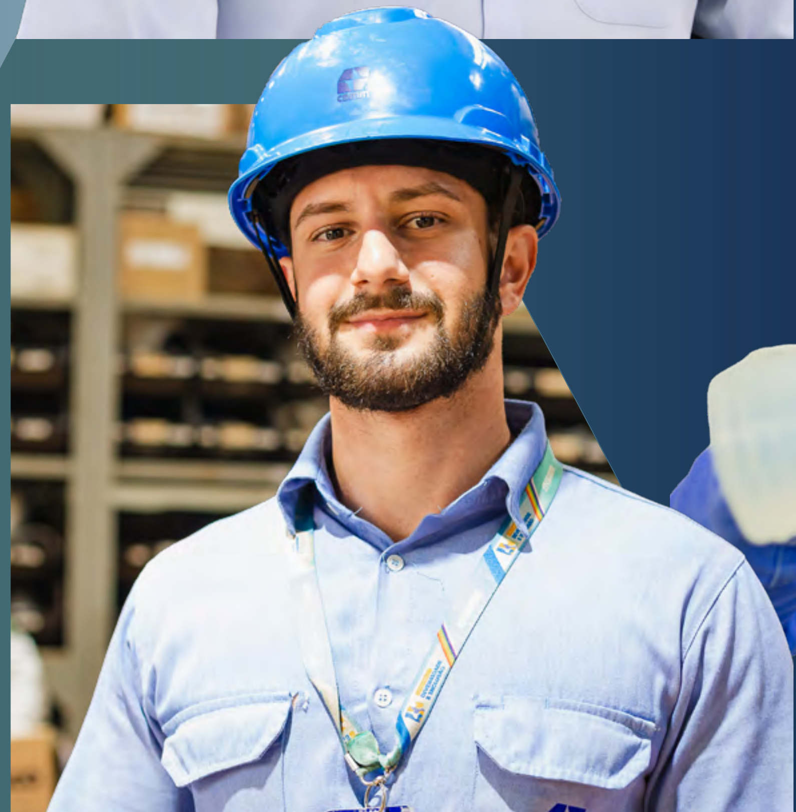
2025 PREPARATION BASE










BASIS OF PREPARATION

1. Introduction

The Basis of Preparation for the Sustainability Report of Companhia Brasileira de Metalurgia e Mineração (CBMM Sustainability Report 2025) aims to facilitate the understanding of the limitations and assumptions adopted during the reporting process, as well as to ensure compliance with the criteria required for the assurance of the reported information. Limited assurance was conducted by PwC and covers GRI Standards indicators associated with the materiality assessment carried out in 2024, as well as indicators from the Mining Sector Standard and the United Nations Sustainable Development Goals (SDGs).

2. Organizational Boundaries and Exceptions to the Report Scop

The information presented in the CBMM Sustainability Report 2025 encompasses the Company's main environmental, social, economic, operational, and governance aspects. CBMM is headquartered in Araxá, Minas Gerais, Brazil.

3. Accounting Information, Currencies, and Conversions

The accounting information disclosed in this Report was reconciled by the reporting organization with the information available in the consolidated Financial Statements for the same reporting period, which were audited by an independent third party, PwC. The Company's functional and presentation currency is the Brazilian Real (R$). For financial reporting purposes, transactions conducted in foreign currencies were converted into Brazilian reais.

4. Reporting Systems

Quantitative data are managed by the operational areas through information technology systems and records based on systematic control procedures. The main tools used by CBMM to obtain the primary data for the reported disclosures included the SAP system, Excel spreadsheets, the Brazilian GHG Protocol Program calculation tool, dedicated applications, and internal reports. In addition, the information collection process for the preparation of the CBMM Sustainability Report 2025 included interviews with CBMM leaders and designated respondents, conducted by consultants from Report Sustentabilidade.

5. Details of the Reporting Criteria

Where applicable, supplementary information was included directly in the Report text, footnotes, or tables.

The PDF table below presents additional reporting information beyond the requirements established by the reporting standards adopted.

GRI Standard	Standard Description	Criteria Detail Response	Assured Indicator
2-1 **Organizational details**	The organization shall report: a. its legal name; b. its ownership structure and legal form; c. the location of its headquarters; d. the countries in which it operates.	Not Applicable	No
2-2 **Entities included in the organization's sustainability reporting**	The organization shall: a. list all entities included in its sustainability reporting; b. if it has audited consolidated financial statements or publicly filed financial information, specify the differences between the entities included in financial reporting and those included in sustainability reporting; c. if it comprises multiple entities, explain the approach used to consolidate information, including adjustments for minority interests, how mergers, acquisitions and disposals are considered, and whether the approach differs across disclosures and material topics.	Not Applicable	Yes
2-3 **Reporting period, frequency and contact point**	The organization shall: a. specify the reporting period and frequency of sustainability reporting; b. specify the reporting period for financial reporting and explain any misalignment with sustainability reporting; c. report the date of publication of the report or reported information; d. provide a contact point for questions about the report or reported information.	Not Applicable	Yes
2-4 **Restatements of information**	The organization shall report any restatements of information from previous reporting periods and explain: i. the reasons for the restatements; ii. the effect of the restatements.	Not Applicable	Yes
2-5 **External assurance**	The organization shall describe its policy and practice for seeking external assurance, including how the highest governance body and senior executives are involved. If sustainability reporting has been externally assured, the organization shall provide a link or reference to assurance reports or statements, describe what was assured and against which standards, the level of assurance obtained, any limitations, and the relationship with the assurance provider.	Not Applicable	Yes
2-6 **Activities, value chain and other business relationships**	The organization shall report the sectors in which it is active; describe its value chain, including activities, products, services, markets served, the organization's supply chain and downstream entities and their activities; report other relevant business relationships; and describe significant changes compared with the previous reporting period.	Relevant business relationships are considered to be relationships with shareholders and customers. Significant changes are considered to be changes in senior management or changes in the production process, such as those related to increased operational capacity.	No
2-7 **Employees**	The organization shall report the total number of employees, broken down by gender and region; the total number of permanent, temporary, non-guaranteed-hours, full-time and part-time employees, broken down by gender and region; describe methodologies and assumptions used to compile the data, including whether the numbers are reported as headcount, full-time equivalent or another methodology and whether they are reported at period end or as an average; provide contextual information needed to understand the data; and describe significant fluctuations during and between reporting periods.	Employees are the Company's fixed workforce. A distinction is made between permanent and temporary employees, with temporary employees hired for a defined period. In addition to permanent and temporary employees, the internal workforce includes apprentices and interns, who have a different employment contract and dedicated working-hours arrangement from permanent employees. Board members and directors are not considered "employees". Due to CBMM's corporate structure, members of the Board of Directors and executive officers hold statutory positions and are elected under the Company's Bylaws.	No
2-8 **Workers who are not employees**	The organization shall report the total number of workers who are not employees and whose work is controlled by the organization; describe the most common types of workers, their contractual relationships and the type of work they perform; describe methodologies and assumptions used to compile the data, including whether numbers are reported as headcount, full-time equivalent or another methodology and whether at period end or as an average; and describe significant fluctuations during and between reporting periods.	Significant fluctuations in workers who are not employees are considered to occur when contracts for projects and construction works requiring a large amount of outsourced labor are terminated. Third-party workers are employees of other companies who work at the Company under a service agreement to meet non-permanent business demands.	No

GRI Standard	Standard Description	Criteria Detail Response	Assured Indicator
2-9 Governance structure and composition	The organization shall describe its governance structure, including committees of the highest governance body; list the committees responsible for decision-making and oversight of the organization's impacts on the economy, environment and people; and describe the composition of the highest governance body and its committees by executive or non-executive role, independence, tenure, other significant positions and commitments, gender, under-represented social groups, competencies relevant to the organization's impacts, and stakeholder representation.	The terms of office of the Company's Board of Directors and Executive Board end at the Annual General Meeting that resolves on the approval of the financial statements for the previous fiscal year. The Board is elected by the General Meeting. Members of the Management and Executive Advisory Committees are elected by the Board of Directors. The Chair of the Board of Directors does not hold a position on the Executive Board. Board members meet ordinarily three times a year, or whenever necessary. The Executive Board has a one-year term, with possibility of reelection, and is composed of the Chief Executive Officer and five other officers. In addition to leading management, the Executive Board is responsible for preparing the business plan budget and submitting the report on the financial statements for each fiscal year to the Board of Directors. It must also keep the Board informed about operational activities, among other responsibilities defined in the Bylaws. The Executive Board has internal rules approved by it, aimed at governing the operation and duties of the Company's statutory Executive Board, as well as its relationship with the Company's other bodies.	No
2-10 Nomination and selection of the highest governance body	The organization shall describe the nomination and selection processes for the highest governance body and its committees, and the criteria used to nominate and select members, including whether and how stakeholder views, diversity, independence and competencies relevant to the organization's impacts are considered.	Not Applicable	No
2-11 Chair of the highest governance body	The organization shall report whether the chair of the highest governance body is also a senior executive of the organization. If so, it shall describe the chair's management role, the reasons for this arrangement and how conflicts of interest are prevented and mitigated.	Not Applicable	No
2-12 Role of the highest governance body in overseeing the management of impacts	The organization shall describe the role of the highest governance body and senior executives in developing, approving and updating the organization's purpose, values or mission statements, strategies, policies and goals related to sustainable development; describe the role of the highest governance body in overseeing due diligence and other processes to identify and manage impacts on the economy, environment and people, including stakeholder engagement and consideration of process outcomes; and describe its role in reviewing the effectiveness of these processes and the frequency of review.	Not Applicable	No
2-13 Delegation of responsibility for managing impacts	The organization shall describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment and people, including whether a senior executive or other employees are assigned responsibility; and describe the process and frequency with which senior executives and other employees report to the highest governance body on management of these impacts.	Not Applicable	No
2-14 Role of the highest governance body in sustainability reporting	The organization shall report whether the highest governance body is responsible for reviewing and approving reported information, including material topics, and if so, describe the review and approval process. If the highest governance body is not responsible, the organization shall explain the reasons.	Not Applicable	No
2-15 Conflicts of interest	The organization shall describe the processes used by the highest governance body to ensure conflicts of interest are prevented and mitigated, and report whether conflicts of interest are disclosed to stakeholders, including cross-board membership, cross-shareholding with suppliers and other stakeholders, existence of controlling shareholders, and related parties, relationships, transactions and outstanding balances.	A conflict of interest occurs when, due to a personal interest, an employee may be influenced to act against the Company's principles, make an inappropriate decision or fail to fulfill professional responsibilities.	No

GRI Standard	Standard Description	Criteria Detail Response	Assured Indicator
2-16 - Communication of critical concerns	The organization shall describe whether and how critical concerns are communicated to the highest governance body, and report the total number and nature of critical concerns communicated to the highest governance body during the reporting period.	CBMM considers critical concerns to be topics that may generate significant impacts for the business, employees, communities, the environment, corporate reputation or legal compliance. These topics include matters related to ethics and integrity, corruption and fraud, conflicts of interest, harassment, discrimination, human rights violations, occupational health and safety, environmental non-compliances, data protection, non-compliance with legal and regulatory requirements, and risks associated with the supply chain. The identification and communication of critical concerns to the highest governance body are carried out through CBMM's formal governance channels, including the Confidential Line, audit processes, Compliance activities, risk management and internal controls. Information is consolidated and periodically reported to the Ethics Commission, the Audit and Risk Committee (CAR) and the Executive Board, considering the materiality, criticality, recurrence and potential impact of the topics for the organization.	Yes
2-17 Collective knowledge of the highest governance body	The organization shall report measures taken to develop the collective knowledge, skills and experience of the highest governance body on sustainable development.	Not Applicable	No
2-18 Evaluation of the performance of the highest governance body	The organization shall describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment and people; report whether the evaluation is independent and its frequency; and describe actions taken in response to evaluations, including changes in composition and organizational practices.	Not Applicable	No
2-19 Remuneration policies	The organization shall describe remuneration policies for members of the highest governance body and senior executives, including fixed and variable pay, sign-on bonuses or recruitment incentives, termination payments, clawback provisions and retirement benefits; and describe how remuneration policies are linked to objectives and performance in relation to managing impacts on the economy, environment and people.	Not Applicable	No
2-20 Process to determine remuneration	The organization shall describe the process for developing remuneration policies and determining remuneration, including whether independent members of the highest governance body or an independent remuneration committee oversee the process, how stakeholder views are sought and considered, whether remuneration consultants are involved and independent, and the results of stakeholder votes on remuneration policies and proposals when applicable.	CBMM keeps this information restricted because it involves sensitive and strategic data.	No
2-21 Annual total compensation ratio	The organization shall report the ratio of the annual total compensation of the highest-paid individual to the median annual total compensation of all employees excluding the highest-paid individual; the ratio of the percentage increase in annual total compensation of the highest-paid individual to the median percentage increase for all employees excluding that individual; and contextual information needed to understand how the data were compiled.	CBMM keeps this information restricted because it involves sensitive and strategic data.	No
2-22 Statement on sustainable development strategy	The organization shall report a statement from the highest governance body or the most senior executive on the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.	Not Applicable	No

GRI Standard	Standard Description	Criteria Detail Response	Assured Indicator
2-23 Policy commitments	The organization shall describe its policy commitments for responsible business conduct, including the internationally recognized intergovernmental instruments referenced, whether the commitments provide for due diligence, application of the precautionary principle and respect for human rights; describe the specific policy commitment to respect human rights, including internationally recognized human rights addressed and stakeholder groups given special attention; provide links to publicly available commitments or explain why they are not public; report the level at which each commitment was approved; report the extent to which commitments apply to activities and business relationships; and describe how commitments are communicated to workers, business partners and other relevant parties.	The precautionary principle is adopted by the Company when actions are developed without waiting for damage of any nature to materialize.	No
2-24 Embedding policy commitments	The organization shall describe how it embeds policy commitments for responsible business conduct throughout its activities and business relationships, including how responsibilities are allocated, how commitments are integrated into strategies, how commitments are implemented with and through business relationships, and training provided to implement the commitments.	Not Applicable	No
2-25 Processes to remediate negative impacts	The organization shall describe its commitments to provide for or cooperate in remediation of negative impacts it has caused or contributed to; describe its approach to identifying and addressing grievances, including grievance mechanisms it has established or participates in; describe other processes for providing or cooperating in remediation; describe how intended users of grievance mechanisms are involved in design, review, operation and improvement; and describe how effectiveness is tracked and reported, including stakeholder feedback.	Not Applicable	No
2-26 Mechanisms for seeking advice and raising concerns	The organization shall describe mechanisms for individuals to seek advice on implementing the organization's policies and practices for responsible business conduct and to raise concerns about the organization's business conduct.	Not Applicable	Yes
2-27 Compliance with laws and regulations	The organization shall report the total number of significant instances of non-compliance with laws and regulations during the reporting period, broken down by cases resulting in fines and cases resulting in non-monetary sanctions; report the total number and monetary value of fines for non-compliance with laws and regulations, broken down by current-period cases and cases from previous periods paid during the reporting period; describe significant instances of non-compliance; and describe how significant instances of non-compliance are defined.	Not Applicable	Yes
2-28 Membership associations	The organization shall report the industry associations, other associations, and national or international advocacy organizations in which it participates.	Not Applicable	No
2-29 Approach to stakeholder engagement	The organization shall describe its approach to stakeholder engagement, including the categories of stakeholders it engages with and how they are identified, the purpose of stakeholder engagement, and how the organization seeks to ensure meaningful engagement.	Not Applicable	Yes
2-30 Collective bargaining agreements	The organization shall report the percentage of total employees covered by collective bargaining agreements and, for employees not covered by collective bargaining agreements, whether working conditions and terms of employment are determined based on collective bargaining agreements covering other employees or agreements from other organizations.	100% of employees are covered by collective bargaining agreements. Board members and directors are excluded. Due to CBMM's corporate structure, members of the Board of Directors and executive officers hold statutory positions and are elected under the Company's Bylaws.	No
3-1 Process to determine material topics	The organization shall describe the process followed to determine material topics, including how actual and potential, negative and positive impacts on the economy, environment and people, including human rights impacts, were identified across activities and business relationships, and how impacts were prioritized for reporting based on significance; and specify the stakeholders and experts whose views informed the process.	Not Applicable	Yes

GRI Standard	Standard Description	Criteria Detail Response	Assured Indicator
3-2 List of material topics	The organization shall list its material topics and report changes to the list of material topics compared with the previous reporting period.	Not Applicable	Yes
3-3 Management of material topics	For each material topic reported, the organization shall describe actual and potential, negative and positive impacts on the economy, environment and people, including human rights impacts; report whether the organization is involved with negative impacts through its activities or business relationships; describe policies or commitments; describe actions taken to manage the topic and related impacts, including prevention, mitigation, remediation and management of positive impacts; report processes, targets, goals and indicators used to track effectiveness and progress, including lessons learned; and describe how stakeholder engagement informed actions and effectiveness assessment.	Not Applicable	No
101-1 Policies to halt and reverse biodiversity loss	The organization shall describe its policies or commitments to halt and reverse biodiversity loss and how they are informed by the 2050 goals and 2030 targets of the Kunming-Montreal Global Biodiversity Framework; report the extent to which these policies or commitments apply to activities and business relationships; and report objectives and targets to halt and reverse biodiversity loss, including whether they are based on scientific consensus, the base year and indicators used to assess progress.	Information related to this indicator was not reported in the current cycle due to limitations in data availability and consolidation, considering the breadth and complexity of our operations. The Company is in the process of improving its internal systems and processes to ensure the quality, consistency and traceability of information. The topic continues to be monitored, and the expectation is to incorporate this indicator in future reporting cycles.	No
101-2 Management of biodiversity impacts	The organization shall report how it applies the mitigation hierarchy, including measures to avoid, minimize, restore, rehabilitate, offset and transform biodiversity impacts; report restoration or rehabilitation areas for sites with the most significant biodiversity impacts; report details of offsets, including objectives, location, compliance with good-practice principles and third-party certification or verification; list operational sites with biodiversity management plans and explain why others do not have one; describe synergies and trade-offs between biodiversity and climate measures; and describe how biodiversity measures avoid and minimize negative impacts and maximize positive impacts for stakeholders.	Information related to this indicator was not reported in the current cycle due to limitations in data availability and consolidation, considering the breadth and complexity of our operations. The Company is in the process of improving its internal systems and processes to ensure the quality, consistency and traceability of information. The topic continues to be monitored, and the expectation is to incorporate this indicator in future reporting cycles.	No
101-3 Access and fair and equitable benefit-sharing	The organization shall describe the process to ensure compliance with regulations and measures on access and fair and equitable benefit-sharing, and describe voluntary actions taken to promote access and fair and equitable benefit-sharing that are additional to legal obligations or are taken when no regulations and measures exist.	Information related to this indicator was not reported in the current cycle due to limitations in data availability and consolidation, considering the breadth and complexity of our operations. The Company is in the process of improving its internal systems and processes to ensure the quality, consistency and traceability of information. The topic continues to be monitored, and the expectation is to incorporate this indicator in future reporting cycles.	No
101-4 Identification of biodiversity impacts	The organization shall explain how it determined which operational sites and which products and services in its supply chain have the most significant actual and potential impacts on biodiversity.	Information related to this indicator was not reported in the current cycle due to limitations in data availability and consolidation, considering the breadth and complexity of our operations. The Company is in the process of improving its internal systems and processes to ensure the quality, consistency and traceability of information. The topic continues to be monitored, and the expectation is to incorporate this indicator in future reporting cycles.	No
101-5 Sites with biodiversity impacts	The organization shall report the location and size in hectares of operational sites with the most significant biodiversity impacts; for each site, report whether it is in or near an ecologically sensitive area, the distance to such areas and whether these areas are important for biodiversity, ecosystem integrity, declining ecosystem integrity, water-related physical risks or ecosystem service benefits for Indigenous Peoples, local communities and other stakeholders; report activities at each site; and report products and services in the supply chain with the most significant biodiversity impacts and the countries or jurisdictions where related activities are carried out.	Information related to this indicator was not reported in the current cycle due to limitations in data availability and consolidation, considering the breadth and complexity of our operations. The Company is in the process of improving its internal systems and processes to ensure the quality, consistency and traceability of information. The topic continues to be monitored, and the expectation is to incorporate this indicator in future reporting cycles.	No

GRI Standard	Standard Description	Criteria Detail Response	Assured Indicator
101-6 Direct drivers of biodiversity loss	For each operational site where activities lead or could lead to land or sea use change, natural resource exploitation, pollution or introduction of invasive alien species, the organization shall report relevant quantitative and contextual information, including converted ecosystem areas, harvested wild species, water withdrawal and consumption, pollutants generated and how invasive species are or may be introduced. For each product and service in the supply chain with significant biodiversity impacts, the organization shall report corresponding information by country or jurisdiction and provide context on standards, methodologies and assumptions used.	Information related to this indicator was not reported in the current cycle due to limitations in data availability and consolidation, considering the breadth and complexity of our operations. The Company is in the process of improving its internal systems and processes to ensure the quality, consistency and traceability of information. The topic continues to be monitored, and the expectation is to incorporate this indicator in future reporting cycles.	No
101-7 Changes in the state of biodiversity	For each operational site, the organization shall report information on affected or potentially affected ecosystems, including ecosystem type in the base year, ecosystem size in hectares in the base year, and ecosystem condition in the base year and current reporting period; and provide contextual information on standards, methodologies and assumptions used to compile the data.	Information related to this indicator was not reported in the current cycle due to limitations in data availability and consolidation, considering the breadth and complexity of our operations. The Company is in the process of improving its internal systems and processes to ensure the quality, consistency and traceability of information. The topic continues to be monitored, and the expectation is to incorporate this indicator in future reporting cycles.	No
101-8 Ecosystem services	For each operational site, the organization shall list ecosystem services and beneficiaries affected or potentially affected by the organization's activities, and explain how ecosystem services and beneficiaries are or could be affected.	Information related to this indicator was not reported in the current cycle due to limitations in data availability and consolidation, considering the breadth and complexity of our operations. The Company is in the process of improving its internal systems and processes to ensure the quality, consistency and traceability of information. The topic continues to be monitored, and the expectation is to incorporate this indicator in future reporting cycles.	No
201-2 Financial implications and other risks and opportunities due to climate change	The reporting organization shall report climate-related risks and opportunities that have the potential to generate substantive changes in operations, revenue or expenses, including a description and classification of each risk or opportunity as physical, regulatory or other; associated impacts; financial implications before action is taken; methods used to manage the risk or opportunity; and costs of management measures. If the organization does not have systems to calculate financial implications, costs or revenue projections, it shall report plans and timelines to develop them.	No risks and opportunities related to climate change were reported in this cycle. Therefore, there are no financial implications or costs of measures taken. Substantial changes are changes that impact the Company's operations, revenue and expenses.	No
203-1 Infrastructure investments and services supported	The reporting organization shall report the level of development of significant infrastructure investments and services supported; current or expected impacts on communities and local economies, including positive and negative impacts where relevant; and whether investments and services are commercial, in kind or pro bono.	The Company considers as "significant" investments those that benefit a large number of people in the community or meet collective needs. Example: donation of equipment to hospitals, airport renovation, etc. Positive impacts are actions or initiatives that generate beneficial results for the population or community. Example: preservation of natural resources, increased employment and income, etc. Negative impacts are actions or initiatives that generate adverse results for the population or community. Example: increased pollution and emissions. Relevant impacts are those that cause definitive or irreversible loss of a natural resource, species or ecosystem, or that seriously affect the health or quality of life of the population.	No
204-1 Proportion of spending on local suppliers	The reporting organization shall report the percentage of the procurement budget used at significant locations of operation that is spent on local suppliers, the geographical definition of local used by the organization, and the definition used for significant locations of operation.	To calculate the percentage of spending on local suppliers, the following were considered: purchase order values invoiced during the analysis period; country, state and city according to supplier registration records.	No
205-1 Operations assessed for risks related to corruption	The reporting organization shall report the total number and percentage of operations assessed for corruption-related risks, and significant corruption-related risks identified through risk assessments.	The assessment of corruption-related risks is carried out periodically by CBMM as part of its Compliance Program and corporate risk management processes. Assessed operations are those covered by the processes for identifying, analyzing and monitoring integrity risks, including public and private corruption risks. Significant risks are identified based on their likelihood of occurrence and potential impact on the Company, considering regulatory, operational and reputational aspects. The results of these assessments support the implementation of internal controls, mitigation actions, training and other integrity and compliance initiatives.	Yes

GRI Standard	Standard Description	Criteria Detail Response	Assured Indicator
205-2 Communication and training about anti-corruption policies and procedures	The reporting organization shall report the total number and percentage of governance body members, employees and business partners to whom anti-corruption policies and procedures were communicated, broken down as applicable by region, employee category and partner type; describe whether policies and procedures were communicated to any other persons or organizations; and report the total number and percentage of governance body members and employees who received anti-corruption training, broken down by region and employee category.	The figures presented apply only to the reporting period. Training and communications are carried out through several means, such as in-person training with operations, videos made available by the Compliance area containing best compliance practices and aimed at improving understanding of the policies, in addition to a full Integrity Day with activities focused on the topic. These are counted through CBMM's training platforms, as well as attendance lists for in-person training. Employees are considered to include all job categories, namely executives, management, engineers, administrative, operational, specialists, specialized technicians and high-complexity professionals, except interns, apprentices and Board members. Business partners and outsourced employees represent the same category, meaning employees of other companies who work at the Company under a service agreement to meet non-permanent business demands. All professionals, regardless of contractual form or job category, except Board members, are subject to Compliance training, including anti-corruption training.	Yes
205-3 Confirmed incidents of corruption and actions taken	The reporting organization shall report the total number and nature of confirmed incidents of corruption; the total number of confirmed incidents in which employees were dismissed or disciplined; the total number of confirmed incidents in which contracts with business partners were terminated or not renewed due to corruption-related violations; and public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of those cases.	Concept adopted for confirmed cases: reports received through the Confidential Line whose investigation result was substantiated. Corruption: reports received through the Confidential Line involving public corruption. Employees: all employees with a CLT employment relationship, interns, apprentices, officers and Board members.	Yes
302-1 Energy consumption within the organization	The reporting organization shall report total fuel consumption within the organization from non-renewable and renewable sources, including types of fuel used; total electricity, heating, cooling and steam consumption; electricity, heating, cooling and steam sold; total energy consumption within the organization in joules or multiples; standards, methodologies, assumptions and calculation tools used; and sources of conversion factors. It shall avoid double counting fuel consumption for self-generated energy, report fuel consumption separately by renewable and non-renewable sources, report only energy consumed by entities owned or controlled by the organization, and calculate total energy consumption according to the standard formula.	The quantities of inputs consumed in the production process during the analyzed cycle are considered. Energy consumption within the organization is calculated in joules (J). Conversion factors from the Brazilian GHG Protocol calculation tool are used and all energy sources are covered, including electricity.	Yes
302-2 Energy consumption outside of the organization	The reporting organization shall report energy consumption outside the organization in joules or multiples, standards, methodologies, assumptions and calculation tools used, and sources of conversion factors. When compiling the information, energy consumption already reported under energy consumption within the organization shall be excluded.	The quantities of inputs consumed by the supply chain, such as diesel fuel, during the analyzed cycle are considered. Energy consumption outside the organization is calculated in joules (J). Conversion factors from the Brazilian GHG Protocol calculation tool are used to calculate energy from third-party diesel sources.	Yes
302-3 Energy intensity	The reporting organization shall report the energy intensity ratio for the organization, the organization-specific metric used as the denominator, the types of energy included in the ratio, and whether the ratio uses energy consumed within the organization, outside the organization or both. When compiling the information, the ratio shall be calculated by dividing absolute energy consumption by the organization-specific metric, and separate ratios shall be reported when both internal and external energy consumption are included.	Not Applicable	Yes
302-4 Reduction of energy consumption	The reporting organization shall report the amount of energy consumption reductions achieved as a direct result of conservation and efficiency initiatives, in joules or multiples; the types of energy included in the reductions; the basis used to calculate reductions, such as base year or baseline and the reason for choosing it; and standards, methodologies, assumptions or calculation tools used. Reductions resulting from reduced production capacity or outsourcing shall be excluded, and the organization shall describe whether reductions are estimated, modeled or based on direct measurements and the methods used.	Reductions in energy consumption take into consideration projects carried out by the Company, led by the Integrated Management System Department. These projects include PDCAs, SDCAs, Lean initiatives, etc. Calculations are performed using the conversion factors from the Brazilian GHG Protocol calculation tool.	No

GRI Standard	Standard Description	Criteria Detail Response	Assured Indicator
302-5 Reductions in energy requirements of products and services	The reporting organization shall report reductions in the energy requirements of sold products and services achieved during the reporting period, in joules or multiples; the basis used to calculate reductions, such as base year or baseline and the reason for choosing it; and standards, methodologies, assumptions or calculation tools used.	The indicator was reported as not applicable. Omission: energy obtained from sold products and services.	No
303-1 Interactions with water as a shared resource	The reporting organization shall describe how it interacts with water, including how and where water is withdrawn, consumed and discharged, and water-related impacts caused, contributed to or directly linked through business relationships; describe the approach used to identify water-related impacts, including scope, timeframe and tools or methodologies; describe how impacts are addressed, including work with stakeholders to manage water as a shared resource and engagement with suppliers or customers with significant water-related impacts; and explain the process for setting water-related goals and targets and how they relate to public policy and the local context of each water-stressed area.	Not Applicable	No
303-2 Management of water discharge-related impacts	The reporting organization shall describe minimum standards set for the quality of effluent discharge and how these standards were determined, including standards for facilities operating in locations without discharge requirements, any internally developed water quality standards or guidelines, any sector standards considered, and whether the profile of the receiving water body was considered.	Not Applicable	No
303-3 Water withdrawal	The reporting organization shall report total water withdrawal from all areas in megaliters, broken down by source where applicable; total water withdrawal from all water-stressed areas in megaliters, broken down by source; water withdrawal data by freshwater and other water categories; and contextual information needed to understand how the data were compiled, including standards, methodologies and assumptions. Publicly available and credible tools and methodologies shall be used to assess water stress.	CBMM’s water system is monitored by electronic meters that feed the Water Web Portal, enabling online monitoring for industrial water management and balance. "Water-stressed areas" were considered to be those with water-use permit restrictions imposed by environmental agencies; however, the Company is not located in an area with this characteristic. Water quality monitoring and characterization are performed through laboratory results. The characterization of water type and water-quality parameters is obtained through laboratory tests.	Yes
303-4 Water discharge	The reporting organization shall report total water discharge to all areas in megaliters, broken down by destination type where applicable; total water discharge by freshwater and other water categories; total discharge in water-stressed areas in megaliters by water category; priority substances of concern for which discharge is treated, including how they were defined, standards or criteria used, the approach to setting discharge limits and the number of non-compliance cases; and contextual information needed to understand how the data were compiled.	CBMM’s water system is monitored by electronic meters that feed the Water Web Portal, enabling online monitoring for industrial water management and balance. "Water-stressed areas" were considered to be those with water-use permit restrictions imposed by environmental agencies; however, the Company is not located in an area with this characteristic. The characterization of water type and the respective monitoring are performed through laboratory tests, in which water-quality parameters are evaluated, including total dissolved solids, electrical conductivity and temperature, among others, following the standards that regulate the topic.	Yes
303-5 Water consumption	The reporting organization shall report total water consumption from all areas in megaliters; total water consumption from all water-stressed areas in megaliters; changes in water storage in megaliters if water storage has been identified as causing a significant water-related impact; and contextual information needed to understand how the data were compiled, including whether information was calculated, estimated, modeled or based on direct measurements and the approach used.	CBMM’s water system is monitored by electronic meters that feed the Water Web Portal, enabling online monitoring for industrial water management and balance. "Water-stressed areas" were considered to be those with water-use permit restrictions imposed by environmental agencies; however, the Company is not located in an area with this characteristic. There were no significant changes related to water storage or withdrawal during the reporting period.	Yes
305-1 Direct Scope 1 greenhouse gas (GHG) emissions	The reporting organization shall report total direct Scope 1 GHG emissions in metric tons of CO2 equivalent; gases included in the calculation; biogenic CO2 emissions; base year information if applicable, including reason for selection, base-year emissions and context for recalculations; sources of emission factors and global warming potential values; the consolidation approach used; and standards, methodologies, assumptions or calculation tools used. Carbon market trading shall be excluded from total direct emissions, and biogenic CO2 emissions from biomass combustion or biodegradation shall be reported separately.	For emissions calculation management, we use the calculation tool made available by the Brazilian GHG Protocol Program, in which we have participated since 2013.	Yes

GRI Standard	Standard Description	Criteria Detail Response	Assured Indicator
305-2 Energy indirect Scope 2 greenhouse gas (GHG) emissions	The reporting organization shall report total energy indirect Scope 2 GHG emissions from acquired energy in metric tons of CO2 equivalent using the location-based method and, if applicable, the market-based method; gases included if available; base year information if applicable; sources of emission factors and global warming potential values; the consolidation approach used; and standards, methodologies, assumptions or calculation tools used. Carbon market trading and Scope 3 emissions shall be excluded, and location-based and market-based methods shall be applied where applicable.	For emissions calculation management, we use the calculation tool made available by the Brazilian GHG Protocol Program, in which we have participated since 2013.	Yes
305-3 Other indirect Scope 3 greenhouse gas (GHG) emissions	The reporting organization shall report total other indirect Scope 3 GHG emissions in metric tons of CO2 equivalent; gases included if available; biogenic CO2 emissions; Scope 3 categories and activities included; base year information if applicable; sources of emission factors and global warming potential values; and standards, methodologies, assumptions or calculation tools used. Carbon market trading and Scope 2 emissions shall be excluded, and biogenic CO2 emissions from biomass combustion or biodegradation in the value chain shall be reported separately.	The Company considers significant impacts and/or changes to be those related to its own industrial operations, considering all stages of the production process that may alter environmental characteristics. The Company's own environmental risks and impacts are assessed inside and outside the organization through a matrix that measures and manages these risks. The risk management process is integrated and carried out in the computerized Archer system, and internal procedures provide guidelines for this process. For emissions calculation management, we use the calculation tool made available by the Brazilian GHG Protocol Program, in which we have participated since 2013. For factors not available in the tool, Ecoinvent factors are used.	Yes
305-4 GHG emissions intensity	The reporting organization shall report the GHG emissions intensity ratio for the organization; the organization-specific metric used as the denominator; the types of GHG emissions included, such as Scope 1, Scope 2 and/or Scope 3; and the gases included in the calculation. The ratio shall be calculated by dividing absolute GHG emissions by the organization-specific metric, and a Scope 3 intensity ratio shall be reported separately if included.	Not Applicable	Yes
305-5 Reduction of GHG emissions	The reporting organization shall report GHG emissions reductions achieved as a direct result of reduction initiatives, in metric tons of CO2 equivalent; gases included in the calculation; base year or baseline and the reason for choosing it; scopes in which reductions occurred; and standards, methodologies, assumptions or calculation tools used. Reductions from reduced production capacity or outsourcing shall be excluded, inventory or project methods shall be used, primary and significant secondary effects shall be included, reductions shall be reported separately by scope when multiple scopes are included, and reductions from offsets shall be reported separately.	Primary effects are activities carried out by the Company with the objective of reducing GHG emissions, while significant secondary effects are unintended consequences that result in changes in GHG emissions.	No
306-1 Waste generation and significant waste-related impacts	The reporting organization shall describe significant actual and potential waste-related impacts, including inputs, activities and outputs that lead or could lead to these impacts, and whether the impacts are related to waste generated in the organization's own activities or upstream or downstream in its value chain.	The Company considers "significant impacts" to be those related to its own industrial operations, considering all stages of the production process that may alter environmental characteristics. The Company's own environmental risks and impacts are assessed inside and outside the organization through a matrix that measures and manages these risks.	No
306-2 Management of significant waste-related impacts	The reporting organization shall describe measures taken, including circularity measures, to prevent waste generation in its own activities and upstream and downstream in its value chain and to manage significant impacts from generated waste; describe the process used to determine whether waste managed by third parties is managed in line with contractual or legal obligations; and describe processes used to collect and monitor waste-related data.	The Company considers "significant impacts" to be those related to its own industrial operations, considering all stages of the production process that may alter environmental characteristics. The Company's own environmental risks and impacts are assessed inside and outside the organization through a matrix that measures and manages these risks.	No
306-3 Waste generated	The reporting organization shall report the total weight of waste generated in metric tons and a breakdown by waste composition, as well as contextual information needed to understand the data and how the data were compiled. Effluents shall be excluded unless required by national legislation to be reported as waste, and one metric ton shall be calculated as 1,000 kilograms.	Waste management is monitored and assessed through the Industrial Solid Waste Management Program and its respective report, as well as through compliance with legal obligations, such as the Waste Transport Manifest (MTR). The data that make up the Industrial Solid Waste Management Program are entered into a spreadsheet by the GAEU Department, Water, Effluents and Utilities Management, and sent by email to GEAT, Environment and Technological Support Management, for management purposes.	No

GRI Standard	Standard Description	Criteria Detail Response	Assured Indicator
306-4 Waste diverted from disposal	The reporting organization shall report the total weight of waste diverted from disposal in metric tons and a breakdown by waste composition; the total weight of hazardous and non-hazardous waste diverted from disposal in metric tons by recovery operation, including preparation for reuse, recycling and other recovery operations; the weight of waste diverted within and outside the organization for each recovery operation; and contextual information needed to understand the data and how the data were compiled.	Waste management is monitored and assessed through the Industrial Solid Waste Management Program and its respective report, as well as through compliance with legal obligations, such as the Waste Transport Manifest (MTR). The data that make up the Industrial Solid Waste Management Program are entered into a spreadsheet by the GAEU Department, Water, Effluents and Utilities Management, and sent by email to GEAT, Environment and Technological Support Management, for management purposes.	Yes
306-5 Waste directed to disposal	The reporting organization shall report the total weight of waste directed to disposal in metric tons and a breakdown by waste composition; the total weight of hazardous and non-hazardous waste directed to disposal in metric tons by disposal operation, including incineration with energy recovery, incineration without energy recovery, landfilling and other disposal operations; the weight of waste directed to disposal within and outside the organization for each disposal operation; and contextual information needed to understand the data and how the data were compiled.	Waste management is monitored and assessed through the Industrial Solid Waste Management Program and its respective report, as well as through compliance with legal obligations, such as the Waste Transport Manifest (MTR). The data that make up the Industrial Solid Waste Management Program are entered into a spreadsheet by the GAEU Department, Water, Effluents and Utilities Management, and sent by email to GEAT, Environment and Technological Support Management, for management purposes.	Yes
308-1 New suppliers screened using environmental criteria	The reporting organization shall report the percentage of new suppliers that were screened using environmental criteria.	CBMM has a supplier qualification process based on different criteria, including environmental criteria. The qualification process is applied to all selected suppliers whose activities may potentially use environmental resources. All these parameters are categorized in the Company's sourcing system.	No
308-2 Negative environmental impacts in the supply chain and actions taken	The reporting organization shall report the number of suppliers assessed for environmental impacts; the number of suppliers identified as having actual and potential negative environmental impacts; significant actual and potential negative environmental impacts identified in the supply chain; the percentage of suppliers with negative environmental impacts with which improvements were agreed as a result of assessment; and the percentage of suppliers with significant negative environmental impacts with which business relationships were terminated as a result of assessment and the reasons for termination.	CBMM does not assess the environmental impacts of its suppliers due to data unavailability and incompleteness. Therefore, the indicator will not be reported in this cycle, considering limitations in the consolidation of information given the complexity of operations. The Company is improving its systems and processes to ensure data quality, consistency and traceability, keeping the topic under monitoring and expecting to include it in future cycles.	No
401-1 New employee hires and employee turnover	The reporting organization shall report the total number and rate of new employee hires during the reporting period, broken down by age group, gender and region; and the total number and rate of employee turnover during the reporting period, broken down by age group, gender and region.	The Company uses the SAP system to distinguish job categories. Employees with a formal employment relationship under the Brazilian CLT regime are counted, considering own employees in the following categories: management, leadership/coordination, technical/supervision, specialists, administrative and operational; interns and apprentices by region: Araxá and São Paulo.	No
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	The reporting organization shall report benefits that are standard for full-time employees but are not provided to temporary or part-time employees, by significant locations of operation. These benefits include at least life insurance, health care, disability and invalidity coverage, parental leave, retirement provision, stock ownership and others. The organization shall also report the definition of significant locations of operation and exclude in-kind benefits such as sports facilities, childcare, free meals and similar general employee well-being programs.	Concept adopted by the organization for "employees": all employees with a CLT employment relationship have the same types of benefits. Note: interns and apprentices receive only health insurance and life insurance; the Board is not part of our benefits administration.	No
401-3 Parental leave	The reporting organization shall report the total number of employees entitled to parental leave, broken down by gender; the total number of employees who took parental leave, broken down by gender; the total number of employees who returned to work after parental leave ended, broken down by gender; the total number of employees who returned to work and were still employed 12 months after return, broken down by gender; and return-to-work and retention rates, broken down by gender.	Concept adopted by the organization for "employees": all employees with a CLT employment relationship. Note: interns and apprentices receive only health insurance and life insurance; the Board is not part of our benefits administration.	No
403-1 Occupational health and safety management system	The reporting organization shall report, for employees and workers who are not employees but whose work and/or workplace is controlled by the organization, whether an occupational health and safety management system has been implemented, including whether it was implemented due to legal requirements or based on recognized standards or guidelines; and describe the scope of workers, activities and workplaces covered and explain any exclusions.	The Company uses the SAP system to distinguish job categories. Employees with a formal employment relationship under the Brazilian CLT regime are counted, considering own employees in the following categories: management, leadership/coordination, technical/supervision, specialists, administrative and operational; interns and apprentices by region: Araxá and São Paulo.	No

GRI Standard	Standard Description	Criteria Detail Response	Assured Indicator
403-2 Hazard identification, risk assessment and incident investigation	The reporting organization shall describe processes used to identify hazards and assess risks on a routine and non-routine basis and apply the hierarchy of controls; describe how process quality is ensured, including the competence of people performing them, and how results are used to evaluate and improve the occupational health and safety management system; describe processes for workers to report hazards and hazardous situations and protection against reprisals; describe policies and processes for workers to remove themselves from unsafe situations and protection against reprisals; and describe incident investigation processes, including identification of hazards, risk assessment, corrective measures and system improvements.	The Company uses the SAP system to distinguish job categories. Employees with a formal employment relationship under the Brazilian CLT regime are counted, considering own employees in the following categories: management, leadership/coordination, technical/ supervision, specialists, administrative and operational; interns and apprentices by region: Araxá and São Paulo.	No
403-3 Occupational health services	The reporting organization shall describe the functions of occupational health services that contribute to identifying and eliminating hazards and minimizing risks, and explain how the organization ensures the quality of these services and facilitates worker access to them.	The Company uses the SAP system to distinguish job categories. Employees with a formal employment relationship under the Brazilian CLT regime are counted, considering own employees in the following categories: management, leadership/coordination, technical/ supervision, specialists, administrative and operational; interns and apprentices by region: Araxá and São Paulo.	No
403-4 Worker participation, consultation and communication on occupational health and safety	The reporting organization shall describe processes for worker participation and consultation in developing, implementing and evaluating the occupational health and safety management system, and for providing workers with access to relevant occupational health and safety information; and, where formal joint management-worker health and safety committees exist, describe their responsibilities, meeting frequency, decision-making authority and whether any workers are not represented and why.	The Company uses the SAP system to distinguish job categories. Employees with a formal employment relationship under the Brazilian CLT regime are counted, considering own employees in the following categories: management, leadership/coordination, technical/ supervision, specialists, administrative and operational; interns and apprentices by region: Araxá and São Paulo.	No
403-5 Worker training on occupational health and safety	The reporting organization shall describe occupational health and safety training provided to workers, including generic training and training on specific occupational risks, activities or hazardous situations.	The Company uses the SAP system to distinguish job categories. Employees with a formal employment relationship under the Brazilian CLT regime are counted, considering own employees in the following categories: management, leadership/coordination, technical/ supervision, specialists, administrative and operational; interns and apprentices by region: Araxá and São Paulo.	No
403-6 Promotion of worker health	The reporting organization shall explain how it facilitates workers' access to non-occupational medical and health care services and the scope of access provided, and describe voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific risks addressed and how access is facilitated.	The Company uses the SAP system to distinguish job categories. Employees with a formal employment relationship under the Brazilian CLT regime are counted, considering own employees in the following categories: management, leadership/coordination, technical/ supervision, specialists, administrative and operational; interns and apprentices by region: Araxá and São Paulo.	No
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	The reporting organization shall describe its approach to preventing or mitigating significant occupational health and safety impacts that are directly linked to its operations, products or services through business relationships, and the related hazards and risks.	Occupational health and safety impacts directly linked to business relationships include any impact that poses a risk to employees' physical and mental integrity, as well as to physical and environmental assets.	No
403-8 Workers covered by an occupational health and safety management system	The reporting organization shall report whether an occupational health and safety management system based on legal requirements and/or recognized standards or guidelines has been implemented; the number and percentage of employees and workers who are not employees but whose work and/or workplace is controlled by the organization who are covered by the system, covered by a system internally audited, and covered by a system internally audited or externally certified; describe any workers excluded and why; and provide contextual information needed to understand how the data were compiled.	The Company uses the SAP system to distinguish job categories. Employees with a formal employment relationship under the Brazilian CLT regime are counted, considering own employees in the following categories: management, leadership/coordination, technical/ supervision, specialists, administrative and operational; interns and apprentices by region: Araxá and São Paulo.	No

GRI Standard	Standard Description	Criteria Detail Response	Assured Indicator
403-9 **Work-related injuries**	The reporting organization shall report, for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization, the number and rate of fatalities from work-related injuries, high-consequence work-related injuries excluding fatalities, recordable work-related injuries, main types of work-related injury and hours worked. It shall report hazards that pose a risk of high-consequence injuries, how they were identified, which caused or contributed to high-consequence injuries during the reporting period, and measures taken or underway to eliminate hazards and minimize risks using the hierarchy of controls. It shall report the basis used for rates, exclusions and contextual information.	The Company uses the SAP system to distinguish job categories. Employees with a formal employment relationship under the Brazilian CLT regime are counted, considering own employees in the following categories: management, leadership/coordination, technical/supervision, specialists, administrative and operational; interns and apprentices by region: Araxá and São Paulo. Serious injuries are considered to be those resulting in lost time. Recordable injuries are classified by the Company's medical department as with and without lost time. The hours-worked base is obtained through the SAP system for all job categories, except apprentices and interns, who have a different working-hours system from regular workers.	Yes
403-10 **Work-related ill health**	The reporting organization shall report, for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization, the number and rate of fatalities from work-related ill health, the number of recordable cases of work-related ill health and the main types of work-related ill health. It shall report hazards that pose a risk of work-related ill health, how they were identified, which caused or contributed to cases during the reporting period, and measures taken or underway to eliminate hazards and minimize risks using the hierarchy of controls. It shall describe any worker exclusions and provide contextual information needed to understand how the data were compiled.	The Company uses the SAP system to distinguish job categories. Employees with a formal employment relationship under the Brazilian CLT regime are counted, considering own employees in the following categories: management, leadership/coordination, technical/supervision, specialists, administrative and operational; interns and apprentices by region: Araxá and São Paulo. Recordable work-related illnesses are those that compromise the employee's physical and intellectual integrity and have a direct cause related to work activities. Worker health at CBMM is based on the PCMSO, Occupational Health Medical Control Program, reviewed annually and whenever necessary, running in parallel with the PPR, Respiratory Protection Program, which identifies and controls exposure to dust, fumes, metallic powders, chemical vapors, solvents and others. Another program implemented is the PCA, Hearing Conservation Program, which monitors hearing acuity to prevent losses and worsening conditions. The Occupational Medicine Department has internal controls and internal and external audits, and there are no performance bonuses associated with these functions. Worker health data management is carried out through SOC, an online occupational health and safety management software, which provides, optimizes and makes data available to support management with reliability, confidentiality and integrity.	No
405-1 **Diversity of governance bodies and employees**	The reporting organization shall report the percentage of individuals within governance bodies in each diversity category, including gender, age group and other relevant diversity indicators, such as minorities or vulnerable groups; and the percentage of employees by employee category in each diversity category, including gender, age group and other relevant diversity indicators.	The Company uses the SAP system to distinguish job categories. Employees with a formal employment relationship under the Brazilian CLT regime are counted, considering own employees in the following categories: management, leadership/coordination, technical/supervision, specialists, administrative and operational; interns and apprentices by region: Araxá and São Paulo.	No
408-1 **Operations and suppliers at significant risk for incidents of child labor**	The reporting organization shall report operations and suppliers that may present significant risks of incidents of child labor or young workers exposed to hazardous work; operations and suppliers with significant risks of child labor, broken down by type of operation and supplier and by countries or geographic areas considered at risk; and measures taken during the reporting period to contribute to the effective abolition of child labor.	CBMM adopts internal criteria and a supplier prioritization matrix to identify and monitor risks related to human rights, such as child labor and the exposure of young workers to hazardous activities. During the reporting period, measures were implemented such as audits through the Responsible Supply Chain Program, specific contractual clauses, supplier training and strengthening of reporting channels, reinforcing the commitment to the abolition of child labor and the promotion of decent conditions throughout the value chain. Significant risk of occurrence: according to Regulatory Standard No. 1, these are risks whose combination of high probability of occurrence and severity of harm requires strict control or immediate actions. Child labor: CBMM observes the Brazilian Federal Constitution and the Child and Adolescent Statute (ECA), which prohibit work by minors under the age of 16, except as apprentices from the age of 14. It is also based on ILO Convention No. 138. Young workers: individuals between 16 and 18 years old are considered young workers. In Brazil, legislation, including the CLT and the TIP List of the Ministry of Labor and Employment, prohibits their work in hazardous, unhealthy or night activities. Hazardous work: defined by NR 16 as activities that, by their nature or method, represent an accentuated risk to physical integrity, such as exposure to explosives, flammable substances or electricity. Countries or geographic areas of risk: identification is based on international indexes, such as the Global Slavery Index, Maplecroft Risk Indices, and ILO and UN data, which indicate regions with a higher incidence of human and labor rights violations.	Yes

GRI Standard	Standard Description	Criteria Detail Response	Assured Indicator
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	The reporting organization shall report operations and suppliers that may present significant risks of incidents of forced or compulsory labor, broken down by type of operation and supplier and by countries or geographic areas considered at risk; and measures taken during the reporting period to contribute to the elimination of all forms of forced or compulsory labor.	"CBMM conducts human rights risk assessments across its operations and supply chain. For the purposes of these assessments, the Company adopts the concept of forced labor or modern slavery in accordance with applicable Brazilian legislation, including the Federal Constitution, the Consolidation of Labor Laws (CLT), and other relevant regulations, as well as the International Labour Organization (ILO) Conventions related to the eradication of forced labor. During the reporting period, no own operations located in countries or geographic areas considered to present significant risks of forced labor or modern slavery were identified. Likewise, no suppliers were found to be involved in confirmed cases of forced labor or modern slavery. The supply chain risk assessment considers factors such as industry sector, geographic location, socioeconomic context, compliance history, and the results of due diligence processes. Suppliers operating in regions or sectors potentially more exposed to human rights violations are subject to additional assessment under the Responsible Supply Chain Program. As preventive measures, CBMM maintains a Human Rights Policy, a Supplier Code of Conduct, and a Responsible Supply Chain Program. Since 2025, the Company has applied ESG questionnaires during supplier registration and qualification processes, conducts audits of selected suppliers based on risk criteria, and includes contractual clauses that explicitly prohibit the use of forced labor or modern slavery, requiring compliance with applicable legislation and the principles established by the Company."	Yes
411-1 Incidents of violations involving rights of Indigenous Peoples	The reporting organization shall report the total number of identified incidents of violations involving the rights of Indigenous Peoples during the reporting period, and the current status of incidents and actions taken, including whether the case was reviewed, whether remediation plans are being implemented, whether remediation plans were implemented and reviewed through routine internal management review processes, or whether the case is no longer subject to corrective action.	During the reporting period, no cases of violation of the rights of Indigenous Peoples were recorded, since there are no demarcated or self-identified Indigenous communities in the surroundings of the Company's operations, either in the Direct Area of Influence (AID) or the Indirect Area of Influence (AII).	No
413-1 Operations with local community engagement, impact assessments and development programs	The reporting organization shall report the percentage of operations with implemented local community engagement, impact assessments and/or development programs, including social impact assessments with participatory processes, environmental impact assessments and ongoing monitoring, public disclosure of environmental and social impact assessment results, local development programs based on community needs, stakeholder engagement plans based on stakeholder mapping, broad community consultation processes including vulnerable groups, worker councils or health and safety committees and other worker representative bodies to discuss impacts, and formal local community grievance processes.	Operations comprise all stages of the Company's production process. The Company's own environmental risks and impacts are assessed inside and outside the organization through a matrix that measures and manages these risks. Stakeholder mapping is carried out through CBMM's Integrated Management System. Stakeholders who may impact or be impacted by the organization's activities are considered, evaluating aspects such as influence, interest, dependence and potential exposure to the impacts of operations. Engagement is carried out through ongoing dialogue, communication channels, meetings, consultations, workshops and other forms of interaction appropriate to each audience. The Company uses consultation processes such as interviews, workshops, stakeholder meetings, materiality processes, communication channels, and grievance and reporting mechanisms. Vulnerable groups are identified based on an assessment of the socioeconomic context and potential impacts of operations, considering individuals or groups that may be more exposed to adverse impacts or face barriers to effective participation in engagement processes.	No
413-2 Operations with significant actual and potential negative impacts on local communities	The reporting organization shall report operations with significant actual and potential negative impacts on local communities, including the location of operations and the actual and potential negative impacts of operations.	Operations comprise all stages of the Company's production process. The Company's own environmental risks and impacts are assessed inside and outside the organization through a matrix that measures and manages these risks. To determine the needs of the local and surrounding communities, surveys are conducted with the stakeholders involved, guiding the Company's work in the community.	No

GRI Standard	Standard Description	Criteria Detail Response	Assured Indicator
14.9.6 Percentage of workers hired from the local community at mine site level	Report the percentage of workers hired from the local community at the mine site level, broken down by gender, and the definition used by the organization for local community.	The organization defines the local community as workers who are native to the municipality of Araxá, Minas Gerais. The percentage of local hiring corresponds to the proportion of workers at the site whose origin is the local community, in relation to the total number of workers assigned to the site. The mine site refers to the mineral extraction operation conducted by COMIPA. Data are monitored by this entity and are not included in this report.	No
14.10-4 Local community grievances by mine site	For each site, report the number and types of grievances from local communities during the reporting period; the percentage of grievances addressed and resolved during the reporting period; and the percentage of grievances resolved through remediation during the reporting period.	Grievances from local communities are recorded and monitored through formal community relationship channels. The types of grievances are classified according to their nature.	No
14.22-5 Approach to contract transparency	Describe the approach to contract transparency, including whether contracts and licenses are disclosed to the public and where they are published; and, if contracts or licenses are not publicly available, the reason and measures taken to disclose them publicly in the future.	Mining concessions, licenses and rights are public in nature and are available in the systems of the National Mining Agency (ANM). Private contracts are not disclosed due to confidentiality clauses and the protection of commercial and strategic information. The Company seeks to ensure transparency about its operations and regulatory compliance through public corporate disclosures, observing applicable legal and contractual requirements.	No
14.22.6 Beneficial owners of the organization, including joint ventures	Report information on the organization's beneficial owners, including joint ventures: name, nationality and country of residence; whether they are politically exposed persons; level of equity ownership; and how ownership or control is exercised.	Beneficial owners are considered to be the individuals who directly or indirectly hold an equity interest or control over the organization or its joint ventures. The reported information includes name, nationality, country of residence, politically exposed person (PEP) status, percentage of equity interest and form of exercising control or influence. The data are obtained from the Company's corporate records and corporate governance documents.	No