	<b>Companhia Brasileira de Alumínio</b>  <b>Corporate Policy</b>	<b>Code</b>	POLITICA-CBA-AL-JURCOMPLIANCE0004
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## 1. OBJECTIVE

This Policy defines behavior and conduct guidelines for the Employees, Executives and Contractors of Companhia Brasileira de Alumínio ("CBA") and its subsidiaries when dealing with domestic and international government agencies in the performance of their duties on behalf of CBA, thus ensuring the highest standards of integrity and transparency in all processes and best Corporate Governance practices.

This policy complies with Law 12.846/2013 and the respective Regulating Decree, as worded on the date this Policy was issued. Furthermore, this Policy takes into consideration best practices in governance regarding anti-corruption measures in Brazil and the world including, for example, as disclosed by the Brazilian Federal General Comptroller (Controladoria Geral da União - CGU) - Ministry of Transparency, Oversight and Control, and the United States Department of Justice (DOJ).

## 2. SCOPE

This Policy applies to all CBA Employees, Executives and Contractors.

Under this Policy, all CBA Employees, Executives and Contractors are responsible for understanding and complying with this Policy, regardless of where they live or work.

This Policy was developed by the Legal Compliance team, which is responsible for establishing guidelines based on current legislation, in order to monitor CBA's activities and mitigate any potential risks to which the Company's operations are exposed.

## 3. REFERENCES


Compliance Program Booklet  
CBA Code of Conduct  
Federal General Comptroller (CGU) Integrity Program  
Analysis and Handling of Conflicts of Interest GP  
Policy on Dealings and interactions with Government Officials GP  
Donations and Sponsorship GP

## 4. DEFINITIONS

Officers: directors, board members, shareholders, and committee members.

Government Authorities: anyone who performs a public function on a temporary or permanent basis, with or without compensation, regardless of the position held or type of

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affiliation, including but not limited to: (i) any individual in the Federal or State Executive, Legislative, Judiciary or Public Ministry (office of the prosecutor); (ii) any individual working for government companies, mixed-economy entities, autarchies or public foundations; (iii) any individual working for a public service utility such as power distributors or any public teaching or health care institution; (iv) any candidate to a government position or member of a political party; (v) any individual working for diplomatic representations or state-owned company in a foreign country; (vi) any individual working for international government organizations such as the UN or the WTC.

Employees: Employees who have been duly hired and registered according to applicable labor laws, as well as CBA executives.

Government Authority Relatives: close individuals, friends, spouses or family members of a Government Authority up to the third-level, who might benefit from this condition.

Regulating Decree: This decree governs the administrative responsibility of legal entities for the practice of acts against any domestic or foreign government administration as per Law 12.846/2013.

Brazilian Anti-Corruption Law: The Brazilian Anti-Corruption Law, Law 12.846/2013, applicable since January 29 2014, states that legal entities headquartered or represented in Brazil have civil and administrative responsibility for any actions against any domestic or foreign public administration, regardless of whether or not they were directly involved in said action.

Contractors: any physical or legal entity retained by CBA that has or may come to have any type of dealing with any Government Authority and other such agencies or private entities. Thus, for the purpose of this policy, commercial reps, facilitators, consultants, attorneys, distributors, resellers, brokers, freight forwarders, service providers, loaders and suppliers shall be considered contractors.


Nominal Amount: an amount considered small enough in either monetary terms or frequency not to be seen as something that could or may have improperly influenced the judgment or decisions of the recipient.

## 5. GUIDELINES

### 5.1. Overall Guidelines

CBA Employees, Executives and Contractors shall never offer or provide any monetary or other advantage to any Government Authority or person related to a Government Authority to influence any decisions that could impact the Company's business or to obtain confidential information about business opportunities, tenders or competitor activities.

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Furthermore, CBA employees, executives and contractors must not use their dealings with Government Authorities or those related to Government Authorities for personal gain, especially when it has the potential to impact CBA's business interests. All conduct that may appear improper must therefore be avoided.

CBA does business based on legitimate commercial factors such as prices, quality, and service, among others.

CBA requires that any Contractors interacting with Government Authorities and other such agencies comply in full with the guidelines in this Policy and the CBA Code of Conduct. CBA reserves the right to perform its own due diligence before or after retaining the contractor to verify compliance with this policy. CBA shall ensure it investigates anti-corruption elements prior to any merger or acquisition progress goes ahead.

## 5.2. Giving and Receiving Gifts

The CBA Code of Conduct sets out rules governs the giving and receiving of gifts to and from people associated with private enterprise, affiliates and non-governmental agencies, and Government Authorities and other such agencies.


Any gifts exchanged must be lawful and comply with the applicable legislation and in no case may cash or cash equivalents be exchanged. CBA may only give or receive gifts of Nominal Value that are not intended to influence any business decisions.

CBA Employees, Executives and Contractors are strictly forbidden from directly or indirectly promising, offering or giving gifts other than institutional gifts to Government Authorities and/or other such agencies, and in all cases such gifts must be approved by Compliance beforehand.

All records related to gifts, including expense accounts, must be complete and accurate. Presenting false or misleading information, or willfully excluding information may result in disciplinary measures against the Employees and Contractors involved, without prejudice to reporting the case to the relevant authorities, if applicable.

Regardless of the amount, CBA discourages its Employees, Executives and Contractors from receiving gifts if they are in a position to influence or make decisions that impact the person giving the gift and/or this person's company or Government authority. If a gift is received, the Employee or Executive must abide by the relevant provisions of the CBA Code of Conduct.

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### 5.3. Gifts in the form of Hospitality and/or Entertainment

Employees, Executives and Contractors may not directly or indirectly promise, offer or provide any type of hospitality or entertainment benefit to Government Authorities and other such agencies or private entities. Exceptions to this rule must be discussed and approved in writing by the Legal and Compliance Officer before the fact.

For situations in which hospitality may serve a legitimate purpose for CBA, the matter should be decided by the Conduct Committee.

### 5.4. Payments to Facilitators/Urgency Fees

Facilitation payments are considered a form of active corruption under Brazilian Law, generally involving payments of any amount of money or other advantages aimed at expediting routine processes within the public sector. Payments to facilitators and/or urgency fees are prohibited in countries where this practice is illegal.

Urgency fees and charges, as long as they are stipulated in Brazilian legislation, such as those from commercial registries, are not considered facilitation payments. Even though facilitation payments or urgency fees may be legal in certain countries or circumstances, it is recommended to avoid these payments as much as possible where any exceptional circumstances need to be authorized in writing by Compliance.

### 5.5. Donations and Political Contributions

Political contributions or donations to a political party, candidate, or campaign on behalf of CBA are strictly prohibited according to applicable legislation and the company's Code of Conduct.


Employees, Executives and Contractors shall avoid any conduct that might be construed as a political contribution or donation on behalf of CBA.

In the event a political contribution or donation is made by a CBA employee or others acting on behalf of CBA, such amounts must come from personal funds, as per local legislation. In doing so, however, Employees or Contractors may not give the impression they are speaking or acting on behalf of the Company, nor use CBA resources including its facilities, suppliers, brands, logos or working time.

### 5.6. Social Responsibility, Social Contributions and Sponsorships

Social management is aligned with CBA's ESG strategy to drive positive transformation in the local communities where the Company operates. The work therefore takes place mainly with Instituto Votorantim, whose goal is to help qualify social investment in those companies in which Votorantim invests and provide social planning methodologies and

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solutions. It is also in charge of capturing funds to expand the impact of its programs. CBA's social programs are organized around three priority pillars: (i) development of education; (ii) support for public management; (iii) economic dynamism.

CBA Employees who wish to undertake such initiatives must coordinate with CBA's Social Responsibility practice.

No Employee, Officer or Contractor may offer, make or commit to any contribution, donation, or social responsibility project on behalf of CBA in exchange for any benefit related to the company's business interests or those of any CBA Employee, Executive or Contractor.

To make sure these transactions are not used to facilitate money laundering or any other type of illegal activity, CBA's Legal Compliance department shall perform suitable due diligence regarding the integrity and reputation of the organization or the party and key participants, also analyzing the nature of the activities performed and any links with other entities.

All records of social contributions and donations must be stored completely and accurately, and include proof and verification that the contributions and donations were allocated and used for their original purpose.

Sponsorships are limited to legitimate commercial events in line with CBA strategy, business and activities, or to situations where there is proven benefits to society, such as to support cultural, education, care, sports or other activities. Sponsorships must be onerous, and CBA must receive a clear counterpart. They must be evaluated and approved according to the terms and escalation limits established in the Management Standard for Donations and Sponsorships.


All social contributions and donations must abide by this Policy, the Company bylaws and the Management Standards for Donations and Sponsorships.

## 5.7. Participation in Tenders

Tenders are a procedure used by government agencies, special funds, authorities, government foundations, state-owned businesses, mixed economy companies and other entities controlled directly or indirectly by the Federal, State, Federal District or Municipal Governments to retain services or purchase goods.

The main objective of tenders is to ensure isonomy, impersonality, morality, fairness, and transparency when selecting the best proposal for the Government Administration. Tenders must necessarily follow applicable legislation.

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Employees, Executives and Contractors must always act in a transparent and honest manner in all procedures and processes involving tenders or contracts with the government, be it locally or internationally. All measures that could be construed as fraud in a public tender or manipulation of tender documents are strictly prohibited.

All decisions made during tender procedures must abide exclusively by strict technical, economic, and legal standards, and may never make undue use of any influence on the Government Authority, other such agencies or its competitors.

Employees, Executives and Contractors may contact the Government Authority in charge of the tender solely to answer technical questions regarding the rules and documents for submission, and such interactions must be formally set out in writing (letter, email, or official document).

## 5.8. Other Types of Benefit, including hiring employees

Granting favors (including ensuring internships or jobs to Government Authority relatives; making charity or other contributions involving CBA activities: lending goods or providing access to Company facilities) are considered as acts subject to anti-corruption laws. According to these laws, a "bribe" is "anything of value" or, in other words, favors, jobs, conveniences, social donations or favorable opportunities provided directly or indirectly to commercial contacts or others who may impact CBA's business.


Regarding the other benefits described above, CBA Employees, Executives and Contractors must recognize and address these situations with great caution and contact their officer or the Legal Business Department - Compliance before offering or providing this type of benefit to any Government Authority or other such agency, and shall follow the Donations and Sponsorships GP.

Regarding hiring interns or employees who related to government authorities, we expect that candidates will disclose their status at the start of the selection process so that CBA may analyze any potential conflict of interest, illegality, or appearance of illegality. New situations must be reported to Legal Compliance, which will make the relevant recommendation. Failure to reveal this type of information will subject those involved to enforcement of the Consequent Management Policy.

## 5.9. Merger & Acquisition Procedures

CBA shall proceed with due diligence prior to purchasing assets or companies, and before entering into joint ventures or associating with other businesses in order to check if the other party has been involved in corruption and/or other violations.

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## 5.10. Other Prohibited Conducts

Other strictly prohibited conducts:

- Any type of corruption, extortion or fraud;
- Offering or accepting bribes, kickbacks or other illegal incentives;
- Falsifying documents, expense reports, financial records, brands or products;
- Misappropriation, contraband, falsification, corporate espionage or other practices that are disloyal and harmful to competition.

The list above is merely a list of examples and is not exhaustive. All conduct that is illegal or violates CBA principles, values and the Code of Conduct.

## 5.11. ACCOUNT CONTROLS

CBA has an internal accounts control system that requires that all Employees produce detailed and accurate records that faithfully reflect the company's operations and how it disposes of its assets. False, misleading or incomplete entries in these or other documents are strictly prohibited, and all funds and accounts must be recorded and disclosed.

CBA fixed assets must be regularly compared to its carrying assets. CBA Employee, Executive and Contractor expenses must be proven in the form of a detailed description of the activities and original invoices or receipts reflecting the amounts spent.

Submitting and knowingly receiving false invoices and/or receipts are strictly prohibited and subject to sanctions, including termination of employment and legal measures against those involved.


## 5.12. Contractors

All Contractor purchase orders and agreements must include clauses to ensure compliance with this Policy to mitigate the risk of acts of corruption.

It must be made clear to Contractors that CBA:

- undertakes its activities according to the highest standards of ethics and integrity, and does business only with upstanding, honest and qualified Contractors.
- may, at its sole discretion, perform due diligence on the Contractor before retaining it, and also monitor Contractor activities as necessary.

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- shall not retain Contractors suggested or recommended by Government Authorities or their relatives. All questions must be submitted to Legal Compliance.

## 5.13. VIOLATION OF THE LAW OR POLICY

### 5.13.1. Violations

Violations of this Policy shall be investigated and analyzed by the CBA Conduct Committee on a case-by-case basis, without prejudice to the possibility of informing the relevant authorities, if applicable.

Sanctions against individuals may include disciplinary actions including but not limited to fair dismissal or contractual severance, irrespective of other sanctions in the Code of Conduct.

Violations of the Brazilian Anti-Corruption Law shall subject CBA and its Employees involved in the violation to administrative, civil and/or criminal sanctions as per applicable legislation.

### 5.13.2. The Duty to Report

All CBA Employees, Executives and Contractors who become aware of or suspect any real or imminent violation of this policy shall contact their supervisor, Legal Compliance or the Ethics Hotline. CBA will not tolerate any form of retaliation against a person who, in good faith, reported suspected violation of the law, ethics or policies.

The Ethics Hotline is available 24x7 at 0800 300 4535 or at <https://cba.com.br/contato/linha-etica>.

## 5.14. General provisions


CBA shall not tolerate any retaliation or penalty against those who refuse to practice acts of corruption, even if this implies in delays or loss of business.

Questions regarding interpretation, unforeseen situations, and reports of failure to comply with this Policy shall be submitted to the relevant supervisors, forwarded to Legal Compliance or using the Ethics Hotline.

Should Contractors refuse to accept the clause requiring compliance with anti-corruption standards this should be immediately reported to Legal Compliance if the counterparty cannot be replaced.

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Reports of fraud, misappropriation, bribery in commercial activities or negotiations involving employees, clients, suppliers, contractors and commercial partners shall include, whenever possible, concrete facts and data and as much detail as possible.

## 6. RESPONSIBILITIES

The responsibilities of all CBA Employees, Executives and Contractors are described in the guidelines (item 5) of this Policy.

*[This Policy was approved by CBA's Board of Directors on December 8, 2023.]*

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