Sustainability Report 2025

Learn to grown
and transform







Integrated Operations Center;
Caminhos Samarco Project;
Environmental Compensation.

SAMARCO



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Fabrício da Costa Maia, Zandonayd Ribeiro and Lúcio Mauro – Employees, Ubu Complex

Introduction

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About the report

GRI 2-2, 2-3, 2-5, 2-14

The commitments that Samarco seeks to uphold include engaging in transparent dialogue with all our stakeholders and providing accountability regarding our projects, investments, and business management practices. Hence, we are now presenting the 2025 edition of our Annual Sustainability Report, covering the legal entities Samarco Mineração S.A., Samarco Iron Ore Europe B.V., Samarco Asia Ltd., and Samarco Finance Ltd.

The publication, released in April 17, 2026, presents financial and socio-environmental indicators for the period from January 1 to December 31, 2025 – the same period encompassed by the Company's financial statements – and includes operations carried out in Minas Gerais and Espírito Santo, the headquarters in Belo Horizonte (MG), and offices abroad. The basis used is the Company's Financial Statements, published on March 12, 2026 and disclosed on the Samarco website.

With validation from the Executive Board and external, independent verification, this publication guarantees the legitimacy of the sustainability information presented herein.

The information is aligned with **Declaration of Commitment to Sustainability** and to **Samarco Sustainability Program**, structured in 2023, in addition to detailing initiatives aligned with the Sustainable Development Goals (SDGs) and the Ten Principles of the United Nations Global Compact.

For the preparation of the report, the standards of the Global Reporting Initiative (GRI), in its most recent version (2021), the Sustainability Accounting Standards Board (SASB) and elements of the Task Force on Climate-Related Financial Disclosures (TCFD) were adopted as references. References to this content are indicated throughout the text and consolidated in the summary at the end of the publication. Additionally, Samarco has made progress in meeting some requirements of the Integrated Reporting framework, as a voluntary exercise. The environmental, social, and governance (ESG) indicators cover material topics related to the units of the Germano Complex, in Mariana and Ouro Preto (MG); the Ubu Complex, including the maritime terminal, in Anchieta (ES); the administrative office in Belo Horizonte (MG); and the ore pipelines.



Forklift - Stockpile Yards, Ubu Complex, Anchieta (ES)

Learn more

For more information about this report, questions and suggestions regarding our strategy, sustainability management and other ESG aspects, please contact us by email at **sustentabilidade@samarco.com** or by phone at 0800 033 8485.

Materiality

GRI 3-1, 3-2

2024 Update

In November 2024, Samarco updated its materiality matrix, based on the business context and stakeholder expectations. The process identified the impacts generated by the Company and the topics capable of affecting its scenario, its performance, and its perspectives. The update was conducted from the perspective of dual materiality. The prioritization process was based on rigorous technical criteria, including:

- **Socio-environmental impacts:** assessed by probability and severity (intensity, extent, and reversibility).
- **Financial effects:** analyzed by probability and magnitude.
- **Relevance to stakeholders:** perception of the stakeholders consulted.

The methodology was structured in three main stages:

Identification: stakeholder mapping and classification (level of dependence, influence, and degree of relationship with the company). Based on this mapping, a preliminary list of 20 relevant topics was consolidated, which served as the basis for consultation and prioritization with the target audiences.

Analysis: consolidation of the data obtained in more than 1,100 consultations, applying a weighting calculation based on the perception of the stakeholders consulted. The result culminated in the development of the definitive materiality matrix. As an additional layer of security and methodological rigor, a complementary dispute study was conducted to validate the relevance and accuracy of the identified topics.

Validation: presentation and approval of the material topics by senior leadership, followed by adjustments and recommendations.

To ensure representativeness, Samarco used various consultation and analysis methods: direct listening (interviews and work meetings) online; technical analysis (social media review, internal and external documents, complaint mechanisms, sectoral studies and international standards). The audiences were identified and classified based on criteria of dependence, influence, and degree of relationship with the Company.

The new proposal regarding material issues was validated and approved by Samarco's Board in 2024.



Alegria Sul Mine - Germano Complex
Mariana/Ouro Preto (MG)

Material Topics

Environmental

Topic: Waste management and circularity

Description: Robustness of tailings management systems, with a focus on mitigating impacts, reducing waste generation, ensuring proper disposal, and increasing ways of valuing waste with investment in innovation and encouraging the circular economy.

Audiences: Specialist, executive, employee, supplier, community and institutions

Indicators: GRI 306 Waste

ODS 9 11 12

ICMM 4 6 7

PES Pillar: Environment

Topic: Climate change

Description: Management of greenhouse gas (GHG) emissions from activities directly and indirectly related to operations and atmospheric pollutants. Risk management (physical and transition) and opportunities associated with climate change.

Audiences: Specialist, executive, employee, supplier, community and institutions

Indicators: GRI 201 Economic Performance; 302 Energy; 305 Emissions

ODS 7 9 13

ICMM 6 7 8

PES Pillar: Environment

*PES = Sustainability Strategic Program

References

Sustainable Development Goals (SDGS)

1. No Poverty
2. Zero Hunger
3. Good Health and Well-Being
4. Quality Education
5. Gender Equality
6. Clean Water and Sanitation
7. Affordable and Clean Energy
8. Decent Work and Economic Growth
9. Industry, Innovation, and Infrastructure
10. Reduced Inequalities
11. Sustainable Cities and Communities
12. Responsible Consumption and Production
13. Climate Action
14. Life Below Water
15. Life on Land
16. Peace, Justice and Strong Institutions
17. Partnerships for the goals

International Council on Mining and Metals's (ICMM) Mining Principles

1. Ethical business
2. Decison-making
3. Human rights
4. Risk management
5. Health and safety
6. Environmental performance
7. Conservation of biodiversity
8. Responsible production
9. Social performance
10. Stakeholder engagement

Topic: Management of safe disposal structures + Emergency and crisis management

Description: Robust management systems to ensure the reliability, safety, and stability of the installed dams and tailings stacks, and the proper disposal of tailings and overburden from the operation. De-characterization of dams altered by the upstream method. Management of tailings in locations impacted by the Fundão dam collapse. Identification, prevention, mitigation, and management of critical incident risks, including emergency and contingency plans and the engagement of public agents in responding to potential emergencies. Crisis management and response to unexpected and adverse events.

Audiences: Specialist, executive, employee, community and institutions

Indicators: GRI 306 Waste; 410 Security Practices

ODS 9 11 12 16

ICMM 4 6 7 8

PES Pillar: Environment

Topic: Water and effluents management

Description: Management of water resources, contributing to the preservation and availability of water in the regions of operation. Management of the impacts of operations related to hydroelectric power generation, water collection and consumption, and effluent disposal, prioritizing the efficient use of water through recirculation and reduction of the volume required per ton produced. Monitoring the water quality of Rio Doce, affected by the collapse of the Fundão dam.

Audiences: Specialist, supplier, community and institutions

Indicators: GRI 303 Water and effluents

ODS 6 12

ICMM 6

PES Pillar: Environment

Topic: Biodiversity and Ecosystems

Description: Protection, conservation, restoration and regeneration of biodiversity and ecosystems, including the restoration process of areas affected by the Fundão dam collapse and the rehabilitation of mined areas.

Audiences: Specialist, supplier, community and institutions

Indicators: GRI 304 Biodiversity

ODS 12 15

ICMM 7

PES Pillar: Environment

Topic: Air quality management

Description: Management of air pollutant emissions (SOx, NOx and particulate matter), air quality and impact of projects, operations and works to remedy the damages caused by the collapse.

Audiences: Executive

Indicators: GRI 305 Emissions

ODS 7 9

ICMM 6

PES Pillar: Environment

Social

Topic: Community relations and local development

Description: Managing the impacts on communities surrounding operations and those affected by the Fundão dam collapse; encouragement of socioeconomic development of the territories through the generation of taxes, partnerships, volunteer programs, and private social investment for a promising legacy for the people and communities in the areas of influence. Promoting the conservation of resources of cultural value to local people. Commitment to planning and managing the closure of operations, focusing on generating opportunities for future use, mitigating and remedy of local environmental and social liabilities.

Audiences: Executive, suppliers, institutions, specialist, and community

Indicators: GRI 202 Market presence; 203 Indirect economic impacts; 402 Labor relations; 411 Indigenous peoples' rights; 413 Local communities

ODS 8 9 11 12 16

ICMM 3 9 10

PES Pillar: Social Engagement

Topic: Health, Well-being and Safety

Description: Ensuring the safety, quality of life and health of workers and communities, with an emphasis on accident prevention measures in operations, in the surrounding area, and the process of repairing the damage caused by the Fundão dam collapse. Management of the organizational environment through the preservation of the integrity, mental and physical health of employees, third parties and their families, and engaging in the promotion of a culture of safety in the organization.

Audiences: Executive, specialist, Customer, employee, and supplier

Indicators: GRI 403 Occupational health and safety; 407 Freedom of association; 408 Child labor; 409 Forced labor; 410 Security Practices

ODS 3 8 12

ICMM 4 5 6 7 8

PES Pillar: Social Engagement

Topic: Diversity, Equity, and Inclusion

Description: Protection and promotion of diversity, equity and inclusion, to foster an integral, fair and healthy organizational environment with a positive influence on the value chain and neighboring communities.

Audiences: Executive and specialist

Indicators: GRI 405-1 Diversity in governance bodies and employees

ODS 5 10

ICMM 3

PES Pillar: Social Engagement

Governance

Topic: Government relations and regulatory agencies

Description: Relationship with governmental agencies and sector-specific institutions, based on the defense of collective interests and social well-being, through proactive actions that promote the advancement of the causes supported by the Company.

Audiences: Executives, specialists, community and institutions

Indicators: GRI 415 Public policies; 201 Economic performance; 207 Taxes

ODS 16 17

ICMM 1 3 4 10

PES Pillar: Governance

Topic: Ethics, transparency and dialogue

Description: Promoting transparency in relationships, dialogue, and communication with priority audiences, such as customers, the community, those affected, civil society, public bodies, and the press. Strengthening channels for dialogue and inclusive decision-making.

Audiences: Executive, specialist, customer, supplier, community and institutions

Indicators: GRI 205: Fight against corruption 2016; 206: Unfair competition 2016; 406: Non-discrimination

ODS 12 16 17

ICMM 1 2 3 4

PES Pillar: Governance

Topic: Supply chain management

Description: Requirement, control, and monitoring of suppliers' quality standards, including the analysis of socio-environmental criteria when contracting inputs, services, and the appreciation of local suppliers. Robust management in controlling human rights, equity and respect, as well as mitigating impacts on the community and surrounding area.

Audiences: Executive, specialist, customer, supplier, community and institutions

Indicators: GRI 204: Procurement Practices; 308: Environmental Assessment of Suppliers; 407: Freedom of Association and Collective Bargaining; 408: Child labor; 409: Forced or slave-like labor; 414: Social evaluation of suppliers; 401: Employment

ODS 8 9 12

ICMM 1 3 8 10

PES Pillar: Governance

Constantly evolving

By refining our materiality process, following the review conducted in 2024, we have taken another step that reinforces the synergy between our sustainability and business strategies. We conducted a dual materiality pulse to deepen the analysis from a risk and opportunity perspective, and reviewed both financial materiality (how external factors affect the Company's value) and impact materiality (how the Company affects the world). And although Samarco, as a privately held company, is not subject to these standards, the pulse adapted the Company to the best practices of strategic sustainability management required of listed companies, aligning it with frameworks such as IFRS (International Financial Reporting Standards) S1 and S2.

As part of our responsible adaptation to this new strategic level, we have chosen to adopt the new materiality matrix in our next report, referring to the 2026 cycle.



Pellets - Ubu Complex (ES)



Rodrigo Alvarenga Vilela – CEO

Message from the CEO

GRI 2-22

The year 2025 was intense and deeply transformative at Samarco. Looking back, we see a journey marked by overcoming challenges, learning, and concrete achievements that solidify the consistent path we are building.

This was also the year that marked a decade since the collapse of the Fundão dam – a landmark event that we shall never forget. More than just a resumption of operations, this period represented a profound redefinition of how we operate and relate to society. Today, we are a different company: more mature, aware, and committed to building trust with our stakeholders every day through concrete, responsible, and transparent actions.

The signing of the New Agreement for the Rio Doce Basin and the dissolution of the Renova Foundation mark a new cycle of problem-solving. By the end of 2024, we full took responsibility for executing the remediation actions, internalizing this commitment within our corporate and governance structure. This change puts Samarco at the forefront of the actions set out in the agreement and of the ongoing dialogue with the communities in the impacted territories. The completion of 100% of the resettlement works initiated before the agreement and the commitment of BRL 20.4 billion in obligations to be fulfilled by December, demonstrate our technical, operational, and human capacity to deliver the remedy actions that society expects and deserves.

Our resilience in facing these challenges was reinforced by the early termination of the Judicial Reorganization process in August 2025. This financial momentum, coupled with an adjusted EBITDA of USD 1.087 billion, was fundamental in ensuring the sustainability of the transfers to the Public Authorities in the New Rio Doce Agreement, enabling direct investments in remediation and sustaining the future of the Company.

In a challenging global macroeconomic environment, marked by geopolitical tensions, pressure from low-cost Asian products, and an intensification of protectionist measures,

Samarco demonstrated the resilience of its business model and the recognized quality of its products. The year was marked by record production and sales figures, with a 55% increase in production and a 68% increase in sales compared to the previous year's volumes. Annual production reached 15.1 million tons of iron ore pellets and fines, while sales totaled 15.9 million tons, consolidating the utilization of 60% of our installed production capacity. This performance allowed us to regain third position in the transoceanic pellet market, with approximately 11% of the global market share. We continue to look for the opportunities generated by infrastructure incentive programs in different economies and are strategically positioned to meet the demands of the energy transition, reaffirming our relevance in international trade and our commitment to a more sustainable economy.

Safety is a non-negotiable value for Samarco. We support our operations with continuous monitoring and full adherence to global standards, with the ever-present goal of protecting lives and ensuring operational stability. Caring for people — prioritizing health, well-being and safety — is reflected in an accident frequency rate of 0.63, lower than the industry average.

We have also made strides in diversity, equity, and inclusion, notably achieving 28.7% female participation in leadership roles, strengthening our culture and broadening our vision for the future.

In 2025, we deepened our strategy by carrying out the dual materiality pulse, a process that broadened our understanding of how sustainability risks and opportunities directly connect to business value. This strategic maturation is concretely reflected in the strengthening of our governance, with the creation of a board dedicated to Governance and Compliance reporting directly to the Board of Directors, and in extending our ethical and human rights commitments to the entire value chain.

68%

increase in sales



Building for Concentration, Germano Complex (MG)


Rodrigo Alvarenga Vilela – CEO

"The Samarco of 2025 is a company aware of its role, capable of generating economic, social and environmental value."

Shared value generation is the foundation of our relationship with the territories and embodies our commitment to leaving a legacy of autonomy and prosperity. In 2025, we injected BRL 1.6 billion into the regional economy through the Força Local Program, reaching over 2,250 suppliers in Minas Gerais and Espírito Santo. This encouragement of entrepreneurship goes hand in hand with citizenship initiatives, such as the Caminhos Samarco and Estação Samarco projects, which served 28 communities and offered more than 1,000 free professional training positions.

We have allocated BRL 52.5 million to Research, Development and Innovation, focusing on solving complex challenges and sustaining our operational model without tailings dams. Furthermore, we are promoting the circular economy by enabling the use of the sandy tailings generated in the de-characterization works of the Germano dam, which are currently in an advanced stage. The year 2025 was the best since the resumption, with 45% utilization of tailings and overburden.

The conclusion of the ramp-up of Phase 2 and the approval of Phase 3 by our Board of Directors—the largest investment in our recent history, amounting to BRL 13.8 billion — are hallmarks of our confidence in our ability to deliver. The project includes the reactivation of pelletizing plants 1 and 2 in Espírito Santo, the modernization of Concentrator 1 and new filtration areas in Minas Gerais, as well as the revitalization of assets. Starting in 2028, we will reach 100% of our installed production capacity, estimated at 26 million tons per year.

Each challenge overcome over the past decade has forged the resilience that defines us today. The Samarco of 2025 is a company aware of its role, capable of generating economic, social and environmental value, and prepared to continue evolving with responsibility, integrity and safety.

I invite you to browse through these pages to learn about our financial and socio-environmental results, confident that transparency is the fundamental basis for maintaining an open dialogue and building, together, the future of mining.

Good reading!

Rodrigo Vilela
CEO

Highlights 2025

Production and sales

15.1 million
tons produced (pellets + fines)

15.9 million
tons sold (pellets + fines)

141 vessels
embarked, with 99.9% adherence to the specified quality

60% of installed production capacity

USD 183.2 million investment in modernization and expansion of operations in the Phase 2 and Phase 3 projects

Financial

USD 1.950 billion
in gross revenue

USD 1.087 billion
in adjusted EBITDA

- USD 4.612 billion in net income (loss)

USD 411 million
in investments (CAPEX)

USD 4.830 billion
in debt with loans and financing, excluding shareholders

Remediation

BRL 1.3 billion
contributed by Samarco

BRL 19.6 billion invested by Shareholders to Samarco to cover Remediation Obligations

BRL 26.6 billion executed in 2025 for fulfillment of the payment and performance obligations, namely:

BRL 6.23 billion for payment obligations

BRL 20.4 billion for performance obligations:

BRL 15.2 billion for indemnities
BRL 1.3 billion for remediation work
BRL 925 million for transition
BRL 1.2 billion for indigenous peoples
BRL 1.1 billion intended for environmental actions
BRL 628.9 million in administrative and governance expenses

Environment

BRL 30.9 million
in environmental investments

93% compliance measured
by the Environmental Performance Index (IPA)

100% of our electricity
purchased comes from renewable and tracked sources

87% water recirculation

95% of waste
sent for recycling

15,917.06 hectares
of area covered by biodiversity preservation initiatives

Social engagement

BRL 22.4 million invested in socio-institutional investments

1,140 people
impacted by qualification and development programs

224 people were hired through the Entry-Level Programs (Internship, Apprenticeship and Trainee programs, affirmative action "Elas na Operação")

Over 160 companies certified to meet demands beyond mining

BRL 1.6 billion
in purchases of materials and services through the Força Local Program

Over 2,250 suppliers benefited in Minas Gerais and Espírito Santo

Governance, people and culture

629 new job positions

0.63 total
recordable incident rate

Zero leaves due to occupational illnesses or deaths of employees

Over 134,000 hours
of training

100% of company employees
underwent training on the Company's Code of Conduct and anti-corruption policies

Reputation survey:
Score 80.05 (out of 100) – Very strong

Safety and innovation

100% adherence to the Global Industry Standard for Tailings Management (GISTM) and renewal of all Stability Condition Declarations (SCDs) for the structures every six months

9,000 hours of productivity gains with IT and automation projects

+ 9.4 million tons of filtered tailings were applied to the decharacterization works

BRL 52.5 million invested in 84 incremental, transformational and disruptive Research, Development & Innovation projects



Rayane Souza Dieguez - employee, Ubu Complex (ES)

Samarco

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Profile

GRI 2-1, 2-6

Samarco Mineradora S.A., a privately held company, operates as a joint venture equally controlled by two of the world's largest mining companies: Vale S.A. and BHP Billiton Brasil Ltda. With 48 years of experience, its focus is the production of high-quality iron ore pellets and fines (pellet feed), essential inputs for steel production, consolidating itself as the third largest exporter of pellets in the transoceanic market worldwide.

Headquartered in Belo Horizonte (MG), it is an integrated enterprise, a pioneer in the 1970s in enabling the mining of low-grade iron ore and its transport via pipeline in Brazil. It owns mines and concentrators in the Germano Complex (Mariana and Ouro Preto – MG) and pelletizing plants and its own port in the Ubu Complex (Anchieta – ES), connected by approximately 400 km of pipelines that cross 25 municipalities in Minas Gerais and Espírito Santo. In addition to its operational units, it owns the Muniz Freire hydroelectric plant (ES) and has a stake in the consortium for the Guilman-Amorim plant, in Antônio Dias and Nova Era (MG). The company has sales offices in the Netherlands and Singapore.

Mission

Optimizing the transformation of mineral resources into value for society, safely, efficiently, and innovatively, today and in the future.

Vision

Being recognized for overcoming challenges and rebuilding social, environmental, and economic relationships.

Purpose

Delivering a different and sustainable kind of mining capable of generating results and building value for society.

Learn more Find out more in **A new Samarco**

Values

Respect for people – We consider human life a non-negotiable value and treat all people equally, not accepting discrimination of any kind and considering the free expression of ideas and opinions to be appropriate.

Integrity – We act seriously in compliance with the law and respect for moral principles, prioritizing dignity and ethics in our relationships. We adopt an honest and transparent stance with all parties involved in our business.

Mobilization for results – We are aligned and committed to the company's guidelines, goals, and objectives, as well as its commitments to society. We work collaboratively and systematically with high-performance teams, striving for the best overall results for our business.

Safety – We base our conduct and attitudes on safety based on our commitment to comprehensive and efficient risk management. The concept of safety permeates all aspects of business: financial, legal, operational, work and environmental.

Our operations

Samarco's production process is characterized by an integrated chain that connects extraction in Minas Gerais to transportation in Espírito Santo. This process currently operates under a new technological paradigm focused on eliminating the use of tailings dams, on filtration and dry stacking, and on intensive monitoring to ensure operational and environmental safety.



1 Extraction and processing: In Mariana and Ouro Preto, the process begins with the extraction of iron ore in the Alegria mines. Samarco transforms itabirite (low-grade ore, with about 40% iron) into a high value-added concentrate (67% iron) through beneficiation.

- The main safety innovation in the current model is the filtration system. Part of the tailings generated in the beneficiation process (80%) is filtered to allow for dry stacking, while the remaining 20%, in the form of ultrafine tailings, is disposed of in a pit, a confined rock structure (such as the Alegria Sul Pit), eliminating the need for tailings dams for current operations. By 2025, we will begin directing approximately 30% of the ultrafine tailings to tailings filtration as well, reducing the need for their disposal in open pits.
- Older structures, such as the Germano pit (already de-characterized) and the Germano dam (in the process of de-characterization), have Stability Condition Declarations (DCE) issued every six months. They are monitored 24 hours a day, seven days a week, by the Monitoring and Inspection Center (CMI).

2 Transport: The ore concentrate is transported in the form of slurry (a mixture of ore and water) through approximately 400 km of underground pipelines, crossing 25 municipalities in Minas Gerais to Espírito Santo, in a journey that takes about three days at a speed of 6 km/h.

- The integrity of the pipeline is ensured by a complex system of stations (pumps and valves).

3 Pelletizing: On the coast of Espírito Santo (Anchieta), the slurry is received and processed in pelletizing plants. The material undergoes filtration (separating the water from the ore) and agglomeration, transforming the pellet feed (fines) into iron ore pellets, which are thermally hardened for transportation and use in blast furnaces in steelmaking plants.

- The water used in the pipeline transport is treated upon arrival in Ubu and recirculated within the industrial process itself, reducing water collection and ensuring environmental safety.


Port, Ubu Complex, Anchieta (ES)

4 Shipment and flow: The cycle concludes at the Ponta Ubu Maritime Terminal. The port has a shipping capacity of approximately 33 million tons per year and can receive ships of up to 210,000 tons.

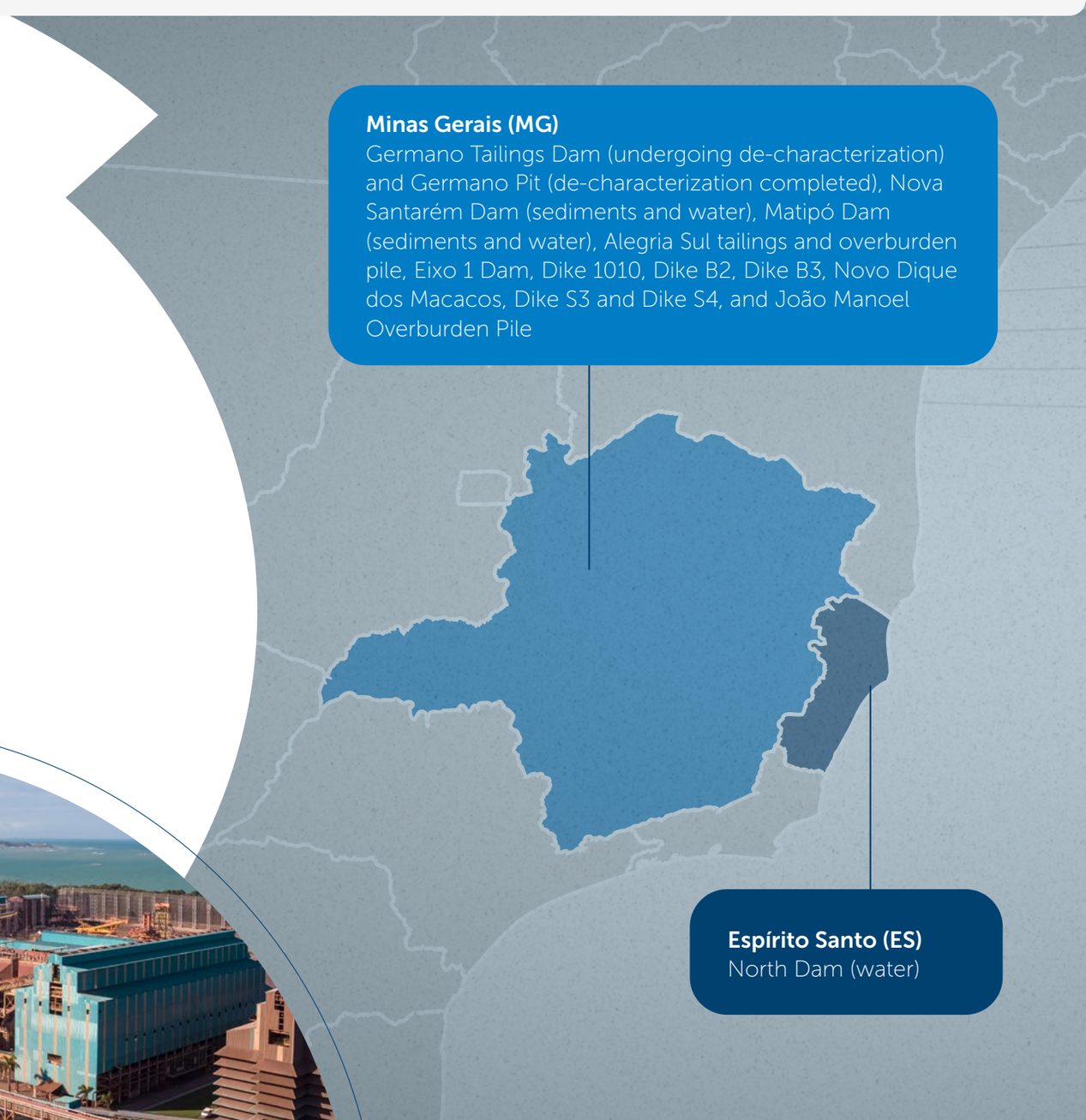
- The port is sheltered by a breakwater that protects vessels and the structure from the direct impact of waves and currents, ensuring stability during maneuvers. Periodic dredging is carried out to maintain operational and environmental safety, and rules for safe maneuvers are respected.

Assets

- **2 mines, Alegria and Germano, Mariana and Ouro Preto (MG)** - Iron ore extraction
- **3 pipelines (1 active), 25 municipalities in Minas Gerais and Espírito Santo** - Transport of iron ore slurry
- **3 ore concentrators (2 active), Mariana and Ouro Preto (MG)** - Beneficiation of mined ore
- **Tailings disposal system at the Alegria Sul pit, Mariana and Ouro Preto (MG)** - Capacity of 10.4 million m^3 for the disposal of part of the ultrafine tailings in a confined pit
- **Dams and tailings piles, Mariana and Ouro Preto (MG), Matipó (MG) and Anchieta (ES)** - Storage of overburdern, tailings and water for collection
- **4 pelletizing plants (2 active), Anchieta (ES)** - Transformation of iron ore slurry into pellets
- **Maritime terminal, Anchieta (ES)** - Production flow and shipment
- **Hydroelectric power plants**, PCH Muniz Freire (ES) and Guilman-Amorim, in Antônio Dias and Nova Era (MG), with 49% participation - Energy production
- **Offices:** Administrative headquarters in Belo Horizonte (MG), administrative offices in Vitória (ES) and Mariana (MG), and offices abroad, in Singapore and the Netherlands



Ubu Complex, Anchieta (ES)



Business model

Inputs

Financial capital
- Main revenues: Export of iron ore pellets.
- Financing: Shareholders (BHP and Vale), debt securities, bank credit and financing lines.

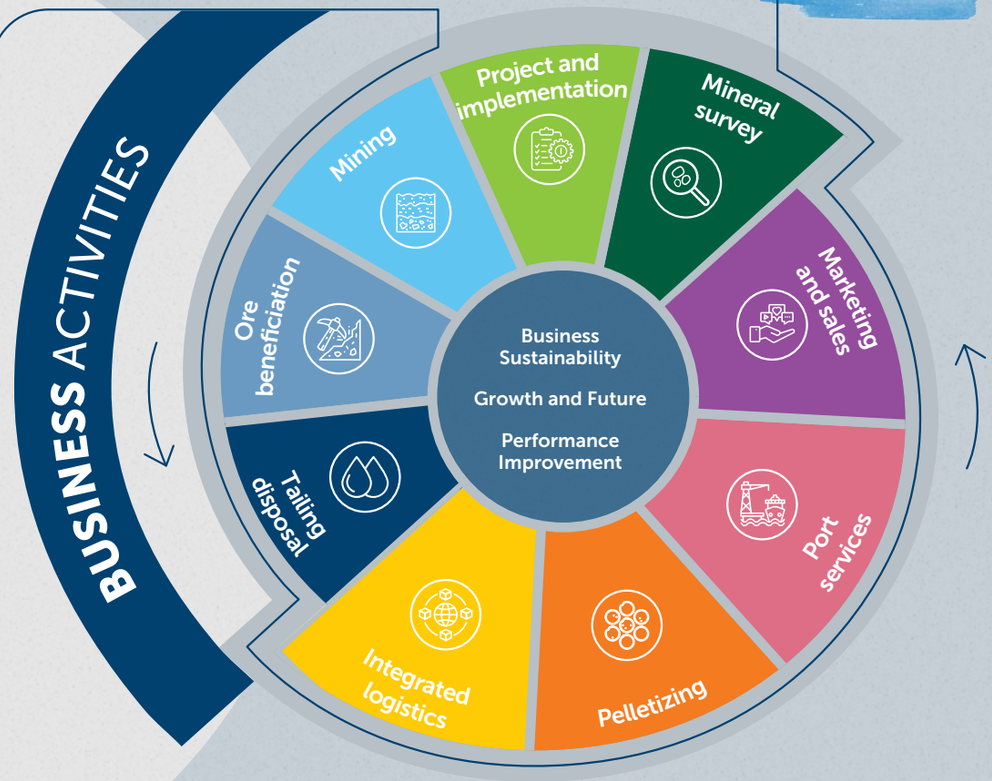
Manufactured asset
- Two industrial complexes - Germano (MG) and Ubu (ES), with a processing and pelletizing plant, three mineral pipelines (400 km long) and maritime terminals (port of Ubu).
- Offices in Belo Horizonte (MG), Vitória (ES), Singapore and the Netherlands.
- Two hydroelectric power plants for energy support.

Intellectual Capital
- BRL 11 million in investments in initiatives in the Continuous Improvement Program (risks, financial and ESG), with a return of approximately BRL 326 million.
- Partnerships with startups, universities, research and development centers, suppliers and other agents in the open innovation ecosystem.
- 1,651 ideas implemented in the Valuable Ideas Program.

Human capital
- Workforce trained to perform specialized activities in the best practices of the industry (+ 19 thousand professionals: approximately 2,700 own and 16 thousand third parties).
- 100% of employees trained in the Code of Conduct.
- 826 women in the workforce. 28.7% of whom are in leadership positions.

Social and relationship capital
- Engagement and dialogue in the area of direct influence with 30 municipalities and 16 priority neighboring communities.
- Cooperation with 2,250 suppliers.
- Participation in associations and industry entities.
- Interaction with shareholders, investors, governments and the media.
- Feedback management and strengthening of connections with customers.

Natural Capital
- Limestone, marble, dolomite, charcoal and mineral additives.
- 14,799,562.93 GJ of energy consumed in the process (100% electricity, renewable and tracked since 2022).
- 10,130.95 ML of water used in operations with 85% recirculation rate.
- 4,600 hectares covered by our operations.



PRODUCTS
Iron ore as blast furnace pellets and direct reduction, pellet feed and pellet screenings

Impacts

Financial capital
- \+ Positive impact on EBITDA and financial stability through restructuring (JR).
- − High costs with remediation and legal liabilities.

Manufactured asset
- \+ Improvement in infrastructure and safety (tailings and pipelines).
- \+ Reduction of environmental impacts with dry filtration technologies.
- \+ Offering high-quality products to the global steel industry.
- − Risks associated with failures in dams and pipelines.

Intellectual capital
- \+ BRL 52.5 million invested in incremental, transformation and disruptive innovations (BRL 28.4 million in the "tailings" pillar).
- \+ Expansion of organizational knowledge and sustainable practices in mining

Human capital
- \+ DE&I program, well-being actions, retention of local talent and hiring of people within the scope of diversity profiles.
- \+ Workforce development with the Saber Samarco platform and 134 thousand hours of training.
- − Exposure of employees to operational risks and consequences of occupational accidents and 20 injuries recorded.

Social and relationship capital
- \+ BRL 22.4 million invested via the Institutional and Social Investment Policy and an average of 87 points in the Social Ambience Index.
- \+ 10,141 complaints received at the relationship center (100% handled).
- \+ Continuous progress in the remediation processes with social impact compensation actions.
- \+ Força Local Program for the development of local suppliers.
- − Loss of stakeholder confidence due to environmental incidents or delays in mitigation commitments.

Natural capital
- \+ 211.56 thousand hectares of rehabilitated areas.
- \+ 89.01% compliance in the Environmental Performance Index.
- \+ 36,332.05 tons of non-mineral waste generated, 95% of which disposed of sustainably.
- \+ 21,116.921 tons of mineral waste (overburden, tailings and slimes) and 45% utilization of tailings and overburden.
- − Intensive extraction of resources, generation of tailings and potential environmental impacts in waste disposal.

Building the future

The year 2025 has solidified itself as a landmark of transformation for Samarco. Our achievements include the financial and operational stabilization, progress in the gradual resumption of operations, and the guarantee of business continuity.

We completed the ramp-up of Phase 2 in July, executed on schedule and within budget, resulting in plant stabilization and a consistent increase in production and sales, enabling operation at 60% of the Company's total production capacity. The process involved restarting operations at Concentrator 2 and implementing a new tailings filtration plant, essential for the dam-free operating model, at the Germano Complex (MG), and reactivating another pelletizing plant (we now operate two of the four plants) at the Ubu Complex (ES).

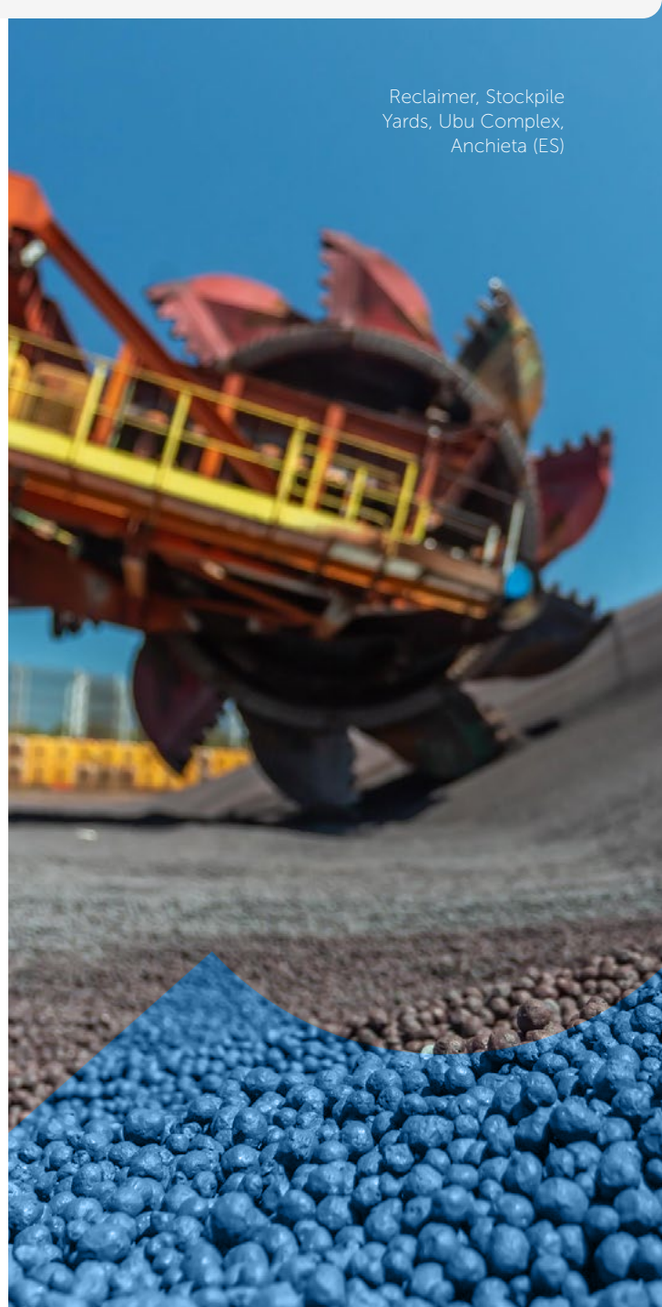
We are closing the Judicial Reorganization (RJ) process ahead of schedule in August 2025. This is another important moment in the Company's restructuring journey, providing economic and financial rebalancing and consolidating a sustainable foundation for the Company's growth.

Another achievement was the approval of the Environmental License for the Long-Term Project by the Minas Gerais State Environmental Policy Council (Copam), obtained in July 2025. The license ensures the continuity of operations and allows the opening of new mining areas and the construction of waste and tailings disposal structures, all aligned with the dam-free production model adopted by Samarco.

In November 2025, our Board of Directors approved Phase 3, the final stage of the gradual operational resumption. This is the largest investment in the company's history, approximately BRL 13.8 billion allocated to expanding, modernizing, and reaching 100% of installed production capacity starting at 2028 – approximately 26 million tons annually. Phase 3 envisions fully reactivating the integrated production chain that connects extraction in Germano (MG) to pelletizing and export in Ubu (ES) and involves: reactivation of Concentrator 1, Pumping Station 1, construction of Filtration Plant 3 and a new tailings and waste disposal structure in the Germano Complex (MG); the reactivation of Pelletizing Plants 1 and 2 in the Ubu Complex (ES) and the full utilization of the transport capacity of the ore pipelines.

BRL 13.8 bi

The largest investment in the company's recent history



Reclaimer, Stockpile Yards, Ubu Complex, Anchieta (ES)



Local Traditions Event, Anchieta (ES)

Stakeholder engagement

GRI 2-29

We maintain constant dialogue with our various stakeholders (business partners, civil society organizations, clients, shareholders, investors, suppliers, governments, local communities, NGOs, unions and vulnerable groups) through integrated channels aimed at identifying and mitigating socio-environmental impacts. This engagement is based on active listening and transparency. **Learn more about our relationships with our audiences.**

In 2025, we made significant strides in strengthening this relationship. We operate under a new governance structure, taking full responsibility for the execution of the remediation process and driving shared value initiatives to ensure a Social License to Operate and the business's long-term sustainability.

2025 was marked by the completion of historic projects and the promotion of the community's economic autonomy.

The relationship with the communities was marked by the completion of historic projects and the promotion of the local's economic autonomy. With the assumption of responsibility for reparations and the dissolution of the Renova Foundation, the company finalized resettlement projects, compensated affected groups by offering a swift and definitive solution for those impacted, invested in the revitalization of heritage sites, and engaged in extensive dialogue with traditional communities. **Learn more in the section on Remediation.**

Our supply chain management has been enhanced to align partners with Samarco's ESG and integrity values, through the updating of the Supplier Code of Conduct, as well as the launch of the Sustainable Connections program, actions of the Local Strength Program, among others. **Learn more about Social Engagement.**

Institutional and governmental relations

GRI 3-3 Government relations and regulatory bodies

In 2025, Samarco made progress in structuring its processes for interacting with public authorities and institutional stakeholders, reinforcing governance, compliance, and traceability mechanisms. The company structured its interactions with government agencies at the municipal, state, and federal levels, regulatory bodies, and industry associations, focusing on adherence to public policies, mitigation of regulatory risks, and compliance with applicable legal and socio-environmental requirements.

As part of the governance improvement process, the Institutional and Governmental Relations area implemented a procedural engagement model, defining levels of interaction, responsibilities, materiality criteria, registration procedures, and approval requirements. These flows began to operate under strict integrity rules, aligned with the Code of Conduct and anti-corruption and interaction policies with public agents, which explicitly prohibit facilitation payments, undue benefits, or any practice that could compromise the independence of public decisions. These mechanisms strengthen internal controls and contribute to the prevention, identification, and mitigation of ethical, regulatory, and reputational risks, in accordance with governance recommendations and Brazilian anti-corruption legislation.

Institutional actions in 2025 prioritized the enabling of Samarco's ESG agenda, particularly in supporting the implementation of socio-environmental projects, infrastructure initiatives, remediation actions, and issues critical to operational performance. Engagement with sector-specific authorities and institutions also contributed to increasing regulatory predictability and supporting corporate decision-making based on risks and opportunities associated with the external environment.

Active participation in the Brazilian Mining Institute (Ibram) and other strategic institutions has broadened Samarco's role in technical and regulatory discussion forums, strengthening our contribution to the development of public policies and the improvement of the institutional environment of the mining sector. This multi-sectoral interaction — involving public authorities, private entities, communities, and academia — reinforces the Company's role in building agendas that promote operational safety, competitiveness, and sustainable development in the territories where we operate. **GRI 14.24.1**



Representatives from the Friends of the Guarapari Navy Association visiting the Ubu Complex

Value relationships

In 2025, we were present at relevant events to discuss the participation and future of industry in environmental, technological, and economic aspects, such as:

- **Sustainability and Decarbonization Forum 2025 (Amcham-ES/Findes).**
- **Industry Immersion (Fiemg) – discussing leadership, innovation and sustainability.**
- **ESX – Espírito Santo Innovation Experience – discussing solutions for technological challenges.**
- **CEO Meeting (IBEF-ES) – discussing the economic development of Espírito Santo.**

Approach to stakeholder engagement

GRI 2-29

Stakeholders

Board / Senior Leadership
Strict implementation and adherence to governance and integrity practices, ensuring that decisions are aligned with strategy and best practices.

Capital Suppliers
Transparency and constant communication of financial performance and risk management through the publication of quarterly reports.

External Specialists
Strategic partnerships in innovation, hiring highly specialized personnel, and consulting services for risk and opportunity assessments.

Employees
Promoting a safe and healthy work environment, fostering Diversity, Equity and Inclusion (DE&I) programs, internal communication, and investing in training and professional development.

Clients
Personalized relationship and technical sales support, global presence with strategic offices, active market intelligence, and transparent contract management.

Suppliers
Strengthening of the value chain, dissemination of best practices, local development, and clarity in the conduct expectations..

Public Power
Participation in forums and discussions, cooperation in the Rio Doce Basin Remediation (New Agreement), transparency in compliance with environmental conditions, support for infrastructure projects and economic development in the areas of operation.

Neighboring Communities
Social investments and programs for inclusion and local development, training, cultural and educational activities.

Third Parties and Contractors
Extending corporate policies (Human Rights, Code of Conduct, Environment) to these parties and offering training in partnership with contractors.

Presence in associations GRI 2-28

Samarco's participation in associations is strategic and diversified, ranging from sectoral representation and innovation to promoting local and community development.

The company is associated with the Brazilian Mining Institute (Ibram), maintaining dialogue on topics relevant to the industry, such as communication between mining companies and the community. Furthermore, Samarco is also associated with several other institutions, such as:

- **ABM** - Brazilian Association of Metallurgy, Materials and Mining
- **Aberje** - Brazilian Association of Business Communication
- **Abrace** - Association of Large Industrial Consumers of Energy and Free Consumers
- **Aceop** - Commercial and Business Association of Ouro Preto
- **Aciam** - Commercial, Industrial and Agricultural Association of Mariana
- **Adesb** - Economic and Social Development Agency of Santa Bárbara
- **Adesiap** - Economic and Social Development Agency of Inconfidentes and Alto Paraopeba
- **Adop** - Economic Development Agency of Ouro Preto
- **AEA** - Business Association of Anchieta
- **Amcham Brazil** - American Chamber of Commerce
- **Anpei** - Research and Development Association of Innovative Companies
- **Asug** - Association of SAP Users of Brazil
- **ATP** - Association of Private Port Terminals
- **Base 27** – Capixaba Innovation Hub
- **Conim** - Committee for International Standardization in Mining of Ibram
- **CDL** - Chamber of Retail Leaders of Guarapari
- **Cedmec** - Capixaba Center for Metalworking Development
- **Espírito Santo in Action**
- **FDC / CRI** - Dom Cabral Foundation / Innovation Reference Center
- **Findes** - Federation of Industries of Espírito Santo
- **GEA** - Guarapari in Action
- **Ibram** - Brazilian Mining Institute
- **Global Compact** – Brazil Network (since 2002)
- **Senac** - National Service for Commercial Apprenticeship
- **Senai** – National Service for Industrial Training
- **Sindiextra** - Union of the Extractive Industries of Gold, Precious Metals, Diamonds and Precious Stones, Sands, Ornamental Stones, Firewood, Timber, Metallic and Non-Metallic Minerals in the State of Minas Gerais
- **Sindifer-ES** - Union of Metallurgical and Electrical Equipment Industries of the State of Espírito Santo
- **Sindicig** - Civil Construction Industry Union of Guarapari Global Compact – Brazil Network (since 2002)
- **Sindimetal - ES** – Espírito Santo Metalworkers' Union
- **Metabase Mariana** - Union of Workers in the Mining and Base Metals Industry of Mariana

Recognition of the year

ATP Award 2025: Port Social Impact Category: Achieved through the Maré de Sorte Project, which promotes technical training, social inclusion, and sustainability among shellfish gatherers and fishermen.

Tribute at the MEC Show 2025: President Rodrigo Vilela and Operations Director Sérgio Mileipe were recognized for their contribution to the growth of the basic industry in Espírito Santo.

Gold Seal of the Brazilian GHG Protocol Program: Awarded for the fourth consecutive year, attesting to the quality and transparency of the Company's Greenhouse Gas (GHG) emissions inventory (referring to 2024, but reported in 2025).

Breastfeeding-Friendly Company: Recognition from the Minas Gerais State Health Department and the Ministry of Health.

Latin Lawyer Award: The Rio Doce Basin Reparation Agreement was recognized with the Latin Lawyer Awards 2025 – along with our shareholders Vale and BHP, in the "Disputes" category.

Compliance On Top: Our leaders (Akira Ano and Cássio Amim) were recognized in the Compliance On Top 2025 Yearbook, Companies category, as among the most admired professionals in the country in the area of compliance.

Ser Humano Award: In this award organized by the Brazilian Association of Human Resources, Samarco won first place in the following categories with the nominated cases:

Minas Gerais

- CEO who endorses and drives the people management agenda – Rodrigo Vilela;
- ESG - Sowing Tomorrow: Community Qualification, Generation of Social Value, and ESG Commitment in Samarco Mining;
- Young People - From Idea to Action: Young Professionals at Samarco Drive the Automation of Selection with Power Automate and Excel;

Espírito Santo

- Young People - From Idea to Action: Young Professionals at Samarco Drive the Automation of Selection with Power Automate and Excel.



Prêmio ATP 2025


Latin Lawyer Award

Strategic evolution of sustainability

GRI 2-12, 2-13, SASB EM-MM-210a.3

Our 2023–2032 Sustainability Program is integrated into the Company's Strategic Map, with monitored indicators. We have adopted a Human Rights Policy that, through due diligence, seeks to identify, prevent, mitigate and remedy impacts on operations, projects and the value chain.

The strategy is structured around ESG pillars (an acronym for environmental, social, and governance) with key themes and supported by four main enablers that permeate all decisions: health and safety, human rights, integrated risk management, and innovation.



Progress in 2025

In 2025, the **Governance and Compliance Board** was created, reporting directly to the Board of Directors. This structure provides impartiality and robustness to corporate governance, aligning Samarco with best market practices and ensuring the necessary autonomy to promote transparency, integrity, and security in conducting compliance processes.

The **Supplier Code of Conduct** has been updated to include new rules stemming from the Human Rights Policy, requiring suppliers to adhere to equivalent ethical standards, including combating forced labor and child exploitation.

The Sustainable Connections Program was launched with the goal of promoting ethical, social, and environmental practices throughout the supply chain (local, national, and international).

We implemented an **Integrated Engagement Plan** that brought together the social, institutional, and communication fronts, allowing for more assertive and efficient management of relationships with critical stakeholders.



Germano Complex - Mariana/Ouro Preto (MG)

Learn more

More information about ESG initiatives is available in the sustainability section of the Samarco website (**ri.samarco.com** and **samarco.com/sustainability**).

Sustainable journey

- **2014:** Samarco Sustainability Model
- **2016-2020:** Discussions on the resumption of operations after the Fundão dam collapse (MG); obtaining socio-environmental and operational licensing; preparation for the start to operations
- **2021:** Declaration of Commitment to Sustainability; preparation of the Company Transformation Plan; development of the materiality process
- **2022:** Conducting an ESG maturity diagnosis
- **2023:** Construction of the Strategic Sustainability Program; development of the Strategic Sustainability Map; review of the ESG and materiality pillars; definition of related ambitions, goals, and KPIs
- **2024:** Creation of the Sustainability Directorate; development of the new materiality matrix; monitoring of goals and initiatives; updating of the Sustainability Program roadmap
- **2025:** Review of the strategy in light of the challenges of Business and Repair; Deployment of long-term goals and update of the 2026 and 2027 roadmap; Pulse of dual materiality

Public goals

TOPIC	BASELINE	LONG-TERM GOAL (2032)	2025 STATUS[1]	SDG
Water	Base year: 2024 - 83%	To reach a 95% global recirculation rate	The water recirculation rate reached 87.7%, with 100% at Ubu and approximately 84% at Germano	6
	Base year: 2024 1.44 m^3/dmt	To reduce specific fresh water consumption in the production process by 18%	We reduced specific fresh water consumption in our process by approximately 23%	
Atmospheric and climate management	Base year: 2015 102 kg CO_2e/tms	To reduce Scope 1 and 2 emissions by 30% by 2032, reaching net zero emissions by 2050	We reduced our emissions by approximately 41.7% (cumulative result) due to product mix adjustments	7 13
Waste, tailings, and overburden	Base year: 2019	To complete de-characterization by 2028	We reached 96.8% of the Germano Dam decharacterization (Germano Pit decharacterization works completed in 2023)	12
	Base year: 2022 - 55%	To sustainably dispose of 95% of our waste	We treated and disposed of 95% of our waste, prioritizing reduction, reuse, and recycling	
Territorial development and resilient communities	-	To ensure that 70% of Samarco's workforce is hired locally	We hired 43.1% of our workforce in municipalities within the direct influence area and communities neighboring our operations[2]	1 8 11
	Base year: 2023	Strong social climate (>80) in the territories where we operate	The average social climate in the territories where we operate reached 90 points[3]	
Diversity, equity and inclusion	Base year: 2015 – 11.5%	To ensure 35% women in the workforce, promoting gender equity	Women's participation in the workforce was expanded to 29.7% of total employees	5 10
	Base year: 2022 – 38.7%	To expand racial representation in leadership to 40% Black and Brown	We have a representation of 33.3% of Black people (Black and Brown) in our leadership	
Supply chain	Base year: 2025 - 0[4]	To evaluate 100% of the company's most critical suppliers, verifying their environmental, social, and governance best practices	61.4% of the most critical suppliers were evaluated in 2025 regarding ESG practices, with remediation of identified non-conformities	8 12 16
Human rights	Base year: 2026 - 0[4]	To evaluate 100% of operations and projects regarding human rights issues and address all identified non-conformities	We evaluated 80% of operations and projects on human rights aspects, with remediation of identified non-conformities	16
Health and safety	-	Zero high-severity accidents	We had one high-severity accident in our operations	3

[1] Samarco's long-term goals were designed considering a sustainable growth scenario, which aims to reach 100% of its installed production capacity by 2028. Therefore, although some of the goals have been reached or exceeded, they were established in view of the challenges anticipated for their maintenance.

[2] In 2024, we reached a 75,8% local hiring rate. The absorption of workers from the Renova Foundation slowed the growth trend, which will resume as we continue toward our long-term goal (2032).

[3] Social climate is measured through a proprietary indicator that assesses community perception of the local context, including conflicts, active groups, other operations, and Samarco's presence and performance in the territory.

[4] Metric and indicator established during the period.

Remediation

Between 2024 and 2025, the process of repairing the Rio Doce Basin underwent a significant restructuring. The current scenario is characterized by Samarco directly managing the execution of the project, the discontinuation of the Renova Foundation, and the accelerated implementation of the obligations stipulated in the New Repactuation Agreement.

The New Agreement replaced the 2016 Transaction and Conduct Adjustment Agreement (TTAC) and established a total value of BRL 170 billion for definitive reparations.

The management of resources and liabilities was divided into three main areas:

- **Obligations to Pay (BRL 100 billion):** transfers from Samarco to the Public Authorities (Federal Government, States of MG and ES, and municipalities) for the implementation of public policies in health, sanitation, and infrastructure over 20 years. By December 2025, BRL 10.9 billion had already been transferred.
- **Obligations to Perform (BRL 32 billion):** actions directly enforced by Samarco, focused on individual compensation, completion of resettlements, and environmental remediation, of which BRL 22.8 billion had been executed by December 2025.
- **Amount already spent (BRL 38 billion):** Amount disbursed by the now-defunct Renova Foundation through September 2024.



Novo Bento Rodrigues – Mariana (MG)

Integrated reparation management

The liquidation and dissolution process of the Renova Foundation approved by the Public Prosecutor's Office – Foundation Division – was successfully completed in November 2025, within the one-year timeframe stipulated by the agreement. We fully took on the assets, liabilities, contracts, and responsibility for the execution of the actions. This robust restructuring process involved the cancellation of CNPJs (Brazilian corporate taxpayer IDs), termination of employment contracts, migration of supplier contracts, and the absorption of nearly 300 professionals from the defunct Renova Foundation.

By integrating the topic into our core business, Samarco created a governance model to organize deliverables, with daily monitoring of obligations and performance dashboards. The reparation process was integrated across all departments, with the creation of specific areas dedicated to the topic.

The work fronts (Compensation, Environmental Actions, Reparation Works and Compensation to Indigenous and Traditional Peoples) are supported by transversal such as Communication, Change Management and Auditing. Critical issues that impact deliveries are prioritized and discussed in the Remediation Committee with shareholders.



Pillars of remediation

Indemnities

- Operationalization of compensation processes and completion of services by 2026.
  - › Over 345,000 people paid by December 2025, totaling BRL 15.12 billion.
  - › The Definitive Compensation Program (PID), which guarantees a one-time payment of BRL 35,000 per eligible individual or legal entity, has reached more than 301,000 people, with a total payout of BRL 11.1 billion.
- Public information and engagement campaigns

Transition

- Transition and completion of remaining programs and obligations.
  - › 87% of transition obligations completed
  - › R$ 1 billion transferred to institutions, municipalities, state and federal agencies, universities, associations, etc.

Indigenous peoples and traditional communities

- Compensation payments to traditional peoples
  - › BRL 1,036,547,110 million were paid to indigenous peoples and traditional communities, with 100% of eligible Settlement Agreements (tqs) signed.
- Delivery of artesian wells and supply of mineral water.

Resettlement

- 100% of the works planned before the New Agreement in the districts of Novo Bento Rodrigues and Paracatu were completed In total, there were 389 projects, including: houses, plots of land, commercial properties, public assets, and private collective assets.
- 100% of public assets (such as schools and health centers) in Bento and Paracatu delivered.
- A definitive solution for undefined family structuresresumption of interrupted services and negotiations.
- Of the 729 total resettlement cases, 719 were resolved with the delivery of a new property or payment for the right to housing (99% of cases resolved).
- The placement of the animals that were under Samarco's care on the date the agreement was approved has been completed.

Environmental actions

- The Responsible Governance bodies (CEMG, CEES and Ibama) received the Environmental Recovery Plan (PRA), a document specifying Samarco's obligations, indicating their respective outlines, objectives, and fulfillment metrics.
- The conceptual project for the partial decommissioning of Dike S4, along with its Environmental Control Plan and Degraded Area Recovery Plan, has been submitted to the Governance Committee (CEMG). These documents detail the actions necessary to fulfill the obligation.
- The delivery of the Dredging and Final Disposal Project – Management of Tailings/Sediments from the Risoleta Neves Hydroelectric Plant has been officially submitted to the Governance Authority (Ibama).
- The Terms of Reference issued by the Governing Bodies (CEMG and Ibama) support the competitive bidding process for contracting companies that will manage contaminated areas in the territories of Minas Gerais and Espírito Santo.
- The final technical report on the Air Quality Monitoring actions has been officially submitted to the Governance (CEMG).
- Continuation of actions, such as the recovery of affected areas and compensatory measures, reforestation of 50,000 hectares and restoration of 5,000 springs
  - › By December 2025, 45,500 hectares of reforestation had been completed, with the area fenced and protected. More than 34,000 hectares in the planting or enrichment phase with native species, more than 4,300 springs fenced off, and 2,700 in the planting phase.
  - › The collection of native seeds has already generated more than BRL 10 million in income for approximately 1,300 collectors in Minas Gerais and Espírito Santo.
  - › 7.21 km of the Gualaxo do Norte River and its tributaries have been restablished
  - › The Intracalha Integrated Monitoring Program, part of the Integrated Monitoring Plan (PMI), completed sediment sampling for the 2025 campaign in September 2025.

Liquidation

- Liquidation of Fundação Renova
- Fulfillment of deliveries to the Public Prosecutor's Office

Financial

- Payment of Installments of Obligations to Pay
- Payment of fines

Next steps

2026

- Public Consultation PICTs
- Simplified Quilombola/Traditional Plan PICTs
- PBAI– TG PICTs
- Krenaks Emergency Water Treatment Plant Works
- ASE/AFE Payment (Retroactive and Prospective) PICTs
- Educational Support, Action Plan for the Conservation of Aquatic and Terrestrial Biodiversity, Fisheries Monitoring, PMQACH and PTIP: Animal Feed
- 3rd installment Obligation to pay (BRL 7 Billion), totaling BRL 18 billion
- Completion of approximately 1,000 hectares and restoration of 100 springs.
- Conclusion of the Rio Doce Seed and Seedling Network Project
- Completion of all services in the compensation programs and other initiatives.
- Completion of the six projects initiated after the agreement was approved.
- Completion of the restoration work on Hotel Xavier.

2027

- 4th installment Obligation to pay (BRL 5 billion), totaling BRL 23 billion
- Completion of approximately 7,000 hectares and restoration of 300 springs
- End of temporary housing.
- Completion of actions for Sustainable and Agroecological Territorial Planning, PTIP and PASEA - Technical Assistance and Rural Extension, Mariana Health Reparation Plan
- Delivery of 100% of the resettlement works initiated after the agreement was approved.

2028

- Water Supply System (SAA)
- 5th installment Obligation to pay (BRL 5 billion), totaling BRL 28 billion
- Completion of approximately 18,000 hectares and restoration of 700 springs.

2029

- 6th installment of the Obligation to pay (BRL 5.1 billion), totaling BRL 33.1 billion
- Completion of approximately 22,000 hectares and restoration of 1,500 springs
- Completion of actions under the Plans for the Recovery of Degraded Areas - PRADs
- Completion of the environmental restoration of the 92 Marginal Lagoons

2030

- 7th installment Obligation to pay (BRL 5.5 billion), totaling BRL 38.6 billion
- Request for settlement of 50,000 hectares and 5,000 springs.
- End of the water supply to Comboios and Córrego do Ouro
- Completion of the Degraded Areas Recovery Programs
- PASEA - Forest restoration and PTIP: Soil Repair and Management and Water Management
- Completion of the study and design phase for Candonga
- Conclusion of Bioengineering actions



Serra do Gandarela National Park (MG)

Vision for the future

Our vision for the future is focused on executing Phase 3, approved by the Board of Directors in 2025 with a record investment of BRL 13.8 billion. The goal is to reach 100% of the installed production capacity (approximately 26 million tons per year), starting in 2028 reactivating Concentrator 1 in Germano (MG), and Pelletizing Plants 1 and 2 in Ubu (ES).

The Company resumption is based on lessons learned and a new business model that eliminates the use of dams for tailings disposal and adopts filtration and dry stacking technologies. Innovation has contributed to solving complex challenges over the years and is a fundamental cultural trait and enabler of our sustainability strategy.

Recognizing that solving complex problems requires partnerships, we are committed to collaborative solutions with startups, universities, and innovation hubs like the Mining Hub, which we co-founded and have been a board member of since 2022. Other examples include the use of Artificial Intelligence for safety and efficiency, projects for biodiversity monitoring, and the development of technologies for waste reuse, promoting the circular economy.

Samarco positions it self as a market leader in premium products essential for the decarbonization of the steel industry, through our direct reduction pellets, which allow the production of steel with lower CO_2 emissions, positioning us as a strategic partner in the global energy transition.

Our goal is to reach

100 %

of the installed production capacity: approximately 26 million tons per year



Mining Hub, right to left: Alessandra Prata, Vinicius Loyola, Pricila Kelly da Silva and Rayanne Emmanouil



Ivo Mendes M Alves –
Employee, Ubu Complex

Corporate governance

IN THIS CHAPTER

GOVERNANCE STRUCTURE 35
ETHICS AND COMPLIANCE 39
RISK MANAGEMENT 43



Raphael Scardua - Employee, Ubu Complex

Governance structure

GRI 2-9, 2-10, 2-12, 2-16, 2-17, 2-18

Governance is the main pillar for the achievement of the Company's strategic goals, based on the principles of integrity, equity, transparency, accountability, and sustainability. These principles guide the relationships among the shareholders - in the exercise of their strategic and deliberative role, the Administration Board, the Executive Board, and the other stakeholders. The system is structured into five interdependent bodies, as established in the Articles of Association and the Shareholders' Agreement (BHP Billiton Brasil and Vale S.A.): the Board of Directors, the Executive Board, the General Meeting, the Advisory Committees to the Board, and the Audit Committee.

The year 2025 was marked by profound structural transformations, driven by the closure of Judicial Reorganization (RJ), the internalization of Reparation, and the pursuit of greater independence in internal controls.

The most significant change in the organizational structure was the creation of a new board dedicated exclusively to compliance, governance, and audit. This board reports directly to the Board of Directors, guaranteeing impartiality, robustness, and independence in oversight and risk management.

The direct implementation of reparation actions required a new governance architecture: an integrated management model comprised of work streams (compensation, construction, environment); critical issues and material changes are phased in and debated in the Reparations Committee with shareholders; a dedicated structure is incorporated into the management teams.

Learn more

Learn more on **Remediation**

Shareholders Meeting

This is the highest body of Samarco and has the power to deliberate on all matters relating to the company's corporate purpose and to take the measures it deems appropriate for the defense and development of the Company. It is responsible for approving critical matters, such as changes to the company's purpose, corporate transactions (mergers, spin-offs, acquisitions), bankruptcy petitions, and the encumbrance or sale of mining rights.

Meetings in 2025: 55

Board of Directors

The Board of Directors is the collegiate decision-making body that exercises the Company's superior governance. It is composed of four full members and four alternate members who serve a three-year term, with the possibility of reelection. The members are nominated by the shareholders, Vale SA and BHP Billiton Brasil Ltda., approved at an Extraordinary General Meeting (EGM), and do not hold executive positions at Samarco.

Their responsibilities are established in the Company's Articles of Incorporation and involve: setting the general direction of the Company's business and overseeing the management of the directors; approving the business and mining plan and the annual budget; expressing opinions on acts or contracts that are not included in the directors' duties, and authorizing the sale of fixed assets; convening the General Meeting and expressing opinions on the Management report and the directors' accounts; appointing and dismissing independent auditors; and creating advisory committees to the administration.

To broaden the Board of Directors' knowledge on topics related to sustainable development, the organization maintains access to up-to--date information, the exchange of experiences, and continuous internal communication with specific sustainability content. The performance of the body and its committees is assessed through self-evaluation and performance analysis at meetings.

In 2025, the Board made a conscious move to assume a facilitating role for the Executive Board; with the creation of the Governance and Compliance Board reporting directly to it; it focused on the Company's future beyond remediation and oversaw the full fulfillment of the commitments made to remediation. In total, 58 crucial concerns were submitted for deliberation.

Meetings in 2025: 6

Management report and the directors' accounts; appointing and dismissing independent auditors; and creating advisory committees to the administration.

Advisory Committees

They are responsible for advising the Board of Directors on critical business issues, analyzing and addressing topics relevant to the organizational strategy. The eight committees are:

Sustainability Committee: supports on issues related to the environmental, social and safety sustainability strategy; in the recovery, protection and generation of business value.

8 members, 6 regular meetings

Finance Committee: analyzes the Company's financial performance and provides advice on related matters, such as the development of the Financial Business Plan. It has a dedicated subcommittee (Tax) and works on capital structure and financing strategies.

8 members, 6 regular meetings

Risk, Audit and Compliance Committee: analyzes and recommends issues related to the topic and process of corporate risk management; monitors the management of impacts on the environment, people and other stakeholders.

12 members, 12 regular meetings

Geotechnical Committee: assists with issues related to the management and governance of tailings. It focuses on the safety of geotechnical structures (non-operational), programs, projects, and all infrastructure that supports the continuity of operations.

6 members, 6 regular meetings

Legal Committee: deals with extraordinary situations of legal and regulatory compliance in operations; provides assistance with the various legal consequences arising from the Fundão dam collapse.

6 members, 25 regular meetings

Technical and Operations Committee: monitors operations and business continuity, assisting with the Company's technical issues.

7 members, 6 regular meetings

People Committee: assists in decision-making regarding the Executive Board's development goals, compensation policies, and assessment of future scenarios, internal and external risks, and their potential impacts on the organizational structure.

2 members, 5 regular meetings

Remediation Committee: Its role is to advise the Board of Directors on matters related to the remediation measures stipulated in the Renegotiation Agreement. It acts in the evaluation and recommendation of strategies, risks, resources, plans, goals and indicators, as well as in monitoring compliance with obligations, schedules and results of the remediation. It also oversees the governance of the transition, communication with stakeholders, independent audits, and any potential interpretive differences.

8 members, 20 regular meetings

Executive Board

The Executive Board is made up of seven members, including the Chief Executive Officer and Executive Directors, each acting in accordance with the responsibilities established by the Bylaws and the Board of Directors. It is composed of seven members who serve three-year terms, with the possibility of reelection. The boards of directors are statutory, with the exception of two that are not statutory (Governance and Compliance and Legal and Risk). Its main functions include implementing the Strategic Plan and business plan, making decisions about projects and investments, participating in the review and evaluation of strategic pillars, and monitoring the management of social, environmental, and economic impacts. In 2025, Samarco added another board with the creation of the Governance and Compliance Board.

For the analysis of local representativeness, the Operations Directorate (DO), which encompasses Mining, Pipeline and Beneficiation activities, focuses on actions related to the local context. In accordance with the previous year's report, the Operations Directorate is led by a male member hired from the surrounding community.
GRI 202-2, 14.21.2

Fiscal governance GRI 207-1, 207-2, 207-3

Samarco's tax governance is directly overseen by the Board of Directors and implemented through the Tax Compliance Guide, which integrates tax strategy with business processes and risk mitigation. The identification of these risks occurs in a multidisciplinary manner, based on Brazilian legislation, internal audits, and the analysis of partnerships and transactions.

Samarco's tax strategy is based on regulatory compliance, ensuring agility in the face of changes in the national tax landscape. Although the tax approach is not explicitly stated in a specific public document, the commitment to fiscal integrity is ensured by the Code of Conduct and Ethics and by the transparency of financial reports.

Aligned with business objectives, tax management considers the socioeconomic impacts on the communities where the company operates. Tax collection (such as corporate income tax and social contribution on net profit) is treated as an essential pillar of the social license to operate, reaffirming the organization's role in promoting public and social development.

Control is reinforced by external audits and specialized tax advice, ensuring that all financial reports undergo independent verification and rigorous document review. To ensure compliance, the company uses monitoring software and maintains constant dialogue with municipal, state, and federal agencies. The integrity of the system is complemented by the Ethics and Ombudsman Hotline, available for reporting any suspicions of tax irregularities by employees or third parties.

Samarco's relationship with tax authorities is based on cooperation and the proactive provision of information, aiming to mitigate risks of regulatory interpretation. At the institutional level, the company undertakes actions to promote fiscal transparency in the mining sector.

The Company's governance integrates feedback from investors, communities, and regulatory bodies collected through communication channels. In 2025, these contributions directly influenced the fiscal strategy, resulting in adjustments that raised transparency standards and reinforced the organization's socioeconomic responsibility.



Learn more about governance at the **Samarco website**

Ethics and compliance

GRI 3-3 Ethics, transparency and dialogue, 2-15, 2-23, 2-24, 2-25, 2-26, 14.22.1, 205-1, 205-2, 406-1

Integrity is a non-negotiable value for Samarco. Acting with integrity means prioritizing ethical relationships and adopting an honest and transparent stance with all parties involved in business dealings. This value is reinforced by Samarco's Compliance Program, which actively works to prevent, detect, and correct acts of fraud, corruption, and/or actions contrary to the Code of Conduct and applicable legislation.

Samarco subjects 100% of its operations to corruption-related risk assessments, ensuring continuous monitoring of all business units. The process encompasses the analysis of internal flows, the identification of critical areas, the monitoring of third parties, and the periodic review of rules and procedures. This governance structure is reinforced by independent reporting channels and whistleblower protection mechanisms.

The main risks identified include bribery, kickbacks, inadequate hospitality and gift management, conflicts of interest, and vulnerabilities in the supply chain. Furthermore, the company maintains rigorous oversight of transparency in donations, sponsorships, and environmental and regulatory licensing processes, ensuring strict compliance with internal policies and current anti-corruption legislation.

In 2025, we updated our Code of Conduct, reinforcing our commitment to due diligence in preventing, mitigating, and remedying human rights violations. The document establishes guidelines for combating forced labor, labor analogous to slavery, and child labor, applying these requirements to the entire supply chain as well.



Alana Gonçalves (left) and Agatha Ribeiro - Employees, Germano Complex

Adherence to the Supplier Code of Conduct has become a contractual condition, requiring compliance with anti-corruption laws and other legislation relevant to the business. The material details the responsibility of suppliers in managing community impacts and promoting diversity; it connects individual conduct to the Company's Sustainability Program, guiding business decisions to consider environmental and social risks.

In 2025, 19 cases of discrimination were identified through the Company's listening and reporting channels. All incidents were fully analyzed by internal management and have been resolved. For reports in which discriminatory content was confirmed, Samarco implemented immediate and structured action plans. The corrective and preventive measures adopted included actions such as monitoring, feedback, and training.

We have adopted a set of policies that reaffirm our commitment to responsible business practices, in line with the UN Guiding Principles on Business and Human Rights, the United Nations Global Compact, and the Sustainable Development Goals (SDGs). The prevention and mitigation of conflicts of interest is guided by the Conflicts of Interest and Related Party Transactions Policy, published in 2024 and in effect during 2025.

Samarco maintains an ongoing communication and training program on anti-corruption policies and procedures, covering employees, leaders, and business partners. The company offers mandatory training on an online platform. In 2024, training on the Code of Conduct reached 100% of company employees and 86% of applicable third-party employees. In 2025, it continued to be the main instrument of dissemination. All employees, from administrative, coordination, management, supervision, and operational categories, participated in training sessions. Employees hired in the last month of 2025 completed the introductory version of the Code of Conduct during the onboarding process, being within the deadline for completing the full module. For business partners, the communication and training reach extended to 7,786 of the 9,377 suppliers, representing 83% of the total.

In 2026, this training will be conducted again, targeting all applicable employees and third-party personnel. Additionally, the Company holds presentation and clarification sessions on its policies, procedures, and practices for its internal audience and partners. To strengthen the culture, in 2025, the company implemented a Corruption Risk Materialization Simulation and a Corruption Risk Assessment Seminar.

Committed to ongoing improvement, promoting continuous enhancement, and strengthening our **Compliance Program**, we have adopted the following goals, which are monitored annually:

- **100%** of the high-risk value chain trained,
- **100%** transparency regarding reporting channels, and — to be implemented in 2026 — the goal of
- **100%** transparency regarding the compliance and governance structure.

Learn more about some of our documents and policies at the links below:

- Code of Conduct
- Code of Conduct for Suppliers
- Conflicts of Interest and Related Party Transactions Policy
- Corruption and Fraud Prevention Policy
- Policy for Offering and Receiving Giveaways, Gifts, and Hospitality
- Human Rights Policy
- Antitrust Policy

Communication channels

The communication channels operate in a coordinated manner to ensure that each request was addressed in the appropriate medium. This system allows employees, suppliers, communities, and partners to seek advice on responsible policies and report concerns at different levels of criticality and confidentiality.

Ethics Channel

The Ethics Channel is the official and confidential tool for reporting suspected or proven violations of the Code of Conduct, internal standards and policies, or applicable law. It plays a central role in the detection pillar of the Company's Compliance Program and is essential for identifying integrity deviations. The service is available in Portuguese and English, seven days a week, 24 hours a day.

In the last period, the Ethics Hotline recorded 1,207 reports, representing an increase of approximately 85% compared to the average of the last five years, and concluded the investigation of 1,145.

Access channels

Website: **www.samarco.com/canal-de-etica/**

Phone: 0800 377 8002

Email: **canaldeetica@samarco.com**

Learn more

Learn more at the **Compliance Program Report, on Ethics Channel website.**

Social Ombudsman

The Social Ombudsman monitors the execution of remediation and operational actions, acting as a permanent channel for the expressions of opinion from the neighboring communities of Samarco, ensuring respect for their rights. In 2025, within the scope of direct operations, 39 complaints were registered, 100% were answered, and 77% were deemed valid. **GRI 14.10.4**

This space is intended for receiving, processing, monitoring, and responding to complaints regarding:

- Disrespectful conduct in relations with communities;
- Irregularities or illegal acts in compensation programs for remediation;
- Complaints regarding service or negligence in Samarco's areas;
- Social and environmental damage from operations and projects;
- Samarco's failure to comply with social and environmental obligations;
- Critical issues related to repair and operations.

Email: **ouvidoriasocial@samarco.com**

Phone: 0800 721 0717

WhatsApp: (31) 98440-3156

Website: **www.ouvidoriasocialsamarco.com.br**



Cilas Fioravante Machado – Employee Matipó

Relationship Center

Channel intended for receipt of requests for information, complaints, and suggestions related to Samarco's operation. In 2025, the Center registered 10,141 submissions, 242 of which were complaints. They were all duly answered and solved. **GRI 14.10.4**

Phone: 0800 033 8485

Email: **relacionamento@samarco.com**

Website: **www.samarco.com/fale-conosco**

Remediation Relationship Channels

Dedicated to any topic related to the Rio Doce Basin Remediation, including institutional information and questions about the progress of individual remediation negotiations.

Contact Us

Phone: 080 0031 2303

Site: **www.reparacaobaciariodoce.com/fale-conosco**

Information and Service Centers (CIA)

Physical locations distributed across municipalities along the Rio Doce corridor, responsible for in-person service.

The addresses for each office are available at **www.reparacaobaciariodoce.com/fale-conosco/**

User Portal: **https://portaldousuario.reparacaobaciariodoce.com/Padrao/modulo-portal-do-usuario/**

Risk management

Through the Integrated Risk Map, Samarco identifies, assesses, addresses, monitors, and reports operational, financial, and sustainability risks to the business. In this way, we can offer a unified perspective on the potential impacts that may influence objectives and reduce the likelihood and/or severity of adverse events, ensuring greater safety for people and the business, environmental protection, and a reduction in negative impacts on communities near the Company's operations. The Risk Treatment and Governance Strategy guides decision and reporting levels, ensuring appropriate monitoring for critical controls and actions.

In 2025, the scope of the Integrated Map was analyzed with the inclusion of new risks and incorporating the discussion of emerging risks, such as climate change and regulatory risks. The Company also prepared its Risk Statement, a declaration of the Company's view on risk management, based on the Integrated Map's risk categories, guiding the organization and its managers and ensuring coherence in decision-making with the Company's values.

In 2025, the analysis included a discussion of emerging risks, such as climate change and regulatory risks

The risk management methodology for geotechnical structures has been revised with External peer review in alignment with and in agreement with the ITRB (Independent Tailings Review Board). And, with the adoption of the HIRA (Hazard Identification and Risk Assessment) methodology for Process Safety, we were able to analyze situations that could generate serious environmental impacts or multiple fatalities. In 2025, 53 verifications of HIRA critical and non-critical controls were carried out.

Samarco classifies its risks into levels – low, moderate, high, severe, and extreme – and reports monthly to the Board of Directors those assessed as high, severe or extreme. The Company's business risk portfolio has 74 risks, and in the last year the overall risk level (NR) decreased 24.6%, mainly due to seven reductions in Process Risks (HIRA).



Marcelo Fortes (left) and Alex Luis Sanches – Employees, Germano Complex (MG)



Decharacterization of the Germano Dam

Safety and innovation

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Different and sustainable mining

In 2025, we consolidated our tailings dam--free business plan, directly related to Samarco's Long-Term Project, which foresees the continuity and expansion of operations without the use of dams for tailings disposal.

With approximately BRL 52.5 million invested in Research, Development and Innovation in 2025, Samarco remains aligned with the Sustainable Development Goals (SDGs), especially those focused on responsible production and industrial innovation. For the coming years, the expectation is to further expand the reuse of waste generated in the production process, promoting a regenerative and circular mining model.

As part of the decarbonization agenda, low--carbon inputs have been developed, such as bio-oil and a charcoal byproduct for burning pellets. In water management in Germano (MG), internal engineering solutions were crucial to reduce the consumption of new water (from 1.4 to 1.1 m^3/ton).

The company invested in electric composters to treat organic waste and achieved over 95% sustainable disposal of the total waste generated (treating and disposing of it in an environmentally responsible manner, prioritizing reduction, reuse, and recycling). In managing climate risks, climate change risk models were created for all company sites with the assistance of specialized consultants and university reviews.

BRL 52.5 mi

invested in Research, Development and Innovation in 2025



Alegria Sul Mine - Germano Complex

Technological Transformation

Samarco invests in technological transformation initiatives that positively change the production process and management and control systems. One of these areas is tailings management and waste reuse, in which, together with partners in the innovation ecosystem, it has developed solutions ranging from sustainable applications of tailings in road paving to their reuse in dam decommissioning works.



Dry Stacking is one of the more strategic Research and Development (R&D) projects. It is designed for the dewatering and stockpiling of all the waste generated. Since 2021, more than BRL 47 million has been invested in the development of technologies and solutions to ensure the safe disposal of 100% of ultrafine tailings. The project evaluates challenges related to moisture, particle size distribution, long-distance transport, and geotechnical stability through experimental stockpiles.

The Sustainability Program includes a series of initiatives aimed at developing technologies such as new low-carbon inputs for the production process; digital solutions for water monitoring and reuse; and solutions for the traceability of dust particles (**see more in Tailings, Overburden and Circularity**).



The **Mining Hub** – of which Samarco is one of the co-founders – is a global model of open innovation that has already enabled concrete solutions such as the decentralized sanitation project in Camargos (Mariana/MG), developed with the Mariana-based startup Lia Marinha.

In Espírito Santo, collaboration with **Findeslab** and **Base27** has launched challenges promoting the application of data science and Artificial Intelligence in critical processes, such as pellet production, minimizing particulate emissions, and automatically identifying occupational hazards in industrial environments.



Automation and AI - We are transforming our production process using automation and Artificial Intelligence (AI). We conduct proof-of-concept studies to evaluate technologies such as computer vision, AI, and various sensors, all connected to alarms, which can contribute to verifying the correct use of PPE and the exposure of people to occupational hazards. Some projects aim to develop AI models for accident prediction, identification, and prevention of causes.

Digital innovation

Samarco conducts projects that generate tangible gains for the company, highlighting technological advancements with predictive models and a focus on safety, such as initiatives in Hyperautomation with RPAs; Data Science; and projects focused on Operations, each contributing specifically to different dimensions of ESG, such as:

Environmental

1. Automation of Greenhouse Gas (GHG) information
   - Approximately 70% reduction in data collection time and 80% reduction in inventory generation time.
   - Greater reliability and traceability, strengthening climate management.
2. Light Vehicle Center – Germano
   - Fleet optimization with a digital application.
   - Reduction of CO_2 emissions and fuel consumption, in addition to the elimination of physical paper controls.
3. Mine Dispatch System Update
   - Up to 18% reduction in fuel consumption and CO_2 emissions.
   - Minimizing truck downtime (up to 80%), increasing efficiency and operational sustainability.
4. Water Event Management
   - Continuous monitoring of water quality and environmental events.
   - Preservation of water resources and mitigation of environmental impacts.

Social

5. AI-powered Accident Risk Monitoring
   - Identifying critical risk patterns to prevent accidents.
   - Protection of human life and strengthening of a culture of prevention.
   - Reduced incident-related costs and increased operational resilience.
6. Process automation for Mandatory Training Management
   - Guaranteeing the health and safety of employees.
   - Transparency and trust with suppliers and partners.
7. Environment Portal
   - Centralization of environmental information and educational content.
   - Employee engagement in sustainable practices.

Governance

8. Process automation for Supplier Approval
   - Transparency and fairness in supplier evaluation.
   - Compliance and traceability strengthening the credibility of the value chain.
9. Process automation for Monitoring and Reassessing Critical Controls
   - Standardization and consistency in updating controls.
   - Mitigating legal and reputational risks.
10. Corporate Risks Dashboard
    - Continuous risk monitoring and action plans
    - Detailed insights for analysts, strengthening governance and decision-making.

These initiatives generate efficiency and productivity, in addition to directly connecting digital innovation to ESG pillars, reinforcing Samarco's commitment to sustainability, safety, and responsible governance.



Dênis Antônio da Silva,
Employee, Matipó (MG)

Safety of assets and structures

GRI 3-3 Management of safe disposal structures, EM-MM-540a.2

Safety is a core and non-negotiable value in Samarco's strategy, permeating all business decisions, from daily operations to the approval of major expansion investments. By 2025, governance of the topic was strengthened with an intense focus on mitigating geotechnical risks, applying cutting-edge technology, and rigorous regulatory compliance.

A major achievement was the consolidation of the Dam-Free Production Model, whose technical viability and safety were decisive for the approval of Phase 3. The decommissioning works have progressed significantly, reaching 97% physical completion, with total completion expected before 2029, the initially estimated deadline.[2]

100% compliance in its dam stability assurance reports and ensured full adherence to the Global Industry Standard for Tailings Management (GISTM).

Samarco maintained 100% compliance in its dam stability assurance reports and ensured full adherence to the Global Industry Standard for Tailings Management (GISTM).

The integrated management system for geotechnical and tailings structures covers active and inactive units throughout their entire life cycle, from design and operation to decommissioning, closure, and post-closure. The system is based on the Dam Safety Policy and the Dam and Geotechnical Structure Management Manual. The General Geotechnical Management is primarily responsible for geotechnical monitoring, inspection, and analysis.[1]

[1] Compliance attested by an independent auditing firm (2023) and internal assessments (2024 and 2025). A new assessment by an independent audit is planned for 2026.

[2] Given changes to the scope of the project, the physical progress figures may be subject to adjustment.

The structural integrity of the facilities is monitored continuously (24 hours) through manual and automated instrumentation, video monitoring at the Monitoring and Inspection Center (CMI), and periodic visual inspections. As an additional safeguard, there are Emergency Action Plans (EAPs) for all structures, defining communication flows and response procedures for critical situations. The disposal of fine, filtered, and overburden waste follows approved safety criteria and designs.

The security governance integrated the climate variable to ensure the resilience of structures through physical risk modeling of climate change. The study projected an increase of up to 17.6% in rainfall in Germano's area, in Minas Gerais by 2050. Based on this data, the engineering team reassessed the sizing of the dam spillways to withstand more intense rainfall volumes, preventing collapses and ensuring structural safety in the face of extreme events.

To eliminate operational risks in remote areas, such as dams, the use of diesel generators has been replaced by solar panel systems. This measure allowed for the illumination of temporary equipment at night without the need for constant refueling, eliminating the need for diesel fuel trucks and increasing operational safety.

Samarco demonstrated the technical engineering capacity to maintain the clarity and quality of the discharged water even in adverse scenarios, overcoming physical challenges in its operating areas. In corporate risk management, it incorporated Process Safety through the HIRA methodology.

Learn more Learn more in **Risk Management**

Emergency plan

the Mining Dam Emergency Action Plan (PAEBM) begins with a technical diagnosis, risk classification, and identification of affected areas, followed by flood maps that define escape routes and safety zones. The PAEBM establishes emergency levels and immediate actions, including the activation of sirens and communication flows with authorities and civil defense. To ensure continuous training for teams and residents in at-risk areas, simulations and evacuation drills are conducted every six months. The development, validation, and updating of the PAEBM (Emergency Action Plan for Mining Dams) involve the direct participation of local communities, workers, first responders, Civil Defense, and authorities. All operational units have emergency preparedness and response plans, ensuring a readiness structure to deal with any incidents.

GRI 14.15.1, 14.15.4, EM-MM-540a.3



Dayane Dos Santos Loss Houri – Employee, Ubu Complex



Nayra Gonçalves Silva - employee, Germano Complex (MG)

Our people

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People and culture

GRI 2-19, 404-1, 404-2

Characterized by intense change management to integrate remediation, consolidate the workforce, and prepare the organization for the resumption of 100% of its installed productive capacity (Phase 3), 2025 was a year of change management and cultural integration at Samarco. In the last period, 629 people were hired (considering turnover, routine hires, absorption of employees from the repair department, in addition to professionals who will work in Phase 3). For Phase 3 of the cycle, the forecast is to hire an additional 800 people, requiring an early training strategy due to the shortage of qualified labor in the market.

One of the most complex moves was the internalization of remediation management, which required the absorption of more than 350 professionals from the defunct Renova Foundation. This process required careful work to promote cultural alignment. The People and Culture area led both the selection and hiring of new members and the respectful process of demobilization and support for the relocation of approximately 400 Renova professionals who were not absorbed.

Respect for the workforce is reflected in the organizational climate. Although we did not conduct formal climate research to focus on cultural diagnosis, ongoing monitoring via Business Partners and health assessments (psychological and social in periodic examinations) indicated a positive environment, with favorability estimates above 85%.

More than 350 professionals from the defunct Renova Foundation have been integrated into the Company's culture.



Virginia das Graças Ferreira and Abel da Silva Lopes – employees, Germano complex (MG)



Silvio de Jesus Lima and Daniela Mesquita - employees, Ubu complex (ES)

Samarco achieved a score of 80 (on a scale of 0 to 100) in the reputation survey conducted this year, a result considered excellent for the sector and the company's track record. We maintained a prominent position as an employer brand, supported by a favorable geographic location (Southeast) and an attractive benefits package, closing the year with a workforce exceeding 19 thousand people (including direct employees and third-party contractors).

Our compensation policy follows the Consolidation of Labor Laws (CLT) and aligns with market standards in the mining sector. In 2025, the median total compensation of employees showed a percentage increase of 29%, justified by the resumption of Samarco's operational capacity.

The base salary is determined through job scoring using the Korn Ferry Hay Group methodology and validated by periodic salary surveys. The company maintains, in all its operational units, a minimum wage established through a Collective Bargaining Agreement (CBA) that is higher than the federal minimum wage. For third-party workers and service providers, Samarco contractually requires full compliance with the Collective Bargaining Agreements (CBAs) of their respective categories, whose wage floors are higher than the legal minimum.

Among the benefits, Samarco offers its employees supplementary pension plans in the defined contribution modality, with national coverage and voluntary enrollment. The management of these plans is carried out through a specific fund, which recorded an asset value of BRL 120,020,418.00. This estimate is based on the year-end net worth position, using registration data updated to June 2025 and adjusted to reflect terminations that occurred in the second half of the year. **GRI 201-3**

29%

was the increase in the median total compensation for employees in 2025, justified by the resumption of Samarco's operational capacity.

People development

At Samarco, the development of people has always been a strategic lever. We believe that the growth of our organization is inseparable from the evolution of our people and the territories where we operate. Through At Saber Samarco, our learning ecosystem, we promote knowledge that is non-negotiable: we combine technical and regulatory excellence with a vision for the future.

In 2025, we consolidated our way of being with over 134,000 hours of development, achieving an average of 48.47 hours per team member. We operate on multiple fronts, preparing our employees for today and for future challenges, ensuring that our industry is driven by technical competence, safety, and alignment with our values.

Our highlights in 2025



Investing in Communities and Creating Jobs

We invest in the potential of our territories (MG and ES) to generate development and income. In partnership with Senai, Ifes and CEDTEC, We offer 1,140 training opportunities for people from the communities, creating a qualified talent pool for future hiring in the value chain. We reinforce our commitment to local development by monitoring these post-graduation professionals and prioritizing them in our selection processes and those of our suppliers.



Entry points and local legacy

Our internship, apprenticeship, and trainee programs are bridges to the future. By 2025, we will reach the milestone of 88% of participants residing in our direct areas of influence. We absorb almost half (48%) of these talents into our workforce or from our suppliers, contributing to the start of a solid career in the industry.



Technical and regulatory excellence

We strengthen compliance and operational safety through rigorous training in all Regulatory Standards (NRs) and critical Health, Safety and Environment topics so that each activity is performed with excellence and technical integrity.



Technical and Behavioral Training

Through the **Fundamentals** (expanding specific technical knowledge) and **Skills that Transform** (focusing on behavioral and attitudinal skills) programs, we have impacted more than 410 employees. The goal is to ensure that our operation is not only technically prepared, but also humane and resilient. In addition to these programs, we believe that to operate with excellence, it is necessary to understand the whole picture, comprehending how actions impact the business in a systemic way.. In 2025, 175 professionals participated in the Mine to Port Program, which included guided and immersive visits to our industrial units.



Inclusion and diversity

The "**Desenvolvendo e Incluindo Pessoas**" program, with over 60 hours of training, aims to develop technical and behavioral skills and competencies for people with disabilities, as well as empower leaders in inclusive management. The "**Elas na Operação**" program, which empowers women operators and technicians in the port and maintenance areas, promotes safe, efficient work aligned with the principles of inclusion and diversity.



Leadership and the future

The Liderando Pessoas e o Negócio program, in partnership with the **Dom Cabral Foundation**, has trained over 300 leaders. And the **Women na Liderança program** complemented this approach, offering mentoring and assessments to 39 female leaders, preparing them for the strategic challenges of the sector.



Evolving Together Program

We understand that our evolution happens in conjunction with our suppliers. Therefore, we implemented the **Evolving Together** program, dedicated to our third-party partners, aligning our value chain (around 31 companies and 190 participants) with our sustainability strategy and its material themes, such as Human Rights, Ethics, Health, Safety, and the Environment.



Felipe Bernardo da Silva - Employee, Ubu Complex

Health, well-being and safety

GRI 3-3 Health, well-being and safety, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8

Samarco maintains safety as a non-negotiable value, with comprehensive and efficient risk management that permeates all aspects of the business. The wellness approach goes beyond legal compliance and has evolved into a focus on holistic health that aims to promote health protection, prevent accidents, and improve quality of life.

The Occupational Health and Safety Management System is established within the HSE (Health, Safety and Environment) Policy, complying with the Regulatory Standards (NRs) of the Ministry of Labor and Employment, conventions of the International Labor Organization (ILO), and licensing requirements. The system is structured through the Occupational Safety Manual and the Integrated Health Management Manual and covers 100% of workers, including both direct and outsourced employees.

To centralize occupational health and safety governance, the Company uses the Riskex platform. The system integrates data from Preliminary Risk Analyses (PRAs), inspections, and environmental monitoring to enable technical prevention through the application of the risk control hierarchy. In the occupational health sector, the platform supports monitoring programs for the early identification of work-related illnesses, as well as subsidizing response and training actions, encompassing emergency and preventive maintenance plans.

The Occupational Health and Safety Management System covers 100% of workers, including both direct and outsourced employees.

The management operates through integrated pillars that combine the monitoring of critical risks (such as energy lockout, confined spaces, work at height, lifting of loads, etc.) with the promotion of occupational health and quality of life. The focus on continuous training and emergency preparedness ensures the protection of people and assets, while the rigorous recording and investigation of incidents (including "near misses") underpin preventive actions against the recurrence of deviations. Additionally, governance dictates that any technological or layout change must be preceded by a risk assessment, using consistent performance metrics to support senior management's decision-making.

Employee involvement occurs at specific stages of the operational cycle, through representatives elected to formal committees, such as the CIPAA (Internal Commission for Accident and Harassment Prevention) and the CIPAMIN (Internal Commission for Accident and Harassment Prevention in Mining). The Company also maintains monthly Health, Safety and Environment (HSE) committees that bring together employees, leadership and senior management (including the Board of Directors). In the identification and assessment phase, workers participate in hazard analysis and the application of the risk control hierarchy. During the monitoring phase, they conduct periodic audits and inspections in the work environments to verify process compliance. In the improvement phase, participation includes incident investigation and collaboration in maturity surveys.

The Integrated Health system, which brings together wellness programs, psychological support, and digital health resources.

Multichannel communication ensures that occupational health and safety information reaches all levels of the organization. This includes digital tools (intranet, apps and emails), daily security forums, awareness campaigns and printed materials. All employees, both direct and indirect, are covered by the communication services and initiatives. The training strategy follows an Occupational Safety and Health Training Matrix, which defines the mandatory competencies according to the function, the risk of the activity, and legal requirements. The area of emergency response includes training for firefighting, first aid administration, and risk communication protocols.

Among the highlights of this period, we formalized the creation of a coordination unit specifically dedicated to health and well-being, which operates within a larger structure called Integrated Health Management. The coordination was created to go beyond legal requirements and promote holistic care for the individual, integrating physical, mental, and financial aspects.

Collective agreements ensure benefits such as life insurance, medical assistance, reimbursements, and vaccinations. The entire workforce is served by the Integrated Health system, which brings together wellness programs, psychological support, and digital health resources. The actions are publicized through various channels and include ongoing campaigns and formal health and safety committees that meet monthly.

With our Risk and Crisis Management Policy and Code of Conduct for Suppliers, we map hazards and risks in our own activities and those of third parties. The focus is on prevention through training, signage, occupational health monitoring, and capacity building in areas such as ergonomics, the use of chemical products, fire prevention, and occupational diseases.

Health and well-being

The Integrated Health structure is geared towards promoting well-being and preserving health. The provision of these services is conducted by a multidisciplinary team, ensuring legal compliance and technical excellence through healthcare professionals.

The Health and Wellness Program focuses on disease prevention and promoting healthy habits, going beyond legal requirements to strengthen the physical and mental health of its workforce. The organization guarantees the confidentiality of all employees' personal health information, in accordance with current legislation and privacy policies. Access to the data is restricted to medical teams, ensuring that the health history is not used for any discriminatory treatment, whether favorable or unfavorable.

In the area of preventative care for company employees, the structure includes supplementary medical assistance, dental clinics at the Ubu and Germano units, an expense reimbursement system, and access to online health resources. The organization allows the use of these services and programs during working hours and extends benefits, such as health insurance, to employees' family members. For third-party workers, medical clinics are offered on company premises, as well as a 24-hour ambulance service for emergencies.

Occupational and preventive medicine involves occupational medical examinations, management of medical certificates and leaves of absence, as well as programs focused on professional rehabilitation. Mental health campaigns, ergonomic education, and quality of life initiatives are also carried out, aiming at productivity and maintaining a culture of health and safety.

Our strategy expanded the focus of mandatory occupational health to encompass physical, mental, financial, and social aspects of care. One of the major differentiators of 2025 was the consolidation of the Financial Health Program, which won 2nd place nationally in the award from the Brazilian Association of Human Resources (ABRH).



Rosilene Pinto and Saiury Fernanda Rosa – Employees, Germano Complex

2025

was the consolidation of the Financial Health Program, which won 2nd place nationally in the award from the Brazilian Association of Human Resources (ABRH).



Daniela Silva Barbosa Elias, Abel da Silva Lopes, Virginia das Graças Ferreira and André Francisco Simão - Employees, Germano Complex

A culture of respect and support for breastfeeding promotes the health of the mother and her baby.

The annual check-up includes a psychological evaluation and the administration of specific questionnaires to monitor mental and financial health. We use an instrument based on a diagnostic matrix that assesses the level of indebtedness and the financial situation of the worker and their family. When a problem is identified, we provide access to the benefit of personalized consulting. The follow-up is carried out over several months, with detailed cost analysis, financial organization, and support in building solutions tailored to each individual's reality.

Samarco's health ecosystem integrates technological and human support to promote overall well-being. The mental health program, in place since 2015, includes an annual psychological assessment, conducted synchronously with the annual check-ups. In addition to the doctor, the employee sees a psychologist and a social worker, allowing for proactive monitoring of their mental health. It was structured to anticipate the requirements of Regulatory Standard No. 1 (NR-1) on psychosocial risks, which will be implemented in 2026.

Managing mental health and sleep is facilitated by various promotional and preventative actions in these areas, in addition to psychological assistance, stress management programs, digital platforms, and smartphone applications. Family support and care throughout the life cycle are highlighted by programs that monitor pregnant women and by extensive vaccination campaigns. Additionally, the education and prevention initiatives prioritize combating substance use, controlling cancer, and encouraging physical activity.

Within the scope of preventive education, Daily Health and Safety Dialogues (DDSS) were held with topics extended to third-party workers, in addition to lectures on financial health accompanied by individualized support. In the field of ergonomics and occupational diseases, the company promoted specific training on posture, handling of chemical products, and prevention of work-related pathologies.

In June 2025, Samarco was recognized as a Breastfeeding-Friendly Company by the Minas Gerais State Health Department and the Ministry of Health, for developing a culture of respect and support for breastfeeding as a way to promote the health of the breastfeeding mother and her baby. We offer fully equipped breastfeeding support rooms at our Belo Horizonte, the Germano Complex (MG), Ubu (ES) and Hub Mariana locations, allowing for the safe extraction and storage of breast milk. In addition, we offer extended maternity leave of 180 days and childcare assistance to groups of workers.



Marcus Cunha (left) and Ataíde José Dias – Employees, Germano Complex (MG)

Safety

Occupational safety management at Samarco is guided by two fundamental pillars that support organizational maturity and promote a safe and sustainable environment.

The Leadership and Team pillar integrates behavior and skills as central elements of safety maturity. He ensures leadership by example and ongoing engagement through leadership training, active field presence, and constant participation in safety protocols and forums. Strengthening safe attitudes is achieved through daily encouragement, promoting risk prevention, and evolving towards a more resilient stage. Engagement tools, such as the FCA Program (FALAAD and Active Care), POTS (Safe Work Observation Program), and Hand Protection Risk Management (GRPM), reinforce the active participation of employees and third parties in building a safer environment. Added to this is the normative reinforcement of the right to refuse, which empowers any worker to halt activities in the face of uncontrolled risks.

The Systems pillar incorporates innovation as an enabler of operational excellence. It ensures the standardization, monitoring, and continuous improvement of safety processes, integrating tools, procedures, and indicators that support the effective management of workplace safety. We continuously invest in technologies to remove people from the line of fire and prevent human error through the implementation of new technologies.

We also utilize resources for detecting drowsiness and fatigue in mobile equipment operators, in addition to projects with exoskeletons that reduce physical exertion, protect workers' spines, and prevent injuries. Applications for recording and managing safety information facilitate risk analysis, while the adoption of virtual reality for training provides simulations of risk scenarios without exposing the worker to physical danger. For 2026, studies are being planned for the installation of breathalyzers integrated into mobile equipment, such as trucks, to prevent operation in case of detection of alcohol consumption.

As a result of this integration between people and processes, in 2025 we recorded high performance in safety metrics, with a Time-Injury Frequency Rate (TRIFR) of 0.63, below the world industry average (0.91). Since 2016, there have been no recorded fatalities involving either company employees or third-party contractors.

Additionally, the application of the HIRA methodology, focused on process safety and the prevention of events with the potential for multiple fatalities, strengthens the robustness of our management system.

0.63

was the Time-Injury Frequency Rate (TRIFR), below the world industry average (0.91).

Human rights

GRI 3-3 Supply chain management, GRI 2-23, SASB EM-MM-210a.3

The guidelines for ensuring respect for human rights by Samarco are expressed in its Human Rights Policy and extend throughout its governance documents, such as the Code of Conduct and the Supplier Handbook.

The year 2025 represented the consolidation phase of due diligence in human rights, aligned with the UN Guiding Principles. The process encompasses establishing policies and standards of conduct, monitoring compliance, defining action plans to correct deviations, providing reporting channels, and redressing violations of rights.

In addition to maintaining a systematic compliance monitoring process across the supplier network, we conduct on-site inspections and audits to ensure the effectiveness of controls. The inspections were carried out cyclically, three times throughout 2025, covering both in-house operations and third-party operations classified as critical, based on criteria such as number of workers, contract duration, and potential risks of human rights violations.

As a further step forward, the Company began evaluating the third layer of the supply chain, conducting audits of suppliers' suppliers, focusing on verifying decent working conditions, child labor, addressing harassment, and preventing practices analogous to slavery. The sample evaluated was defined based on pre-established criticality criteria and will be expanded in the next inspection phases.

We conducted the Samarco Campaign to Combat Harassment, aiming to identify and prevent issues related to the topic, mainly focusing on how each person can contribute to a welcoming and respectful workplace. The campaign included communication initiatives; daily safety and health dialogues in the units with 3,136 people; and a booth at SIPAT/SIPATMIN (Internal Week for the Prevention of Workplace Accidents and Harassment). with activities focused on the theme, with the participation of 2,360 people, and a round table discussion with the participation of 53 leaders.



Initiative to Combat Harassment at Sipatmin (MG)

Learn more in the **Human Rights Report**

In 2025, we will conclude the review of the human rights violation risk analysis, an instrument that guides the Company's mapping and actions in preventing risks of human rights violations. Controls have been established to address the identified risks, in order to prevent outcomes that negatively affect the human rights of the communities and Samarco employees. Thus, the expansion to 100% of installed production capacity (Phase 3) is planned so that its results respect human rights, sustainability and diversity, equity and inclusion.

Diversity, equity, and inclusion

GRI 3-3 Diversity, equity and inclusion, 405-1

Samarco's Diversity, Equity and Inclusion (DE&I) Program completed three years in 2025, reinforcing the Company's commitment to becoming an inclusive, welcoming, safe and healthy place, where everyone has the opportunity, voice and space to develop their potential safely, respectfully and equitably. The program works to materialize the value of "respect for people" and the cultural trait of "partnership and trust". Respect for human rights is linked to the diversity and inclusion agenda, which we consider essential for culture and attractiveness. **GRI 14.21.5**

We have recorded consistent growth in the representation of minority groups, approaching or exceeding sectoral targets (Ibram): women now represent 29.7% of the company's overall workforce and 28.7% in leadership positions. Black people (both Black and mixed-race) represent 55.9% of the total workforce. In leadership positions, that number is 33.3%. The representation of people with disabilities reached 4.9%, and the presence of self-declared LGBTI+ people is 2.8%.

Our gender equity plan is structured based on the Diversity, Equity and Inclusion (DE&I) Program. We promote structural actions that are essential for diversity to remain and thrive sustainably within the organization, as they also enable autonomy, job security, job satisfaction, equal access to information, health, and safety. **GRI 14.9.4**



Márcio Gleison Puton and Isabela Lima – employees, Ubu Complex

29.7%

is the percentage of the Company's total workforce now represented by women in 2025, while in leadership roles, this figure reached 28.7%.

Highlights

Infrastructure

Investment in 2025 of

BRL 999,239.00

in accessibility and inclusion infrastructure (installation of elevators, tactile paving, ramps, women's changing rooms, accessible living areas, breastfeeding rooms).

HR Benefits

The benefits policy has been expanded to reflect the diversity of the workforce. We have implemented stability after parental leave for primary and secondary caregivers; Birth/Parental Allowance (Clause 18) and Childcare/Parental Allowance (Clause 15) are detailed in the latest collective agreement.

Digital accessibility

We incorporate digital accessibility as a requirement in new Information Technology solutions by providing appropriate equipment from the moment professionals enter the company.

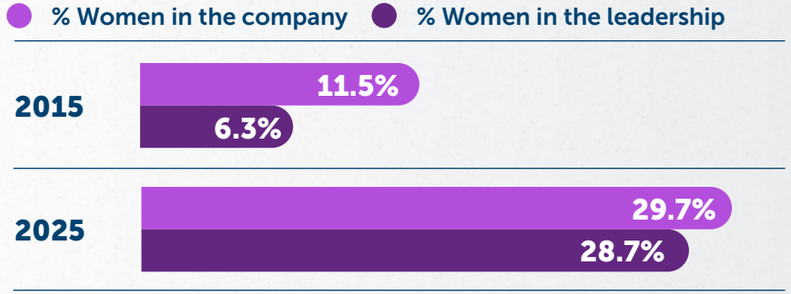
Development Actions in 2025

7,648 own and third-party professionals developed in topics related to R&D. In the "Evoluir Junto" program, an initiative focused on training suppliers on this topic, 36 companies were involved, 163 classes were held, and 192 third-party leaders were trained.

Indicators of diversity and inclusion

Gender Equity

Evolution % of women in the company and in the leadership



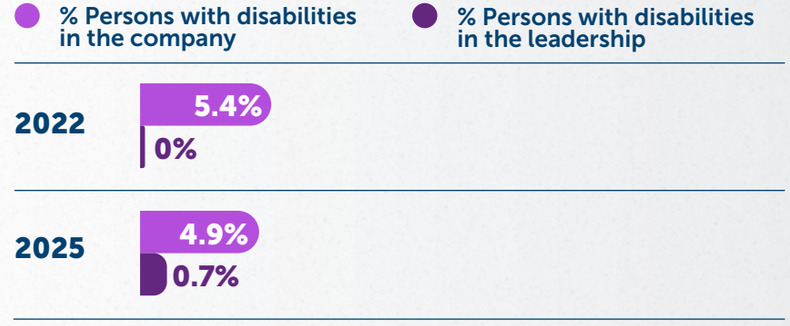
IBRAM Target 2030

% Women in the company: **34%**

% Women in the leadership: **35%**

Persons with disability

Evolution % of persons with disabilities in the company and in the leadership.



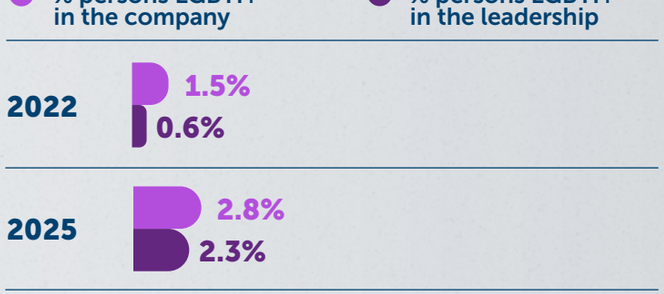
IBRAM Target 2030

% persons with disabilities in the company: **6%**

% persons with disabilities in the leadership: **2.3%**

LGBTI+

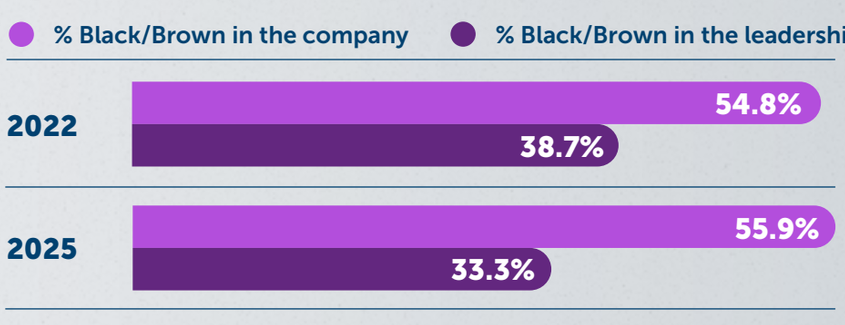
Evolution % of LGBTI+ in the company and in the leadership



The increased participation of women at Samarco stems both from affirmative action policies aimed at gender equality, which have expanded the female presence in the operations, and from the absorption of female employees with the incorporation of the reparation. However, the reduced representation of black and mixed-race people in leadership positions is related to the expansion of this sector, the growth of which has been predominantly occupied by white people.

Race

Evolution % of Race in the company and in the leadership (% Black/Brown)





Jhemelli Lobato (left) and Débora Silva (riht), Creative Connection (Anchieta). Feira da Gente, Ubu Complex

Social engagement

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Visit by the "Firefighters of the Future" Program - Ubu Complex (ES)

Relationship with communities

GRI 3-3 Community relations and local development, 203-1, 203-2, 413-1, 14.10.1

Our relationship with the communities is based on active listening, transparency, and the generation of shared value, seeking a legitimate presence that goes beyond legal obligations. The relationship with communities is a strategic pillar of sustainability and maintaining the Social License to Operate (SLO).

By 2025, we will advance in consolidating social governance and improving impact management in territorial relationships, expanding the capacity to monitor risks and opportunities, enhancing dialogue with stakeholders, and strengthening decision-making based on social data.

Throughout 2025, within the scope of the Business, Social Responsibility actions were carried out in 140 locations (including communities and neighborhoods), contemplating 1,403 community relationship interactions, 39 interactions for handling of critical issues, reaching 11,423 participants in the implemented social projects, and engaging 1,141 stakeholders. These actions included social dialogue agendas, territorial monitoring, community meetings, social visits, and structured listening processes, allowing for continuous monitoring of the social context and the joint construction of measurable solutions aligned with international benchmarks.

STRUCTURE FOR DIALOGUE AND SOCIAL MONITORING

Community relations are supported by structured listening tools and participatory processes, including the Socioeconomic Indicators Monitoring Program (PMISE), which conducts interviews and provides direct feedback, mapping perceptions about the impacts of operations and guiding social investments. This process is complemented by community consultations, meetings with local leaders, and dialogue committees, ensuring transparent discussion of the negative impacts and opportunities identified by the communities.



Volunteer Program - Distribution of eyeglasses at Sinhô Machado Municipal School, Santa Rita Durão, in Mariana.

The communication channels are diverse and accessible: Ombudsman, Hotline (0800), Samarco Connection (WhatsApp), and digital channels such as email and social media. Transparency initiatives, such as Samarco Aberta (visitation program), promote direct engagement with communities, strengthening trust in operations.

Social monitoring tools, such as the Social Environment Index (IAS) and Reputation Survey, allow for the objective quantification of perceptions about mining, governance, and social impact, providing materiality in the perception of the negative impacts of the operation, supporting strategic decision-making and continuous evaluation of the LSO (Social License to Operate).

Community consultations, meetings with local leaders, and dialogue committees ensures transparency.

IMPACT MANAGEMENT AND TERRITORIAL DEVELOPMENT

The monitoring and management of direct and indirect socioeconomic impacts are integrated into operational planning, encompassing the identification of positive and negative externalities, categorization of generated and perceived effects, data collection and analysis, and monitoring of actions to mitigate and enhance impacts.

Key structural programs include: Communication and Relationship Program, Social Impact Management Committee, and Economic Diversification Support Plan (PADE). The Integrated Engagement Plan strengthened the coordination between the Social, Institutional, and Communication areas, ensuring consistency in the dialogue regarding operations and remediation.

Social investment and strengthening communities

In the last period, Samarco maintained the strengthening of its territorial development strategy through the Institutional Relations and Social Impact Management departments, the latter created in the same year to work with social investments. The coordinated action by these areas has expanded the capacity for planning and alignment with public policies and priorities of the municipalities and communities where Samarco operates.

With the aim of enhancing this understanding, a Socioterritorial Diagnosis was carried out with 25 communities in Minas Gerais and Espírito Santo, a broad process of active listening that made it possible to understand, in depth, the local needs, perceptions of the population and opportunities for social strengthening. From this participatory process, the main strategic axes for directing social investments were identified: Economy and Labor; Culture and Education; Governance and Citizenship; Environment; Social Assistance and Health; Security; Infrastructure and Mobility. **GRI 14.9.3**

Within the scope of voluntary contributions, noteworthy are those made through the Institutional and Social Investment Policy (PIIS), which allocated a total of **BRL 22.4 million** (0.2% of the Company's gross revenue) to actions for territorial development, cultural enhancement, social innovation, economic diversification, and productive inclusion, among others, through sponsorships, contributions, and projects, and **BRL 28.8 million** for long-term structuring projects in the municipalities where Samarco operates.



Beekeeping Project – Cata Altas (MG)

BRL
100.4 million
was invested in socio-institutional initiatives, with

BRL 51.2 million
million allocated voluntarily and

BRL 49.2 million
linked to legal obligations of the operation.

Furthermore, the Company encourages the allocation of resources from third-party companies to support social projects through the Supplier Social Manual, focusing on generating shared value, respecting human rights, and promoting the sustainable development of territories. This initiative reinforces Samarco's commitment to responsible practices throughout its value chain.

EDUCATION, QUALIFICATIONS AND OPPORTUNITIES

We invested BRL 3.7 million in education programs throughout the year, encompassing 32 training sessions with the participation of 1,122 students. The structure of the programs was designed to meet the different needs of the regional productive ecosystem, divided into two main areas: technical courses, which represent 69% of the training and have a long-term focus to meet specific hiring demands of Samarco itself; and vocational courses, which represent 31%, with medium-term training aimed at meeting the workforce needs of contracted companies. **GRI 14.9.4**

The implementation of social initiatives and projects in 31 communities benefited more than

11,000

people and acted in a complementary manner on this front, with the following highlights

Caminhos Samarco

applied technology workshops for digital inclusion in communities. By traveling through 28 communities, it impacted 4,374 people with workshops on robotics, artificial intelligence, and basic app usage.

Estação Samarco

Ten municipalities in Espírito Santo were visited with four mobile teaching units (SENAC mobile units) to offer vocational courses - four thousand hours of free classes - in Gastronomy, Health/Aesthetics, Beauty and Technology. In total, 835 people were trained, contributing to income generation, employability, and the dynamism of the local economy.

Sustainable Cooking

in-person and online cooking workshops (653 participants and 10,000 views) held in nine communities in Minas Gerais, offering food preparation techniques that encourage the full use of ingredients, the recovery of traditional knowledge, culinary creativity, and the sharing of cherished recipes, in addition to content on small business management, pricing, and best practices for transforming cooking into a source of income.

Sustainable Coffee

training for 1,448 rural producers in 17 municipalities in Espírito Santo and Minas Gerais, aimed at strengthening the coffee production chain and facilitating access to technologies for improving production processes with a focus on sustainable practices and the specialty coffee segment.


Sustainable Cooking (ES)



Samarco Volunteer Program - Game Inventors, Adalgiza Fernandes Marvilla School, Condados (Guarapari)

SOCIAL RESPONSIBILITY AND VOLUNTEER WORK

The "**Fala, Comunidade!**" Project was implemented in 2025 as a strategic initiative to bolster our social responsibility culture, contributing to the prevention of social risks and promoting more respectful and responsible relationships between our own professionals, contractors, and communities. By helping internalize good relationship practices, the project also contributes to the prevention of impacts related to human rights in communities, focusing on respect towards diversity, established laws, the standards and rules of each territory, the appreciation of local culture, as well as Samarco's values, in addition to active collaboration for local development.

During this period, the project carried out 37 actions, reaching a total of 2,864 employees and contractors. The initiatives included launching the project on the Germano, Ubu, Candonga, Muniz Freire, Matipó, Governador Valadares, and Colatina sites, expanding the knowledge and engagement of leaders and teams; vehicle sticker campaigns; interventions in the Daily Health and Safety Dialogues (DDSS), integrating the topic into the operational routine; and participation in the SIPAT (Internal Accident Prevention Week) in Germano and Ubu, connecting responsible coexistence, human rights, and safety.

We also reactivated our **Volunteer Program** with the goal of reinforcing the values of social responsibility and solidarity within the Company, involving 208 employees and benefiting 3,413 people. Throughout 2025, several activities focused on education, the environment, community life, and the strengthening of collective spaces were carried out. Out of the main initiatives, the following stand out: Vision for the Future, Donation of School Kits, Relaunch of the Program, Holiday Camp, Reinventing Spaces, Game Inventors, Planting the Future, Conversations that Inspire.

1,000 school kits were delivered to the students. The Vision for the Future initiative provided 742 ophthalmological consultations, including referrals and delivery of eyeglasses in the communities of Santa Rita Durão (MG), Mãe-Bá and Recanto do Sol (ES).

ECONOMIC DIVERSIFICATION AND TERRITORIAL VALORIZATION

Within the Economic Diversification Support Plan (PADE), we supported the registration of the first Geographical Indications (GIs) in the Inconfidentes Region (MG), making Samarco the first private company to finance the process in the region. The initiative, part of the IGMG Movement, supports the structuring of the recognition of two traditional products: Pepper Jelly (Biquinho variety) from Bento Rodrigues (Mariana) and Jabuticaba and its Derivatives from Cachoeira do Campo (Ouro Preto).

To improve the accuracy of institutional actions, we monitor perceptions about mining. This planning is guided by two main pillars: the Social Environment Index (IAS), a proprietary indicator that measures the community's perception of the local context, including conflicts, active groups, and other ventures; and the Reputation Survey, a quantitative study that evaluates the company's performance, governance, and work environment in its Direct Area of Influence (DAI).

New Rio Doce Agreement

Featured Stocks 2025

5,549 community relationship interactions

6,916 family compensation agreements (AFE and ASE) with PICTs

6,557 complaints handled by the Social Ombudsman

In managing critical complaints, the Social Ombudsman's Office received 6,557 complaints, with a 97% resolution rate within the sector's reference timeframe (60 days), reducing backlog and resolving complex situations. Among them, 29 emblematic cases stand out, historically pending, and resolved through peaceful agreements with the protesters.

The work with indigenous peoples and traditional communities encompassed 15 communities, with specialized dialogue involving more than 6,900 families, consolidating progress in the implementation of the New Rio Doce Agreement and strengthening relationships of trust with traditional, quilombola, and indigenous communities.

These results demonstrate robust social governance, accurate measurement of actions, alignment with international ESG standards, and maturity for responsible mining.

We also work on the physical restoration of historical assets and the strengthening of local identities as a form of intangible reparation and promotion of tourism. Although they converge towards sustainability, the actions below are obligations assumed within the scope of the reparation (New Rio Doce Agreement) and managed directly by Samarco after the extinction of the Renova Foundation:

Restoration of Historical Properties and Churches: one of the largest financial contributions in this area is the transfer of BRL 125 million to the Archdiocese, intended for the restoration of churches and historical properties affected by the dam rupture, preserving the faith and colonial architecture of the region.

Casa Bordada (Barra Longa/MG): support for the embroidery project that resulted in a fashion show at São Paulo Fashion Week (SPFW), a transitional reparation action aimed at recovering livelihoods and income.

Agricultural and Cabruca Cocoa Resumption (Foz do Rio Doce/ES): rural technical assistance in the economic recovery of affected producers at the mouth of the Rio Doce. By July 2025, 1,645 hectares of soil had been repaired, and 220 irrigation systems and 167 livestock watering systems had been implemented.

Revitalization of the Monsenhor Horta Railway Station (Mariana/MG): the century-old building, deactivated since 1980, was delivered fully restored to the community in July 2025, now serving as a space for social interaction and culture.

Community Life and Tourism in Novo Bento Rodrigues (Mariana/MG): promoting events that signal the normalization of life and the tourism potential of the new district, such as the Iron Biker Brasil, held in September 2025, and the resumption of religious celebrations (Feast of Saint Benedict, Saint Anthony) and June festivals.

Learn more

Learn more in the section on **Remediation**

Supplier management

GRI: 3-3 Supply chain management, 204-1 | 14.9.5, 407-1, 408-1, 409-1, 414-1, 412-2

In 2025, supplier portfolio management advanced significantly, strengthening the integration between the Company's supply strategies and ESG commitments. We seek not only to demand compliance, but to develop a value chain that elevates governance and respect for human rights, preparing the ground for sustainable growth with the arrival of Phase 3.

The highlight of the year was the official launch of Sustainable Connections. The program aims to strengthen **integrity**, **socio-environmental responsibility**, and **innovation** throughout the value chain by integrating the supplier network with best environmental, social, and economic practices, reducing impacts, promoting ethical conduct, and contributing to the development of the communities where we operate.

The program is supported by robust monitoring mechanisms, based on the ESG Criticality and Risk Matrix, which guides our relationship with suppliers according to the following drivers: monitoring and control, learning and development, collaborative management, and sustainability in practice.

The Sustainable Connections Program helps suppliers adopt best environmental, social, and economic practices.



Business Round - Minas Gerais



Sustainable Connections - lecture for local business owners (ES)

Complementing the progress of the Sustainable Connections program, another initiative that strengthened the governance of the supply chain was the completion of the implementation phase of the human rights due diligence process. This review covers critical issues such as combating forced labor, child labor exploitation, corruption practices, and the history of legal actions. With the expansion of audits beyond direct suppliers, the Company will now conduct inspections at the "third layer" (subcontracted) of the supply chain.

We conducted human rights audits on 61% of contracts classified as critical. These checks are carried out through document verification and the incorporation of zero-tolerance clauses in all contractual instruments and in the Code of Conduct.

During this period, no suppliers or operations were identified with confirmed cases or imminent risks of child labor, forced labor, or labor analogous to slavery. Additionally, the Company ensures that no young worker (under 18 years of age) is exposed to dangerous or unhealthy activities.

In the environmental field, Samarco integrates specific criteria into the supplier approval and selection process whenever the object of the contract has a direct interface with the environment.

For suppliers operating in Samarco's industrial units, an Environmental Inspection is carried out, a systematic on-site verification process that assesses compliance with environmental requirements applicable to the activities performed.

In 2025, 29.72% of the total purchasing budget was allocated to local suppliers, based in the same municipalities as our operations.

The improved management practices were also reflected in the Supplier Assessment Program, which, in the 2024/2025 cycle, recognized 13 companies that stood out for their high performance, compliance with best practices, and alignment with ESG principles. Suppliers were awarded in the categories of Services, Materials, Supplies, and Local Strength Highlight, demonstrating the importance of the partner network in building a more responsible, efficient supply chain aligned with the Company's values.

In the last cycle, there was a significant evolution of the program, with the incorporation of new criteria associated with the ESG agenda and the expansion of the maturity of the evaluation. Among the innovations, the creation of the Sustainability Highlight stands out, aimed at recognizing suppliers who demonstrate superior performance and consistent practices in the three ESG dimensions, reinforcing the commitment to a more sustainable supply chain. Furthermore, two new structuring criteria were included: the use of a public consultation platform, which expands due diligence in verifying suppliers on critical issues — human rights, environment, compliance, governance, and tax obligations — and the ESG Questionnaire, designed to measure the maturity level of supplier management and guide development actions aligned with Samarco's corporate guidelines.

29.7%

of the total purchasing budget was allocated to local suppliers

Local Force

The Local Strength program was consolidated in 2025 as a strategic pillar of Samarco for the socioeconomic development of the territories where we operate in Minas Gerais and Espírito Santo. Structured around five perspectives — performance, governance, partnerships, learning/growth, and society — the program uses electronic catalogs to give visibility to local suppliers, having held more than 150 meetings between micro-enterprises and large strategic suppliers in its 5th Business Round.

Key innovations for 2025 included the ESG Journey, focused on training in sustainable practices, and Força Delas, focused on promoting female entrepreneurship. The program also updated its visual identity to symbolize collaboration and connection with society. For support, the initiative provides direct communication channels via email and website for suppliers and participants.

Results from 2020 to 2025

BRL 5.1 billion
in contracts with local suppliers

Over 4,400 local suppliers included

Over 850 places available for vocational courses

Over 4,400 participants
in lectures and workshops

Over 550 companies certified
in the Development and Qualification pillar

Over 18,850 people
impacted by training initiatives



Mariana (MG)



Forest Restoration – seedling nursery (MG)

Environment

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Vegetation area of the Ubu Complex Anchieta (ES)

Climate management and decarbonization

GRI 3-3 Climate Change, 201-2

In 2025, we maintained the course that strengthens our environmental management as a strategic pillar, integrating climate risks into long-term planning. A key milestone was the development of robust climate modeling up to 2050, in partnership with the consulting firm iCare and universities, which allowed for the revision of engineering projects—such as the recalculation of dam spillways—to accommodate the projected increase in rainfall and sea level.

The assessment was guided by the operational procedure based on the ABNT NBR ISO 14091:2025 standard (Adaptation to climate change), and uses as references the Global Industry Standard for Tailings Management (GISTM), the protocols of the Mining Association of Canada (MAC) and the TCFD (Task Force on Climate-related Financial Disclosures).

We invest in technological expansion to ensure rapid responses and real-time environmental monitoring. Operational safety is ensured by the Monitoring and Inspection Center (CMI), which operates 24/7 with state-of-the-art technology to monitor geotechnical structures and environmental parameters in real time.

In the field of decarbonization, and as evidence of the transparency and focus we seek for this issue, we have earned the GHG Protocol Gold Seal for the fourth consecutive year. We provide employees with a training program on climate change, aimed at reinforcing the operational relevance of the topic, with investments such as replacing diesel generators with solar panels.

We invest in technological expansion to ensure rapid responses and real-time environmental monitoring.

30%

is our target for reduction of net Greenhouse Gas (GHG) emissions by 2032, as a fundamental step towards achieving Net Zero in 2050.

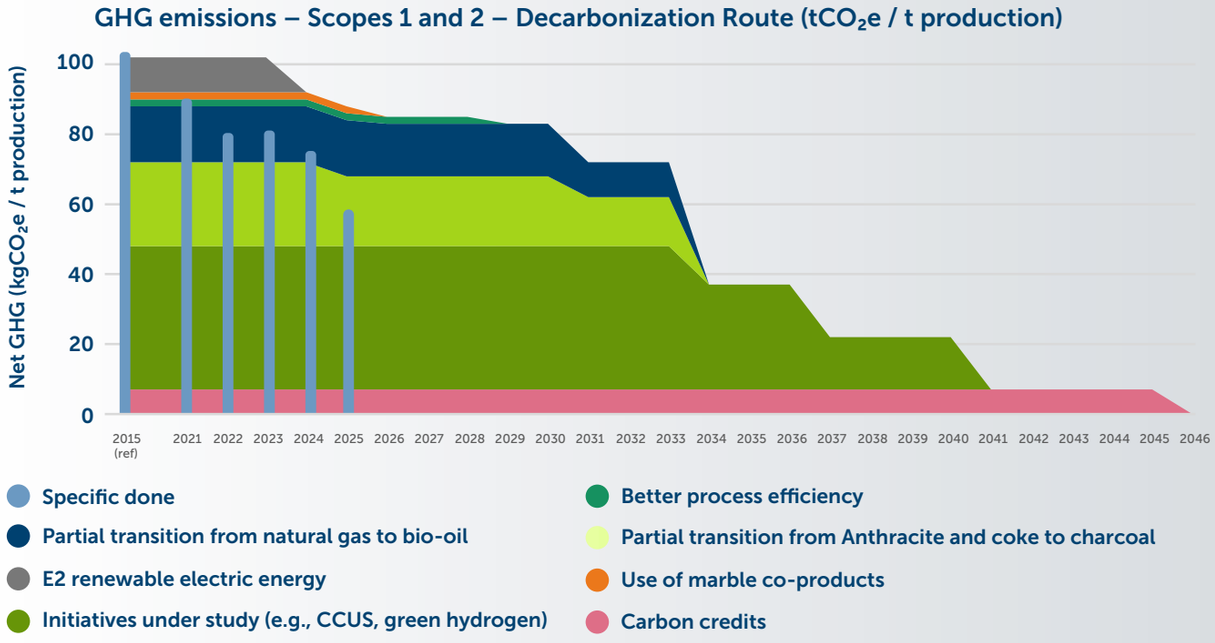
100%

electricity from renewable sources (hydroelectric), achieving zero Scope 2 emissions.

Our management is supported by rigorous governance, in which monthly Greenhouse Gas (GHG) emissions are accounted for by the General Environmental Management and disclosed to the Operational Managements, up to the Sustainability Committee and the Board of Directors, allowing mitigation actions to be implemented and evaluated.

We have set a target of reducing net greenhouse gas (GHG) emissions by 30% by 2032 and achieving Net Zero by 2050. We operate with 100% electricity from renewable sources (hydroelectric), achieving zero Scope 2 emissions. Furthermore, transporting iron ore via pipeline ensures a competitive low-carbon logistics solution compared to rail or road transport.

Samarco has a strategy structured around two time horizons for managing its Scope 1 emissions. In the short term, the focus is on transitioning the energy matrix from fossil fuels to renewables. In the long term, we evaluate the implementation of technological changes in production processes. The reach of these strategies is contingent upon market factors, such as the technological maturity of low-carbon solutions and the reduction in costs associated with these new technologies. **EM-MM-110a.2**



To reduce direct emissions from pelletizing furnaces, tests and gradual implementations of alternative fuels (Scope 1) were carried out, such as bio-oil to replace fossil fuels in the furnaces; the use of charcoal dust (a byproduct of the pulp industry) mixed with coal in the pellet burning process; and the use of natural gas in Ubu (75%) via the free market, aiming at competitiveness and energy transition.

We adopted a strategic management mechanism in which the decarbonization indicator was linked to the Profit Sharing Program (PPR) for operations managers, generating engagement from the technical teams in the pursuit of environmental goals.

Physical risks of climate change

In 2025, Samarco completed the assessment of the physical risks of climate change, covering the entire production process flow, from the mine (Germano – MG) to the port (Ubu – ES). No vulnerabilities[1] were identified that could have a material financial impact on the Company, considering existing controls and climate modeling, according to the defined time horizons.Periodic updates are part of the risk management process in order to monitor results, actions, and any changes in the context and control environment.

Mine-to-port assessment



Topics analyzed[2], including:

- Geotechnical structures and slopes (mine, industrial, easement).
- Drainage systems, wastewater treatment, moisture content of processed material, and water availability.
- Integrity of buildings, equipment, conveyor belts (TCLD), towers, shiploaders and wind fences.
- Port operations and vessel maneuvering.

Identified physical risk factors

- **Temperature**
- **Precipitation and lightning**
- **Drought**
- **Wind**
- **Sea[3]**

Controls for risks, including

- 24-hour monitoring of geotechnical structures and monitoring of weather conditions (e.g., rain and wind).
- Drainage plans and water balance control.
- Occupational health and safety controls, air quality management, effluents and moisture content of processed materials.
- Asset integrity management and easement area management (including fire control and slope stability).
- Meteorological and oceanographic monitoring, and operational procedures at the port.

[1] According to the Mining Association of Canada (MAC) Guide, vulnerability defines the extent to which an infrastructure component is susceptible or unable to cope with climate change.

[2] The analyses conducted covered assets, processes, and projects.

[3] Models indicate that the rise in sea level has no impact on the Port and the Ubu unit.

Learn more

Detailed information about the production process is available at **https://www.samarco.com/processo-produtivo/**

Emissions and air quality

GRI 3-3 Air Quality Management

The management of atmospheric emissions, especially particulate matter, is a point of attention in Espírito Santo. By 2025, we will intensify actions to mitigate diffuse emissions such as:

- Paving roads to eliminate dust generated by vehicle and equipment traffic.
- Improvement in the enclosure of emission points.
- Use of biodegradable polymers in batteries and tracks to prevent dust from rising from the tracks and to avoid wind dispersal.
- Installation of RAMP stations and use of mobile vehicles with probes for real-time monitoring, allowing the identification of emission sources and the creation of precise solutions (artificial intelligence applied to environmental control).
- Emissions control in trucks and diesel vehicles through blitz operations as part of the "Black Smoke" campaign at the facilities.

At the Germano (MG) unit, particulate matter (PM) emissions mainly involve open-pit mining activities, traffic routes (paved and unpaved), and stockpiles and storage yards.

Because site activity is dynamic, constant adjustment of atmospheric emission controls is necessary to improve performance.



Electrostatic precipitator - Plant 4, Ubu Complex

Thus, in 2025 the following additional controls were implemented:

- Use of dust suppressant on slopes in the mine.
- Intensified cleaning and moisturizing of external areas.
- Controlling black smoke emissions from trucks and diesel vehicles through inspections and environmental blitzes.
- Working groups for new control measures
- Application of vegetation restoration in more exposed areas.

Energy efficiency

GRI 302-4, 302-5

Samarco's energy efficiency and decarbonization strategy, for 2025, has consolidated itself as a central pillar of competitiveness and sustainability, integrating the use of its own energy assets, innovation in biofuels, and data-driven management.

The company maintained its commitment to operating with 100% of its electricity from renewable sources. This energy matrix is supported by its own hydroelectric plants, whose generation comes from the Muniz Freire hydroelectric plant (ES) and from participation in the Guilman-Amorim plant consortium (MG), and by external acquisitions.

40,422 GJ

of indirect reduction in the consumption of energy by the clients, generated by the application of a moisture-removing agent

In the last period, we also implemented an innovative project of automatic reclosers on the power distribution lines in the Germano Complex (MG). The mechanism provides a more reliable system, capable of quickly isolating faults, reducing the travel time of maintenance teams and generating greater safety for processes and people.

Within the scope of direct operations, at the Ubu unit, we implemented the elutriation process in the treatment of 4.68 million tons of pellet feed, a particle separation technique that reduced the moisture content of the ore by 0.4% before the burning phase. This improvement resulted in a direct saving of 46,614.00 GJ, as it required less heat input for drying and agglomeration in the plants themselves.



Germano Complex – Mariana/Ouro Preto (MG)

Simultaneously, the unit applied the moisture-removing agent to 2.9 million tons of shipped product, reducing the final water content by 0.5%. This action focuses on improving thermal efficiency for the buyer's steel industry, generating an indirect reduction of 40,422.00 GJ for customers, who will then require less fuel to process the received material. Both initiatives, tracked by the SAP and MES systems, reinforce Samarco's commitment to internal eco-efficiency and to delivering a product with a lower energy impact to the market.



Ubu Complex – Anchieta (ES)

Water management

GRI 303-1, 303-2, 303-3, 303-4, 303-5, 303-3 Water and wastewater management, SASB EM-MM-140a.2

Water at Samarco is a resource that sustains the processing and transportation of ore, the cooling of thermal systems, industrial sanitation, and human consumption, in addition to providing safety in fire-fighting systems. The company prioritizes reuse. and ensures that discharge into water bodies only occurs after proper treatment, in strict compliance with the law.

The management of this resource stands out for its high efficiency in recirculation and the use of advanced monitoring technology. By 2025, we had achieved significant gains in operational efficiency and overcome complex challenges in environmental risk management.

The management of this resource stands out for its high efficiency in recirculation and the use of advanced monitoring technology.

We recognize the pollution and high consumption risks inherent in mining, and therefore we have adopted continuous monitoring supported by hydrogeological modeling to anticipate the behavior of aquifers and surface waters. This governance is structured through Environmental Control and Water Resources Management, using specialized software to ensure the traceability of indicators and compliance with permit limits.

The Company does not operate in areas of water stress, but maintains rigorous technical standards to ensure the availability of the resource to all stakeholders and users of raw water.

We operate a system that integrates various water sources, including natural water bodies (rivers and lagoons), artesian and deep wells,



Effluent Treatment Plant – Ubu Complex (ES)

100%

is the recirculation rate achieved at the Ubu (ES) unit, where the water balance is positive. At the Germano (MG) unit, the water recirculation rate is around 84%.

as well as the use of shallow groundwater, with a high overall water recirculation rate. (87.70%) Specifically at the Ubu (ES) unit, recirculation reaches 100%, as the water balance is positive. The water arrives along with the ore through the pipeline and is separated during the process, requiring management for proper disposal and preventing new intake. In Germano (MG), the recirculation rate is around 84%.

With the commissioning of the second concentrator, there was a significant reduction in the consumption of new water (water collected per ton produced). This occurred because the pipeline, which has the capacity to transport approximately 16 million tons per year, needed to be filled with fresh water when production was lower. Now operating at full load of ore slurry, the need to pump pure water has been eliminated and the fresh water consumption indicator at the Germano (MG) unit has dropped from 1.4 to 1.1.

The company also created two corporate indicators to guide its strategy, based on water recirculation and consumption per ton indices. Monitoring liquid effluents ensures the protection of surface and groundwater quality in the area influenced by the project. All wastewater discharges carried out by the organization occur in locations that comply with specific legal requirements, following quality standards aimed at neutralizing physical, chemical, and biological impacts. The strategy fully considers the profile of the receiving water bodies, using doubly defined boundaries. The control is based both on specific regulations for effluent discharge and on the classification of the receiving water body, strictly following the criteria of Conama Resolution 357. This approach ensures that the water quality of the river or lagoon remains compatible with its use class after effluent dilution, thus guaranteeing the protection of local ecosystems.

The control encompasses physicochemical parameters such as temperature, turbidity, pH, and Total Suspended Solids (TSS), in addition to monitoring the organic load via Biochemical Oxygen Demand (BOD) and Chemical Oxygen Demand (COD). Management includes checking nutrients, such as phosphorus and nitrogen (ammonia, nitrite, and nitrate), and heavy metals, such as lead, cadmium, and mercury. Additionally, biological monitoring of fecal coliforms and analyses of toxic organic substances are carried out, ensuring full compliance with environmental regulations.

Systems such as sanitary and oily waste treatment plants, oil-water separators, and sediment containment dikes are monitored, with expansion planned in the Long-Term Project. Monitoring is carried out monthly, using automated systems and field tests. Oily effluents from workshops are stored in tanks with containment basins, in accordance with ABNT standards.

New Rio Doce Agreement

Within the scope of the new agreement, the following stand out:

Water and Sediment Monitoring Program (PMQQS)

We conduct

99 monthly campaigns at

82 points, monitoring more than 100 parameters in water and sediments, in addition to

22 online probes
that generate more than

1.5 million data points
annually for the public authorities.

Construction and improvement of public water supply systems along the Rio Doce Basin

Aimorés (MG):
Construction of the Rio Manhuaçu Water Treatment Plant is underway, with completion scheduled for January 2026, aimed at providing emergency water supply.

Degredo (Linhares/ES):
A Cooperation Agreement was signed between Samarco and the Municipality of Linhares for the implementation of a potable water supply system that includes deep well intake, treatment, storage, and 66 km of distribution network.

Other Locations:
works on water supply systems and pipelines (involving treatment) in municipalities such as Belo Oriente (Cachoeira Escura), Fernandes Tourinho, Governador Valadares and Colatina (Maria Ortiz Pipeline), which are part of the scope of repairs to ensure water security.

Biodiversity and ecosystems

GRI 3-3 Biodiversity and ecosystems, 101-1, 101-2, 101-3, 101-4, 101-5, 101-6, 101-7, 101-8, SASB EM-MM-160a.1

For Samarco, caring for biodiversity and ecosystems goes beyond simply fulfilling legal requirements and carrying out remediation actions. These actions are integrated into our core business strategy from the perspective of dependence on natural capital and the management of financial and operational risks.

Our Quality, Health, Safety and Environment (QHSE) Policy is in line with the Kunming-Montreal Global Biodiversity Framework (2030 Targets and 2050 Objectives) and applies to all of the Company's operational activities, as well as being extended to direct partners and suppliers. Furthermore, the Germano (MG) and Ubu (ES) units operate under Biodiversity Management Plans, which prioritize the prevention of damage through prior planning studies. If impacts are unavoidable, Samarco applies the mitigation hierarchy through control technologies, real-time monitoring, and the creation of ecological corridors.

Samarco conducts comprehensive environmental monitoring in its areas of influence in Minas Gerais and Espírito Santo, covering terrestrial and aquatic fauna, flora, forest compensation, natural cavities, their surrounding areas, and physical integrity. These monitoring activities are structured into programs designed to ensure the conservation of ecosystems and their various components, including ongoing plans for biotic monitoring (fauna, flora), the monitoring of environmental conditions, biodiversity associated with caves, and the stability of these areas.

In addition to monitoring activities, the company implements environmental offsets in accordance with current guidelines, with a focus on speleological and forest offsets. These initiatives prioritize areas near the projects, seeking to strengthen environmental connectivity and contribute to the consolidation of protected areas. These commitments are formalized through compensation agreements integrated into Samarco's sustainability roadmap and its Environmental Master Plan, with a scope that extends to the coastal and marine zones.

There are also periodic inspections by competent bodies and validations from external consultants, ensuring compliance with long-term goals. In addition to licensing requirements, the Company conducts impact and dependency assessments across its value chain.



Learn more

Learn more in **Samarco's Biodiversity Report**

44.2 hectares

received maintenance and planting actions at the Ubu (ES) unit in 2025, in already established areas. In addition, the forest restoration activities reached 156.1 hectares on farms located in Minas Gerais.

Practices focus on the mitigation of operational impacts, such as changes in the water and soil quality

Terrestrial wildlife monitoring includes 24 campaigns conducted between 2017 and 2025. Analyses indicate that there were no significant changes in species richness and diversity between the shutdown and operation periods, suggesting that mitigation measures (noise and dust control) have been effective. Aquatic monitoring is also extensive, covering both the area around the Germano Mine (in Minas Gerais) and the coastal zone surrounding the Port Terminal, in Espírito Santo. Strategically, the Company is adopting the LEAP/TNFD framework to assess risks and opportunities related to biodiversity throughout its supply chain, integrating environmental preservation directly into its business strategy and corporate transparency.

The declaration of completion of the restoration work occurs only when the ecosystems reach advanced stages of regeneration, attested by audits that prove the definitive sustainability of the environmental compensation.

Samarco's environmental management is led by the General Environmental Management, which executes environmental control in accordance with regulatory requirements, full compliance with current legislation and independent audits, as well as seeking to anticipate trends in the area and incorporate them into operational routines or new projects.



Forest nursery - Center for Environmental, Social and Forestry Development (CEDASF), in Antônio Pereira (MG)

The central focus is on mitigating operational impacts — such as changes in water quality, soil, and biodiversity — through sustainable technologies, continuous monitoring, and compensatory measures, such as habitat restoration with native seedlings. In 2025, maintenance and planting activities were carried out on 44.2 hectares in Ubu (areas already planted) and 156.1 hectares on farms in Minas Gerais. Furthermore, 100% of the operational units (Germano and Ubu) fully implement the policies and practices required for the management of border conservation areas.

For residual impacts, compensatory planting is carried out in areas of similar biomes (Mariana, Alvinópolis, Rio Doce, Itueta and Araponga). The seedlings are produced at the Center for Environmental, Social and Forestry Development (Cedasf) based on surveys of local soil and vegetation. These actions, which are necessary for licensing mining activities, take place on farms acquired by the company for conservation purposes.

Impacts on biodiversity

The areas with the greatest impact on biodiversity related to Samarco's activities are identified and monitored using Geographic Information Systems (GIS) to compare historical and current images. The Germano operational unit (Ouro Preto and Mariana, MG) is identified as the site of the most significant impacts, occupying 483.1 hectares and located just 116 meters from ecologically sensitive areas.

Samarco monitors the interaction of its operations with areas of high biological sensitivity, such as the boundary of the Germano unit with the Serra do Gandarela National Park, an ecosystem rich in Atlantic Forest and Rupestrian Fields with high value for ecosystem services. In Espírito Santo, the Ubu unit interacts with the Papagaios Sustainable Development Reserve and te Tartarugas Environmental Protection Area, requiring strict controls for the preservation of these bordering habitats. **GRI 14.4.5**

Since the start of its operations in 1973, Samarco has converted 2,487.17 hectares of natural ecosystems of Atlantic Forest and Rupestrian Fields into industrial areas and quarries. In 2025 alone, 11.9 hectares of natural ecosystems of Atlantic Forest and Rupestrian Field were converted into industrial areas and quarries. However, systematic monitoring conducted in both Germano and Ubu indicates that there have been no recent changes in the state of biodiversity, maintaining the integrity of species and habitats outside the areas duly authorized for operation. **GRI 14.4.7**

Using the ENCORE platform, the Company prioritized ecosystem services related to the provision and regulation of freshwater, as well as the retention of soil and sediment, given its water dependence and the risks of erosion during the extraction phase. Although it achieves reuse rates of 100% in Ubu and 84% in Germano, Samarco acknowledges that water intake impacts water flow and the water table, maintaining controls to prevent acidification and eutrophication. Additionally, the company focuses on slope stabilization and soil cover, especially in steeply sloping pipelines, to mitigate erosion processes resulting from vegetation suppression. **GRI 14.4.8**

Management and mitigation, by operational unit[1] GRI 101-8

Unit	Critical Ecosystem Service	Management Action
Ubu	Protection of marine fauna	Monitoring of turtle nesting and marine water quality.
Germano	Water regulation and soil retention	Plan for reducing the consumption of new water and monitoring effluents.

[1] Information on the supply chain (products/services) and its specific impacts on biodiversity has not yet been assessed by the organization for this reporting cycle.

Diagnosis of impacts and dependencies

Aligned with the TNFD methodology (Evaluate phase of the LEAP framework), Samarco conducts qualitative assessments to identify impacts and dependencies on biodiversity and ecosystem services. This mapping allows for the valuation of more tangible services, supporting the analysis of risks and opportunities for operational continuity.

The diagnosis covers the entire value chain, assessing the pressures on ecosystems and the environmental impact of suppliers' products. While services provided by third parties within the facilities are rigorously monitored, remote or administrative activities are classified as low-impact. In this way, the organization ensures a focus on the points of greatest criticality for both nature and the business.



Semeando o Futuro Project - implemented at a school in the Goembê community, Anchieta (ES)

Biodiversity conservation

To combat biodiversity loss, Samarco monitors the pressure factors that its activities exert on ecosystems, focusing on the exploitation of natural resources, the use of water resources, and biological risks associated with the introduction of species. At the Germano Complex, the expansion of mining fronts is conducted under strict environmental control. Although the activity requires the controlled removal of vegetation (114 trees were harvested during this period), we implemented a management plan that prioritizes local biodiversity, ensuring that the impact is monitored and offset through reforestation programs.

In terms of water management, the 2025 operation, while requiring specific volumes for processing and transportation, was supported by an infrastructure designed to reduce pressure on local water sources and protect aquatic biota. The fight against pollution and degradation is carried out through an Environmental Control Plan (ECP) that monitors effluents and emissions in real time.

We act preventively against the introduction of invasive exotic species, applying strict protocols for cleaning equipment and prioritizing native species in all restoration projects, ensuring the biological integrity of sensitive areas. **GRI 14.4.6**

Environmental education

Environmental education within the organization is structured through strategic programs that ensure full compliance with legislation and the conditions established in environmental licenses. More than a technical requirement, this initiative acts as a bridge for open dialogue with local communities, being essential for clarifying concepts and strengthening the bond between residents and the company.

By fostering this connection, Environmental Education establishes itself as the foundation for a solid, transparent, and transformative relationship, integrating the positive impacts of the operation with the reality of the territory. In this sense, in 2025, Environmental Education was active in 25 municipalities in Minas Gerais and Espírito Santo, contributing to increasing awareness and engagement of communities in caring for the environment. Among the initiatives carried out, the visits of public school students to the operational complexes in Ubu (ES) and Germano (MG) stand out, where students were able to learn about the company's environmental controls and care.

In Mariana (MG), the new headquarters of the Environment Secretariat was inaugurated in the Cruzeiro Municipal Park, in partnership with Samarco. The park has been opened to the public and will host events and environmental education activities for the population, with the physical infrastructure work funded with approximately BRL 1.3 million donated by the company.

Another highlight in Environmental Education is the APICRIM project, in partnership with the Federal University of Ouro Preto (UFOP), which recovers degraded areas by planting Baccharis dracunculifolia (Alecrim do campo). This plant serves as bee pasture for the production of honey and propolis, promoting socioeconomic development in Mariana and surrounding areas through bio-packaging workshops, beekeeping courses, and candle making.

Samarco also conducts heritage education activities (tangible, intangible, and natural) with the aim of promoting and preserving them. The program, which is part of the Environmental Control Program, aims to help restore local identity, strengthen the sense of belonging to the community, and boost the community's self-esteem.

New Rio Doce Agreement

The continuation of environmental recovery efforts along the Rio Doce River Basin involves the reforestation of 50,000 hectares, among other actions. To date, the following stand out:

Reforestation

32,500 hectares
planted (planting or enrichment);

42,700 hectares
fenced (fenced and protected area), representing

85% of the target

2,317 springs
planted (planting or enrichment), totaling

46% of the target

3,995 springs
fenced (fenced and protected area), representing

79% of the target

Integrated Monitoring Plan (IMP)

completed in September 2025,

100% of the planned sediment samples had already been collected, covering all

430 planned points.

Bioengineering:

In 2024-2025, the Margin Stabilization Index reached

97.6%, above the

target of 90%.

Restoration of Aquatic Habitats

7.21 km of the

Gualaxo do Norte River and its tributaries have been renaturalized.

Seed and Seedling Network

approximately

12 million seedlings
were produced, which, added to the sowing, resulted in the planting

Tailings, overburden and circularity

GRI 306-1, 306-2, 3-3 Waste management and circularity, SASB EM-MM-150a.10

Our projects reinforce Samarco's commitment and respect for the aspirations of our stakeholders, ensuring proper disposal and increasing ways to add value to tailings through investment in innovation and incentives for the circular economy. Utilizing waste represents an opportunity to contribute to achieving the Sustainable Development Goals (SDGs) related to industry, innovation, and sustainable production. Currently, the company formally integrates the mine lifecycle and mineral waste management into its corporate policy.

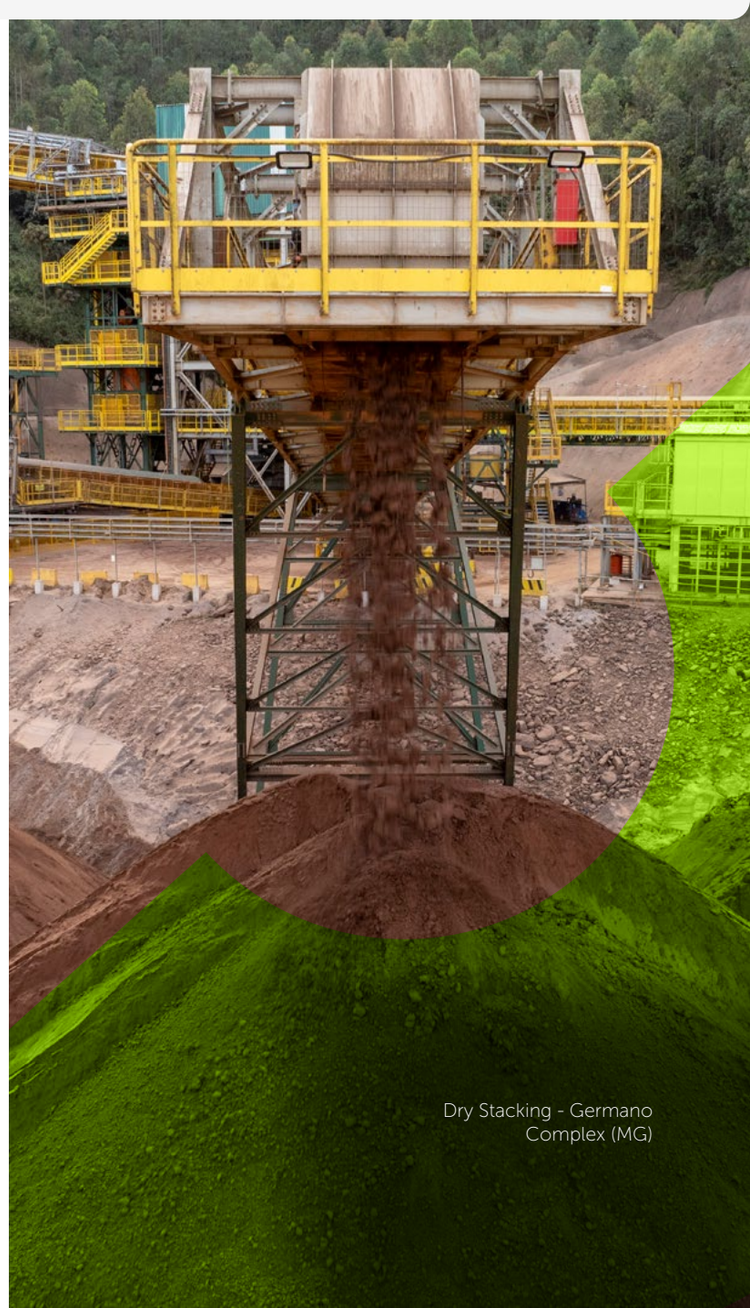
We continuously improve our Sustainability Program and invest in research into circular economy solutions, waste reuse, and controlled disposal technologies. The year 2025 was the best since the resumption, with 45% utilization of tailings and overburden. Of this total, approximately 89% of the filtered tailings generated in the beneficiation process were used in the decommissioning works of the dam and the pit of the Germano Complex (MG); and 15% of the waste rock generated was sold as marginal ore.

Technological advancements in tailings management include the implementation of dry stacking systems for sandy tailings and a portion of ultrafine tailings. The remaining ultrafine tailings that cannot be filtered are disposed of in the Cava do Germano area, a confined rock structure that offers natural containment and greater safety. **Learn more in the section on Safety and Innovation**.

The company is developing other projects to expand the use of sandy tailings, including their application as raw material in concrete manufacturing, and to utilize ultrafine tailings in initiatives beyond the steel industry, such as paving, civil construction, and other possibilities.

45%

was the utilization rate for tailings and overburden achieved in 2025, the highest since operations resumption



Dry Stacking - Germano Complex (MG)

Waste

Our management of waste and hazardous materials is governed by the Corporate Solid Waste Management Plan (PCGRS) and the Corporate Program, which establish guidelines for active and inactive operations. These standards ensure compliance with the National Solid Waste Policy, state laws of Minas Gerais (COPAM) and Espírito Santo (IEMA), as well as technical guidelines for health, safety and the environment.

Impact mitigation at Samarco begins with the approval of materials, where the analysis of Product Identification Sheets (SDS) prevents chemical risks. The prevention of catastrophic incidents is supported by inspections, training, and emergency plans, while remediation strictly follows federal (CONAMA 420/09) and state regulations.

In the production process, source segregation prevents contamination by toxic substances, with logistics centralized at the Central Waste Management Center (CMD). This rigor extends to business partners, who are subject to third-party audits and daily inspections. Third-party management includes rigorous approval, on-site verification, and full traceability via data software.

Samarco is investing more and more in reduction, reuse, and recycling. By 2025, we reached the milestone of 95.2% of waste being disposed of sustainably, driven by selective collection, environmental education, and the Matipó composting facility, with only 4.8% of the total being sent to landfill, exceeding long-term goals. Construction waste (rubble) is crushed and used to make pavement. The scrap metal generated during the dismantling and maintenance of old plants is sold to foundries, returning to the market as an input for the production of steel and pig iron, thus closing the metallic material cycle.

Integrated into its Sustainability Roadmap, the strategy aims for a circular economy with progressive targets: 92% sustainable disposal by 2026 (with the new electric composter in Germano) and 95% by 2032, continuously increasing the return of waste to the production cycle. The Âmbion software is a central tool for storing and tracking data on generated waste. This system, integrated into the Computerized Management System, serves as the basis for the annual preparation of Solid Waste Inventories for the Ubu and Germano units. Data management within the system and the physical operation of logistics and temporary storage are carried out by a specialized contracted company, under the supervision of Samarco, at the Central Waste Management Center (CMD).

In 2025, total waste generation exceeded that of 2024, a direct impact of the renovation works at Plants 1 and 2 in Ubu and Concentrator 1 in Germano. Despite the increase in gross volume generated, Samarco avoided sending 32,427.90 tons for final disposal, resulting in a higher percentage of sustainable disposal than in 2024. This result was made possible through sustainable alternatives, such as the expansion of co-processing, composting and recycling, and initiatives of the Environmental Education Program (PEA), which works to raise awareness among employees and contractors from the time of their onboarding, reinforcing the importance of proper segregation at the source.

Recycling with social impact

Waste management has also been used as a means of generating income and preserving culture in neighboring communities.

- **Reed Ropes (Plastic Replacement):** In partnership with artisans from the Mãe-Bá community (ES), Samarco replaced synthetic (plastic) ropes, used for safety signage, with biodegradable ropes made from reed fiber (a local aquatic plant). The project generates local income, reduces plastic consumption, and values traditional knowledge.
- **Creative reuse:** in partnership with the Central Única de Favelas (Cufa), in the Antônio Pereira district, the Geração Impacto project uses leftover uniforms, fabrics and banners from the company to make new products and toys.
- **Support for waste pickers**: Environmental Education maintains partnerships with waste picker associations, such as CAMAR in Mariana, to enable selective collection and recycling in the communities.

Financial performance

Alegria Sul Mine - Germano Complex (MG)

Financial performance GRI 201-1

The year 2025 consolidated Samarco's trajectory of recovery and sustainable growth, with financial results driven by the completion of the Phase 2 ramp-up. The Company achieved a record production volume since resuming operations, reaching 15.1 million tons of iron ore pellets and fines — an increase of approximately 55% compared to the previous year.

This operational improvement was crucial in strengthening cash generation, allowing the Company to end the period with gross revenue of USD 1.950 billion and adjusted EBITDA of USD 1.087 billion, with a margin of 57%. Capital expenditures reached USD 411 million, and the cost of pellets (C1) ended the year at USD 42.8/t, showing improvements in line with increased production and offsetting lower market prices. The Company reported a net loss of USD 4.612 billion in 2025.

A key milestone for institutional stability was the formal closure of the Judicial Reorganization process in August 2025. The successful exit from this process allowed for the restructuring of liabilities, providing greater financial flexibility and governance to the organization. Reflecting this solidity and the greater predictability of remediation disbursements, the rating agencies Fitch and Moody's raised Samarco's ratings to B and B2, respectively, both maintaining positive outlooks for the company's future.

The financial performance in 2025 guaranteed the necessary resources for the priority continuation of the Rio Doce Basin remediation project. Since the approval of the Judicial Reorganization Plan by the Brazilian courts in 2023, Samarco has fully complied with the stipulated obligations. As a result, financial stability and broader access to the capital markets were restored. Payment of the bondholders' debt is expected in 2031, and debt to shareholders starting in 2036, with the possibility of early repayment in case of excess cash. In this way, the organization's financial health remains intrinsically linked to its social and environmental responsibility, generating shared value for all its stakeholders.

USD 1.950 bi

was the Company's gross revenue for the 2025 fiscal year, reaching adjusted EBITDA of $1.087 billion, with 57% margin



Stacking - Germano Complex

Learn more Learn more in **Samarco's Management Report (RAD).**



Kimberly Fialho - Employee, Germano Complex (MG)



Indicator notebook



Germano Complex - Mariana e Ouro Preto (MG)

Samarco

GRI 14.8.4 - Mine site and 14.8.5 - Closure and rehabilitation plan

Samarco maintains control over the life cycle of all its operational units through structured closure and rehabilitation plans. These plans are strategic and environmental management tools, periodically reviewed to ensure that future obligations for area recovery and infrastructure decommissioning are met in accordance with best practices, legal requirements, and regulatory body requirements. All plans currently in effect have been formally approved by the National Mining Agency (ANM). The most recent approved revision for all operational suites occurred in 2022. The next review is scheduled for 2027. Currently, Samarco's strategic assets maintain operational continuity, with no units in the final stages of closure or rehabilitation.

GRI 14.8.7 - Service life (LOM)

Samarco plans its operational continuity based on technical studies of its mineral reserves. For the Mariana (MG) and Ouro Preto (MG) hydroelectric complexes, the estimated lifespan is 16 years. The estimate is based on the audited and certified Mineral Reserve for the year 2022.

GRI 14.8.9 - Closure and rehabilitation | Post-mining socioeconomic transition

With operations scheduled to cease in 2041, Samarco's socioeconomic transition plan is currently in the conceptual phase. The organization projects that communities located within the Direct Area of Influence (DAI) of current operations will be the most affected by the closure, and will therefore be the focus of future mitigation and development efforts. The Company plans to implement socioeconomic programs, which will be detailed closer to the projected date for the cessation of activities.

Corporate governance

2-25 - Processes for repairing negative impacts

Complaints and feedback received[1] | GRI 2-25

REFERRAL	AMOUNT	TOTAL (PERCENTAGE)
Not addressed	9	23.08%
Issues addressed but not resolved.	6	15.38%
Addressed and resolved without remediation	8	20.51%
Addressed and resolved through remediation	16	41.03%
Total de queixas	**39**	**100%**

[1] The complaints covered topics such as accessibility, road traffic safety, harassment, community conflicts, property damage, external maintenance, relationships with property owners along pipeline routes, social projects, environmental remediation, and health.

GRI 14.22.5 - Contract Transparency

The contracts signed by the Company are not made publicly available through institutional channels, as they contain personal data and sensitive information. Disclosing such documents would pose risks to information security and could violate confidentiality agreements and guidelines of the General Data Protection Law (LGPD). However, the company keeps these instruments accessible to competent authorities and legitimate parties.

GRI 14.22.6 Information on beneficiaries of the organization

The ownership structure and beneficiaries of the organization are composed as follows: BHP Billiton Brasil Ltda.: a company headquartered in Australia, holds 50% of the Company's shares; Vale SA: a company headquartered in Brazil, holds the remaining 50% of the Company's shares. There are no individual beneficial owners classified as Politically Exposed Persons (PEPs).

Our people

GRI 2-7 Employees

Employees by type of employment contract and gender [1, 2, 3] GRI 2-7, SASB EM-MM-000.B

	2023			2024			2025		
Type of contract	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Subtotal**
Permanent and full-time	1,370	360	1,730	1,738	538	2,276	1,957	826	2,783
Total	**1,370**	**360**	**1,730**	**1,738**	**538**	**2,276**	**1,957**	**826**	**2,783**

[1] Samarco only employs people with permanent, full-time contracts, and its main activities are carried out by its own employees.

[2] The reported data were extracted from the SAP system database (ZHR076) and Business Intelligence (BI), using a direct counting methodology to account for the total number of employees. This includes all registered employees, both full-time and part-time, with the data being consolidated at the end of the reporting period. The report excludes apprentices and interns when calculating the effective workforce.

[3] No significant fluctuations in the number of employees were reported during the reporting period.

Employees by type of employment contract and region [1]

GRI 2-7, SASB EM-MM-000.B

	2023	2024	2025
Anchieta (ES)	544	724	826
Mariana (MG)	962	1,283	1,415
Belo Horizonte (MG)	178	222	497
Matipó (MG)	46	47	45
Total	**1,730**	**2,276**	**2,783**

[1] Samarco only employs people in the Southeast region.

GRI 2-8 - Workers who are not employees

Workers who are not employees [1, 2, 3] GRI 2-8, SASB EM-MM-000.B

	2023	2024	2025
Apprentices	59	55	68
Interns	112	128	165
Contractors [4]	-	13,319	16.914
Total	**171**	**13,502**	**17.147**

[1] The reported data were extracted from the SAP system database and Business Intelligence (BI).

[2] No significant fluctuations in the number of workers were reported during the reporting period.

[3] In 2025, the ratio of workers to own employees was 86.04%.

[4] Third parties are employees of suppliers who provide services to Samarco in a wide variety of areas of operation.

GRI 401-1 - New hires and employee turnover

New hires and employee turnover [1] | GRI 401-1

	Hired employees						Employees who left the company					
	2023 [2]		2024		2025		2023 [2]		2024		2025	
By gender	**Nº**	**Rate**	**Nº**	**Rate**	**Nº**	**Rate**	**Nº**	**Rate**	**Nº**	**Rate**	**Nº**	**Rate**
Men	125	9.12	428	24.63	299	15.28	44	3.21	59	3.39	80	4.09
Women	111	30.83	196	36.43	332	40.19	6	1.67	18	3.35	44	5.33
Total	**236**	**13.64**	**624**	**27.42**	**631**	**22.67**	**50**	**2.89**	**77**	**3.38**	**124**	**4.46**
By age group	**Nº**	**Rate**	**Nº**	**Rate**	**Nº**	**Rate**	**Nº**	**Rate**	**Nº**	**Rate**	**Nº**	**Rate**
Under 30 years old	74	58.27	142	56.8	106	34.98	1	0.79	5	2	6	1.62
Between 30 and 50 years old	149	11.39	465	27.08	476	22.72	39	2.98	59	3.44	91	4.49
Over 50 years	13	4.41	17	5.5	49	12.73	10	3.39	13	4.21	27	7.01
Total	**236**	**13.64**	**624**	**27.42**	**631**	**22.67**	**50**	**2.89**	**77**	**3.38**	**124**	**4.46**
By region	**Nº**	**Rate**	**Nº**	**Rate**	**Nº**	**Rate**	**Nº**	**Rate**	**Nº**	**Rate**	**Nº**	**Rate**
Anchieta (ES)	45	8.27	213	29.42	131	15.84	9	1.65	27	3.73	30	3.64
Mariana (MG)	158	16.42	369	28.76	214	15.11	31	3.22	38	2.96	72	5.09
Belo Horizonte (MG)	33	18.54	41	18.47	285	57.58	7	3.93	12	5.41	20	4.04
Matipó and region (MG)	-	-	1	2.13	1	2.22	3	6.52	0	0	2	4.44
Total	**236**	**13.64**	**624**	**27.42**	**631**	**22.67**	**50**	**2.89**	**77**	**3.38**	**124**	**4.46**

[1] The rates of new hires and employee turnover were calculated as the ratio between the number of movements (hires or terminations) and the total number of employees in each category, multiplied by 100.

[2] The indicator underwent a correction in the data disclosed in reports from previous years, related to the year 2023 | **GRI 2-4.**

GRI 401-3 - Maternity/Paternity Leave

Maternity/Paternity Leave[1] | GRI 401-3

	2025
Employees who were entitled to take maternity/paternity leave.	
Men	1,957
Women	826
Employees who took maternity/paternity leave in the current year.	
Men	79
Women	28
Employees expecting to return to work in the current year.	
Men	78
Women	16
Employees who returned to work during the reporting period after the end of their maternity/paternity leave.	
Men	78
Women	16
Employees who returned to work after maternity/paternity leave and who were still employed 12 months after returning to work.	
Men	47
Women	8
Rate of return	
Men	100%
Women	100%
Retention rate	
Men	60.26%
Women	50.00%

[1] The indicator's publication was interrupted in 2024 and resumed in the 2025 reporting period | **GRI 2-4**

GRI 403-9 - Workplace accidents

Workplace accidents [1, 2, 3, 4] | GRI 403-9

	2023	2024	2025
Number of hours worked	17,226,713	20,583,250	31,817,191
Number of deaths resulting from work-related injuries	0	0	0
Fatality rate resulting from work-related injuries	**0**	**0**	**0**
Number of serious work-related injuries (excluding fatalities)	2	3	1
Rate of serious work-related injuries (excluding fatalities)	**0.12**	**0.15**	**0.03**
Number of work-related injuries recorded (including fatalities)	9	11	20
Rate of recorded work-related injuries (includes fatalities)	**0.52**	**0.53**	**0.63**

1. The value used as the basis for calculation was 1,000,000.The hours worked refer to the total accumulated during the period from 01/01/2025 to 31/12/2025.

2. All workers are included in the calculation, whether they are direct employees or third-party employees.

3. Frequency rates are calculated by considering exposure to risk and hours worked.

4. The types of workplace accidents that occurred are related to falls, musculoskeletal injuries, falling objects, exposure to chemicals, burns, and trauma injuries.

GRI 404-1 - Average number of training hours per year, per employee

Average number of employee training hours [1] | GRI 404-1

	2025
By gender:	
Men	46.40
Women	53.51
By functional category:	
Board	20.79
Management	48.86
Head/coordinator	63.10
Technical/supervision	82.01
Administrative	33.48
Operational	54.32

1. The indicator's publication was interrupted in 2024 and resumed in the 2025 reporting period | **GRI 2-4**

405-1 - Diversity in governance bodies and employees

Individuals within governance bodies, by gender (%) | GRI 405-1

	2023	2024	2025
Men	75.00%	85.71%	85.71%
Women	25.00%	14.29%	14.29%
Total	**100.00%**	**100.00%**	**100.00%**

Employees, by job category and gender (%) | GRI 405-1

	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Board	0.18%	0.04%	0.22%	0.22%	0.09%	0.31%	0.22%	0.04%	0.25%
Management	2.24%	0.40%	2.65%	2.20%	0.53%	2.72%	2.55%	0.68%	3.23%
Head/Coordinator	1.70%	0.40%	2.11%	1.93%	0.62%	2.55%	2.44%	1.29%	3.74%
Technical/supervision	2.47%	0.40%	2.87%	3.03%	0.92%	3.95%	2.52%	1.08%	3.59%
Administrative	36.59%	9.96%	46.55%	15.07%	10.85%	25.92%	17.71%	15.34%	33.06%
Operational	40.67%	4.93%	45.61%	53.91%	10.63%	64.54%	44.88%	11.25%	56.13%
Total	**79.19%**	**20.81%**	**100.00%**	**76.36%**	**23.64%**	**100.00%**	**70.32%**	**29.68%**	**100.00%**

Employees, by job category and age group (%) | GRI 405-1

	2023			2024			2025		
	Under 30 years old	Between 30 and 50 years old	Over 50 years	Under 30 years old	Between 30 and 50 years old	Over 50 years	Under 30 years old	Between 30 and 50 years old	Over 50 years
Board	0%	0.06%	0.23%	0.00%	0.09%	0.22%	0.00%	0.07%	0.18%
Management	0%	2.14%	1.27%	0.00%	1.71%	1.01%	0.00%	2.19%	1.04%
Head/Coordinator	0%	2.37%	0.35%	0.00%	2.33%	0.22%	0.04%	3.27%	0.43%
Technical/supervision	0.23%	2.72%	0.75%	0.44%	3.03%	0.48%	0.36%	2.69%	0.54%
Administrative	2.49%	22.43%	6.18%	2.15%	19.24%	4.53%	2.26%	25.66%	5.14%
Operational	4.62%	45.90%	8.27%	8.39%	49.03%	7.12%	8.23%	41.39%	6.50%
Total	**7,34%**	**75.61%**	**17.05%**	**10.98%**	**75.44%**	**13.58%**	**10.89%**	**75.28%**	**13.83%**

Employees from underrepresented groups, by functional category (%) | GRI 405-1

	2023			2024			2025		
	Black and Brown People	LGBT+	People with disabilities (PCDs)	Black and Brown People	LGBT+	People with disabilities (PCDs)	Black and Brown People	LGBT+	People with disabilities (PCDs)
Board	0.00%	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%
Management	20.34%	1.69%	0,00%	0.62%	0.04%	0.00%	0.75%	0.04%	0.00%
Head/Coordinator	29.79%	2.13%	0,00%	0.75%	0.13%	0.00%	1.15%	0.18%	0.04%
Technical/supervision	53.12%	0.00%	0,00%	1.98%	0.04%	0.04%	1.69%	0.04%	0.04%
Administrative	40.33%	3.90%	7.62%	10.41%	0.88%	2.42%	12.90%	1.65%	2.05%
Operational	66.27%	1.08%	4.23%	44.77%	0.66%	3.34%	39.38%	0.93%	2.73%
Total	**54.97%**	**1.97%**	**4.86%**	**58.57%**	**1.76%**	**5.80%**	**55.87%**	**2.84%**	**4.85%**

GRI 14.21.6 - Pay ratio between women and men, per mining unit.

Pay ratio between women and men, per mining unit [1, 2, 3] | GRI 14.21.6

Mining unit	Women/men ratio (base salary)	Women/men ratio (total compensation)
BH	72.00	69.00
Germano	90.00	88.00
Ubu	99.00	98.00

[1] For the calculation of the average salary, the averages for hierarchical levels (grades) that have female employees were considered.

[2] Samarco has recorded progress in the hiring and development of women, resulting in increased female participation in different positions within the company. However, the data indicates a disparity in the average length of service, being 8 years for men and 3 years for women, a factor that has a direct impact on the average salary of the workforce.

[3] The HR policies are designed to assure internal equity, with consistent practices for evaluation, remuneration, and career progression which eliminate biases and forbid any gender-based differentiation. In this context, any identified asymmetries tend to be continuously corrected over time, as institutional salary control and review mechanisms assure alignment with the principles of equity, justice, and equality.

GRI 2-20 Compensation Determination Process and GRI 2-21 Annual Total Compensation Ratio

Compensation policies are based on a reward philosophy that aims to balance organizational objectives and market competitiveness. The process includes market analysis, development of compensation packages, and performance evaluations. The supervision of the process is the responsibility of the Labor Relations and Rewards Management. Executive compensation is subject to approval by the Board of Directors. In 2025, the ratio between the total annual target compensation of the highest-paid individual at Samarco and the median total annual target compensation of all other employees was 25 to 1. For the purposes of data compilation, statutory members, apprentices, trainees, and seafarers were excluded from the calculation.

GRI 14.9.6 Workers hired from the local community

In 2025, there were 629 hires, of which 271 were professionals from the local community, representing 43.1% of the total, with a majority female representation (52.8%).

Social engagement

GRI 203-1 - Investments in infrastructure and support services

Investments in infrastructure and support services | GRI 203-1

Project	Nature of the project	Amount invested (BRL)	Duration (months)	Positive impacts, whether caused or expected.
New Rio Doce Agreement	Infrastructure services	62,400,000.00	42	Environmental preservation and improved quality of life.
Mariana's Socio-environmental Commitment	Environment	40,864,581.84	24	Environmental preservation and improved quality of life.
Long-Term Commitment Ouro Preto	Environment	23,944,338.93	24	Environmental preservation and improved quality of life.
Santa Barbara Water Intake and Pipeline Station	Infrastructure services	8,400,349.62	12	Improving quality of life and local partnerships
Gabion construction works in Antônio Pereira	Infrastructure services	1,516,310.52	12	Improving quality of life and local partnerships
Lagoa de Mãe Bá - Land Regularization	Environment	1,500,000.00	12	Environmental preservation and local partnerships
Lagoa de Mãe Bá - Sanitation and Management	Water resources	1,300,000.00	12	Environmental preservation and local partnerships
Construction of the Rebirth Home	Community spaces	1,000,000.00	36	Social development and improved quality of life
Revitalization of the Maria Mattos School	Education	1,000,000.00	36	Promoting education and local partnerships
Solid Waste Management Plan	Infrastructure services	600,000.00	12	Environmental preservation and improved quality of life.
Urban Mobility Plan	Urban mobility	600,000.00	12	Improving quality of life and local partnerships
Street Paving in Mãe Bá	Infrastructure services	500,000.00	36	Improving quality of life and local partnerships
Project access 02 Camargos	Infrastructure services	495,200.00	6	Improving quality of life and local partnerships
Renovation and expansion of the Ubu and Parati Basic Health Units.	Health and well-being	400,000.00	36	Improving quality of life and local partnerships
Renovation of the Angelina Lopes House of Culture	Community spaces	400,000.00	36	Social development and local partnerships
Artesian wells in Belo Horizonte	Water supply	300,000.00	36	Improving quality of life and local partnerships
Structuring the Mãe-Bá Craft House	Community spaces	300,000.00	36	Social development and local partnerships
Construction of a Boat Ramp	Infrastructure services	136,125.00	12	Local partnerships
Traffic study at the Ouro Preto headquarters	Safety	45,000.00	12	Improving quality of life and local partnerships

GRI 203-2 Indirect economic impacts

Indirect economic impacts | GRI 203-2

Impact Identified	Stakeholder Priorities
Positive Indirect Economic Impacts	
Increased revenue for municipalities.	Significant
Developing local suppliers	Significant
Donations to the community	Significant
Creation of indirect jobs	Significant
Infrastructure development	Reasonable
Technological innovation	Reasonable
Negative Indirect Economic Impacts	
Economic dependence of the municipality	Significant
Impacts on traffic and infrastructure	Significant
Economic dependence of the local community	Reasonable
Exploitation of natural resources	Reasonable
Harm to public health	Reasonable

GRI 413-2 - Operations with significant negative impacts, both actual and potential, on local communities | With sectoral complement GRI 14.10.3

The scale of mining and pelletizing operations generates significant negative impacts on the territories of Mariana and Ouro Preto (MG) and Anchieta (ES). The management of these externalities is addressed through the Socioeconomic Indicators Monitoring Program (PMISE) as the main diagnostic tool. These impacts are managed in three dimensions: environmental, socioeconomic, and social security. The company uses primary and secondary data to cross-reference stakeholder perceptions with the operational reality of a territory where multiple large-scale projects coexist. This analysis allows us to understand how Samarco's actions, combined with those of other mining companies and infrastructure projects, generate synergistic effects on the health and safety of communities.

GRI 14.12.2 Involuntary relocation

There were no reports of involuntary displacement or relocation of individuals, families, or communities during the reporting period. The protocol adopted by the company aims to ensure that any future relocation process is conducted with transparency, fairness, and full respect for the human rights of the affected populations.

Environment

GRI 201-2 - Financial implications and other risks and opportunities arising from climate change

Classification	Description and Impact	Financial Implication
Risks	The assessment, completed in 2025, did not identify any material vulnerabilities in relation to current climate models and controls.	No material impact identified at this time.
Opportunities	Decarbonization, energy efficiency, water management, and environmental restoration projects integrated into the business.	Currently being quantified.

GRI 305-1, 305-2, 305-3 [1, 2] | SASB EM-MM-120a.1 - Greenhouse Gas (GHG) Emissions

Greenhouse Gas (GHG) Emissions [1] | GRI 305-1, 305-2 and 305-3

	2023	2024	2025
Direct greenhouse gas emissions (tCO_2 equivalent) | GRI 305-1 and SASB EM-MM-110a.1			
Scope 1 – Total Emissions	**747,897.26**	**732,457.98**	**865,964.09**
Stationary combustion	204,223.35	219,270.43	257,941.41
Industrial processes	489,227.62	469,192.09	533,675.50
Mobile combustion	37,064.87	41,072.97	58,085.13
Fugitive emissions	562.19	2,345.05	4,520.95
Changes in land use	16,622.62	259.66	11,460.11
Waste and effluents	196.61	317.78	280.99
Indirect emissions resulting from energy purchases and losses[3] (tCO_2 equivalent) | GRI 305-2			
Scope 2 – Total Emissions	**35,907.73**	**52,232.014**	**63,474.894[4]**
Other indirect greenhouse gas emissions (tCO_2 equivalent) | GRI 305-3			
Scope 3	**451,152.83**	**443,354.49**	**540,836.48**
Upstream			
Goods and services purchased	150,652.38	155,546.44	154,064.61
Capital goods	-	16,022.23	-
Activities related to energy and fuels	74,221.41	71,897.49	68,311.55
Upstream transportation and distribution	10,260.99	1,936.34	3,603.25
Waste generated in operations	2,944.85	3,218.82	4,394.96
Business trips	389.06	1,184.39	583.57
Employee transportation	4,426.9	4,141.62	5,324.02
Downstream			
Downstream transportation and distribution	205,609.73	186,890.53	302,082.34
Other activities	2,647.51	2,516.63	2,472.18

[1] Emissions are quantified in accordance with the guidelines of the Brazilian GHG Protocol Program and ISO 14064, using emission factors from these references, as well as from the National Interconnected System (SIN) for emissions associated with electricity.

[2] Greenhouse gas emissions are reported as follows: (i) Scope 1: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), and hydrofluorocarbons (HFCs); (ii) Scope 2: carbon dioxide (CO_2); and (iii) Scope 3: carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O).

[3] Indirect emissions from energy purchases (Scope 2) were reduced to zero due to the strategic decision to purchase 100% renewable energy on the open market through I-REC certificates.

[4] The total reported Scope 2 emissions include indirect greenhouse gas emissions resulting from the purchase of electricity and emissions associated with losses during the transmission and distribution of electricity. A correction was applied to the information disclosed in the previous year to align it with the assumptions used for 2025. **GRI 2-4**

Biogenic emissions (tCO_2 equivalent) [1] | GRI 305-7

	2023	2024	2025
Scope 1	28,371.57	29,535.92	80,583.88
Scope 3	15,791.10	26,471.78	16,928.94

[1] A total of 948,167 tCO_2e of biogenic emissions were removed. In 2025, the company's energy mix relied on a higher proportion of renewable sources, which resulted in a proportionally higher level of biogenic emissions compared to 2024.

Greenhouse Gas (GHG) Emission Intensity – Scope [1] | GRI 305-4

	2023	2024	2025
Scope 1 emissions (tCO_2 equivalent)	747,897.29	732,457.98	865,964.09
Production (thousand tons)	9,221.91	9,744.02	15,112.81
Intensity of GHG emissions ($kgCO_2$ eq/t product)	81.10	75.2	57.30

[1] This year's performance was influenced by a change in the production mix, with a lower proportion of pellets and a higher volume of iron ore fines. Since the pelletizing process is the operation's main source of GHG emissions, it is estimated that Scope 1 emissions intensity would reach 69.2 $kgCO_2e/t$ if the production mix were equivalent to that of the previous period.

GHG emission reductions - Change from the base year (tCO_2 equivalent) [1] | GRI 305-5

	2015 (Base-year)	2023		2024		2025	
		tCO_2eq	%	tCO_2eq	%	tCO_2eq	%
Scope 1	2,299,525.98	-1,551,628.72	–67.48%	-1,567,068.00	–68.15%	-1,433,561.89	–62.33%
Scope 2	287,037.38	-251,129.65	–87.49%	-236,133.78	–82.27%	-223,562.49	–78%
Scope 3	32,703,607.17	-32,252,454.34	–98.62%	-32,260,252.68	–98.64%	-32,162,770.65	–98.35%

[1] The organization adopted 2015 as the base year for comparing emissions, as it represents the most recent period of operation at full production capacity. No significant changes in operations were identified that would justify recalculating the base year. For Scope 3, it should be noted that there has been a change in the set of categories reported over the years, including category 10 in the base year, which does not apply to the current period.

Greenhouse Gas (GHG) Emission Intensity – Scope 3 [1] | GRI 305-4

	2023	2024	2025
Scope 3 emissions (tCO_2 equivalent)	451,152.83	443,354.49	540,836.52
Production thousand (tons)	9,221.91	9,744.02	15,112.81
Intensity of GHG emissions ($kgCO_2$ eq/t product)	48.92	45.5	35.8

[1] The decrease in fiscal year 2025 is due to a change in reporting methodology, with the discontinuation of reporting for Category 10 (Processing of products sold).

Other significant atmospheric emissions (t) [1] | GRI 305-7 | SASB EM-MM-120a.1

	2023	2024	2025
NOx	5,791.44	3,400.81	2,638.41
SOx	7,067.83	6,850.97	7,882.94
Volatile organic compounds (COV)	78.87	117.45	131.63
Particulate matter (MP)	12,809.49	11,782.28	16,814.93
Other categories[2]	1.68	1,345.41	1,572.29

[1] The company's production processes do not generate POPs or HAPs.

[2] Other categories refer to carbon monoxide (CO) and not other gases.

GRI 302-1 and EM-MM-130a.1 - Energy consumption within the organization

Total energy consumption within the organization, percentage of electricity from the grid and percentage of renewable energy (GJ) | GRI 302-1 | SASB EM-MM-130a.1

	2023	2024	2025
Fuels from non-renewable sources			
Anthracite Coal	581,092.14	44,089.40	544,896.54
Green Petroleum Coke	3,714,055.39	4,217,786.62	4,046,716.88
Natural gas	3,563,255.67	3,844,381.70	4,496,863.05
Diesel	811,257.54	812,415.85	556,862.75
Subtotal	**8,669,660.74**	**8,918,673.57**	**9,645,339.22**
Renewable fuels [1]			
Bio Oil	-	-	41,187.34
Biomass	-	-	387,189.26
Subtotal	**18,486.57**	**136,369.18**	**428,376.60**
Electricity consumed			
Electricity	3,103,810.70	3,227,983.85	4,725,847.11
Subtotal	**3,103,810.70**	**3,227,983.85**	**4,725,847.11**
Total energy consumption	**11,791,958.01**	**12,283,026.60**	**14,799,562.93**

[1] In previous years, the values for fuels from renewable sources were disclosed as added value. Discrimination based on category will become standard practice starting in 2025.

GRI 302-3 - Energy intensity

Energy intensity (GJ/TMS) [1, 2, 3] | GRI 302-3

	2023	2024	2025
Germano	0.15	0.18	0.30
UBU	1.14	1.08	1.05
Matipó	0.02	0.02	0.02
Total	**1.31**	**1.28**	**1.37**

1. The energy intensity rate is calculated by the ratio between the Total Energy Consumption and the volume of Finished Product. The result expresses how many Gigajoules (GJ) were needed to produce one Dry Metric Ton (DMT) of ore/pellet.

2. The TMS (Dry Metric Ton) value refers to the weight of the finished product ready for sale, excluding moisture and overburden materials.

3. Energy Consumption includes purchased electricity and fuel consumed within the operational limits of each unit. Energy consumed outside the organization was not included.

GRI 303-3 - Total volume of water withdrawn in all areas and areas with water stress, by source (ML)

Total volume of water withdrawn in all areas and areas with water stress, by source (ML) [1, 2, 3, 4]

GRI 303-3

Source	2023	2024	2025
Surface waters	6,127.77	6,439.01	427.19
Groundwater	6,052.15	6,334.94	8,831.12
Produced Water [5]	-	-	6,293.15
Total	**12,179.92**	**12,773.95**	**15,551.46**

1. The data covers the units of Ubu (ES) and Germano (MG).

2. Surface and groundwater volumes are measured through continuous monitoring in wells (Alegria Sul and Norte), in the Piracicaba River, Santarém Stream and North Dam. The instruments undergo periodic calibration by the Process Engineering and Environmental teams.

3. The water intake is compared monthly with the permitted grant limits.

4. Samarco does not operate in areas with water stress.

5. For the 2025 cycle, the volume from recirculation was reclassified as "Produced Water". The change in the presentation of information does not reflect physical changes in data collection or the production process, but rather a technical adaptation to the concepts. This change aims to correct the classification of volumes previously accounted for in other categories, ensuring the accuracyof the water balance and the future comparability of the data. **GRI 2-4**

GRI 303-3, 303-4, 303-5 | SASB EM-MM-140a.1 - Water collection, consumption and disposal

Water collection, consumption and disposal (ML) [1, 2, 3] | GRI 303-3, 303-4, 303-5 | SASB EM-MM-140a.1

	2023	2024	2025
Total Withdrawal	12,179.92	12,773.95	15,551.46
Total Consumption	8,839.49	2,603.23	5,420.51
Total Disposal	3,340.43	10,170.72	10,130.95
Recirculation Rate (%) [4]	**85.79%**	**86.00%**	**87.70%**

1. The volumes of water withdrawn and disposed of are measured through continuous online monitoring and direct measurements at strategic points, such as dewatering wells (Alegria Sul and Norte), the Piracicaba River, the Santarém Stream, and the North Dam. The measuring instruments undergo periodic calibration by the Process Engineering and Environmental teams.

2. Based on water risk mapping tools and local data, Samarco confirms that it does not operate in areas of water stress.

3. No incidents of non-compliance with environmental licenses, permits, or water quality regulations were recorded. The disposals were carried out strictly in accordance with the standards established by Conama Resolution 357.

4. The recirculation rate represents the efficiency of internal reuse relative to the total demand of the Ubu and Germano units. The calculation takes into account the water circulating in the process minus the intake of new water.

GRI 306-3, 306-4 and 306-5 | SASB EM-MM-150a.7 and EM-MM-150a.8 – Waste generated

Waste generated (tons) [1] | GRI 306-3, 306-4 and 306-5 | SASB EM-MM-150a.4, EM-MM-150a.7, and EM-MM-150a.8

	2023			2024			2025		
	Total Generated	Intended for final disposal	Not intended for final disposal	Total Generated	Intended for final disposal	Not intended for final disposal	Total Generated[2]	Intended for final disposal	Not intended for final disposal
Hazardous waste (Class I)									
Ubu	206.46	34.58	170.02	196.04	27.52	156.59	581.10	32.14	544.48
Germano	582.89	2.86	571.21	756.67	0.11	737.64	1,068.68	0.22	1,114.94
Total	**789.35**	**37.63**	**738.17**	**952.71**	**27.63**	**894.23**	**1,649.78**	**32.36**	**1,659.42**
Non-hazardous waste (Class II)									
Ubu	4,562.94	649.59	4,239.77	4,415.08	404.82	3,419.54	15,106.86	508.33	12,270.16
Germano	8,036.91	2,066.67	5,355.25	10,712.97	2,687.37	8,000.12	19,575.08	843.62	18,779.73
Total	**12,599.85**	**2,711.25**	**9,561.95**	**15,128.05**	**3,092.19**	**11,419.66**	**34,681.94**	**1,351.95**	**31,049.89**

1. The data is compiled using Ambion software. The Central Waste Management Unit (CMD) is the unit responsible for logistics and temporary storage before sustainable destination or final disposal.

2. The increase in generation in 2025 is due to the renovation works at Power Plants 1 and 2 in Ubu and Concentrator 1 in Germano.

Waste generated, by waste type (t) | GRI 306-3, 306-4 and 306-5 | SASB EM-MM-150a.4, EM-MM-150a.7, and EM-MM-150a.8

	2023			2024			2025		
	Total Generated	Intended for final disposal	Not intended for final disposal	Total Generated	Intended for final disposal	Not intended for final disposal	Total Generated	Intended for final disposal	Not intended for final disposal
Hazardous waste (Class I)	789.35	37.63	738.17	952.71	27.63	894.23	1,649.81	32.36	1,659.42
Non-hazardous waste (Class II)	12,599.85	2,711.25	9,561.95	15,128.05	3,092.19	11,419.66	34,682.24	1,351.95	31,049.89
Total	**13,389.20**	**2,748.88**	**10,300.12**	**16,080.76**	**3,119.82**	**12,313.89**	**36,332.05**	**1,384.31**	**32,709.31**

[1] The difference between the volume generated and the sum of destined/undestined waste in 2025 refers to waste that remains in temporary storage at the CMD for future disposal.

Total quantities of ore from Samarco

Total ore quantities from Samarco (t) | SASB, EM-MM-150a.5 and EM-MM-150a.6

	2023	2024	2025
Overburden	11,958,752	11,420,386	11,419,537
Tailings	6,365,775	8,165,704	13,337,391
Sludges	1,641,329	1,530,831	36,116

Waste not intended for final disposal, through recovery operations. [1] GRI 306-4

	2023			2024			2025	
Recovery type	Within the organization	Outside the organization	Total	Within the organization	Outside the organization	Total	Within the organization	Outside the organization	Total
Hazardous Waste (Class I)									
Recycling	0	470.18	470.18	0	487.67	487.67	14.67	840.16	854.83
Co-processing	0	263.82	263.82	0	405.86	405.86	0	799.69	799.69
Reuse	0	0	0	0.7	0	0.7	4.9	0	4.9
Total	**0.0**	**734.00**	**734.00**	**0.7**	**893.53**	**894.23**	**19.57**	**1,639.85**	**1,659.42**
Non-Hazardous Waste (Class II)									
Recycling	0	8,701.5	8,701.5	0	9,805.5	9,805.5	308.25	22,532.69	22,840.94
Reused internally	9.94	0	9.94	720.38	0	720.38	6,662.39		6,662.39
Co-processing	0	683.8	683.8	0	658.01	658.01	0	1,224.08	1,224.08
Composting	0	164.53	164.53	0	235.77	235.77	4.85	317.63	322.48
Total	**9.94**	**9,549.83**	**9,559.77**	**720.38**	**10,699.28**	**11,419.66**	**6,975.49**	**22,074.40**	**31,049.89**

[1] The data was extracted from the Âmbion software, which records Samarco's waste to compile the annual Solid Waste Inventories.The management of this data and temporary storage are handled by the Discarded Materials Center (CMD), which is responsible for waste logistics.

GRI 306-5 Waste destined for final disposal, by recovery operation

Waste destined for final disposal, through a recovery operation[1]
GRI 306-5

	2023	2024	2025
Hazardous Waste (Class I)			
Incineration [2]	2.86	0.11	0.07
Landfill	34.58	26.73	32.00
Autoclave	0.09	0.13	0.18
Decontamination	0.11	0.66	0.11
Total	**37.64**	**0.11**	**32.36**
Non-Hazardous Waste (Class II)			
Landfill	2,678.18	3,092.19	1,351.95
Other disposal operations	33.08	0	0
Total	**2,711.25**	**3,092.19**	**1,351.95**
Total waste destined for final disposal	**2,748.89**	**3,092.30**	**1,351.95**

[1] All final arrangements are outside the organization.

[2] For non-hazardous waste there is no incineration with or without energy recovery, while for hazardous waste incineration only occurs without energy recovery.

EM-MM-540a.1 - Inventory of tailings storage facilities

The tailings disposal system that does not use dams for current production is based on two main solutions: the South Pit Tailings Disposal System (SDR) (confined pit for ultra-fine slurry tailings) and the Alegria Sul Waste and Tailings Disposal Pile (PDER) (shared disposal of waste and dry-filtered tailings).

The inventory includes remaining structures from operations prior to 2015: the Germano Pit, which is decommissioned and under active monitoring, and the Germano Dam, which has an upstream raising construction method and is in the process of being decommissioned in accordance with legal requirements.

Inventory table of tailings storage facilities | SASB EM-MM-540a.1

Installation name	Tailings and Overburden Disposal Pile Alegria Sul (PDER Alegria Sul)	South Pit Tailings Disposal System (South Pit Tailings Disposal System)	Germano Dam	Germano Pit
Location	Mariana, Minas Gerais, Brazil	Mariana, Minas Gerais, Brasil	Mariana, Minas Gerais, Brasil	Mariana, Minas Gerais, Brasil
Ownership status	Samarco Mineração S.A. (owner and operator)	Samarco Mineração S.A. (owner and operator)	Samarco Mineração S.A. (owner and operator)	Samarco Mineração S.A. (owner and operator)
Operational status	Active	Active	Inactive (Under Decharacterization)	Inactive (Decharacterized under Active Monitoring)
Construction method (definitions from the International Council on Mining and Metals (ICMM)).	Stacking of filtered tailings	In-pit Structure (Excavated Mining Pit)	Upstream Raising	Upstream Raising
Maximum allowed storage capacity	The structure has a maximum capacity for disposal of tailings and waste rock, according to the detailed design (2020), of approximately 29 Mm3. Of this volume, approximately 12 Mm3 are destined for compacted filtered waste and the remainder for overburden material (approximately 17 Mm3). In 2026, an expansion of the tailings pile will become operational, adding approximately 2.8 Mm3 to its volume designated for waste disposal.	10.3 Mm^3	129,500,000 (G102400-O-1RT357)	13,100,000 (G122600-O-1RT090)
Current quantity of stored tailings	8.13 Mm3 (as of December 2025)	7.2 Mm3 (reference Dec/25)	129,500,000 (G102400-O-1RT357)	13,100,000 (G122600-O-1RT090)

Installation name	Tailings and Overburden Disposal Pile Alegria Sul (PDER Alegria Sul)	South Pit Tailings Disposal System (South Pit Tailings Disposal System)	Germano Dam	Germano Pit
Consequence classification	High	Low	Extrema (**https://www.samarco.com/estruturas-disposicao-rejeitos/**)	Very High (**https://www.samarco.com/estruturas-disposicao-rejeitos/**)
Date of the most recent independent technical review.	November 2025 (G133100-O-1RA005)	December 2025 (G123100-O-1RA001)	September 2025 (G102400-O-1RT357)	September 2025 (G122600-O-1RT090)
Material findings	No	No	No	No
Mitigation measures	No	No	No	No
Site-specific EPRP	Considering that this structure is not a dam but rather a stack of filtered tailings, the structure fits within the classification of a stockpile. In this regard, Samarco has a specific crisis response plan for structures with this classification.	Considering that this structure is not a dam but rather a structure located in a confined pit area, it falls within the risk classification for pit slopes. In this regard, Samarco has a specific crisis response plan for structures with this classification.	Regular Safety Inspection Report - RISR (**https://www.samarco.com/estruturas-disposicao-rejeitos/**)	Regular Safety Inspection Report - RISR (**https://www.samarco.com/estruturas-disposicao-rejeitos/**)

Financial Performance

GRI 201-1 Direct economic value generated and distributed

Direct economic value generated and distributed [1] | GRI 201-1

	2023	2024	2025
Direct economic value generated (USD)			
Revenues	3,094,483.92	18,183,662.89	5,857,809.42
Economic value distributed (USD)			
Operating costs	587,132.00	566,261.70	759,061.00
Employee salaries and benefits	68,496.00	79,453.00	105,352.00
Payments to capital providers	308.00	154.00	37,897.00
Payments to the government	100,777.00	153,077.00	112,996.00
Investments in the community	20,908.21	10,317.71	12,470.43
Total	**777,621.21**	**809,263.41**	**1,027,776.43**
Economic value retained (USD)			
(Direct economic value generated) – (Economic value distributed)	2,316,861.86	17,374,399.48	4,830,032.57

[1] The values for previous years were adjusted in accordance with the assumptions adopted in 2025. **GRI 2-4**

TCFD Governance

The Board of Directors reviews topics related to the Sustainability Roadmap every two months, including the commitment to decarbonizing operations and the value chain, as well as atmospheric and climate management within the Environment pillar. The Council is advised by the Sustainability Committee, as well as the Finance (investments) and People (monitoring of targets) Committees.

The definition and monitoring of the company's goals are conducted by the People Committee. For the 2025 cycle, the Sustainability Index was established, composed of seven KPIs of environmental efficiency and social responsibility, in addition to progress in five priority decarbonization projects. The KPI for GHG emissions and the progress of initiatives are discussed in the Sustainability Committee, while the necessary investments are monitored by the Finance Committee. The management, formalization, and monitoring of climate risk analyses within the company's portfolio fall under the purview of the General Business Risk Management, with participation from the relevant technical management teams.

The entire process ensures that climate goals are broken down into projects that are monitored and reported on periodically to senior management, guaranteeing compliance with long-term ambitions.

Climate strategy directly influences the annual budget and business plan, using scenario modeling to project risks.

Metrics and goals

Samarco adopts the intensity of greenhouse gas (GHG) emissions, measured in $kgCO_2e/t$ (kilograms of carbon dioxide equivalent per ton produced), as the central indicator of its climate management. Environmental metrics are integrated into leadership compensation policies, forming, along with other indicators, the organization's unified performance index.

The company's climate commitment establishes a 30% reduction in emissions intensity by 2032, using 2015 as the baseline year. Opting for an intensity-based target ensures comparability and efficient management of emissions, regardless of fluctuations in production volume. Progress is monitored through the cumulative annual indicator, following a ten-year timeline that began in 2022, with the ultimate goal of achieving the established medium- and long-term targets.

Strategy

Samarco's climate mitigation strategy sets the horizons of 2032 and 2050 as milestones for opportunity analysis, applying financial materiality criteria aligned with its Sustainability Roadmap. Regarding climate adaptation, in 2025, the company completed its physical risk assessment based on IPCC scenarios (2.5°C and 4.3°C), finding no material vulnerabilities in the infrastructure until 2050. The analysis of climate transition risks is scheduled to begin in 2026.

Climate issues are integrated into operational routines, ranging from water balance and drainage to budget planning, which already includes costs for decarbonization and climate studies. As part of its goals, Samarco is committed to a 30% reduction in the intensity of Scope 1 and 2 emissions by 2032, aiming for Net Zero by 2050.

Operational resilience is ensured by a Crisis Management system and Business Continuity Plans (BCP), which address extreme weather events.

Risk Management

Climate risk management at Samarco is integrated into the corporate risk map, following the IIA's Three Lines model to ensure independence and maturity in the processes. Risk management adopts standards such as ISO 31000, in addition to other references such as COSO ERM, GISTM (tailings) and TSM (sustainable mining). To ensure the completeness and comprehensiveness of the risk map, the Risk Management department periodically conducts a risk gap analysis, based on the company's context and industry benchmarks, to update the landscape of threats and opportunities, reporting directly to senior management and shareholders.

The identification of physical risks from climate change adopts the ISO 14091 standard, mapping the exposure of assets to variables such as temperature and precipitation to define infrastructure tolerance thresholds. Scenario modeling supports resilience analysis, assessing the absence of any material impacts on assets by 2025, thus ensuring no consequences for surrounding communities due to Samarco's operations in the face of climate change.



30%

is Samarco's commitment to reducing the emissions intensity of its Scope 1 and 2 emissions by 2032, aiming for Net Zero by 2050.

GRI Table of contents

Declaration of use	Samarco Mineração SA has reported the information cited in this GRI content index for the period January 1, 2025 to December 31, 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Fundamentals 2021
Applicable GRI Sector Standard(s)	GRI 14: Mining Sector 2024

Content	Description	Location	Reference number of Sector Standard 14
General content			
GRI 2: General content 2021	2-1 Organizational details	17	
	2-2 Entities included in the organization's sustainability reporting	4	
	2-3 Reporting period, frequency and contact point	4	
	2-4 Restatements of information	96 (GRI 401-1 e 401-3) 97 (GRI 404-1) 102 (GRI 305-2) 105 (GRI 303-3) 111 (GRI 201-1)	
	2-5 External assurance	4	
	2-6 Activities, value chain and other business relationships	17, 18, 19	
	2-7 Employees	95	
	2-8 Workers who are not employees	95	
	2-9 Governance structure and composition	35, 36, 37	
	2-10 Nomination and selection of the highest governing body	35	
	2-11 Chair of the highest governing body	The Chairman of the Board of Directors of Samarco, Mr. Luis Henrique Cals de Beauclair Guimarães does not hold an executive position within the organization itself, carrying out his professional activities at the company Cosan SA.	
	2-12 Role of the highest governing body in overseeing the management of impacts	27, 35	

Content	Description	Location	Reference number of Sector Standard 14
General content			
GRI 2: General content 2021	2-13 Delegation of responsibility for managing impacts	27	
	2-14 Role of the highest governing body in the sustainability reporting	4, 27	
	2-15 Conflicts of interest	38	
	2-16 Communication of critical concerns	35	
	2-17 Collective knowledge of the highest governance body	35, 36	
	2-18 Evaluation of the performance of the highest governance body	35	
	2-19 Remuneration policies	51, 52	
	2-20 Process to determine remuneration	99	
	2-21 Annual total compensation ratio	99	
	2-22 Statement on sustainable development strategy	11, 12, 13	
	2-23 Policy commitments	39, 40, 60	
	2-24 Embedding policy commitments	39, 40	
	2-25 Processes to remediate negative impacts	41, 42, 94	
	2-26 Mechanisms for seeking advice and raising concerns	41, 42	
	2-27 Compliance with laws and regulations	In 2025, the organization recorded 19 non-compliance fines totaling R$ 381,394,023.72, of which R$ 203,423,224.22 related to IRPJ tax losses and a negative CSLL tax base, without generating any contingent liability. The institution disbursed R$ 789,285,794.59 to settle fines related to the period from 2007 to 2012, resulting from an Individual Settlement Agreement with the RFB and the PGFN following unfavorable rulings on CSLL and the early settlement of debts linked to programs such as Refis and Litígio Zero.	

Content	Description	Location	Reference number of Sector Standard 14
General content			
GRI 2: General content 2021	2-28 Membership associations	25	
	2-29 Approach to stakeholder engagement	22, 24	
	2-30 Collective bargaining agreements	As in previous years, Samarco's entire in-house workforce (100%) is covered by collective bargaining agreements.	
Material Topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	5	
	3-2 List of material topics	5	
Ethics, transparency and dialogue			
GRI 3: Material Topics 2021	3-3 Management of material topics	9, 39, 40	14.22.1
GRI 205: Anti-corruption 2016	205-1 Operations assessed for corruption-related risks	39, 40	14.22.2
	205-2 Communication and training about anti-corruption policies and procedures	40	14.22.3
	205-3 Confirmed incidents of corruption and actions taken	No confirmed cases of corruption involving the organization or its employees were reported during the 2025 cycle. The Ethics Hotline received two reports classified as corruption, and both are currently under investigation; as of the date of this report, the investigations have not been concluded, nor have any irregularities been confirmed.	14.22.4
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust and monopoly practices	The organization has not filed any lawsuits related to unfair competition, trust, or monopoly practices. These cases are monitored by the legal department, which confirms that there were no judgments or lawsuits related to economic violations during the reporting period.	

Content	Description	Location	Reference number of Sector Standard 14
Ethics, transparency and dialogue			
Additional content for the sector			
GRI 14.22: Combating Corruption	Describe the approach to contract transparency, including: • Whether contracts and licenses are disclosed to the public and, if so, where they are published; • If the contracts or licenses are not publicly available, the reason for this and the steps taken to make them publicly available in the future.	94	14.22.5
	Provide the following information about the organization's beneficial owners, including joint ventures: • Name, nationality, and country of residence; • If they are politically exposed persons; • Level of shareholding; • How participation or control is exercised.	94	14.22.6
Government relations and regulatory agencies			
GRI 3: Material Topics 2021	3-3 Management of material topics	9, 23, 38	14.23.1
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	91, 111	14.24.1
	201-4 Financial assistance received from the government	Samarco does not receive financial support from the government.	14.9.2
GRI 207: Taxes 2019	207-1 Tax approach	39	14.23.2
	207-2 Fiscal risk management, control, and governance	39	14.23.3
	207-3 Stakeholder engagement and management of their concerns	39	14.23.4

Content	Description	Location	Reference number of Sector Standard 14
Government relations and regulatory agencies			**14.23.6**
GRI 415: Public Policies 2016	415-1 Political contributions	During the 2025 cycle, no spending or investment in political contributions or lobbying activities was recorded. In accordance with the guidelines set forth in its Code of Conduct, the organization prohibits making financial or other contributions to political parties, election campaigns, or candidates for public office. Samarco's institutional activities are conducted exclusively through contributions defined in its Institutional and Social Investment Policy (PIIS).	14.24.2
Additional content for the sector			
GRI 14.23: Payments to governments	For minerals purchased from the State or from third parties designated by the State to sell on its behalf, report: • Volumes and types of minerals purchased; • Full names of the selling entity and the recipient of the payment; • Payments made for the purchase.	The organization did not make any purchases of minerals from the State or from third parties designated by the State in 2025.	14.23.8
Supply chain management			
GRI 3: Material Topics 2021	3-3 Management of material topics	9, 60, 71	14.18.1 14.19.1 14.20.1
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	71, 72	14.9.5

Content	Description	Location	Reference number of Sector Standard 14
Supply chain management			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	In 2025, no operations or suppliers were identified that presented a significant risk of violating these fundamental workers' rights. The institutional stance is one of complete openness and respect for union organization, allowing 100% of its employees to exercise their freedom of association and collective bargaining without restrictions or retaliation.	14.20.2
GRI 408: Child labor 2016	408-1 Operations and suppliers with a significant risk of cases of child labor	72	14.18.2
GRI 409: Forced labor or slave-like labor 2016	409-1 Operations and suppliers with significant risk of forced labor or slave-like labor	72	14.19.2
GRI 410: Safety Practices 2026	410-1 Security personnel trained human rights	In 2025, Samarco had a total of 285 security personnel, including own employees and those of contracted companies. Of these, 234 received training on human rights policies procedures, achieving a capacity-building percentage of 82.11%.	
GRI 414: Social evaluation of suppliers 2016	414-1 New suppliers selected based on social criteria	71, 72	14.18.3 14.19.3
	414-2 Adverse social impacts on the supply chain and measures taken	71, 72	
Conteúdos adicionais ao setor			
GRI 14.20: Freedom of association and collective bargaining	Report the number of strikes and lockouts involving 1,000 or more workers lasting a full shift or more, and their total duration in days the workers were off work.	During the reporting period, Samarco did not record any strikes or lockouts involving 1,000 or more workers that lasted at least one full shift.	14.20.3

Content	Description	Location	Reference number of Sector Standard 14
Climate change			
GRI 3: Material Topics 2021	3-3 Management of material topics	6, 75	
GRI 201: Economic performance 2016	201-2 Financial implications and other risks and opportunities arising from climate change	75, 76, 77, 102	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	104	
	302-3 Energy intensity	105	
	302-4 Reducing energy consumption	79	
	302-5 Reductions in energy requirements for products and services	79	
GRI 305: 2016 Emissions	305-1 Direct emissions (Scope 1) of greenhouse gases (GHG)	102, 103	
	305-2 Indirect (Scope 2) greenhouse gas (GHG) emissions from energy acquisition	102	
	305-3 Other indirect emissions (Scope 3) of greenhouse gases (GHG)	102, 103	
	305-4 Intensity of greenhouse gas (GHG) emissions	103, 104	
	305-5 Reduction of greenhouse gas (GHG) emissions	103	
Air Quality Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	7, 78	
GRI 305: 2016 Emissions	305-6 Emissions of ozone depleting substances (ODS)	During the reporting period, the organization did not record any production, import, or export of ozone-depleting substances (ODS).	
	305-7 NOx, SOx and other significant atmospheric emissions	104	

Content	Description	Location	Reference number of Sector Standard 14
Biodiversity and Ecosystems			
GRI 3: Material Topics 2021	3-3 Gestão dos temas materiais	7, 83, 84	14.4.1
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	83, 84	14.4.2
	101-2 Managing impacts on biodiversity	85, 86	14.4.3
	101-3 Access to and fair and equitable sharing of benefits	83, 84	
	101-4 Identification of impacts on biodiversity	85, 86	14.4.4
	101-5 Locations with impacts on biodiversity	85	14.4.5
	101-6 Direct factors of loss of biodiversity	85, 86	14.4.6
	101-7 Changes in the state of biodiversity	85	14.4.7
	101-8 Ecosystem services	85	14.4.8
Water and effluents management			
GRI 3: Material Topics 2021	3-3 Management of material topics	7, 80, 81	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	80, 81	
	303-2 Management of impacts related to water disposal	80, 81	
	303-3 Water withdrawal	105, 106	
	303-4 Water discharge	106	
	303-5 Water consumption	106	

Content	Description	Location	Reference number of Sector Standard 14
Waste management and circularity			
GRI 3: Material Topics 2021	3-3 Management of material topics	6, 88, 89	
GRI 306: Wastewater and Waste 2020	306-1 Waste generation and significant waste-related impacts	88, 89	
	306-2 Management of significant waste-related impacts	88, 89	
	306-3 Waste generated	106, 107	14.15.2
	306-4 Waste diverted from disposal	106, 107, 108	
	306-5 Waste directed to disposal	106, 107, 108	
Community relations and local development			
GRI 3: Material Topics 2021	3-3 Management of material topics	8, 41, 65	14.9.1 14.10.1 14.11.1
GRI 202: Market presence 2016	202-1 Ratio between the lowest salary and the local minimum wage, broken down by gender.	52 The lowest salary paid by the organization was R$ 2,271.00, which is 1.10 times the current collectively agreed minimum wage of R$ 2,048.00. There is no gender-based distinction in the company's starting salary, reinforcing its commitment to pay equity.	
GRI 203: Indirect economic impacts 2016	203-1 Investments in infrastructure and support services	61, 100	14.9.3
	203-2 Significant indirect economic impacts	61, 65, 66, 67, 68	14.9.4

Content	Description	Location	Reference number of Sector Standard 14
Community relations and local development			
GRI 402: Labor Relations	402-1 Minimum notice period for operational changes	The organization does not have a fixed minimum timeframe (in weeks) established for communicating significant operational changes. Whenever necessary, changes are communicated with reasonable advance notice, respecting labor laws and current industry regulations. Samarco adopts a multifaceted communication and relationship structure so that workers, authorities, and communities are informed about its activities and projects. For internal audiences, the Communications area disseminates organizational initiatives among employees and contractors. The Institutional Relations area maintains meetings with public authorities, federations, and institutions to address relevant operational issues. The Social Impact team promotes dialogue with local populations, with a focus on FALAS (Environmental Licensing Monitoring Forum). This forum acts as a channel for transparency, allowing the presentation of information on the status of the company's operations and the progress of new projects, strengthening the bond of trust with the community and participatory environmental monitoring.	14.8.2
GRI 404: Training and education 2016	404-2 Programs for the improvement of employee skills and assistance with career transitions	53, 54	14.8.3
GRI 411: Indigenous Peoples' Rights 2016	411-1 Cases of violation of the rights of indigenous peoples	There were no reported cases of violations of the rights of indigenous peoples, either with regard to employees belonging to these ethnic groups or in relations with communities located within the areas of influence of the operations.	14.11.2
GRI 413: Local Communities 2016	413-1 Operations involving engagement, impact assessments and development programs focused on the local community.	65	
	413-2 Operations with significant negative impacts – actual or potential – on local communities	101	14.10.3

Content	Description	Location	Reference number of Sector Standard 14
Community relations and local development			
Additional content for the sector			
GRI 14.8: Closure and rehabilitation	For each mining unit, report whether: • It has a closure and rehabilitation plan in place; • It is carrying out closure and rehabilitation activities; • It was closed and rehabilitated.	93	14.8.4
	For each closure and rehabilitation plan: • Report whether the plan was approved by the relevant authorities; • Report the dates of the most recent review and the next review of the plan.	93	14.8.5
	For each unit, report the estimated life of the mine (LOM).	93	14.8.7
	For provisions for closure and rehabilitation carried out by the organization, including post-closure socioeconomic and environmental monitoring and control of mining units, report: • The total estimated shutdown cost (undiscounted), if the provision covers the total value of the current estimated shutdown cost and if the provision made is in accordance with applicable regulatory requirements, per mining unit; • The methodology used to calculate the estimated closure cost; • Financial instruments used or developed to ensure adequate provisioning for closure and rehabilitation.	Financial provisions for mine closure and rehabilitation total R$ 1,285,651,968.94, a figure that reflects the estimated total cost and complies with applicable regulatory requirements. The cost estimate is based on the number of closure, monitoring, and maintenance actions by structure group, integrating this data with unit costs from Samarco's internal databases, public sources, and specialized consulting firms.	14.8.8
	Describe the provision of non-financial resources undertaken by the organization to manage the socioeconomic transition of the local community to a sustainable post-mining economy, including joint efforts, projects, and programs.	93	14.8.9

Content	Description	Location	Reference number of Sector Standard 14
Community relations and local development			
Additional content for the sector			
GRI 14.9: Economic impacts	Report the percentage of workers hired from the local community at the mining unit level, broken down by gender, and the definition used by the organization for "local community".	99	14.9.6
GRI 14.10: Local communities	For each unit, report: • The number and types of complaints from local communities during the reporting period; • The percentage of complaints that were addressed and resolved during the reporting period; • The percentage of complaints that were resolved through redress during the reporting period.	41, 42	14.10.4
GRI 14.11: Indigenous Peoples' Rights	List the locations of operations and private reserves where Indigenous Peoples are present and are, or could be, affected by the organization's activities.	The current direct operation does not have any geographical interface or relationship with indigenous lands, but the Company is active in repairing the damage caused along the Rio Doce basin and coastal region. Groups identified as affected by and included in the company's socio-environmental governance actions: Krenak peoples (Resplendor - MG), Puri peoples (Resplendor and Aimorés – MG) and Tupiniquim Guarani peoples (Aracruz - ES).	14.11.3
	Report whether the organization engaged in a process of obtaining free, prior and informed consent (FPIC) from Indigenous Peoples for any of the organization's activities, including, in each case: • If the process was mutually accepted by the organization and the affected Indigenous Peoples; • Whether an agreement has been reached and, if so, whether the agreement is publicly available.	Samarco bases its relationship with the indigenous peoples affected by the Fundão dam collapse on the principles of Free, Prior and Informed Consent (FPIC). In 2025, the Indigenous Peoples and Traditional Communities Management (PICTs) held meetings following the communication and consultation protocols formalized by each people. To access the territories, the Company follows the procedure of obtaining prior authorization from the leaders (chiefs) and the National Foundation for Indigenous Peoples (Funai).	14.11.4

Content	Description	Location	Reference number of Sector Standard 14
Community relations and local development			
Additional content for the sector			
GRI 14.12: Rights to land and natural resources	List the mining units where involuntary resettlement is planned, underway, or has already occurred. For each listed mining unit: • Report the number of people who have been or will be displaced, broken down by gender; • Describe how people's livelihoods and human rights are or could be affected and restored.	101	14.12.2
	List the locations of operations where conflicts or violations of land and natural resource rights have occurred (including rights to customary, collective, and informal possession), and describe the incidents and stakeholders whose rights are or could be affected.	During the reporting period, there were no reports of conflicts or violations of land rights or rights to natural resources in the areas where the business operates.	14.12.3
Diversity, Equity, and Inclusion			
GRI 3: Material Topics 2021	3-3 Management of material topics	8, 61	14.21.1
GRI 201: Economic performance 2016	201-3 Obligations of defined benefit plans and other retirement plans	The pension plan's financing structure is based on the Reference Unit (RU). Employees earning less than 10 URs contribute 1%. For salaries above this ceiling, the contribution on the portion up to 10 URs remains at 1%, while for the excess amount the employee defines the contribution percentage, with the company's matching contribution limited to 9%.	
GRI 202: Market presence 2016	202-3 Proportion of board members hired from the local community	38	14.21.2
GRI 401: Jobs 2016	401-1 New hires and employee turnover	96	
	401-3 Maternity/Paternity Leave	96	14.21.3

Content	Description	Location	Reference number of Sector Standard 14
Diversity, Equity, and Inclusion			
GRI 404: Training and education 2016	404-1 Average number of training hours per year, per employee	97	14.21.4
	404-3 Percentage of employees who receive regular performance reviews and career development	In 2025, Samarco recorded 100% participation in performance reviews and career development across all functional categories and genders. All 2,783 employees who make up the organization's workforce were evaluated.	
GRI 405: Diversity and equal opportunities 2016	405-1 Diversity in governing bodies and employees	61, 97, 98, 99	14.21.5
	405-2 Ratio between the base salary and remuneration received by women and those received by men	99 Samarco monitors the salary ratio between women and men by job category, recording variations that reflect the different career paths and lengths of service between genders. In the Director and Management categories, the ratio of base salary to remuneration is 111.00% and 100.00%, respectively, while in the Supervisory/Coordinator positions it is 98.00%, Administrative (99.00%), Technical (96.00%), and Operational (94.00%).	14.21.6
GRI 406: Non-discrimination 2016	406-1 Cases of discrimination and corrective measures taken	40	14.21.7
Health, Well-being and Safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	8, 55	
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	55	
	403-2 Hazard identification, risk assessment and incident investigation	55, 56, 57, 58, 59	

Content	Description	Location	Reference number of Sector Standard 14
Health, Well-being and Safety			
GRI 403: Occupational health and safety 2018	403-3 Occupational health services	55, 56, 57, 58	
	403-4 Worker participation, consultation and communication on occupational health and safety	55, 56	
	403-5 Worker training in occupational health and safety	55, 56	
	403-6 Promotion of worker health	55, 56, 57, 58	
	403-7 Prevention and mitigation occupational health and safety impacts directly linked by business relationships	55, 56, 57, 58, 59	
	403-8 Workers covered by an occupational health and safety management system	55	
	403-9 Work-related injuries	97	
	403-10 Work-related ill-health	There were no recorded cases of occupational disease for employees in the year 2025.	
Management of safe disposal structures			
GRI 3: Material Topics 2021	3-3 Management of material topics	4, 48, 49	14.15.1
Additional content for the sector			
GRI 14.15: Process safety accident management	Report the number of process safety accidents during the reporting period, describe their impacts, and the measures taken to rectify them.	During the reporting period, Samarco did not record any process safety incidents.	14.15.3
	Report the percentage of mining units that have emergency preparedness and response plans in place and list the units that do not.	Samarco ensures that safety protocols are followed at all its facilities. All operational units have emergency preparedness and response plans in place.	14.15.4

GRI 14: Mining Sector 2024 [1]

Content	Description	Location	GRI Indicators related
Biodiversity and Ecosystems			
14.4	Biodiversity	83 - 87	3-3; 101-1; 101-2; 101-4; 101-5; 101-6; 101-7; 101-8
Community relations and local development			
14.8	Closure and rehabilitation	52, 54	3-3; 402-1; 404-2
14.9	Economic impacts	61 - 68, 98, 100	3-3; 201-1; 203-1; 203-2; 204-1
14.10	Local communities	65, 101	3-3; 413-1; 413-2
14.11	Indigenous Peoples' Rights	122, 124	3-3; 411-1
14.12	Rights to land and natural resources	101	3-3
Management of safe disposal structures			
14.15	Process safety accident management	106, 107	3-3; 306-3
Supply chain management			
14.18	Child labor	71, 72	3-3; 408-1; 414-1
14.19	Forced labor and modern slavery	71, 72	3-3; 409-1; 414-1
14.20	Freedom of association and collective bargaining	118	3-3; 407-1
Diversity, Equity, and Inclusion			
14.21	Non-discrimination and equal opportunities	38 - 40, 91, 96 - 99	3-3; 202-2; 401-3; 404-1; 405-1; 405-2; 406-1
Ethics, transparency and dialogue			
14.22	Combating Corruption	39, 40	3-3; 205-1; 205-2; 205-3
Government relations and regulatory agencies			
14.23	Payments to governments	38, 39, 91, 101	3-3; 201-1; 201-4; 207-1; 207-2; 207-3
14.24	Public policies	23	3-3; 415-1

[1] The topics: 14.1 Greenhouse gas emissions; 14.2 Climate adaptation and resilience; 14.3 Atmospheric emissions; 14.5 Waste; 14.6 Tailings; 14.7 Water and effluents; 14.13 Artisanal and small-scale mining; 14.14 Safety Practices; 14.16 Occupational health and safety; 14.17 Employment practices; and 14.25 Conflict-affected and high-risk areas, as presented in the GRI 14 document: The Mining Sector 2024 figures did not show relevant material impacts due to the prioritization performed in the materiality process valid for the 2025 report of Samarco Mineração SA.

SASB Summary

SASB Theme	Code	Content	Location
Mining and Mineral Processing Sector: Metals and Mining (EM-MM)			
Greenhouse Gas Emissions	EM-MM-110a.1	Gross global Scope 1 emissions; percentage covered by emission limitation regulations.	102, 103
	EM-MM-110a.2	Discussion of the short- and long-term strategy or plan for managing Scope 1 emissions, emission reduction targets, and performance analysis in relation to those targets.	76
Air Quality	EM-MM-120a.1	Atmospheric emissions of the following pollutants: (1) CO, (2) NOx (excluding N_2O), (3) SOx, (4) particulate matter (PM10), (5) mercury (Hg), (6) lead (Pb) and (7) volatile organic compounds (VOCs).	104
Energy Management	EM-MM-130a.1	(1) Total energy consumed, (2) percentage of electricity from the grid and (3) percentage of renewable energy.	104
Water Resources Management	EM-MM-140a.1	(1) Total water withdrawn, (2) total water consumed and (3) percentage in regions with high or extremely high baseline water stress.	105, 106
	EM-MM-140a.2	Number of non-compliance incidents associated with water quality permits, standards and regulations.	In 2025, no incidents of non-compliance associated with water quality licenses, standards, or regulations were identified that resulted in formal enforcement actions by competent authorities.
Waste and Hazardous Materials Management	EM-MM-150a.4	Total weight of non-mineral waste generated.	106, 107
	EM-MM-150a.5	Total weight of waste produced.	106, 107
	EM-MM-150a.6	Total weight of overburden material generated.	107
	EM-MM-150a.7	Total weight of hazardous waste generated.	106, 107

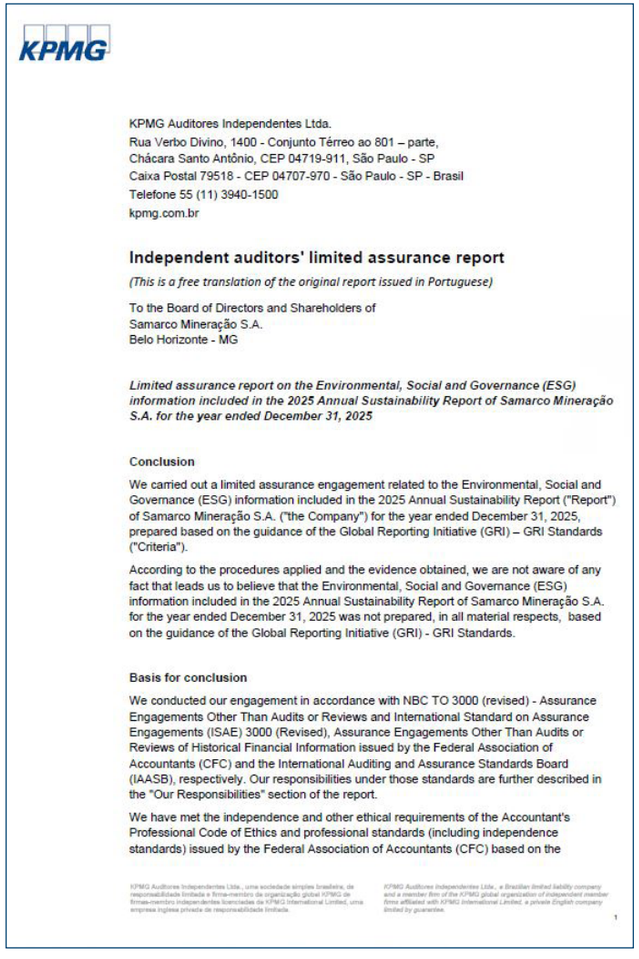
SASB Theme	Code	Content	Location
Mining and Mineral Processing Sector: Metals and Mining (EM-MM)			
Waste and Hazardous Materials Management	EM-MM-150a.8	Total weight of recycled hazardous waste.	106, 107
	EM-MM-150a.9	Number of significant incidents associated with the management of waste and hazardous materials.	There are no records during this period of significant incidents associated with the handling, storage, transport, or disposal of hazardous materials used in mineral processing activities or of hazardous waste generated.
	EM-MM-150a.10	Description of policies and procedures for the management of waste and hazardous materials for active and inactive operations.	88, 89
Impacts on Biodiversity	EM-MM-160a.1	Description of environmental management policies and practices for active sites (units).	83, 84
	EM-MM-160a.2	Percentage of mining units where acid rock drainage is: (1) predicted to occur; (2) actively mitigated; and (3) under treatment or remediation.	There are no mining sites with predicted acid seepage that are actively mitigated or undergoing treatment and remediation. The geological and operational nature of iron mines eliminates the need for acid rock drainage (ARD).
Security, Human Rights and the Rights of Indigenous Peoples	EM-MM-210a.1	Percentage of (1) proven and (2) probable reserves in or near conflict areas.	Based on an assessment of its mineral properties, Samarco does not possess proven and/or probable reserves in or near conflict areas.
	EM-MM-210a.2	Percentage of (1) proven and (2) probable reserves in or near indigenous lands.	In compliance with applicable national and state laws, Samarco has not identified any recognized indigenous peoples and/or traditional communities near the area of influence of its operations.
	EM-MM-210a.3	Discussion on engagement processes and due diligence practices in relation to human rights, indigenous rights, and operations in conflict zones.	71, 72

SASB Theme	Code	Content	Location
Mining and Mineral Processing Sector: Metals and Mining (EM-MM)			
Community Relations	EM-MM-210b.1	Discussion of the process for managing risks and opportunities associated with the rights and interests of the community.	The risks and opportunities associated with the rights and interests of communities are managed through a structured set of programs, including the PMISE (Municipal Program for Social Impact and Efficiency), the Communication and Relationship Program, the Relationship Center, and the Social Impact Management Committee. These practices address issues of health, safety, well-being, and managing impacts on public services, infrastructure, work, and income. The guidelines are based on internal references (Code of Conduct and operational procedures for socioeconomic management) and external sectoral frameworks, such as the ICMM Principles for Responsible Mining, TSM, GISTM, and the Ibram Mining ESG index. Risk mitigation extends to business partners through due diligence processes during hiring, inspections of accommodations, and monthly monitoring.
	EM-MM-210b.2	(1) Number and (2) duration of non-technical delays (social/operational stoppages).	In 2025, the organization recorded no protests, operational shutdowns, or project delays due to non-technical factors.
Tailings Dam Management	EM-MM-540a.1	Inventory table for tailings storage facilities: (1) name of the facility, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current quantity of tailings stored, (8) risk/consequence classification, (9) date of the most recent independent technical review, (10) relevant findings, (11) mitigation measures, (12) site-specific PAEBM (Emergency Action Plan).	109, 110
	EM-MM-540a.2	Summary of tailings management systems and governance structure used to monitor and maintain dam stability.	48, 49
	EM-MM-540a.3	An approach to developing Emergency Preparedness and Response Plans (EPRPs/PAEBMs) for tailings storage facilities.	49

TCFD *Summary*

Pillar	Recommendation for dissemination	Location
Governance	a) Description of the council's oversight regarding climate-related risks and opportunities	111
	b) Description of the role of management in assessing and managing climate-related risks and opportunities.	111
Strategy	a) Description of the climate-related risks and opportunities identified by the organization in the short, medium, and long term.	112
	b) Description of the impacts of climate-related risks and opportunities on the organization's business and financial planning.	112
	c) Description of the organization's resilience, considering different climate-related scenarios, including a scenario of 2°C or less.	112
Risk Management	a) Description of the organization's processes used to identify and assess climate-related risks.	112
	b) Description of the organizational processes used to manage climate-related risks.	112
	c) Describe how the processes used to identify, assess, and manage climate-related risks are integrated into the organization's overall risk management.	112
Metrics and Goals	a) Report the metrics used by the organization to assess climate-related risks and opportunities in accordance with the risk management strategy and process.	112
	(b) Report Scope 1, Scope 2, and, where appropriate, Scope 3 greenhouse gas emissions and the risks associated with them.	102, 103, 112
	c) Description of the goals used by the organization to manage climate-related risks and opportunities, and performance against those goals.	112

Limited Assurance *Report*



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Independent auditors' limited assurance report

(This is a free translation of the original report issued in Portuguese)

To the Board of Directors and Shareholders of
Samarco Mineração S.A.
Belo Horizonte - MG

Limited assurance report on the Environmental, Social and Governance (ESG) information included in the 2025 Annual Sustainability Report of Samarco Mineração S.A. for the year ended December 31, 2025

Conclusion

We carried out a limited assurance engagement related to the Environmental, Social and Governance (ESG) information included in the 2025 Annual Sustainability Report ("Report") of Samarco Mineração S.A. ("the Company") for the year ended December 31, 2025, prepared based on the guidance of the Global Reporting Initiative (GRI) – GRI Standards ("Criteria").

According to the procedures applied and the evidence obtained, we are not aware of any fact that leads us to believe that the Environmental, Social and Governance (ESG) information included in the 2025 Annual Sustainability Report of Samarco Mineração S.A. for the year ended December 31, 2025 was not prepared, in all material respects, based on the guidance of the Global Reporting Initiative (GRI) - GRI Standards.

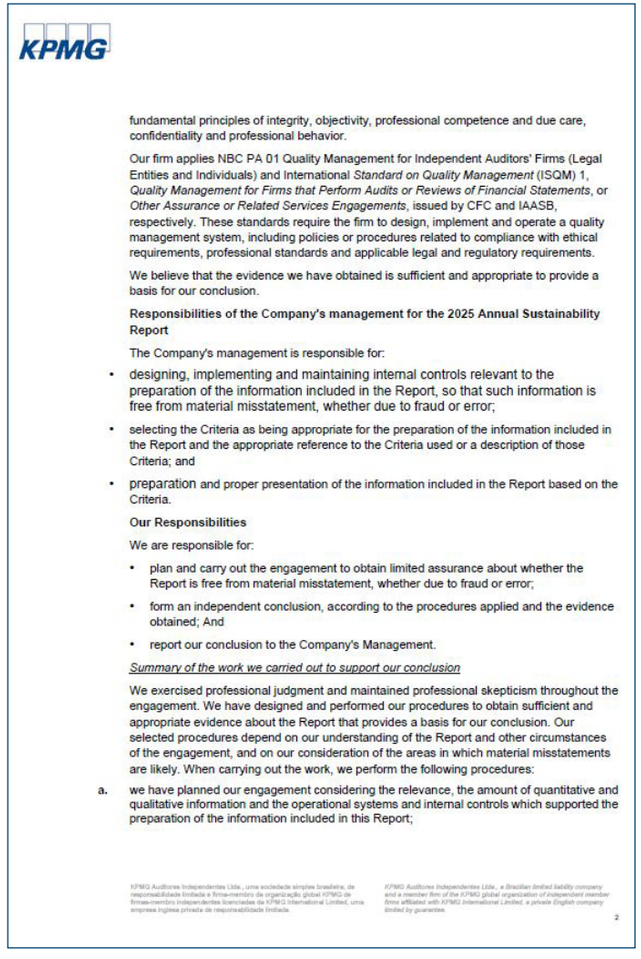
Basis for conclusion

We conducted our engagement in accordance with NBC TO 3000 (revised) - Assurance Engagements Other Than Audits or Reviews and International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the Federal Association of Accountants (CFC) and the International Auditing and Assurance Standards Board (IAASB), respectively. Our responsibilities under those standards are further described in the "Our Responsibilities" section of the report.

We have met the independence and other ethical requirements of the Accountant's Professional Code of Ethics and professional standards (including independence standards) issued by the Federal Association of Accountants (CFC) based on the

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fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies NBC PA 01 Quality Management for Independent Auditors' Firms (Legal Entities and Individuals) and International *Standard on Quality Management* (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements*, or *Other Assurance or Related Services Engagements*, issued by CFC and IAASB, respectively. These standards require the firm to design, implement and operate a quality management system, including policies or procedures related to compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Responsibilities of the Company's management for the 2025 Annual Sustainability Report

The Company's management is responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation of the information included in the Report, so that such information is free from material misstatement, whether due to fraud or error;
- selecting the Criteria as being appropriate for the preparation of the information included in the Report and the appropriate reference to the Criteria used or a description of those Criteria; and
- preparation and proper presentation of the information included in the Report based on the Criteria.

Our Responsibilities

We are responsible for:

- plan and carry out the engagement to obtain limited assurance about whether the Report is free from material misstatement, whether due to fraud or error;
- form an independent conclusion, according to the procedures applied and the evidence obtained; And
- report our conclusion to the Company's Management.

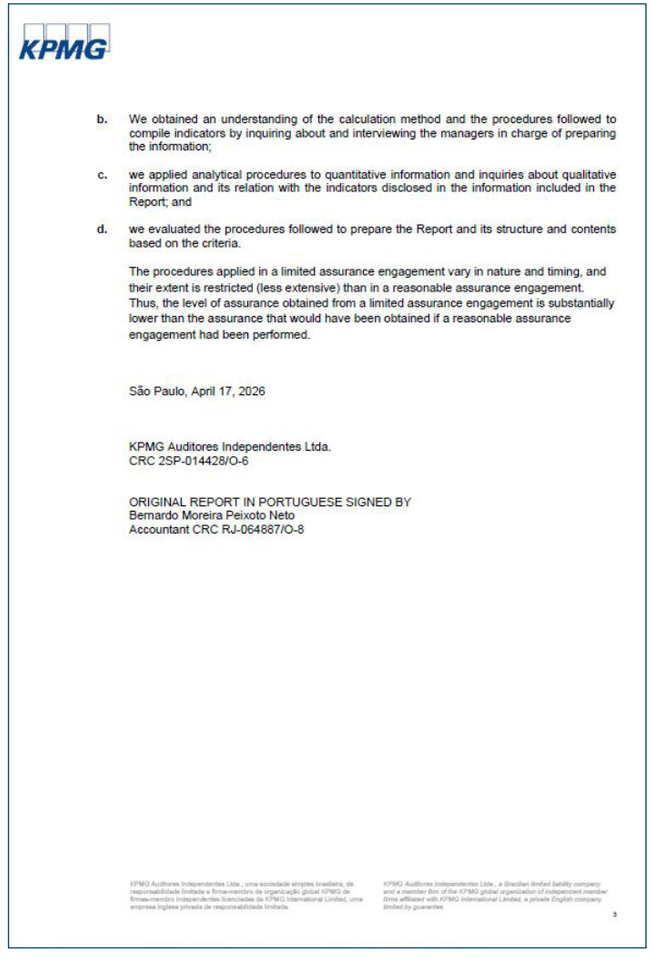
Summary of the work we carried out to support our conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We have designed and performed our procedures to obtain sufficient and appropriate evidence about the Report that provides a basis for our conclusion. Our selected procedures depend on our understanding of the Report and other circumstances of the engagement, and on our consideration of the areas in which material misstatements are likely. When carrying out the work, we perform the following procedures:

a. we have planned our engagement considering the relevance, the amount of quantitative and qualitative information and the operational systems and internal controls which supported the preparation of the information included in this Report;

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b. We obtained an understanding of the calculation method and the procedures followed to compile indicators by inquiring about and interviewing the managers in charge of preparing the information;

c. we applied analytical procedures to quantitative information and inquiries about qualitative information and its relation with the indicators disclosed in the information included in the Report; and

d. we evaluated the procedures followed to prepare the Report and its structure and contents based on the criteria.

The procedures applied in a limited assurance engagement vary in nature and timing, and their extent is restricted (less extensive) than in a reasonable assurance engagement. Thus, the level of assurance obtained from a limited assurance engagement is substantially lower than the assurance that would have been obtained if a reasonable assurance engagement had been performed.

São Paulo, April 17, 2026

KPMG Auditores Independentes Ltda.
CRC 2SP-014428/O-6

ORIGINAL REPORT IN PORTUGUESE SIGNED BY
Bernardo Moreira Peixoto Neto
Accountant CRC RJ-064887/O-8

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