaped by agriculture, particularly coffee cultivation, which attracted migrants from across Brazil in the 1930s seeking fertile land and new opportunities. Cattle ranching soon followed, bolstered by nutrient-rich soils and a climate favorable for pasture development. Over the past few decades, however, the region's economic focus has shifted decisively toward mineral extraction, with nickel mining emerging as the primary driver of growth. This transition has not only redefined the local economy but has also contributed to population increases and the expansion of infrastructure to support mining operations. While no longer dominant, agriculture, most notably sugarcane cultivation and beef

cattle ranching, continues to play a secondary role in the region's economic landscape.

Figure 1 provides a general map indicating the global location of the mine site and a regional map of the mine site location.

Figure 1: Location of Site



1.2. Overview of operation

The Barro Alto Industrial Complex includes six mining areas and an industrial processing plant. The Mine was completed in 2004, and nickel production began in 2011, when the construction of the pyro-metallurgical plant was finalized. Prior to the completion of the onsite plant, ore was transported 170 km to the CODEMIN facility in Niquelândia.

Anglo American has announced a sale of the Barro Alto asset in 2025, with negotiations underway with a new buyer during the surveillance assessment.

The Barro Alto mine currently operates five open pits: Area 1, Area 2, Area 3, Area 4, and Area 5. During the Initial Audit, Area 5 had not yet been operational. Now in operation, Area 5 is located north of the other mining areas of Barro Alto and is situated close to the urban center of the municipality, separated only by BR-080 road, which connects the country's capital to the state of Mato Grosso, and borders the outskirts of the Barro Alto city.

During the initial audit, expansion studies were underway to support the licensing request for a sixth pit (Area 6). Since the audit, no progress was observed in negotiations for acquiring rural properties or in studies to identify potential resettled families for the preparation of a Resettlement Action Plan (RAP). Area 6 is no longer part of Anglo American's mine expansion plans due to the company's decision to sell the Barro Alto asset.

The pits are mined using conventional open-pit methods. Extraction begins with excavator operation to mine the material and transport ore using on-road trucks, where overburden is removed and ore is mined from the pits. The ore is then stockpiled on the mine and after reclaimed and transported to the Barro Alto ferronickel processing plant, following parameters set on the production plan.

In the plant, the ore is prepared through ore feeding into primary, secondary, and tertiary crushing methods and stationed by an ore stacker into homogenization stockpiles. In this manner, ore is crushed and ground via comminution (reducing ore to minute fragments) to liberate nickel-bearing materials, so it can go to a final quaternary crushing process prior to being dried and calcinated in rotary coal-fired kilns to remove moisture and prepare the material. The dried ore is fed into one of the two electric furnaces, which were rebuilt in 2015 to improve performance, to perform a reduction process using an electric current to drive a chemical reaction that separates the

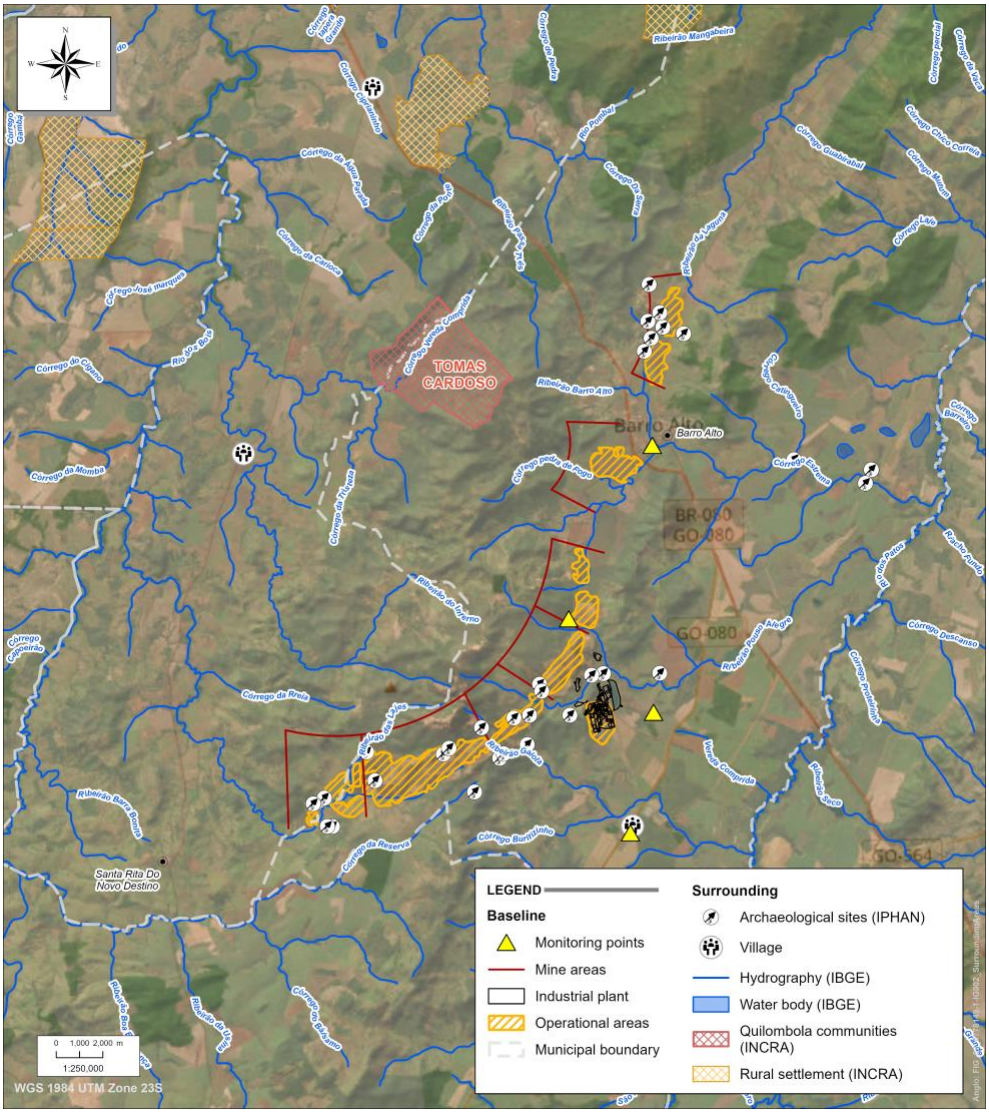
metal from its ore and produces a smelted metal at high temperatures to produce the ferronickel alloy which is then cooled and granulated for final dispatch via haul trucks or with supersacks.

By-products generated from the process are transported to onsite slag deposits and landfill cells with reinforced geogrids to maximize waste storage. Waste heat from kilns is recovered and reused in a closed-loop system.

The associated facilities at the site are waste rock disposal areas, transportation corridors, onsite power generation or substation, transmission line, containment basin, water intake, mineral disposal areas, and parking.

Figure 2 presents the physical configuration of site operations.

Figure 2: Layout of Site Operations



1.2.1. Scope of activities and facilities included in audit

The surveillance assessment audit for the Barro Alto Mine included the visit of onsite operational and processing facilities. This included:

Mining operations:

- Open pit Area 5, which was not operational at the time of the initial audit. During the surveillance audit, it was verified that Area 5 had already been licensed and was in operation.

Processing operations including:

- Ore preparation
- Primary, Secondary and Tertiary Crushing
- Ore Stacker
- Homogenization Stockpiles
- Ore Reclaimer
- Dryers and dryer burners
- Quaternary Crusher (Top Size Control)
- Dried Ore Stockpile
- Coal Stockpile and coal crushing
- Rotary kilns and kilns burners
- Electric Furnaces
- Refining (phase 1 and 2) furnaces
- Slag and FeNi granulation
- Pelletizing and Pellets Dryer
- Dispatch
- Electrical substation
- Maintenance and fueling facilities
- Various waste management areas on site

1.2.2. Activities or facilities excluded from scope of audit

At the time of the initial audit, the mine was conducting studies to support the licensing of a proposed sixth pit (referred to as Area 6), including property acquisition negotiations and preliminary identification of families for potential resettlement. During the surveillance audit, the audit team confirmed that Area 6 had been removed from the expansion plans and was therefore excluded from the scope of this assessment.

1.2.3. Limitations of audit

No limitations to the audit were encountered. The audit team was able to access and visit all areas that were planned as part of the audit scope. The only exception was the interior of the electrical substation, which was not accessed due to safety restrictions. This exclusion did not impact the overall audit objectives or findings.

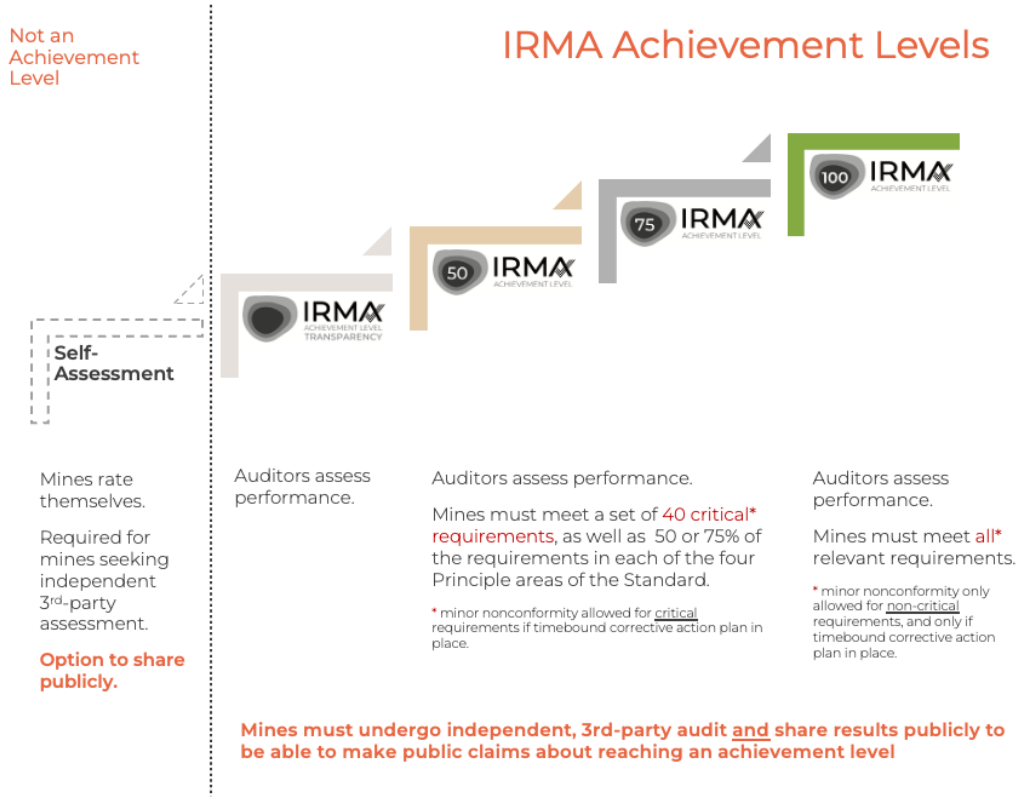
2. Mine Site Assessment Process

2.1. Overview of IRMA Process

There are three primary types of assessment in the IRMA process: a full audit (including the initial audit and subsequent renewal audits), where the mine site is assessed against all relevant IRMA requirements; a surveillance audit, typically conducted 12-18 months after the initial audit, and special audits which are conducted in addition to the normal cycle of audits to assess progress on corrective actions, review significant changes to operations, or follow up on grievances or incidents.

This audit report reflects the outcomes of the surveillance audit. Surveillance audits are intended to be abbreviated audits conducted midway through the certification cycle to verify continued conformity of critical requirements, progress on completing corrective actions, and any focus areas identified by the audit firm. In addition, the audit considers feedback from stakeholders since the previous audit and material changes to operations, personnel, management systems, or the surrounding environment to determine if changes have affected the site's ability to continue to deliver achieved performance scores.

IRMA recognizes four levels of achievement. For a complete description of the assessment process and achievement levels, see IRMA's Certification Body (Audit Firm) Requirements, available on IRMA's web site.



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 approved audit firms using auditors who have undergone IRMA training, meet IRMA competency requirements, and have been deemed to have no conflicts of interest with the mine site under assessment.

Audits are carried out in general conformance with established industry practice for independent audits (i.e., ISO 19011). In addition to document review, audits include on-site observation of operations and the surrounding environment, review of documents and records, and interviews with site personnel and relevant stakeholders.

IRMA surveillance audits are not full audits, meaning that conformance with all requirements reviewed in the most recent full audit (e.g., initial audit or

renewal audit) does not need to be re-established. Typically, surveillance audits are intended to allow the audit firm, who has issued a public verification of performance, to assess the site's ongoing status, review any incidents, confirm regulatory compliance, and review progress on corrective actions to verify that no changes have occurred that would materially affect the site's ability to maintain the achievement level.

Auditor evaluations are based upon 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 upon the audit conclusions should be aware of this uncertainty.

2.1.2. IRMA Complaints Process

IRMA stakeholders who wish to file a complaint related to the mine site assessment process may submit feedback on the IRMA website. Details on the complaints process can be found in IRMA's Issues Resolution Procedure which can be accessed from the main IRMA website.

2.2. Surveillance Audit Process

The surveillance audit process includes a desktop review and onsite audit by the audit firm. The on-site audit can include a series of interviews with mine staff (workers and management team), relevant community representatives, local non-governmental organizations (NGOs) if any, governmental agencies, documentation review, and visits to operational areas, surrounding area, and other locations including surrounding communities.

2.3. Stakeholder Engagement

IRMA requires that stakeholders be engaged as part of the mine site assessment process. Audits are announced by IRMA and audit firms, and prior to the on-site audit there is additional outreach carried out by audit firms.

2.3.1. Written comments/inquiries

No formal or informal comments were received from stakeholders between the initial audit and the surveillance audit.

Thirty days prior to the onsite surveillance visit, the assessment was announced on the ERM CVS website, IRMA's website and through IRMA's free distribution newsletter. The announcement included an invitation to stakeholders to submit written comments about the environmental and social performance of the Barro Alto mine to the audit firm via email, online stakeholder feedback form or a dedicated voicemail line, and invitation to participate in the assessment. The announcement was prepared in English and Portuguese.

To inform stakeholders about the audit, Barro Alto distributed a poster of the audit announcement via the company's community WhatsApp group and in strategic locations throughout the municipality, including eight bus stops in the city's central and peripheral areas, at the entrance to the City Council and the entrance to the Barro Alto City Hall. The poster was also permanently displayed on an electronic panel on the facade of the company's office at the municipal headquarters. The mine also distributed flyers in local communities and broadcast the information on local radio.

To provide information to onsite personnel, the mine held in-person discussions with internal team leaders and disseminated the audit announcement on the company internal WhatsApp group and via closed-circuit television at the mine and offices.

ERM CVS did not receive correspondence from stakeholders prior to the surveillance audit. Of the 17 stakeholders mapped in the stakeholder engagement plan prepared by the independent audit team and contacted by the social auditor and Barro Alto team, three government/civil society declined the invitation due to scheduling conflicts during the audit. The social auditor also reached out to four stakeholders representing communities neighboring the Barro Alto mine operations by WhatsApp regarding their interest in participating in the audit. There was no direct response from the stakeholders contacted. To provide support with organizing engagement, the mine contacted the same stakeholders. Two stakeholders responded to invitations from the operating company and attended scheduled interviews. One rural resident declined the invitation due to a scheduling conflict.

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
Anglo American Sustainability Mgr
Social Performance Specialist
Social Performance Analyst
Corporate Affairs Manager
Resettlement Analyst
Social Performance Analyst
Institutional Relations Analyst
Resettlement Analyst
Resettlement Coordinator
Communications Coordinator
Communications Analyst
Corporate Security Supervisor
Corporate Security Assistant
Security Analyst
Social Performance Analyst
Analyst
Integrated Mgmt System (IMS) Analyst
Operational Excellence Coordinator

Position/Role
IMS Coordinator
IMS Analyst
Admin Assistant, Anglo American
Analyst Governance & Compliance
Tax Coordinator
Compliance and Business Integrity
Human Resources Coordinator
Employee Relations Coordinator
Risk and Emergency Preparedness Coord.
Planning Engineer
Emergency Preparedness and Response Engineer
Safety Engineer
Motor grader operator
Maintenance Mechanic B
Maintenance Mechanic III
Smelter operator
Reclaimer Production Operator
Corporate Finance Specialist

2.3.3. Workers/Contractors

During the surveillance audit, ERM CVS conducted a total of 11 scheduled worker engagements, including 8 individual interviews, and three group interviews (2-3 people). Interviews included a total of 15 workers. Scheduled worker interviews were supplemented by additional impromptu interviews with individuals or groups in various areas of the mine during the environmental, health, and safety portion of the onsite audit.

Prior to the onsite audit, ERM CVS independently selected a sample of workers and contractors for interviews. The selection aimed to ensure diversity in age, gender, length of service at the Barro Alto mine (ranging from a few months to approximately 10 years), and role or function (including managers, coordinators, technicians, and machine operators). During the interviews, one worker voluntarily disclosed that they identify as gay.

Topics discussed included working conditions, freedom of association, health and safety, and grievance reporting. The engagements took place onsite in designated conference rooms and offices. The worked interviews were conducted without Barro Alto management personnel present. Participants for group interviews were selected by ERM CVS to avoid bias or influence employee responses.

The list of workers selected for interviews was made up of both company and contractor employees, and for each selected worker, there was a backup worker of the same gender or position within the company or contractor. Due to the shift work schedule, there were few instances where the selected worker was replaced by a backup, but all scheduled workers were interviewed.

Date	Meeting Type	Number of Attendees	Notes
10/06/2025	Individual Interview	1F	Direct worker, Lab Manager
10/06/2025	Individual Interview	1M	Direct worker, Heavy Machine Operator
10/06/2025	Individual Interview	1M	Direct worker, Production Assistant
10/06/2025	Individual Interview	1M	Contractor, Process Analyst
10/06/2025	Individual Interview	1F	Contractor, Environmental Analyst
10/06/2025	Individual Interview	1F	Contractor, Mobile Machine Operator

Date	Meeting Type	Number of Attendees	Notes
10/06/2025	Individual Interview	1M	Contractor, Machine Mechanic
10/06/2025	Individual Interview	1M	Contractor, Boiler Operator
10/06/2025	Group Interview	3F	Direct Work, Engineer Contractor, Coordinator Contractor, Administrative
10/06/2025	Group Interview	2F	Direct Work, Electrical Maintenance Coordinator Contractor, Occupational Safety Technician
10/06/2025	Group Interview	2M	Direct Work, Lab Coordinator Direct Work, Occupational Safety Engineer
Total		**15 (7M, 8F)**	

2.3.4. Government Agencies

ERM CVS conducted interviews with five government agency representatives identified as having authority over or a relationship with the Barro Alto mine. The interviews were conducted without mine personnel present.

Government Institution
Civil Police Delegate – 1M
Municipal council – 1M, 1F
Municipal Secretary of Education – 1F
Municipal Secretary of Environment – 1M
Municipal Secretary of Health – 1F
Total 6 (3M; 3F)

2.3.5. Participating Communities and Civil Society Groups

To identify stakeholders and interested groups to interview during the onsite audit, ERM CVS specialists undertook a media scan, consulted with the mine team and reviewed the updated stakeholder database provided by the mine.

During the onsite visit, ERM CVS conducted community meetings with a total of 30 stakeholders with the potential to be impacted by the mine. Meetings were held in or near the communities with locations selected to facilitate ease of access for participants. Organization of meetings was supported by the Barro Alto mine team, however all meetings were conducted by ERM CVS auditors without any mining personnel present.

Date	Community, NGO Name	Location of Meeting	Total Attendees
11/06/2025	Rural property neighboring Area 3 (accessible via Souzalândia)	At the family property	1M, 2F
11/06/2025	Rural property neighboring Area 3 (accessible via Souzalândia)	At the family property	1M, 1F
11/06/2025	Rural property neighboring Area 3 (accessible via Souzalândia)	At the family property	1M, 1F
12/06/2025	Rural stakeholders neighboring Area 5	At the stakeholder property	1M, 1F
12/06/2025	Co-existence committee	In the City Council Chamber	4F
12/06/2025	Secretary of Quilombolas community Antonio Borges	In the City Council Chamber	1F
12/06/2025	President of Rural Worker Union	In the City Council Chamber	1F
12/06/2025	Barro Alto Community Health Agent	In the City Council Chamber	1F
12/06/2025	Rural stakeholders neighboring Area 5	At the stakeholder property	1M
12/06/2025	Rural property neighboring Area 3 (accessible via Souzalândia)	At the family property	1M, 1F
12/06/2025	Nurse, Coordinator of Epidemiological Surveillance in Barro Alto	In the City Council Chamber	1F
13/06/2025	Quilombolas Community Tomás Cardoso Association	At the Quilombola territory	4M, 3F
13/06/2025	Urban stakeholders neighboring Area 5	At the stakeholder office	2M
13/06/2025	Rural stakeholders neighboring Area 5	At the stakeholder property	1M
Total			**30 (13M, 17F)**

2.4. Summary of Mine Facilities Visited

The following areas were visited or observed during the onsite visit:

Operational areas	Barro Alto Mine Area No. 5 Ore preparation (Tertiary Crushing) Homogenization stockpiles and reclaimer Coal pulverization/crushing Rotary kilns Electrical substation Refining furnaces Slag granulation FeNi granulation Dispatch
Non-operational areas visited	Anglo American Office in Barro Alto City Anglo American Main Offices – near Processing Plant
Surrounding Communities	Rural properties located downstream of the mine's industrial water dam Rural properties neighboring Area 3 (accessible via Souzalândia) Rural properties neighboring Area 5 Urban properties neighboring Area 5 Tomas Cardosos Quilombola Community neighboring Area 5 City Hall City Council

3. Summary of General Scope Items

General information regarding the mine's ongoing performance is summarized in this section. Summary information related to specific chapters is provided in Section 4.0.

The surveillance assessment concluded the mine has continued to maintain the basic systems identified in the prior assessment.

As part of the surveillance audit, the audit team reviewed whether chapters which were marked as not relevant at the initial audit continue to not be applicable at the mine.

As the expansion of Barro Alto operations incorporated Area 5, which is located close to the city and traditional communities (Quilombolas) were identified in the vicinity of this area, it is understood that this chapter has now become relevant and must be audited in its entirety.

Arrangements between Anglo American, IRMA and ERM CVS will be made to continue the audit of this chapter as a follow up to the surveillance audit.

3.1. General operational status

3.1.1. General outcome of compliance monitoring/audits

A third-party consultant was engaged to conduct a compliance audit, with the most recent audit completed in July 2024. Following the findings, an action plan incorporating root cause analysis is being implemented to address the issues and prevent recurrence. The audit identified nine legal non-conformities, each accompanied by a specific corrective action plan. Of these, three have been resolved, one was deemed not applicable and subsequently canceled, and five are currently undergoing corrective action implementation.

3.1.2. Regulatory inspections, violations, enforcement actions

According to mine contacts, the last regulatory inspection was carried out by SUVISA (State Health Surveillance) in November 2024. No enforcement actions or violations were encountered. No additional enforcement actions or visits from regulatory agencies were reported to have happened since the last IRMA audit.

3.1.3. Lawsuits and other external legal, non-regulatory actions

Since the most recent IRMA audit, the Barro Alto mine has reported no pending lawsuits or other external legal or non-regulatory actions.

3.1.4. Summary of major events, health and safety incidents, and performance records

The Barro Alto mine implements a range of safety programs covering incident reporting, risk management, and employee participation. The following summarizes key safety performance indicators and initiatives reviewed during the Surveillance Audit. During this assessment it was discussed that there have been no recent strike events or fatalities on site.

Safety Reporting and Participation

A total of 590 safety reports were submitted by 140 individuals across the mine. The top reporting departments included safety, production, and maintenance teams, with contributions from Anglo American staff as well as subcontractors.

Most reports were related to routine maintenance and loose materials on work platforms. Corrective actions were taken in nearly all cases, with 91% of issues resolved through direct elimination. Other actions included improved signage and communication.

High Potential Incidents (HPIs)

Out of all reports, 173 were flagged as high potential incidents, i.e., they had the potential to cause serious harm. These were investigated thoroughly to prevent future occurrences.

Near Miss Program

The Barro Alto mine submitted 2,557 near miss reports. These are incidents that didn't result in harm but could have. Of these, 43% were classified as high risk. Most were related to safety, with some involving environmental and health concerns. Reports came from various areas including the mine, maintenance, and laboratory. None of these incidents resulted in a major incident or fatality.

Risk Management and Task Safety

The mine's risk management plan was reviewed in April 2025, as required by regulations. It covers all types of workplace hazards and includes tailored

safety plans for each job role. Before starting any task, employees complete a checklist to ensure conditions are safe. If anything is marked unsafe, work does not proceed until the issue is resolved, without any penalty to the employee.

Work Area Safety and Monitoring

Employees as well as contractors are tasked with completing a pre-inspection for any equipment or job task prior to work. If there are any issues it will be reported to supervision. All employees have the right to stop work without fear of repercussions. Internally with employees and contractors there are safety walks, gap assessments, and regulatory focused walks throughout all areas. Small items are fixed but bigger items may require a work order and additional tracking to completion.

Haul roads and work areas are monitored and blocked off when needed for safety or production reasons. Physical barriers and signs are used to guide traffic. The mine also tracks fatigue through self-reporting and advanced driver assistance systems.

Employee Safety Committees

The Internal Commission for Accident Prevention (CIPA) includes representatives from contractors and employees. They conduct field inspections, safety walkthroughs, and share findings with leadership. Union representatives also participate in monthly safety inspections and help communicate safety concerns.

Additionally, there are weekly or monthly safety walks across all areas that include Supervisors, Employees, and committee members.

Annual Safety & Health Event

The mine hosts an annual event focused on safety, health, and ergonomics. Work is paused so teams can participate in activities and friendly competitions that promote awareness and engagement.

Training and Legal Compliance

Safety training now includes accident prevention, harassment laws, and abuse prevention. An external company provides training for committee members. Members serve one-year terms and may be re-elected once, with job protection during their service.

3.2. Stakeholder considerations

3.2.1. Stakeholder feedback/complaints received by mine since prior audit

The operating company presented statistics and results regarding the management of grievance mechanisms for the years 2023 through the first half of 2025.

Most of total submissions (inquiries and complaints) were received by telephone and email. In 2024, 54% of total submissions were received via telephone, 39% via email, and the remaining 7.5% through other contact methods.

During the reported period, a total of 280 registered submissions (including inquiries and complaints, as categorized by the company) were received through the "Fale Conosco" ("Contact Us") mechanism. Of these, 112 were classified as complaints directly related to nickel operations.

The complaints during the reported period primarily concerned issues related to subcontractor management and land negotiation, particularly in the year 2023. In expansion Area 5, the main subjects of recorded complaints were dust impacts associated with operational activities and dust generated by traffic. Of the complaints received in 2025, 90% were resolved, 3% were under review, and 7% remain unresolved at the time of the onsite audit

3.2.2. Stakeholder feedback/complaints received by auditors or IRMA since prior audit

No stakeholder feedback or complaints were received by auditors or IRMA since the Barro Alto initial audit.

3.3. Summary of Material Operational or Administrative Changes at the Mine Since the Previous Audit

In February 2025, Anglo American announced the sale of its entire nickel business, including Barro Alto, to MMG Singapore Resources Pte. Ltd., a subsidiary of MMG Limited. This is part of a broader portfolio simplification strategy by Anglo American, which includes exiting its nickel businesses. This marks MMG's first investment in Brazil, expanding its geographical footprint into Latin America.

3.4. Site-Specific Issues Identified for Follow-Up Review in Previous Audit

During the initial IRMA assessment, it was noted that the mine planned to restart expansion activities with the Area 5 open pit. This pit had not been operational during the previous audit but had briefly operated in November 2021. The scope of the surveillance audit included a site tour of Area 5, and a review of relevant documentation for the operation of this open pit. Where relevant, the audit report provides further information on how this expansion impacts the site's performance against the IRMA standard.

- Anti-Corruption
- Community / Society
- Diversity
- Energy Management
- Health and Safety
- Labour Practices and Standards
- Supply Chain Management
- Data Privacy and Security
- Water
- Waste Management
- Emission Management (Scope 1 & Scope 2)

The following table provides a summary of the corrective action plan provided in the previous audit report and notes where progress has been made. If auditors believe a change in rating is warranted, this is documented in the critical requirements summary table in Section 5. In addition, ongoing management of corrective actions, including those below and any new corrective actions arising from this audit, are addressed in Section 6 of this report.

Requirement #	1.2.2.2.
Requirement	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. e. Providing stakeholders with feedback on how the company has taken their input into account.
Critical	Yes
Rating from previous report	Substantially meets
Justification from previous report	The revised documentation indicated that both in the policy and in the engagement plan with stakeholders, Anglo American promotes a two-way dialogue with stakeholders, has communication devices that seek to provide information to interested parties in a timely manner, considering the opinion of experts to address the issues presented by stakeholders with transparent and ethical dialogue to receive and provide feedback to all stakeholders. According to the interviews with community members, the level of information regarding emergency response and emergency awareness shared with the stakeholders is unbalanced. In general, there is a low level of knowledge about the procedures in case of emergency, and the community members state that this information was initially provided without any further communication or orientation. In some instances, it was not provided at all.
Planned Corrective Action(s) from previous report	Identify the gap to meet the requirement.
Comments on Progress	Since the initial audit, the company has continued to provide information to stakeholders using different methods of communication: the website, radio, WhatsApp group, Diálogo magazine or directly via the relationship team. Looking specifically at communication regarding emergency response and emergency awareness, the mine has posted signs indicating safe meeting points in the flooded area in the event of a reservoir burst.

	However, during interviews stakeholders still report being unaware of any actions or measures taken by the company. Only two families interviewed reported having received a communication event about the risks of a mine water reservoir bursting, as they live downstream of that reservoir.

Requirement #	**2.5.1.1.**
Requirement	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.
Critical	Yes
Rating from previous report	Substantially meets
Justification from previous report	There is evidence of consultation with community in terms of better evacuation routes, and potential emergency warning methods. Drills were carried out (transportation of people) with involvement of community members. There is evidence that the organization has implemented an ERP (Emergency Response Plan) considering the following points contained in United Nations Environment Programme, Awareness and Preparedness for Emergencies at the Local Level: 1. Has provided information to concerned members of the community on the hazards involved with nearby industrial operations, and the measures taken to reduce these risks. This was done via community interaction and planning emergency evacuation for potentially impacted residents with special consideration to dam collapse. 2. Has and continuously review, update, or establish emergency response plans for local areas via Emergency Response Team and community interactions. This included consultation with nearby inhabitants to consider potentially impacted people with mobility restrictions. 3. Is in the early stages of local industry involvement in community awareness and emergency response planning. This is mainly due to the distances between the mine and other industries. During the assessment the organizations were consulted over hazardous material transportation and subcontractor activities. Those are mainly covered by Brazilian requirements. 4. The organization has partially and is continuously integrating their emergency plans with local emergency response for the community to handle most probable types of emergencies Involve members of the local community.

Planned Corrective Action(s) from previous report	5. Include the emergency response plan on the agenda of meetings with the Coexistence Committee. 6. Insert a fixed agenda to involve stakeholders in risk assessment, in addition to applying "Reaction Assessment" to receive feedback from interested parties
Comments on Progress	The mine social department holds a regular Coexistence Committee with representatives of the community. On May 25, 2023, there was a meeting to discuss the emergency plan with the community. Pauta 09: “Programa de Gerenciamento de Risco” (PGR) e Plano de Acao de Emergencia (PAE).No other meetings with stakeholders have been held to review and assess the risk assessment to receive feedback from interested parties. As it was reported that no other meetings have been held to receive feedback from stakeholders on the risk assessment of the “Reaction Assessment”, further action will be required from the mine to close the proposed corrective actions.

Requirement #	**2.5.2.1.**
Requirement	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.
Critical	Yes
Rating from previous report	Substantially Meets
Justification from previous report	There is proof of community involvement in the design of the new measures to evacuate low laying areas, including characteristics of mobility of potentially impacted population. There is evidence of community participation in the drill (dam collapse). Drills with new system not yet drilled due to context – COVID-19.
Planned Corrective Action(s) from previous report	1. Go through scheduled exercises (affected by the impacts of the pandemic), maintaining community involvements
Comments on Progress	The mine has provided evidence of progress in carrying out scheduled emergency drill exercises with community involvement. This included: 1. In September 2022, an emergency drill was conducted with the community. This included training for the community

	and stakeholders with the participation of the firefighters of Goianésia. 2. A tabletop drill was also conducted with a specialized company on July 6, 2023, to test different emergency scenarios. There is a plan to conduct emergency drills with the community every three years. 3. Additionally, in November 2023, an emergency drill test was carried out involving a vehicle collision. The Military Police and local firefighters and authorities participated in the drill. While progress is evident, the effectiveness of these exercises and the incorporation of lessons learned into future planning remain to be demonstrated.

Requirement #	**3.1.3.3.**
Requirement	The operating company shall take measures to prevent and address harassment, intimidation, and/or exploitation, especially in regard to female workers.
Critical	Yes
Rating from previous report	Substantially Meets
Justification from previous report	Policy and code evidence show Barro Alto's commitment, and it is possible to infer some procedures, e.g., Investigation is case there is a complaint. All employees interviewed are aware of cases of harassment complaints, where verification and referral procedures were carried out. Some mentioned cases of dismissal of employees due to harassment. However, female workers interviewed mentioned that there were still sexist comments that embarrass some and even some areas of the mine where there are no adequate availability of toilets and spaces for breastfeeding, making it difficult for women to work throughout the mine.
Planned Corrective Action(s) from previous report	1. Strengthen the "your voice" reporting channel to combat sexist actions. 2. Promote the Womine group, active in the process of raising awareness about gender inequalities. 3. Maintain the Women's Development Program (PDM). 4. Implement breastfeeding rooms and more women's bathrooms in operational areas.
Comments on Progress	During interviews, female workers (including contractors) acknowledged notable improvements in attention to women's rights and the ethical behavior of coworkers. The interviewees reported that periodic health and safety dialogues called "Paradão" (Stop

	Time) are held to reinforce messages about ethical behavior, anti-harassment, and inclusion and diversity. Examples of harassment presented in these dialogues are always from the distant past. The Women's Development Program (PDM) is still in place to promote career development at Anglo American, as well as the group 'Womine' within the PDM, which holds regular meetings to discuss gender equality and career advancement opportunities. Training and awareness campaigns are regularly conducted to promote awareness about gender inequalities and promote women rights. During site tour, facilities including designated breastfeeding rooms were observed in operational and mining zones, including the ferronickel plant, at the medical department building and office areas. Despite these advancements, there is still a need to ensure that adequate facilities are consistently available across all operational areas, and to confirm that reporting channels and awareness initiatives are effective in preventing harassment and supporting gender equality.

Requirement #	**3.2.4.1.**
Requirement	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 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.
Critical	Yes (a and b)
Rating from previous report	Substantially Meets

Justification from previous report	The organization does substantially meet with all the applicable requirements in this point in documented terms and in programs, however implementation is still progressing, and variability was observed in the field. Workers are informed of the hazards associated with their work, the health risks involved and relevant preventive and protective measures. The organization provides and maintains 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. Provides workers with first aid, and, if necessary, prompt transportation from the workplace and access to appropriate medical facilities; Provides at no cost to workers, training / education and retraining programs and comprehensible instructions on the work assigned. Provides in almost all occasions with adequate supervision and control, however supervision effectiveness and ratio (operator / supervisor & considering risk) were observed to have some variability due to several factors, including, competence, ratio and impact of COVID-19.
Planned Corrective Action(s) from previous report	1. Increase training so that variability does not occur. 2. Ensure that VCs (behavior checks) are carried out so that colleagues are also alert to everyone's behavior. 3. Demonstrate the adherence dashboard, with leadership present on the field.
Comments on Progress	The mine has made significant strides in addressing the previous findings. All employees now undergo comprehensive new hire training that includes safety protocols, hazard recognition, and the authority to stop work without repercussions. A mandatory checklist and risk assessment are completed before any task, and any "No Go" item requires supervisor intervention before work can proceed. The near-miss program has been reinforced, with results shared site-wide to promote awareness. Dashboards have been implemented to track both near misses and actual incidents, with high potential incidents (HPIs) from near miss submittals are flagged for investigation. Safety walks are being conducted across the mine with leadership, safety team, and employees. Any issues are noted and action planned. Additional evidence is needed to confirm that training and supervision are uniformly effective in addressing risks across the operation.

Requirement #	3.3.1.1.
Requirement	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; 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.
Critical	Yes
Rating from previous report	Substantially Meets
Justification from previous report	Based on the assessment performed the organization has methods for risk evaluation considering community impacts. However not all potential impacts are being documented. In terms of health the scoping exercise was not performed and documented to reflect risks and opportunities including SARS-Cov-2 from external parties to the mine and communities.
Planned Corrective Action(s) from previous report	1. Document all potential impacts in the risk assessment, including the context of epidemics and pandemics.
Comments on Progress	The Baseline Workplace Risk Assessment and Control (WRAC) was reviewed by the Barro Alto Environmental and Health and safety teams in 2025. This assessment includes mining activities involving/contributing dust, transportation, local disease, etc. Any

	identified hazards or controls are additionally discussed with area management. However, the assessment does not yet fully document community health and safety impacts, particularly in relation to epidemics and pandemics. A more comprehensive scoping process is required to ensure that all potential impacts are systematically evaluated.

Requirement #	**4.1.5.6.**
Requirement	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).
Critical	Yes
Rating from previous report	Substantially Meets
Justification from previous report	The company presented a characterization manual describing operations and projections (CARACTERIZAÇÃO DO EMPREENDIMENTO). Not exactly an OMS Manual. The company follows national standards (Br norm NBR 10004:2004) for waste management and exceeds conformance but not necessarily IRMA requirements. Waste profile: 2.6 kTM waste, 81.88% to recycling; 18.12% landfilled (for mine waste). 99% slag internal landfill, 1% reused. October peak of destination due to accumulation of previous months caused by limited transportation (pandemic). Report to authorities every March. a. Performance objectives met, b. RA & controls effectively, c. Updates reported, d. Management informed.
Planned Corrective Action(s) from previous report	1. Present the ground control plan - GCP (ground control plan), where monthly reports are made on the physical conditions and risks associated with all structures.
Comments on Progress	The Ground Control Plan (GCP 2023) and the 2024 Erosion Control and Geotechnical Monitoring Program outline a risk-based approach to managing erosive risks and ground failure. These documents

	provide a structured framework for monitoring and mitigation, including radar-based actions. A verification checklist for slag pile stability confirms that geotechnical mapping and laboratory testing are being conducted as planned, with formal approval workflows (TRP, biannual) in place. The slag pile design has been reviewed and approved by a qualified geotechnical professional, and all resulting actions are documented. Hydrogeological instruments are installed according to schedule, and quarterly reviews confirm adherence to geometric design specifications. The Trigger Action Response Plan (TARP) is being followed for managing deviations. Freeboard levels are verified every six months as part of ongoing stability monitoring. The mine has established a comprehensive performance evaluation process for mine waste facilities, supported by documented geotechnical controls, scheduled TRP reviews, and independent assurance. Evidence demonstrates that monitoring results and risk assessments are systematically used to update the OMS and risk management processes, ensuring continual improvement and alignment with national and international standards.

Requirement #	**4.2.4.4.**
Requirement	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.
Critical	Yes
Rating from previous report	Substantially Meets
Justification from previous report	During the time of the onsite assessment the Adaptive Management Plan was under development. Section 13 Plano de Gestao Adaptativa of the Programa Recursos Hidricos V3 (Water Management Plan) includes 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 are included in the Water Management Plan and includes trigger levels (TARP).

	Further evidence of the completion of planned monitoring improvements and the effectiveness of related controls is still required.
Planned Corrective Action(s) from previous report	1. Review the Water Resources Management Program, presenting a chapter for the adaptive management plan.
Comments on Progress	During the surveillance audit, it was confirmed that the Adaptive Management Plan was finalized and implemented in March 2025, as documented in the Annual Water Resources Management Program (PGRH) report. The plan includes a comprehensive framework for monitoring and managing water resources, with clearly defined indicators, thresholds, and adaptive actions. It addresses both surface and groundwater quality and quantity, effluent treatment, hydrobiological conditions, and integrates with other environmental programs. The monitoring network consists of 70 piezometers, 6 water wells, and 27 springs, with quarterly testing and monthly water level measurements. Data is reviewed monthly by the operations team and incorporated into the Trigger Action Response Plan (TARP). All deviations identified during monitoring have been attributed to natural environmental factors, such as soil composition, and are not linked to operational activities. Specific findings include the presence of coliforms and isolated metals, which are consistent with local geological conditions.

Requirement #	**4.3.2.1.**
Requirement	If significant potential impacts on air quality are identified, the operating company shall develop, maintain and implement an air quality management plan that documents measures to avoid, and where that is not possible, minimize adverse impacts on air quality.
Critical	Yes
Rating from previous report	Substantially Meets
Justification from previous report	The facility has determined that there are no significant potential impacts on air quality but have an air quality management plan. However, during the audit, we observed an event of visible air emission from the coal plant, which is not considered as significant by the plant. Air quality data did not reflect the visual evidence event observed (air emissions from furnaces & from carbon pulverizing process).
Planned Corrective Action(s) from previous report	1. Present the Atmospheric Emissions Program that shows the monitoring of the chimneys and the results are in compliance.

	2. At the same time, we are implementing an online chimney monitoring system expected to be implemented in Dec/24.
Comments on Progress	The mine has since presented its Atmospheric Emissions Program, which includes detailed monitoring of fixed sources (exhaust stacks) across operational units such as pelletizing, calcination, refining, and dust collection systems. Documented evidence was reviewed, including images showing visible emissions from a ceramic factory exhaust stack, reinforcing the need for improved monitoring, and a quarterly emissions report prepared by a third-party consultant, the contractor responsible for exhaust stack monitoring. The report outlines the specific exhaust stacks and pollutants monitored, including particulate matter, CO, SO_2, NO_2, VOCs, hydrocarbons, heavy metals (Ni and Cr), and HCl. It also includes detailed sampling data for exhaust stack "Chimney FE05", including flow rates, temperature, humidity, and concentrations of chromium and nickel. These results confirm that emissions are being tracked against legal thresholds, with control equipment (bag filters) in place. Monitoring is conducted across multiple time intervals, and average values are calculated to ensure consistency and compliance. Additionally, the air monitoring program has been expanded to include manual and automated systems across multiple locations, tracking particulate matter and gases. Annual reports are shared with both mine personnel and surrounding communities. While some deviations in air quality have occurred due to natural environmental factors, all emissions remain below regulatory limits, and employee testing is only required for those working in respirator-designated areas. The mine scheduled the implementation of an online exhaust stack monitoring system for December 2024, which is intended to provide real-time emissions data. According to management, all monitoring activities will be carried out by an independent contractor. At the time of the assessment, the system had not yet been deployed, and its effectiveness in supporting transparency and emissions oversight could not be verified.

Requirement #	**4.5.1.1.**
Requirement	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. 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, or there are newly identified opportunities for reductions.
Critical	Yes
Rating from previous report	Substantially Meets
Justification from previous report	The organization has implemented a program to measure and report greenhouse gas emissions since 2011. There is a corporate commitment and goal to achieve neutral mines in 2040 and 30% reduction in greenhouse gas emissions and 30% improving energy efficiency in 2030, based on 2016 baseline. Corporate milestone included 20% reduction in greenhouse gas and an 8% reduction in energy consumption by 2020. a. The mine has a program to measure and report greenhouse gas emissions. The current goal is 30% to 2030 for all (Energy, CO2 and Greenhouse Gases), where 2016 baseline is 1,043,677.9 mt. i. Monthly monitoring per business unit; Policy and plan not signed locally because Anglo American Barro Alto must accept it as a corporate mandate. ii. New commitment (in Portuguese) 2018; 2021 reviewed; same 30% reduction for all parameters (starting from 2016 baseline of 1,043,677.9 mt). iii. CO2 same, energy same. A third-party audit was performed and published. Calculations made through consumption (electricity all hydros; fuels all local, so factors are consistent). iv. Started with "Enablon" - program used for Scope I & now all being transferred to Isometrix. Data transfer to be completed at the end of 2021. v. Use ANP Factors (local), as established by Ministry of Energy. b. Will use PV (scope2) & Eolic starting Jan 2022. i. GLP to be substituted for H2 Scope 1). Under test, to commence end of 2022. Some energy efficiency applied, but no energy audit to prioritize. c. Targets set by the Corporation; the mine cannot alter unless totally justified. d. Policy reviewed by Corporate every 5 years or sooner if needed; endorsed by the mine. i. In September 2019 Barro Alto as part of Brazil Nickel operations defined a 5Y Sustainable plan. This plan includes greenhouse emissions reduction and energy efficiency

	improvement (part 3.9 Energy and Climate Change). Several projects with impact in energy efficiency and emissions reduction have been identified. However, it is not clear the expected impact on these aspects (Energy and Greenhouse Gases) to reach the corporate goal of 30% greenhouse gas reduction and energy efficiency in 2030 or if there are other specific targets for Barro Alto. ii. Metrics and Milestones to measure achievement have not been defined yet.
Planned Corrective Action(s) from previous report	1. Define an action plan for climate change within the Sustainable Mining Plan and agree with the Anglo American Group. 2. Furthermore, calculate how much the Barro Alto unit will directly contribute to this objective
Comments on Progress	In 2024, the mine implemented a Group Climate Change Policy, outlining Anglo American's approach to managing climate-related risks and opportunities. The policy is governed by a mitigation hierarchy that prioritizes avoiding emissions, substituting with lower-emission energy sources, and compensating for residual emissions. The company's overarching environmental goals are clearly defined. By 2030, Anglo American aims to reduce net greenhouse gas emissions and improve energy efficiency by 30%, using 2016 as the baseline year. The long-term objective is to achieve carbon-neutral operations by 2040, with an additional ambition to reduce Scope 3 emissions by 50%. These goals are part of a broader strategy that also includes delivering a net positive impact on biodiversity and reducing freshwater withdrawals by 50% in water-scarce regions by 2030. At the site level, Barro Alto has aligned its operations with these corporate mandates. The mine maintains a monthly monitoring program and has transitioned its data management systems to an ESG risk management software platform to improve the tracking of Scope 1 emissions. All energy acquired by the mine since 2022 has come from renewable sources, demonstrating a shift away from fossil fuels. This transition has been accompanied by an increase in kiln operations powered by cleaner energy. In 2024, Barro Alto achieved an 8% reduction in greenhouse gas emissions, which is 14% lower than the established baseline. These results reflect an approach to operational decarbonization consistent with Anglo American's Group climate goals. While several energy efficiency projects have been initiated, a formal energy audit has not yet been conducted to prioritize future actions. During a gap assessment two corrective actions have been identified: the finalization of a climate change action plan within the Sustainable Mining Plan and the estimation of Barro Alto's timeline for contributing to the Group's climate objectives.

3.5. Notable Performance Improvements

Principle 1 (Business Integrity) notable performance improvements observed by the auditors include:

- All IRMA requirements have been included in the “Qualifica” System to be assessed internally, along with host country laws.
- Use of the “*Hable con nosotros*” hotline.

Principle 2 (Planning and Managing for Positive Legacies) notable performance improvements observed by the auditors include:

- The company conducted a diagnosis of the *Quilombola* communities in the project's area of influence and will provide supporting documentation.
- After the initial audit, the mine carried out a simulation with neighbouring communities residing downstream of the industrial water dam as part of Emergency Preparedness and Response.

Principle 3 (Social Responsibility) notable performance improvements observed by the auditors include:

- Periodic meetings with CONSEG (Community Security Committees).
- “*Programa Reconhecimento*” program to recognize hazards in the workplace.
- Children’s rights training that was completed with key local community members, which consisted of 3 modules.
- Safety dialogues called "Paradão" (Stop Time) are held to reinforce messages about ethical behavior, anti-harassment, and inclusion and diversity.
- The Women’s Development Program (PDM) promotes career development at Anglo American, as well as the group ‘Womine’ within the PDM, which holds regular meetings to discuss gender equality and career advancement opportunities.
- Designated breastfeeding rooms were available at the medical department building and office areas

Principle 4 (Environmental Responsibility) notable performance improvements observed by the auditors include:

- Atmospheric Dispersion Study completed.
- Existing stockpiles of mineral waste will sequester atmospheric carbon and benefit agriculture.

- The ecological restoration of “the farm” trains local families to develop native seedlings while building a sustainable business.

3.6. Concerns Related to Continued Maintenance of Achievement Level

After review of the surveillance assessment, no evidence of performance deterioration that could present a risk of not maintaining the previously awarded level of IRMA 75 achievement level was observed. As previously noted, Chapter 2.2 has been determined relevant as a result of this audit and will be assessed; the outcome will be addressed as an addendum to this audit. Additionally, the acquisition of Barro Alto mine by MMG Singapore Resources could lead to changes that may impact the continued maintenance of the achievement level if programs and efforts are not supported by the new administration. This will need to be assessed , no later than the renewal audit, when it will be clear how the new management continues the efforts of maintaining the IRMA initiative.

4. General Performance by IRMA Standard Principle and Chapter

Because the surveillance audit is limited in scope, this audit did not include assessment of every requirement in every chapter. An overview of current performance from the surveillance audit for each chapter that was audited (partially or wholly) is provided in the following subsections.

4.1. Principle 1: Business Integrity

During the previous audit, this principle received an overall score of 81 %. The summaries below indicate in general the overall status of these chapters, relative to the previous audit.

Chapter 1.1—Legal Compliance

Chapter 1.1. was fully audited during the surveillance audit.

This chapter focuses on Legal Compliance, requiring that mining operations comply with applicable laws and regulations, including those related to labor, the environment, health and safety, and community rights.

Pursuant to critical requirement 1.1.1.1 as well as 1.1.3.1 and 1.1.5.1, the mine has an internal system to track legal compliance and respond to regulatory changes. The Qualifica System is used to consolidate applicable legislation and monitor compliance. A third-party contractor identifies new regulations and assesses their relevance; each department is responsible for ensuring compliance with applicable regulation. Legal information, covering federal, state, and municipal levels, is updated every fifteen days. At the time of the onsite audit in June 2025, there were 36 questions with non-conformities and 110 questions yet to be analyzed. According to mine team, the backlog is due to the system updating faster than the teams can analyze changes.

Pursuant to 1.1.2.1, IRMA standard requirements are also incorporated into the Qualifica system. The GedWeb platform is used as a reference library for national and international regulations and technical standards. Internal audits are conducted to monitor legal compliance, with the most recent completed in July 2024. The audit identified nine legal non-conformities, each with an associated action plan, alongside an internal audit procedure. At the time of the site visit, five non-conformities were still in progress but on

track for closure within the set timeframe. Three had been resolved, and one was cancelled as it was no longer considered relevant.

Pursuant to 1.1.4.1, Barro Alto has a contractor management system to ensure alignment with environmental, occupational health and safety (EHS), and ethical standards. Contractor manuals outline all EHS requirements and expectations, which are also embedded in formal contracts alongside key Anglo American policies on social responsibility, human rights, anti-bribery, and the Code of Conduct.

Compliance by contractors is monitored through a structured process that includes regular meetings, inspections, monthly reporting, and both internal and external audits. Non-conformances are addressed through corrective actions, which may include contract termination. To date, there have been no recorded cases of contract termination due to breaches of the Code of Conduct.

Contractor and supplier expectations are also publicly available via the Anglo American Brazil website. According to the mine, both contractors and employees are subject to the same standards, including those set by the IRMA Standard.

Pursuant to 1.1.5.2 and 1.1.5.3, the relationship channel 'Fale Conosco' is available for internal and external stakeholders to request information, including matters related to regulatory non-compliance at the mine. No stakeholder requests have been made to date for a summary of mine regulatory non-compliance issues. Although the mine indicated that this information would be provided upon request, there are currently no written procedures or protocols in place outlining how these requests should be handled or the scope of information that can be shared. An internal agreement exists with the *Jurídico* department to determine how sensitive or confidential information is communicated.

Pursuant to 1.1.5.4, the company has a data protection policy aligned with the *Lei Geral de Proteção de Dados* (LGPD – Law No. 13.709), which covers the handling of personal data and medical records.

The team responsible for ensuring data privacy is composed of the following departments:

- Global Shared Services (GSS)
- Informative Management (IM)
- Governance & Compliance

- Legal Department

Chapter 1.2—Community and Stakeholder Engagement

Chapter 1.2 was partially audited during the surveillance audit. Nine requirements from this chapter were audited, including critical requirement 1.2.2.2. and eight requirements which did not achieve a Fully Meets rating at the initial audit. Progress on the critical requirement, 1.2.2.2, is summarized in Section 3.5.

Engagement with communities in the Barro Alto area of influence is predominantly carried out via the Coexistence Committee. Committee representatives for each community are nominated and elected by their community for a two-year term, eligible for reelection. They are responsible for representing the communities in their requests or concerns and communicating information from program results and committee meetings and deliberations to their constituents, as well as addressing their demands and complaints.

The Coexistence Committee has a deliberative role. Recently, the Committee was involved in the forum of members in evaluating proposals submitted to the AA Social Projects Call, defining the score for the Social Relevance criterion.

During the surveillance audit, some interviewed community members reported that committee representatives do not always disseminate the information discussed in periodic meetings with the mine to their communities. It was not clear whether this was raised to the mine or if any solutions have been proposed.

Improvements observed in the company's performance since the initial audit show that, currently, Anglo American uses various methods to communicate information to stakeholders, including their website, radio announcements or directly via the relationship team. Two WhatsApp groups are available to stakeholders: one for the Coexistence Committee members, and one for all other stakeholders. Relevant information is also circulated through the 'Diálogo' magazine, which is published on the company website bimonthly, and printed and distributed to stakeholders during in-person engagement activities.

The agenda of the committee meetings is determined by stakeholder feedback or requests. Experts are often called upon when issues need to be

addressed, or stakeholders' questions need to be answered. For example, the Coexistence Committee meeting on June 27, 2024, was opened by a health specialist who discussed fetal alcohol syndrome, which was previously requested by the community as part of the mine community-based programs. (BA - Minutes - Coexistence Committee, June 27, 2024).

Feedback is requested routinely after each meeting of the Coexistence Committee, and via the “Fale Conosco” grievance mechanism.

Anglo American has an office located in downtown Barro Alto, which is open to the local population and other stakeholders who wish to seek out the company and obtain information of interest. The space is also used for meetings and events, such as training sessions, when requested.

Despite efforts to expand the two-way communication forms and tools, and the availability of space for meetings and events at the company's office located in downtown Barro Alto, interviews with external stakeholders revealed that communication has not widely reached stakeholders.

Chapter 1.3—Human Rights Due Diligence

Chapter 1.3 was partially audited during the surveillance audit. Eight requirements from this chapter were audited, including three critical requirements (1.3.1.1., 1.3.2.1., 1.3.3.3.) and five requirements which did not achieve a Fully Meets rating at the initial audit. This chapter’s three critical requirements were rated as fully meets in the initial audit. Evidence reviewed by auditors during the surveillance audit confirmed the prior ratings for critical requirements.

Although workers interviewed during the surveillance audit confirm that they receive training on bullying, harassment, and women's rights, they report that they do not directly associate these topics with human rights or can identify and list any other human rights issues.

Most of the workers and contractors interviewed and of the external stakeholders engaged during the surveillance audit reported being unaware of the company's human rights policy or demonstrated knowledge about human rights per se.

Chapter 1.4—Complaints Mechanism/Access to Remedy

Chapter 1.4 was partially audited during the surveillance audit. Five requirements from this chapter were audited, including critical requirement

1.4.1.1. and four requirements which did not achieve a Fully Meets rating at the initial audit. This chapter's critical requirement was rated as fully meets in the initial audit. Evidence reviewed by auditors during the surveillance audit confirmed the prior rating for the critical requirement.

The mine grievance mechanism is set out in the procedure "Procedimento do Sistema Fale Conosco". Progress of actions, deadlines and results of grievances are disclosed in meetings with local authorities and representatives of the Coexistence committee. In addition, the community WhatsApp groups and magazine Diálogo are used to generally disclose issues and their respective addresses.

According to interviews with community members and employees, the grievance mechanism and other existing complaints channels are recognized by the stakeholders as generally effective, and the company provides disclosure of the grievance channel in several communication platforms. However, some interviewees have reported not receiving feedback on their issues or not being aware of how to follow up on the progress of their grievances.

Chapter 1.5—Revenue and Payments Transparency

Chapter 1.5 was partially audited during the surveillance audit. Six requirements from this chapter were audited, including critical requirement 1.5.5.1. and five requirements which did not achieve a Fully Meets rating at the initial audit. This chapter's critical requirement was rated as fully meets in the initial audit. Evidence reviewed by auditors during the surveillance audit confirmed the prior rating for the critical requirement.

Although Brazil is not an EITI-implementing country, Anglo voluntarily discloses tax and economic contributions in its annual Tax and Economic Contribution Report, which provides country-level disclosures across all jurisdictions where it operates. This report details Anglo American's contributions to the Brazilian economy aggregated at the national level, including corporate income tax, royalties, payroll taxes and other statutory payments. No site-specific financial data is publicly available for the Barro Alto mine.

The Anglo American Code of Conduct and Business Integrity Policy prohibit bribery and corruption. These policies are communicated to all employees and contractors and included in contracts with contractors and suppliers.

According to the 2024 report, Anglo American's operations in Brazil contributed:

- $2.02 billion in total economic value
- $258 million in taxes and royalties borne
- Employment for approximately 4,200 people

4.2. Principle 2: Planning for Positive Legacies

During the previous audit, this principle received an overall score of 75%. The summaries below indicate in general the overall status of these chapters, relative to the previous audit.

Chapter 2.1—Environmental and Social Impact Assessment and Management

Chapter 2.1 was partially audited during the surveillance audit. Twelve requirements from this chapter were audited, including critical requirement 2.1.3.1., and eleven requirements which did not achieve a Fully Meets rating at the initial audit. This chapter's critical requirement was rated as fully meets in the initial audit. Evidence reviewed by auditors during the surveillance audit confirmed the prior rating for the critical requirement.

The mine's evaluation includes the communities surrounding Barro Alto, which is directly impacted by mining operations. Area 5, located closest to the city, which has become operational since the initial audit, has been a focal point with monitoring due to persistent complaints about dust and noise registered in the site's complaint system. To mitigate these issues, the mine deploys water trucks regularly and conducts monthly sound testing. Although noise levels are rated high, they are not classified as critical. The mine also faces challenges related to transportation, with public roads shared by another mining company and used by the community. Employee transport schedules have caused road blockages, and the movement of heavy equipment, restricted to 4 km/h inside the mine and 80 km/h outside, adds complexity to traffic management. These results are communicated with the local community.

Livestock, including cows and horses owned by nearby farmers, have been added to the WRAC as potential safety risks to communities. In response, the mine reported implementing additional security controls and establishing a community "relationship committee" to address these concerns. Measures

for dust and noise monitoring were also described. These initiatives highlight the importance of maintaining communication with local stakeholders and applying controls aimed at protecting both workers and community members.

The mine's annual baseline Workplace Risk Assessment and Control (WRAC) was reviewed during the year as part of its ongoing risk management processes. The review is intended to support the identification, assessment, and mitigation of environmental and social impacts. According to mine representatives, the process incorporates community feedback, hazard controls, and annual monitoring. The stated objectives include maintaining attention to vulnerable groups and human rights considerations.

Chapter 2.2—Free, Prior and Informed Consent

At the time of the initial IRMA audit, the Barro Alto mine consisted of four operational mining areas: Area 1, Area 2, Area 3, and Area 4 and based on data used in that audit, auditors determined that there were no indigenous communities under the Barro Alto mine influence area. As the agreed scope of the initial audit only included Areas 1-4 and did not include proposed expansion areas, the presence of Indigenous communities in the vicinity of planned expansion areas was not considered by the audit team at the time. Consequently, Chapter 2.2 (Free, Prior and Informed Consent (FPIC)) was considered 'Not Relevant' and not assessed.

At the surveillance audit, two traditional communities (Quilombolas) were identified in the vicinity of the Area 5 expansion. The expansion became operational after the initial audit activities were concluded.

Area 5 is located north of the other mining areas of Barro Alto. It is situated close to the urban center of the municipality and separated only by BR-080 road, which connects the country's capital to the state of Mato Grosso. It also borders the outskirts of the Barro Alto city.

A Quilombola Community is a social group formed by descendants of enslaved Africans who resisted slavery in Brazil, establishing their own territories ('quilombos') to preserve their freedom, culture, and way of life. Quilombola communities have deep historical roots and are recognized by the Brazilian Constitution as ethno-racial groups with their own identity. The elements that characterize these communities qualify them for the application of FPIC as defined by IRMA in the same way that it applies to Indigenous peoples.

After recognizing the proximity of Area 5 to nearby Quilombola communities, auditors determined that the chapter was potentially relevant. Part of determining if this chapter is relevant per the IRMA Standard is confirming whether the legal or customary rights or interests of Indigenous communities may be affected by exploration or mining activities, or potential mine expansions. In the original publication of the surveillance audit, auditors presumed that the chapter was relevant, and this triggered a supplemental review. A review of additional evidence provided by the mine team was carried out by auditors between December 2025 and January 2026. Findings from the additional evidence review, together with relevant feedback obtained through stakeholder interviews during the surveillance audit, have been incorporated into this report revision. No further stakeholder engagement was undertaken following the surveillance audit in June 2025.

In the supplemental review, auditors considered stakeholder engagement with the Quilombola communities and review of site documentation. Based on limited information gained during stakeholder engagement with these communities, auditors were unable to confirm if these communities believe that their legal or customary rights or interests of Indigenous communities have been affected by Area 5 or the broader mining operations. Auditors also reviewed various studies presented by the site, but these studies did not consider impacts from Area 5 on the Quilombola communities. As a result, auditors were unable to conclusively determine if this chapter is relevant. The relevancy determination will be included in the next audit.

Chapter 2.3—Community Support and Benefits

Chapter 2.3 was partially audited during the surveillance audit. Four requirements from this chapter were audited that did not achieve a Fully Meets rating at the initial audit.

During the initial audit, local associations and non-governmental organizations reported that the Barro Alto Social Management Plan was in its early stage of implementation, and they did not have access to long-term projects and plans. At the surveillance audit, the mine has reported that projects have been developed with community participation, where community representatives had an opportunity to provide feedback and identify priorities for projects that would benefit their communities. This assessment has resulted in programs which seek to promote and strengthen

initiatives based on the economic potential of the municipality and region, such as the CRD Program and the Crescer Program.

The CRD Program (Collaborative Regional Development Program) offers training, technical support, marketing support, and the provision of seedlings, inputs, and irrigation kits to rural producers in Barro Alto and neighboring municipalities. The program is in partnership with an NGO and the São Francisco and Parnaíba Valley Development Company (Codevasf) and local city governments, and is aimed at producers, associations, and cooperatives interested in growing blueberries, açaí, and passion fruit, among others.

The Crescer Program is implemented in Barro Alto and other municipalities in the state of Goiás, where the company operates, with the support of an NGO and aims at regional development and local economic diversification. Through Crescer, rural workers in the honey and milk production chains have access to the knowledge and tools necessary to organize their own businesses. In this way, they have the chance to build a comprehensive view of their activities, including everything from production techniques to sales strategies.

During stakeholder interviews, rural producers benefiting from the Crescer Program reported that they organize fairs to exhibit and sell products resulting from activities supported by the training provided through the operator's program. One of the regular venues for these fairs, featuring agricultural goods and handicrafts, is a warehouse located within the support facilities of the Barro Alto mine itself.

Information about these programs is publicly available in local and regional media, and the results are periodically monitored by the mine. Anglo American has recently prepared the Barro Alto 2030 Development Plan, which was presented at a public session in the city of Barro Alto (GO). The objectives of the Plan are to foster and enhance new opportunities and local economic vocations, as well as to promote a productive and economic base in the municipality. It is strategically aligned with the United Nations' Sustainable development goals (SDGs), in particular SDG 08 (Decent work and economic growth), the main objective of the plan, and SDG 09 (Industry, innovation and infrastructure) to promote the development of the region through industrial diversification. The expectation is that the plan will be implemented by the year 2030.

Chapter 2.4—Resettlement

Chapter 2.4 was partially audited during the surveillance audit. Nine requirements from this chapter were audited, including critical requirement 2.4.7.1. and eight requirements that did not achieve a Fully Meets rating at the initial audit. This chapter's critical requirement was rated as fully meets in the initial audit. Evidence reviewed by auditors during the surveillance audit confirmed the prior rating for the critical requirement.

The acquisition of land from residents near Expansion Area 5 had been completed when the IRMA Initial Audit was conducted in 2021. The land acquisition process involved physical and economic displacements. The resettlement and restoration of livelihoods actions took place between 2017 and 2019. As the expansion process of the Barro Alto mine to Area 6 was cancelled by Anglo American due to the sale of the asset, the land acquisition and resettlement process for this area were stopped. Only a resettlement action plan (RAP) preparation framework had been developed.

Chapter 2.5—Emergency Preparedness and Response

Chapter 2.5 was partially audited during the surveillance audit. Four requirements from this chapter were audited, including two critical requirements (2.5.1.1., 2.5.2.1.), and two requirements that did not achieve a Fully Meets rating at the initial audit. Progress on the critical requirements 2.5.1.1 and 2.5.2.1 which were both rated as substantially meets, is summarized in Section 3.5.

Barro Alto has implemented a comprehensive emergency preparedness framework, supported by two formal Emergency Response Plans (ERPs) conforming to the UN APELL guidelines:

1. Site-wide Emergency Response Plan (PROCEDIMIENTO DE PLANO DE ATENDIMENTO A EMERGÊNCIA – PAE) – Covers the mine and industrial operations. It was last revised in January 2024.
2. Emergency Action Plan (PAE) for Reservoir R119 – Focused on community safety in the event of a structural failure of the industrial water reservoir. It was developed in November 2019 and addresses potential impacts to a nearby community of 22 households.

Both plans are accessible via the Governance SharePoint platform.

Drills with the community are scheduled to occur every three years. Since the initial audit, the following emergency drills have been carried out:

- Full community drill in September 2022, which included training for residents and local stakeholders, such as the Goianésia Fire Department.
- A tabletop simulation was conducted in July 2023 in partnership with the specialized third-party firm to test various emergency scenarios.
- In November 2023, an onsite emergency drill simulated a vehicle collision between the mine five open pits. The exercise involved the Military Police and the local Fire Department, reinforcing inter-agency coordination.

Even though drills have been conducted with the community, a new alarm system (a siren tower with specific messages to alert and evacuate the community in the event of a dam failure) has not been installed as requested.

Additionally, a Road Safety Awareness – “Pacto da Vida” Campaign has been also implemented. Barro Alto also promotes proactive risk prevention through the “Pacto de la Vida” campaign, aimed at reducing traffic accidents and improving road safety.

The most recent campaign was held in May 2025 in Goianésia and Barro Alto, with participation from external stakeholders, including local companies, public services, and law enforcement. Key activities included:

3. Radio broadcasts with safety messages.
4. Vehicle safety checkpoints (Blitz de veículos), distributing educational pamphlets.
5. School visits in Niquelândia and Goianésia to raise awareness among students.

This campaign has been conducted annually since 2019 and will continue through July 2025.

The public liability accident insurance No. 1005100010105 (valid until July 1st, 2025) explicitly excludes "Environmental and/or ecological damage, including emergency containment and rescue costs, cleanup and/or environmental decontamination costs, and floods, spills, leaks". The insurance policy expires every 365 days. There is a specific text in the policy (Clause 13.1) regarding that "the renewal of this insurance is not automatic...". Thus, the conformity to this requirement will need to be reviewed during a future assessment.

Chapter 2.6—Planning/Financing Reclamation & Closure

Chapter 2.6 was partially audited during the surveillance audit. Eight requirements from this chapter were audited, including three critical requirements (2.6.2.1., 2.6.2.6., 2.6.4.1.) and five requirements that did not achieve a Fully Meets rating at the initial audit. Of this chapter's three critical requirements, two were rated as fully meets in the initial audit. Evidence reviewed by auditors during the surveillance audit confirmed the prior ratings for critical requirements.

Auditors confirmed that although the site has financial provisions, there remains barriers in Brazil to fully implementing financial surety as described in the critical requirement, 2.6.4.1. As such, this requirement will continue to be not scored pending updates to the requirement expected in Version 2.0 of the IRMA Standard.

The mine maintains a mine closure and reclamation plan (Plano de Fechamento de Mina – Complexo Industrial Barro Alto) aligned with both internal standards and Brazilian regulatory requirements. The closure plan was last updated in 2023 and is supported by a detailed technical report developed in partnership with a third party contractor. This report includes legal requirements, methodologies, socio-environmental diagnostics, future land use alternatives, post-closure monitoring programs, risk assessments, and financial cost estimates.

The plan is reviewed and updated regularly, with costs reassessed every six months to reflect government tax changes and unit costs updated every three years, including projections for the end of the life of mine (LOM). Inflation adjustments are made every six years to ensure financial adequacy.

The closure strategy includes detailed provisions for rehabilitation and post-closure activities, such as reseeding, soil decontamination, water monitoring, well closure, geotechnical inspections, surface drainage assessments, and cleaning. A 10-year monitoring program for local fauna and flora is also included to ensure long-term environmental recovery.

Supporting this plan, the mine has developed a quantitative pre-closure activity matrix, which outlines the scope of a comprehensive site-level investigation. This includes soil drilling, groundwater well installation and monitoring, soil and waste sampling, and water quality assessments. These activities are essential for identifying potential contamination and ensuring that all environmental liabilities are addressed before closure.

The mine closure documentation is publicly available on the Anglo American Brazil website.

4.3. Principle 3: Social Responsibility

During the previous audit, this principle received an overall score of 85%. The summaries below indicate in general the overall status of these chapters, relative to the previous audit.

Chapter 3.1—Fair Labor and Terms of Work

Chapter 3.1 was partially audited during the surveillance audit. Eight requirements from this chapter were audited, including six critical requirements (3.1.2.1., 3.1.3.3., 3.1.5.1., 3.1.7.2., 3.1.7.3., 3.1.8.1.) and two requirements which did not achieve a Fully Meets rating at the initial audit. Of this chapter's six critical requirements, five were rated as fully meets in the initial audit. Evidence reviewed by auditors during the surveillance audit confirmed the prior ratings for critical requirements. The remaining critical, 3.1.3.3 was rated as substantially meets. Progress on this critical requirement is summarized in Section 3.5.

The company operating at Barro Alto is committed to respecting workers' rights and promoting a fair, safe, and inclusive workplace. This commitment is outlined in its Code of Conduct, which supports international labor standards, including the right to unionize, fair pay, and protection against forced labor and discrimination.

A local union, Sindicato dos Trabalhadores nas Indústrias Extrativas de Barro Alto, represents 107 workers, accounting for approximately 11% of the workforce. The union works closely with the company to ensure labor laws are followed. Regular inspections by authorities confirm compliance, and no recent strikes have been reported. The relationship between the company and the union remains positive as confirmed by both site leadership and interviewed workers. Additionally, interviewed workers were aware of their freedom to associate.

To prevent harassment and support employee well-being, the company uses a confidential reporting system, Your Voice'. Employees can report concerns anonymously, and a dedicated committee reviews each case. While the system is effective, it currently does not allow employees to request a representative during investigations (an area noted for future improvement).

The company provides training for internal employees in its policies related to bullying, harassment and women's rights, confirmed by the workers interviewed. The mine has a zero-tolerance policy on bullying, harassment and victimisation, including sexual harassment. The mine provides mandatory Stand Up for Everyone training to ensure workers are aware of the zero-tolerance approach.

Barro Alto supports gender equality and women's professional development via the Womine program, which holds regular meetings to discuss career growth opportunities and quality for women. Facilities include breastfeeding rooms and women-specific restrooms were observed in both office and mining areas.

There are no workers under 18 years old working at the mine in compliance with the national law. The HR department requests birthday certificates from workers prior to hire. Apprenticeship opportunities are available for young people aged 16 and up.

The company has clear disciplinary procedures, which are shared with all employees. Records of disciplinary actions have been kept since 2012 and are tracked using digital tools.

The company does not use forced labor or participate in human trafficking. Its Code of Conduct clearly states a zero-tolerance policy for modern slavery, child labor, and unfair treatment.

Chapter 3.2—Occupational Health and Safety

Chapter 3.2 was partially audited during the surveillance audit. Thirteen requirements from this chapter were audited, including critical requirement 3.2.4.1. and twelve requirements which did not achieve a Fully Meets rating at the initial audit. Progress on the critical requirement, 3.2.4.1, which was rated as substantially meets, is summarized in Section 3.5.

A Task Risk Analysis is conducted prior to the commencement of operational tasks as part of the site's safety procedures. Employees are expected to review potential hazards and corresponding controls before work begins. Operational work instructions are required to outline task steps and associated risk controls, including critical controls identified through Bow Tie analysis. This process is intended to support risk awareness and the implementation of preventive measures.

Personal Protective Equipment (PPE) management is addressed through a documented procedure that specifies how PPE is requested, replaced, and distributed. A flow chart is provided to guide employees through the requisition and replacement process. PPE requirements are defined by role and work area and are either incorporated into operational procedures or determined through risk assessments. The procedure also sets conditions for the delivery of items such as clothing and footwear.

The mine conducts regular inspections of first aid resources. Monthly checks are carried out on ambulance first aid bags, emergency carts, and automated external defibrillators (AEDs), with AEDs also subject to annual calibration. A daily checklist is used to verify the condition and readiness of ambulance equipment.

New employees participate in an integration program that includes safety training. Monthly training sessions are also conducted, covering topics such as Visible Felt Leadership, Daily Safety Dialogues, and attendance monitoring. These activities are intended to reinforce safety practices and promote engagement with established protocols.

The mine has implemented an Attitude Program focused on workplace culture and safety. The program involves documenting deviations, reviewing past practices, and providing guidance for team leaders and supervisors. Manuals and scripts are used to support consistent application and alignment with safety and performance expectations.

Chapter 3.3—Community Health and Safety

Chapter 3.3 was partially audited during the surveillance audit. Eleven requirements from this chapter were audited, including critical requirement 3.3.1.1, and ten requirements which did not achieve a Fully Meets rating at the initial audit. Progress on the critical requirement, 3.3.1.1, which was rated as Substantially Meets, is summarized in Section 3.5.

The mine uses a structured process called SHIRA (Social and Human Rights Impact and Risk Analysis) to identify and manage risks that could affect people and communities near the mine. This process follows international standards, including the UN Guiding Principles on Business and Human Rights, and forms part of the company's commitment to responsible mining. The approach ensures that the site works to avoid, prevent, or mitigate negative impacts on community health and safety.

The SHIRA is updated annually and involves experts from multiple departments. It follows a four-step cycle:

1. Understanding the Context: The team reviews site-level documents to understand the social and human rights risks.
2. Reviewing the Details: They examine data, past impacts, and how vulnerable groups might be affected.
3. Classifying Risks: Risks are ranked based on severity, who is affected, and how easily they can be addressed.
4. Planning and Monitoring: The team creates action plans to prevent or reduce risks and tracks the effectiveness of these measures.

The Social and Human Rights Impacts and Risks (SHIRA) tool is integrated into the mine's broader safety and risk management framework, allowing the company to identify areas requiring attention and assess social impacts alongside operational risks. The process is coordinated with the Workplace Risk Assessment and Control (WRAC) baseline by linking operational risks to corresponding social risks. Risk assessments are conducted using a 5x5 matrix, reviewed annually or as required, with results feeding into environmental, health, and community management systems.

Pursuant to 3.3.4.1. and 3.3.4.2., the SHIRA and WRAC processes incorporate the assessment of communicable disease risks, particularly in operational areas adjacent to communities. When assessments indicate potential exposure to HIV/AIDS, tuberculosis, or malaria, the company applies targeted prevention and mitigation strategies as outlined below:

> **HIV/AIDS and Tuberculosis:**
>
> The company provides free, voluntary, and confidential testing and counseling to all employees and contractors through the onsite occupational health clinic. Treatment support is provided where public or private insurance coverage is insufficient. Contractors and their workers are included in education and prevention initiatives, and the company collaborates with public health authorities and local stakeholders to promote awareness and ensure access to treatment for dependents and affected community members.

The mine implements a comprehensive vector management program, including regular water drainage maintenance, sedimentation basin inspections, and vegetation control. According to the Book of Critical Risks and Controls (Rev. 06, March 2025), dust suppression (via road wetting), online

air and water quality monitoring, and periodic review of control effectiveness are conducted in Area 5, where the site borders the town of Barro Alto. This program minimizes mosquito breeding, improves air quality, and mitigates respiratory risks.

The company coordinates with municipal health authorities and workers' organizations to conduct awareness campaigns during seasonal risk periods (e.g., malaria and dengue outbreaks). Community members are provided with guidance materials and information on preventive health behaviors.

Pursuant to 3.3.6.1, the company maintains a transparent communication process for sharing information related to community health and safety.

Key mechanisms include:

- Monthly community meetings in Barro Alto to present monitoring results on air quality, dust levels, and noise management.
- Public information boards at site entrances and municipal offices displaying environmental and health monitoring indicators.
- Annual Sustainability Reports and community dialogue sessions summarizing health performance and risk mitigation actions.
- Grievance mechanism and response process to collect, analyze, and address community concerns related to dust, noise, and public road safety.

The company's Critical Risk Control Framework and BowTie analysis integrate occupational and community health risks, including noise, dust, and transportation hazards.

Controls are defined for issues such as dust suppression through water truck use and paved-road maintenance, noise management through monthly sound monitoring, public road coordination to avoid access blockages and maintain safety during transport operations, and collaboration with local farmers to manage livestock hazards (cows and horses) along shared access roads.

Chapter 3.4—Conflict-Affected and High-Risk Areas

Chapter 3.4 was marked as not relevant during the initial audit.

During the initial audit of the Barro Alto mine, Chapter 3.4 of the responsible mining standard was assessed as not applicable. As part of the surveillance audit, the audit team revisited this chapter to determine whether conditions

at the mine had changed and whether the issues addressed in the chapter had become relevant.

In March 2024, Anglo American commissioned a third-party contractor to conduct a Security and Human Rights External Context Review. The study examined the broader Brazilian context and potential implications for operations at Barro Alto, with reference to the Voluntary Principles on Security and Human Rights.

The report concluded that the overall national context for security and human rights presents a moderate level of risk. Within this, the risks associated with police operations in support of the mine and the use of private security were both assessed as low. Several risk factors were highlighted for monitoring, including mine expansion and resettlement, tailings dams, reliance on third-party contractors, and the presence of artisanal mining in the region.

The review also provided regional context. In Goiás, where Barro Alto is located, the security situation was described as more stable than in Rio de Janeiro but less favorable than in Minas Gerais. Although homicide rates are declining, concerns remain regarding the human rights record of state police, influenced by a strong law-and-order political stance. Protests in mid-2023 were reported to have been resolved without the use of force.

The report further noted that mining operations may influence local dynamics in areas such as land use, community relations, and security practices. It is recommended that assumptions underpinning the company's security and social performance strategies be regularly re-evaluated.

Based on the available evidence, the audit team concluded that Chapter 3.4 continues to be not applicable to the Barro Alto operation.

Chapter 3.5—Security Arrangements

Chapter 3.5 was partially audited during the surveillance audit. Seven requirements from this chapter were audited, including critical requirement 3.5.1.2. and six requirements which did not achieve a Fully Meets rating at the initial audit. This chapter's critical requirement was rated as fully meets in the initial audit. Evidence reviewed by auditors during the surveillance audit confirmed the prior rating for the critical requirement.

The company's Human Rights Policy mandates that all security personnel, including those from third-party contractors, undergo specialized training in

human rights. This training is delivered by qualified instructors and is a prerequisite for all security roles. Furthermore, Anglo American's contracts with security providers explicitly prohibit engagement with firms that have a history of human rights violations.

The mine enforces strict internal procedures through its Corporate Security Procedure and the Use of Force Procedure (Procedimento Para Uso da Forca). These protocols prohibit the use of firearms or any other lethal weapons by security personnel, reinforcing the company's commitment to non-violent security practices.

The company conducts an annual baseline analysis using the BowTie methodology, developed collaboratively by the risk and security teams. This analysis is complemented by the SHIRA (Social and Human Rights Impact Risk Analysis) process, which evaluates the behavior of security services in the municipalities of Niquelândia and Barro Alto. The methodology includes a specific focus on the potential impacts on vulnerable groups.

In 2023, Anglo American formalized its commitment through the creation of the Voluntary Principles on Security and Human Rights Plan. This plan provides strategic guidance for managing corporate security while identifying and mitigating potential social and human rights impacts on external stakeholders.

The company also maintains a proactive stance on external context monitoring. A detailed assessment titled "Security & Human Rights External Context Assessment," dated April 10, 2024, provides insights into crime trends, public safety, and community violence in the regions of operation. This information was used to inform security strategies and community engagement efforts, that is, the security team was made aware of the type of common crimes, violent crimes, abuse, community violence, public safety incidents etc. in the municipalities of Niquelandia and BarroAlto so they can be better prepared for the type of security instances that they may encounter.

Community involvement is institutionalized through bi-monthly meetings with CONSEG (Community Security Committees), where minutes are formally recorded. These meetings serve as a platform for dialogue and transparency between Anglo American and local stakeholders.

In the event of any incident involving human rights violations, injuries, or fatalities, Anglo American has established a clear post-incident medical

response protocol to ensure immediate and appropriate care. However, according to the mine team, no security incidents have occurred to date that have resulted in human rights violations. No incidents or grievances were likewise reported regarding the use of force or firearms.

This integrated approach reflects Anglo American's commitment to upholding human rights within its security operations and maintaining compliance with international standards.

Chapter 3.6—Artisanal and Small-Scale Mining

Chapter 3.6 was marked as not relevant during the initial audit. At the surveillance audit, the audit team verified that the issues addressed in the chapter continue to not be applicable at the mine. During the review this chapter remains as not relevant.

Chapter 3.7—Cultural Heritage

All requirements in Chapter 3.7 were rated as Fully Meets during the initial audit, and this chapter was not audited in this surveillance audit.

4.4. Principle 4: Environmental Responsibility

During the previous audit, this principle received an overall score of 81%. The summaries below indicate in general the overall status of these chapters, relative to the previous audit.

Chapter 4.1—Waste and Materials Management

Chapter 4.1 was partially audited during the surveillance audit. Eleven requirements from this chapter were audited, including four critical requirements (4.1.4.1., 4.1.5.1., 4.1.5.6., 4.1.8.1.), and seven requirements which did not achieve a Fully Meets rating at the initial audit. . Of this chapter's four critical requirements, 4.1.4.1 and 4.1.5.1 were fully meets in the initial audit. Evidence reviewed by auditors during the surveillance audit confirmed the prior ratings for these critical requirements. Critical requirement 4.1.5.6 was rated as substantially meets. Progress on this critical requirement is summarized in Section 3.5. Critical requirement 4.1.8.1 was previously rated as not relevant, in error. This critical requirement should be fully meets because riverine, submarine or lake disposal are not methods used to dispose of mine waste materials from the mining project.

The mine has multiple slag disposal areas, including plans for a new deposit in Area 6 as older pits are exhausted. A specially engineered pond was constructed using high-density polyethylene geomembranes to safely contain and manage leachate. This system prevents contamination of native soils and groundwater. Anglo American has piloted projects to repurpose tailings and slag into construction materials like paving blocks, and is exploring their use in agriculture and land rehabilitation.

Prior to initiating or expanding mining operations, the company conducts studies on the types of waste expected to be generated. These include assessments of chemical risks, such as potential contamination, and physical risks, such as erosion or ground stability. The studies are carried out in accordance with national safety standards and are subject to expert review.

Waste-related health, safety, and environmental impacts are also evaluated, with assessments updated periodically and used to inform risk management plans. Independent experts are engaged to review these plans for completeness.

As operations progress, risks are monitored through inspections of waste pile stability, the use of instruments to track groundwater conditions, and formal review processes. Plans are revised when conditions change, and documentation is maintained in reports, inspection records, and monitoring logs.

At Barro Alto, a detailed Failure Modes and Effects Analysis (FMEA) is completed and annually reviewed for smelter slag piles, incorporating both chemical and physical risk considerations. Waste management strategies are reviewed and updated with oversight from technical committees, and risk controls are supported by the Ground Control Plan (2023) and the Geotechnical Monitoring Program.

The reported waste profile at Barro Alto is 2.6 kt/m, with 81.88% recycled and 18.12% landfilled. Slag is primarily disposed of internally, with approximately 1% reused. Waste characterization is reported to comply with Brazilian standards (ABNT NBR 10004:2004).

Chapter 4.2—Water Management

Chapter 4.2 was partially audited during the surveillance audit. Eight requirements from this chapter were audited, including two critical requirements (4.2.4.1., 4.2.4.4.), and six requirements which did not achieve a

Fully Meets rating at the initial audit. Of this chapter's critical requirements, 4.2.4.1 was fully met in the initial audit. Evidence reviewed by auditors during the surveillance audit confirmed the prior rating for this critical requirement. Critical requirement 4.2.4.4 was rated as substantially meets. Progress on this critical requirement is summarized in Section 3.5.

The Barro Alto mine has implemented a water monitoring program covering both groundwater and surface water. The monitoring network includes 70 piezometers, 6 water wells, and 27 natural springs. Water quality is tested quarterly, and water levels are measured monthly. The program spans multiple hydrographic basins, including Córrego da Reserva, Ribeirão das Lajes, Ribeirão de Fora, Dois Córregos, Galada, Pedra-de-Fogo, and Barro Alto.

Monitoring data reviewed during the audit did not indicate acid-generating potential in soils. Certain variations in water quality, such as pH changes at sites like SUB-39, as well as occasional detections of coliform bacteria and elevated metals (aluminum, iron, manganese), were reported by the company as being associated with natural background conditions rather than mining activities.

Water monitoring is integrated into the broader risk management system. Monthly reviews are conducted by the operational team, with a structured process to assess nonconformities and track corrective actions. Groundwater data is compared with rainfall, water flow, and effluent discharge to support a broader understanding of environmental conditions. Effluent systems, including the EFS01 septic unit, are monitored, and measures such as structural maintenance, redirection of wastewater for external treatment, and planning of long-term system upgrades have been reported.

Some deviations in water quality have been noted, including thermotolerant coliforms, pH anomalies, and elevated concentrations of aluminum, manganese, iron, and nickel. These findings have been attributed to natural geological conditions and seasonal influences, such as rainfall events.

The company reports sharing monitoring results with local stakeholders in three community meetings. Risk assessments have identified soil and groundwater as the main areas of concern related to septic systems, which discharge sanitary wastewater through underground infiltration, including flows redirected to the EFS01 unit. Measures taken include structural inspections, regular waste removal by vacuum trucks, and consideration of longer-term improvements such as infiltration systems and upgraded treatment capacity.

Recent risk assessments have recommended avoiding direct discharge of sanitary wastewater into water bodies, maintaining septic system integrity, increasing community engagement on hygiene and environmental awareness, and continuing to monitor metal concentrations to help differentiate between natural and anthropogenic sources. Additional controls are to be applied if future monitoring indicates the need.

Chapter 4.3—Air Quality

Chapter 4.3 was partially audited during the surveillance audit. Three requirements from this chapter were audited, including critical requirement 4.3.2.1., and two requirements which did not achieve a Fully Meets rating at the initial audit. Progress on the critical requirement, 4.3.2.1, which was rated as substantially meets, is summarized in Section 3.5.

Anglo American operates an air quality and vehicle emissions monitoring program in Brazil in line with local requirements. The program includes both manual and automatic monitoring stations at sites such as Barro Alto and Minas-Rio. These stations measure pollutants at communities, including total suspended particles (PTS), PM_{10}, $PM_{2.5}$, sulfur dioxide (SO_2), and nitrogen dioxide (NO_2).

Baseline air quality conditions are established prior to the start of mining activities, and monitoring is conducted on a daily and monthly basis. In 2024, results indicated some short-term exceedances of particulate matter, particularly $PM_{2.5}$, though no long-term exceedances of legal or international standards were reported. However one deviation was not a regulatory exceedance, but rather a departure from internal or benchmarked long-term averages. This suggests a potential trend or anomaly that may require further investigation.

The monitoring program also recorded air quality impacts not directly associated with mine operations. Field observations and images indicated that regional fires, dry conditions, and emissions from other industrial activities such as ceramic factories contributed to elevated particulate matter levels at some monitoring stations

Vehicle and equipment emissions are also monitored. In 2024, all opacity tests for smoke emissions were reported as compliant. Preventive and predictive maintenance activities, totaling more than 13,000 in the year, were carried out with the stated objective of maintaining equipment efficiency and minimizing emissions.

Monitoring results are reported publicly and include contextual information on observed deviations. Results are presented through maps, graphs, and photographs to provide additional explanation of local air quality conditions.

The mine has received complaints regarding dust impacts associated with operational activities in expansion Area 5. During the interviews conducted in the surveillance audit period, neighboring communities around Area 5 reported excessive dust in the area and noted that air quality varies depending on wind direction. Interviews with municipal authorities confirmed the information regarding dust emissions. Some interviewees stated that during certain times of the year, a dust cloud reaches the city center.

Based on the evidence reviewed, the program documents both mining-related and external factors influencing air quality, along with measures taken to monitor and manage associated risks.

Chapter 4.4—Noise and Vibration

Chapter 4.4 was partially audited during the surveillance audit in relation to the Area 5 expansion. All requirements in the chapter were rated Fully Meets at the initial audit

Anglo American has conducted environmental studies that include noise and vibration assessments. Within the Operation Risk Management (ORM) framework, these risks are evaluated in terms of potential impacts, and related action plans have been developed.

The mine operates a monitoring program for noise and vibration, including blast monitoring. Excavation activities are carried out without blasting at Area 5, which reduces potential noise and vibration levels. Monitoring results from 2024 indicated no reported deviations, and results are submitted annually to regulatory authorities to demonstrate compliance with applicable requirements.

Chapter 4.5—Greenhouse Gas Emissions

Chapter 4.5 was partially audited during the surveillance audit. Four requirements from this chapter were audited, including critical requirement 4.5.1.1., and three requirements which did not achieve a Fully Meets rating at the initial audit. Progress on the critical requirement, 4.5.1.1, which was rated as substantially meets, is summarized in Section 3.5.

In 2024, Anglo American reported its greenhouse gas (GHG) emissions methodology as aligned with the GHG Protocol, covering Scopes 1, 2, and 3. Operational emissions (Scopes 1 and 2) are calculated using energy consumption data and IPCC emission factors, following the principles of completeness, consistency, transparency, and accuracy. Emissions are reported for all operations under the company's operational control and are subject to external assurance: high assurance for Scopes 1 and 2, and moderate assurance for Scope 3.

Scope 3 emissions are reported across 13 of the 15 GHG Protocol categories (excluding Categories 8 and 13) and are calculated using spend-based, activity-based, and proxy methodologies. Categories 10 (processing of sold products), 11 (use of sold products), and 15 (investments) are considered material. A 2024 update included further disaggregation of steelmaking emissions, allocating 100% of emissions to iron ore (Category 10) and steelmaking coal (Category 11) based on product-specific usage and emissions factors.

Data is centrally managed, subject to internal and external verification, and restated if methodologies change. The GHG inventory forms part of the company's climate reporting framework.

Anglo American has initiated an enhanced rock weathering project at its Barro Alto and Codemin operations in Goiás, Brazil. The project uses existing smelter slag stockpiles containing magnesium to capture atmospheric CO_2 through chemical weathering. Rainwater interacting with the material produces bicarbonate in groundwater, which ultimately transports CO_2 to the ocean.

The project has been presented as having dual objectives: contributing to CO_2 sequestration (with an estimated potential of over 15 million tonnes) and enhancing soil quality through the application of magnesium-rich mineral fertilizer.

Chapter 4.6—Biodiversity, Eco. Serv. and Protected Areas

Chapter 4.6 was partially audited during the surveillance audit. Four critical requirements from this chapter were audited (4.6.2.1., 4.6.4.1., 4.6.5.3., 4.6.5.4.). Of this chapter's critical requirements, 4.6.2.1 and 4.6.4.1 were fully met in the initial audit. 4.6.5.3 and 4.6.5.4 were determined to be not relevant. Evidence reviewed by auditors during the surveillance audit confirmed the prior ratings for these critical requirements.

Anglo American has a biodiversity standard that includes a stated objective of achieving Net Positive Impact. To support this, the company has a Biodiversity Specification, which is intended to guide environmental risk assessments and the development of Biodiversity Management Plans. These plans are applied across different stages of the mining life cycle, from exploration through closure.

The approach is based on the mitigation hierarchy, which prioritizes avoidance of impacts, minimization, restoration, and, where necessary, offsetting residual effects. The stated purpose is to ensure that biodiversity considerations are integrated into operational decision-making.

At the Barro Alto mine in Brazil, operations are located within the Cerrado biome, a region recognized for its high levels of biodiversity and endemic species. Mining activities in this area have the potential to cause habitat loss, fragmentation, and degradation associated with land clearing and infrastructure development. These changes may affect ecosystem functions such as climate regulation, water purification, nutrient cycling, and pollination.

Additional risks identified include soil erosion, reduced soil fertility, and impacts on protected terrestrial and aquatic species. The company reports that its biodiversity strategy seeks to manage these risks through land use planning, restoration measures, and ongoing monitoring of ecosystem health.

Chapter 4.7—Cyanide Management

Chapter 4.7 was marked as not relevant during the initial audit. At the surveillance audit, the audit team verified whether the issues addressed in the chapter continue to not be applicable at the mine.

Because cyanide is not used in any of the mine's ore processing activities, this chapter is considered not relevant.

Chapter 4.8—Mercury Management

Chapter 4.8 was marked as not relevant during the initial audit. At the surveillance audit, the audit team verified whether the issues addressed in the chapter continue to not be applicable at the mine.

Because the mine does not use thermal processes to treat any material containing mercury, this chapter is considered not relevant.

5. Performance on Critical Requirements

Critical requirements consist of a set of 40 requirements that have been identified by the IRMA Board of Directors as being core requirements that any mine site claiming to be following good practices in mining should be meeting. Mines seeking to achieve RMA 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.

During the surveillance audit, the current status of critical requirements was reviewed by auditors. This review included assessing progress of corrective actions for all critical requirements that were not fully met as well as changes to site operations that impact the performance of all critical requirements.

A snapshot of achievement against the critical requirements, as determined by the audit firm during the prior assessment and this surveillance audit, is provided below. More information can be found in the corrective action plan progress assessment described in Section 3.5 and the outstanding gaps described in Section 6.1.

Table 5-1 Review of Ratings for Each Critical Requirement

Principle 1: Business Integrity

Req #	Previous Rating	Current Rating	Comment from Auditor
1.1.1.1	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
1.2.2.2.	Substantially Meets	Substantially Meets	Corrective action plan on track, see progress report in Section 3.5 and outstanding actions described in Section 6.1.
1.3.1.1.	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
1.3.2.1.	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
1.3.3.3.	Not Relevant	Not Relevant	This critical requirement is not applicable.

1.4.1.1.	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
1.5.5.1.	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.

Principle 2: Planning for Positive Legacies

Req #	Previous Rating	Current Rating	Comment from Auditor
2.1.3.1	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
2.2.2.2	Not Relevant	Pending	As a result of the surveillance audit and supplemental review, the relevancy of this chapter requires further assessment. If the chapter is determined relevant at the next audit, this requirement will be reassessed by auditors along with the rest of Chapter 2.2.
2.4.7.1	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
2.5.1.1	Substantially Meets	Substantially Meets	Corrective action plan on track, see progress report in Section 3.5 and outstanding actions described in Section 6.1.
2.5.2.1	Substantially Meets	Substantially Meets	Corrective action plan on track, see progress report in Section 3.5 and outstanding actions described in Section 6.1.
2.6.2.1	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
2.6.2.6	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
2.6.4.1	Not Relevant	Not Relevant	Not scored per IRMA guidance

Principle 3: Social Responsibility

Req #	Previous Rating	Current Rating	Comment from Auditor
3.1.2.1	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
3.1.3.3	Substantially Meets	Substantially Meets	Corrective action plan on track, see progress report in Section 3.5 and outstanding actions described in Section 6.1.
3.1.5.1	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
3.1.7.2	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
3.1.7.3	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
3.1.8.1	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
3.2.4.1.a, b	Substantially Meets	Substantially Meets	Corrective action plan on track, see progress report in Section 3.5 and outstanding actions described in Section 6.1.
3.3.1.1	Substantially Meets	Substantially Meets	Corrective action plan on track, see progress report in Section 3.5 and outstanding actions described in Section 6.1.
3.4.2.1	Not Relevant	Not Relevant	This critical requirement is not applicable.
3.5.1.2	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.

Principle 4: Environmental Responsibility

Req #	Previous Rating	Current Rating	Comment from Auditor
4.1.4.1	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
4.1.5.1	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
4.1.5.6	Substantially Meets	Fully Meets	Evidence reviewed in this assessment confirms improvement to new rating.
4.1.8.1	Not Relevant	Fully Meets	This critical requirement 4.1.8.1 was previously rated as not relevant, in error. This critical requirement should be fully meets because riverine, submarine or lake disposal are not methods used to dispose of mine waste materials from the mining project.
4.2.4.1. a-e	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
4.2.4.4	Substantially Meets	Substantially Meets	Corrective action plan on track, see progress report in Section 3.5 and outstanding actions described in Section 6.1.
4.3.2.1	Substantially Meets	Substantially Meets	Corrective action plan on track, see progress report in Section 3.5 and outstanding actions described in Section 6.1.
4.5.1.1	Substantially Meets	Substantially Meets	Corrective action plan on track, see progress report in Section 3.5 and outstanding actions described in Section 6.1.
4.6.2.1	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
4.6.4.1	Fully Meets	Fully Meets	Evidence reviewed in this assessment confirms the previous rating.
4.6.5.3	Not Relevant	Not Relevant	This critical requirement is not applicable.

4.6.5.4	Not Relevant	Not Relevant	This critical requirement is not applicable.
4.7.7.1	Not Relevant	Not Relevant	This critical requirement is not applicable.
4.8.2.3	Not Relevant	Not Relevant	This critical requirement is not applicable.
4.8.2.2	Not Relevant	Not Relevant	This critical requirement is not applicable.

6. Next Steps

6.1. Corrective Action Plans

The following critical requirements were reviewed during the surveillance audit to assess progress on corrective actions proposed following the initial audit. These requirements, along with the initial audit finding, the proposed corrective action, and the outcome of this audit, are summarized in Section 3.5 of this report.

The summaries below represent the performance gaps that remain for these requirements to be fully met according to IRMA guidance. Per IRMA protocols, one of the criteria that must be met for the site to maintain their current achievement level is to successfully complete these corrective actions and be verified as fully meeting the requirement at the time of the renewal audit, which must be completed within 36 months of the publication of the initial audit.

Principle 1 Outstanding Corrective Action

Critical requirement 1.2.2.2 Stakeholder Engagement

While the company has expanded communication channels through websites, radio, WhatsApp groups, magazines, and relationship teams, gaps remain in the dissemination of emergency preparedness information. Stakeholders interviewed continue to report limited awareness of emergency response procedures, with only a small number of families downstream of the reservoir having received detailed information. Broader and more consistent communication on emergency response is needed to ensure that all potentially affected stakeholders are adequately informed.

Principle 2 Outstanding Corrective Actions

Critical requirement 2.5.1.1 – Emergency Response Plan

The emergency response plan was presented to the Coexistence Committee in May 2023; however, there is limited evidence of ongoing discussion or structured feedback from stakeholders on the plan and associated risk assessments. No additional meetings have been held to gather stakeholder

perspectives through the “Reaction Assessment” process. Further engagement will be required to demonstrate consistent integration of community input into the plan.

Critical requirement 2.5.2.1 – Community Participation in Emergency Planning

The company has resumed conducting drills following pandemic-related delays, including community drills in September 2022, a tabletop exercise in July 2023, and a vehicle collision drill in November 2023. Plans are in place to conduct community drills every three years. While progress is evident, the effectiveness of these exercises and the incorporation of lessons learned into future planning remain to be demonstrated.

Principle 3 Outstanding Corrective Actions

Critical requirement 3.1.3.3 – Harassment and Gender Inclusion

Female workers interviewed reported improvements in workplace behavior, inclusion, and available facilities. Awareness sessions and development programs remain in place, and breastfeeding rooms and women’s bathrooms were observed during the site visit. Despite these advancements, there is still a need to ensure that adequate facilities are consistently available across all operational areas, and to confirm that reporting channels and awareness initiatives are effective in preventing harassment and supporting gender equality.

Critical requirement 3.2.4.1 – Worker Health and Safety

The company has reinforced its training programs, introduced stop-work authority, expanded near-miss reporting, and implemented safety dashboards. Leadership safety walks are now taking place, and monitoring systems have been strengthened. While these measures indicate progress, variability in supervision and consistency of implementation remain concerns. Additional evidence is needed to confirm that training and supervision are uniformly effective in addressing risks across the operation.

Critical requirement 3.3.1.1 – Community Health and Safety Scoping

The Baseline Workplace Risk Assessment and Control (WRAC) was updated in 2025 to include a broader range of hazards, such as dust, transportation, and communicable diseases. However, the assessment does not yet fully

document community health and safety impacts, particularly in relation to epidemics and pandemics. A more comprehensive scoping process is required to ensure that all potential impacts are systematically evaluated.

Principle 4 Outstanding Corrective Actions

Critical requirement 4.2.4.4 – Adaptive Water Management

An adaptive management plan was finalized in March 2025 and is now in place as part of the Water Resources Management Program. The plan outlines indicators, thresholds, and actions for both surface and groundwater management. Monitoring has been expanded and integrated with the Trigger Action Response Plan. While the framework is well developed, there is limited evidence of adaptive actions being triggered or corrective measures applied in response to monitoring deviations.

Critical requirement 4.3.2.1 – Air Quality Management

The mine has presented its Atmospheric Emissions Program, with evidence of monitoring across major operational units. Quarterly reports and third-party sampling confirm that emissions are tracked against legal thresholds. Visible emissions were observed during the audit, and an online exhaust stack monitoring system has been scheduled for implementation in December 2024. At the time of the audit, the system was not yet operational, and its effectiveness in providing real-time oversight could not be verified.

Critical requirement 4.5.1.1 – Greenhouse Gas Policy and Climate Action

The company has aligned its operations with corporate climate goals, transitioned to renewable energy, and achieved reductions in greenhouse gas emissions since the baseline year. While several initiatives have been undertaken, a formal energy audit has not been conducted, and site-specific metrics and milestones have not been clearly defined. The development of a detailed climate change action plan within the Sustainable Mining Plan, including Barro Alto's contribution to corporate objectives, remains outstanding.

6.2. Timing of Future Audits

In the IRMA system, a surveillance audit is a mid-point between full audits. The next required activity will be a renewal audit, which must be completed within 36 months of the publication date for the previous full audit.

6.3. Focus Areas for Next Audit

During the surveillance audit, progress was noted in addressing previously identified corrective actions. However, several gaps remain, particularly in relation to stakeholder engagement on emergency preparedness, integration of community feedback into emergency planning, the consistent implementation of training and supervision measures, comprehensive documentation of community health and safety risks, and the demonstration of adaptive management responses to environmental monitoring.

Chapter 2.2 relevancy will be re-assessed at the next audit and will include engagement with Quilombola communities in the vicinity of the mine as well as review of any additional related site documentation. If the chapter is confirmed relevant, it will be assessed and scored in full.

Additional areas requiring further verification include the effectiveness of harassment prevention and gender inclusion initiatives across all operational areas, the operationalization of the online exhaust stack monitoring system, the full application of the Ground Control Plan within mine waste management processes, and the completion of a site-specific climate change action plan with measurable targets.

These topics will be considered priority focus areas at the next renewal audit, where the audit team will evaluate both the completion of outstanding corrective actions and the effectiveness of measures taken to address identified gaps.

7. Document Revision History

The outcome of a supplemental review regarding Chapter 2.2 has been incorporated into this version of the Surveillance Audit report. Revisions include updates to the Chapter 2.2 summary in Section 4.2; revision to Table 5-1 for critical requirement 2.2.2.2; a new paragraph in Section 6.3 regarding focus areas for the next audit; and updates to document dates to reflect this revision.

Appendix A: Revised Corrective Action Plan

IRMA audit reports usually include a corrective action plan, prepared by the mining company, that describes how they intend to correct deficiencies. These plans are required for operations that achieve IRMA 50 or higher and must, at a minimum, address any critical requirements that are not fully met.

Due to the transfer of ownership, it will remain up to the new owner to decide if they wish to continue participating in the IRMA program and present a corrective action plan based on the outcome of this surveillance audit. Information on the corrective actions assessed during the surveillance audit can be found in Section 3.6 and Section 6.0.