



SUPPLIER

Code of Conduct

INTEGRITY BEGINS WITH
EACH ONE OF US

Table of Content

Word from the board of Directors	4
How does this Code apply?	5
Who We Are	6
Our Values	7
Human Rights	8
Combating Slave-Like Labor	9
Combating Child Labor and/or Exploitation	10
Prevention of Accidents and Health Damage	10
Collective Bargaining and the Right to Free Association	10
Community Impact Management	11
Diversity, Equity and Inclusion	12
Combating Harassment and Other Forms of Discrimination	13
Sustainability	13
Neighboring Communities	14
Encouraging Local Development	14
Intolerance of Fraud and Corruption	15
Financial Commitment	16
Gifts and Presents	16
Absence of Conflict of Interest	17
Supplier Performance	18
Data Protection	18
Information Security	19
Occupational Health and Safety	19
Labor and Social Security Compliance	20
Tax and Fiscal Compliance	20
Contract Management	22
Contract Instrument, Measurement and Payment	23
Reimbursement of Expenses	24
Subcontracting	24
Ethics Channel	25
Compliance with the Code	26
Definitions	28

*Doing a different and sustainable
mining, capable of generating results
and building value for society*

The Board has the floor.

We have successfully resumed our operations and, based on our robust strategy, we are in a new moment, directing our focus and actions towards sustainable growth. Let us build today what we want for tomorrow, always grounded in our values: Respect for people, integrity, mobilization for results and safety.

In March 2024, we launched our Sustainability Program, which is based on the ESG matrix - environment, social and governance - as well as our commitment to fully remediate the damage caused by the Fundão dam failure. We have four enablers that permeate all of the program's initiatives: health and safety, human rights, integrated risk management and innovation.

In view of the Sustainability Program and our purpose of doing different and sustainable mining, capable of generating results and creating value for society, the commitment of our suppliers is of key importance. For this reason, we prioritize the hiring and maintenance of partners who share our values and way of doing things, always following an honest conduct, with respect and responsibility towards the environment and all the people with whom we interact.

With this in mind, we are presenting an update to our Supplier Code of Conduct, introducing necessary adjustments that have been perceived over the last two years of the document's validity, with emphasis on changes resulting from the provisions in our

Human Rights Policy. The document guides the actions and behaviors expected from partner companies and their employees, and also defines guidelines for a relationship based on ethics and transparency.

The Supplier Code of Conduct is part of our Compliance Program and compliance with it increases security for all stakeholders and establishes integrity as a principle for future challenges.

It is important that you read this content with care.

After all, honest conduct begins with each one of us.





How does this code apply?

- It applies to all Suppliers¹, individuals or legal entities that provide inputs, equipment, material or services to Samarco, inside or outside the company's facilities, including financial institutions.
- Knowledge of and agreement with this code is a contractual condition for the commercial relationship with Samarco.
- This document is complementary to Samarco's Code of Conduct.
- It does not prevent the application of other internal rules and standards for this audience.
- In mutual respect and based on equity, we do not demand from our Suppliers anything beyond the standard required of Samarco's own employees.
- It reinforces the need for all Samarco Suppliers to commit to complying with applicable laws, such as anti-corruption, money laundering prevention, environmental and human rights laws, but not limited to them.

1- Mere registration, without an agreement having been signed accompanied by an instrument



About us

- We are a company that is constantly learning, evolving and transforming towards a different kind of mining. We have resumed operations with new technologies and more safety, seeking to generate lasting value for the territories where we operate.
- Together with our Suppliers, we seek to fulfill our commitments to develop sustainable, safe and balanced relationships.
- Because we believe that honest conduct begins with each one of us, we present in this Supplier Code of Conduct the conduct to be observed by our partners. Our company's values will only be reinforced when everyone involved in our production chain puts our standards and expected behaviors into practice. For us, the value of respect for people expands and takes on new meaning with the evolution of management and the importance of the human rights theme in the organization.



From left to right: Carlos Augusto Gonçalves da Silva, Julia Miranda Valente, Pedro Vettoraci, Tatiana Oliveira Paula Ferreira, Olavo Honório, Andreia Patrocínio

Our Values:



RESPECT FOR PEOPLE:

We consider human life a non-negotiable value and we treat all people equally, not accepting discrimination of any kind, and we validate the free expression of ideas and opinions.



SAFETY:

We base our conduct and attitudes on safety based on a commitment to comprehensive and efficient risk management. Safety is a fundamental principle that permeates all aspects of our business: financial, legal, operational, labor and environmental.



INTEGRITY:

We act seriously in compliance with laws and respect for moral principles, striving for dignity and ethics in relationships. We adopt an honest and transparent approach to all parties involved in our business.



MOBILIZATION FOR RESULTS:

We are aligned with and committed to the guidelines, goals and objectives of the company and its commitments to society, working in a collaborative and systemic manner, with high-performance teams, seeking the best global results for our business.



Human Rights:

Samarco is committed to respecting internationally recognized human rights and establishes principles and guidelines for action in its Human Rights Policy, with this Code complementing this commitment, aiming at ensuring its effectiveness.

The purpose of the guidelines set forth herein is to guide our suppliers so that they are also in a position to materialize respect for human rights, as well as to ensure the understanding of the foundations for establishing and maintaining business relations with Samarco. Regarding the supply chain, our human rights due diligence includes workers in the supply chain, supplier host communities, indigenous peoples and traditional communities in the supplier's area of influence, and human rights and environmental defenders.

In light of these challenges, Samarco enforces measures that involve practices and processes at the beginning and throughout the



Douglas Tatagiba - Location: Ubu

business relationship, guided by the potential risks of human rights violations. To comply with due diligence, our business partners must commit to cooperating and assisting with the processes that involve providing information, documents, assessments, investigations, inspections and audits, as well as making the necessary efforts to cease, prevent, mitigate and remedy human rights violations.

We recognize the important and challenging journey of respecting human rights, which is why improving complaints mechanisms and encouraging their use, as well as the participation of our suppliers in development actions, campaigns, awareness-raising and support material, including those proposed by Samarco, are essential to advancing this agenda.

We expect compliance with these guidelines to ensure respect for human rights and contribute to the provision of a safe, healthy, equitable, diverse and sustainable environment throughout the supply chain.

COMBATING SLAVE-LIKE LABOR

Samarco is committed to not adopting practices that may result in slave-like labor or degrading working conditions. Samarco's commitments include strictly monitoring its supply chain and establishing clear guidelines that prohibit any form of labor exploitation. Respect for the dignity and rights of workers must be an absolute priority in all areas of the business.

Suppliers must foster actions and adopt the necessary measures in their company to eliminate all forms of forced, compulsory or slave-like labor.



COMBATING CHILD LABOR AND/OR EXPLOITATION

Samarco is committed to not allowing the practice of child labor and/or exploitation in its company or supply chain. Any indication of this practice must be treated seriously and promptly corrected, pursuant to the relevant laws and regulations.

Suppliers must reject the use of child labor in their company, respecting the minimum hiring age in accordance with applicable legislation.

PREVENTION OF ACCIDENTS AND DAMAGE TO HEALTH

Samarco is committed to placing the life and well-being of its employees as a top priority. This involves implementing proactive measures to prevent accidents and protect the health, both physical and mental, of employees.

Suppliers must ensure the protection of their professionals, provide training and the necessary means for them to be able to perform their work pursuant to the contract, and communicate possible emergency situations in the workplace to minimize the possible impact.

COLLECTIVE LABOR NEGOTIATIONS AND THE RIGHT TO FREE ASSOCIATION

It is essential to emphasize respect for collective labor negotiations and the right to free association with non-governmental organizations, religious entities, Unions and political parties. The company must ensure that employees have the freedom to associate and participate in collective bargaining, encouraging a fair and equitable work environment.

COMMUNITY IMPACT MANAGEMENT

Suppliers have a responsibility to prevent, mitigate and remedy any impact, whether environmental or social, arising from their activities. They also have the responsibility to boost, develop and guarantee diversity, equity and inclusion. This requires the implementation of sustainable, ethical and equitable practices throughout the production chain, aiming at minimizing damage to the environment and local communities.



Photo of Priscila de Moraes

Diversity, Equity and Inclusion:

Samarco is committed to providing an inclusive, diverse and equitable work environment, free from discrimination and respectful, where the Diversity, Equity and Inclusion Policy is widely disseminated. We are guided by respect for people, regardless of race, ethnicity, gender, sexual orientation, gender identity, nationality or any other personal characteristic.

We consider human life a non-negotiable value and treat all people equally. We do not accept discrimination of any kind. All employees and stakeholders must have equal access to employment, promotion and professional development opportunities, without discrimination of any kind. It is important to work to promote diversity, equity and inclusion, encouraging dialogue to raise awareness among all employees and communities about respect for the issue and combating discrimination.



Lucas Vaz e
Daniella Vieira
support DE&I

COMBATING HARASSMENT AND OTHER FORMS OF DISCRIMINATION

It is imperative that suppliers do not tolerate, under any circumstances, moral harassment, sexual harassment, sexual importuning or any form of disrespectful treatment, violence and/or discrimination against people. They must also adopt actions to combat any conduct or practice related to prostitution and sexual exploitation of minors and teenagers.

Sustainability

Samarco's Sustainability Program reinforces our purpose of doing different and sustainable mining, capable of generating results and building value for society, respecting the lives of all beings and the environment.

Therefore, we encourage our suppliers to be careful to apply and develop behaviors such as:

- Improving awareness and planning in the use of natural resources in their production and other business activities;



- Ensuring harmonious coexistence with the communities where they operate, respecting their specificities, daily life and culture;
- Ensuring respect and equal opportunities, pursuant to human rights, for all people related to its business, whether employees, third parties or other agents in its value chain;
- Being fully familiar with Samarco's Sustainability Commitment Statement and Sustainability Report.

NEIGHBORING COMMUNITIES

The relationship with communities is based on individual rights, their well-being and the construction of an egalitarian and more prosperous society.

It is recommended to implement and maintain a respectful relationship with communities, through good coexistence and respect for local culture, equally valuing the preservation of both material and immaterial assets. It is important to make efforts to prevent possible negative impacts of its business activities on neighboring communities.

ENCOURAGING LOCAL DEVELOPMENT

We encourage and boost the development of the regions where we have facilities. Whenever applicable, Samarco and its suppliers must prioritize the hiring of personnel and the acquisition of services/materials from the region where the services will be provided. Such local hiring may come from qualification programs or from other professionals already qualified for the role.

Intolerance to Fraud and Corruption

We are firmly committed to complying with all anticorruption and anti-bribery laws in Brazil and other countries in which we do business.

Fraud is any illicit or bad faith act aimed at obtaining an Undue Advantage² for Samarco, any collaborator or employee. For the purposes of this Supplier Code of Conduct, fraud is considered to be conduct involving the forgery of documents (payment authorization, invoices, tax receipts, among others), theft, misappropriation of funds, embezzlement, offering or promising an Undue Advantage, receiving or attempting to receive offers that are different from regular market practice or other benefits, in the acquisition of goods or services for personal use or consumption, valuable favors, sexual, among others.

Our Suppliers, themselves, their partners, associates, employees, agents or even representatives may not offer, give or promise, directly or indirectly, an Undue Advantage to a Public or Private Agent. Likewise, they cannot receive undue advantage or accept a promise of payment or reward from a Public Agent or private company. The practice of these acts constitutes corruption and Samarco's "Corruption and Fraud Prevention Policy" provides further clarification on the subject.

²Fraud is characterized by any illicit or bad faith act aimed at obtaining an Undue Advantage.

Financial Commitment

All payments and financial commitments assumed by Samarco must be authorized by the appropriate level, in accordance with the company's policies and procedures, supported by legal documentation. They must be recorded in the accounting records in an accurate, complete and reliable manner. It is important to use Samarco's financial resources correctly, and accurately report any expenses incurred.

Our suppliers are expected to honor their financial commitments and maintain adequate accounting records.

Gifts and Presents

At Samarco, the offering and/or receipt of Gifts, Presents, Hospitalities and other valuables must be done as provided for in the specific Policy for this purpose.

Our Suppliers, whether by themselves, their partners, associates, employees, agents or even representatives, undertake not to receive or offer gifts, entertainment or travel, securities or any other undue advantage to any public agent or person related to them, when acting on behalf of or for the benefit of Samarco. The supplier is prohibited from carrying out any act that is not in accordance with our Policy.

To our Suppliers who have any power of representation for Samarco, who are classified as Intermediaries (who interact with the Public Administration in the interests of Samarco) or who physically work in any of our units, we reinforce the need to meet the requirements for registering gifts, presents and hospitality, whether received or granted.

To register, you must ask your contract manager to fill out the Receipt and Granting of Gifts form.

No Conflict of Interests

Our Suppliers, themselves, their partners, associates, employees, agents or even representatives must commit to declaring situations that may represent potential or actual conflicts of interest in their relationship, and must inform, preferably before starting the business relationship, any type of family relationship or intimate bond between suppliers and Samarco employees.

Indication of family ties must be stated via the Pre-Due Diligence (PDD) form. This form is available on the Supplier Portal.

We also ask our Suppliers to cooperate with our Due Diligence process. At Samarco, we assess the level of risk of interaction with all of our bidders and Suppliers. It is essential that the information shared via the Pre-Due Diligence (PDD) form is truthful, of quality and always up to date, for a proper analysis of Compliance risks in the contracts to be signed.

Supplier Performance

The service or material that the supplier delivers is an essential part of the proper functioning of internal processes. Therefore, it is important for Samarco to be aware of who its partners are, assessing them and establishing relationships for a sustainable partnership.

To this end, Samarco has initiatives to measure and identify a supplier's ability to provide inputs, material, equipment and services within the required requirements, aiming at assessing performance and boosting development.

The supplier must ensure that it is regularly organized and has all the licenses, documentation, certificates and registrations, including with mandatory professional associations, necessary with the competent bodies for the exercise of its functions. The supplier undertakes to immediately inform Samarco of any event that may compromise its regularity.



Data Protection

The processing of personal data pursuant to the General Data Protection Law is something that must be carried out by all Samarco Suppliers, whenever this law applies to them. To this end, Samarco has a privacy program to monitor risks related to possible violations of this legislation, which is based on the "General Privacy and Data Protection Policy".

When completing the Pre Due Diligence (PDD) form, the supplier must inform whether personal data will be processed during the provision of the service.

Information Security

Samarco's Information Security Policy must be known by suppliers and their respective employees, and users who have access to Samarco information must sign the Confidentiality Agreement.

Suppliers and their respective employees must be aware of the provisions contained in the Policy and undertake to comply with it in its entirety, including maintaining the confidentiality of Samarco's confidential information of which they may become aware, especially observing the classification of the information and acting with the necessary caution to ensure that it is preserved.

They must also always comply with their duty of professional secrecy, under penalty of application of consequence management.



Occupational Health and Safety

We expect our suppliers to have health and safety guidelines that are widely known to all employees, in addition to providing a safe and healthy work environment.

We recommend that all documents related to health and safety required by current legislation be updated, as well as that the internal procedures and standards implemented by Samarco in its industrial units and offices be observed.

We recommend that all legal requirements and other health and safety requirements applicable to suppliers' products and processes be identified and assessed to ensure compliance.

We expect all employees to be properly trained in their activities, preventing accidents and illnesses.

Labor and social security compliance

Samarco's suppliers of input, equipment, material and services must ensure compliance with their labor and social security obligations, in compliance with the provisions of current legislation applicable to the contractual relationship.

Samarco will not maintain a relationship with suppliers that employ child labor, forced labor, slavery-like labor or that violate human rights.



Tax good standing

Our suppliers must not distort figures that may be reflected in Samarco's management reports or financial statements, and are committed to the accuracy of any and all information provided or requested by authorities due to their contractual relationship with Samarco, and to good faith and transparency.

It is healthy for them to manage economic and tax risks and commit to not failing to comply with tax legislation, with evasive planning in their supply chain, aiming at business continuity.

We expect suppliers to comply with the payment of taxes in a timely manner, as well as to transmit additional tax and social security obligations within the legal deadline.

Samarco does not condone practices that contravene tax legislation.

All physical or digital documentation must be stored to support possible tax inspections, audits or similar.

All and any commercial transaction must always be accompanied by the corresponding tax documentation, in order to ensure internal registration of the documentation for legal purposes.

Any form of payment other than via the Brazilian Payment System is prohibited.



Contract management



Contractual instrument, measurement and payment

For the supply of material, equipment, input or services, it is essential to establish an electronic or signed contractual instrument.

Payments set forth in the contract for services rendered will only be made after proof of completion, in compliance with Samarco's internal requirements. In the case of services, the Measurement Report must be sent periodically to the contract manager for inspection purposes.

Payments for the supply of material, equipment and supplies will be subject to prior proof of compliance, by the due date, with the technical specifications agreed upon between the Parties, delivery deadlines, and strict compliance with all conditions agreed upon herein.



Photo of: João Bernardes de Souza, Priscila de Moraes and Cezar Valadares - Location: Germano

Reimbursement of Expenses

All amounts not directly related to the economic activity of the provider and not classified as the service's own cost are considered reimbursable expenses, as they are considered mere inputs that will be passed on to third parties to cover expenses that are not intrinsic to the provision of the service.

To receive reimbursement, it is necessary to meet the requirements regarding form and value set forth in Samarco's procedures.

Subcontracting

In order for any Samarco supplier to subcontract, a written request for approval from the contract manager is required and essential, under the terms set forth in internal procedures.

Samarco will perform an interdisciplinary internal assessment to evaluate the risks involved in the request.

In cases of subcontracting of service provision, it is important that prices are assessed and compatible with the costs of the service provided and that there are no liabilities capable of preventing contractual fulfillment.

The subcontracting authorization granted by Samarco does not exempt suppliers from liability for fulfilling all obligations assumed in the contract entered into and from the commitment to ensure that subcontractors are subject to principles of action equivalent to those contained herein.

Ethics Channel

Samarco's Ethics Channel is a tool that can be used by anyone, inside or outside the company, who wants to report a suspected case or violation of the Code of Conduct, the company's internal rules and/or current legislation.

The purpose of the Ethics Channel is to record, investigate, process and respond to all reports; therefore, the role of the good-faith reporter is essential to our work. Reports are recorded by an independent company and forwarded to our internal investigation team. The information is treated with a guarantee of secrecy, confidentiality and protection of reporters against possible retaliation.

Suppliers must report to Samarco any behavior that does not comply with this Code, regulations or laws that they become aware of due to their business relationship with the company.

Reports may be made in an identified or anonymous way, and the identity of the claimant and the content of the report are protected. Any retaliation against the claimant or collaborator in good faith is prohibited. Investigations are developed with secrecy, impartiality and confidentiality.

ACCESS THE ETHICS CHANNEL PAGE

In case of violation or suspected violation of any laws, this Code or other Samarco rules, reports should be sent to the following contacts:

- Toll-free: **0800 377 8002**;
- Website: **<https://www.canaldeetica.com.br/samarco/>**
- E-mail: **canaldeetica@samarco.com**

Access the Ethics Channel page on Samarco's website:
<https://www.samarco.com/canal-de-etica/>

Code
compliance



Samarco expects its suppliers to commit to the pursuit of ethical and responsible management based on the requirements of this Supplier Code of Conduct.

Compliance with the requirements formally accepted via contractual legal instrument is essential for Samarco. Failure to comply may result in the application of disciplinary measures and/or penalties provided for in labor, civil or criminal legislation, depending on the situation, and may even lead to the termination of the commercial relationship between the parties.

Questions and clarifications about the Supplier Code of Conduct can be forwarded to the contract manager, the Procurement area or the Compliance area, according to the emails below:

compliance@samarco.com

governanca.suprimentos@samarco.com



Photo of: Rute de Souza Silva Administrative assistant at Progen

Definitions

- **Public administration:** Any governmental agency, entity or company, national or foreign, of any level or sphere of government, as well as legal entities controlled, directly or indirectly, by any national or foreign governmental agency, entity or company.
- **Public Agent:** Any person who, even if temporarily or without compensation, (i) is employed or holds office, job position or function in public administration, or in a service provider hired or accredited for the performance of an activity object of a concession by the public administration; (ii) holds a voting position in a political party, is an employee of a political party or another person acting for or on behalf of a political party; (iii) any candidate for public office; or (iv) represents the interests of a class, sector or public, such as an employee Union, representative institution or community.
- **Business Partners or Intermediaries:** Any third parties, Samarco service providers, who interact or expect to interact with a public agent or the public administration on behalf of Samarco, its controlled and affiliated companies.
- **Collaborator:** Suppliers, contractors, representatives of Samarco and business partners in Brazil and abroad.
- **Employee:** Employees (including officers), interns, trainees, minor apprentices, and temporary employees.
- **Family member:** Spouse, partner, siblings, mother, father, children or stepchildren, grandparents, grandchildren, sons-in-law, daughters-in-law, uncles (aunts), nephews (nieces), cousins, brothers-in-law (sisters-in-law) and father-in-law (mother-in-law).
- **Suppliers:** Any individual or legal entity that supplies input, material equipment or service to Samarco, including financial institutions. This definition includes contractors whose employees provide services at Samarco's facilities.

- **Partners:** Individuals or legal entities with whom Samarco maintains a formal relationship through agreements, cooperation agreements or similar instruments, including investors.
- **Representative:** An individual or legal entity, with or without an employment relationship, acting to the interest or benefit of Samarco before third parties.
- **Brazilian Payment System:** Also known by the acronym SPB, it is a structure that encompasses a series of integrated entities, operations and institutions, which enable the performance of financial transactions by the most diverse economic agents in Brazil.
- **Undue Advantage:** Illicit, illegal or unjust advantage, having no minimum value, including, but not limited to, cash or cash equivalents (such as gift cards), presents, travel, meals, entertainment, use of vehicles, accommodation, and any intangible benefit. It may also be in the form of favors, such as: education and/or employment opportunities for friends or relatives, or any unofficial payment to encourage the recipient or a third party to perform their existing obligations or assignments, or to expedite or refuse to perform a routine task, which they would otherwise be forced to do. They can also be with the intention of sexual favors, receiving or attempting to receive discounts other than the regular market practice or other benefits, in the acquisition of goods or services for personal use or consumption, by virtue of their position at Samarco.
- **Close Ties:** People with whom there are ties, affective relationships, or close acquaintanceship, whether through a bond of love or friendship, in which there may be an interest in benefiting the other.



WWW.SAMARCO.COM