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### 1. OBJECTIVE

The purpose of the Major HR Policy is to enrich the employee experience from the moment of hiring through to termination, ensuring that Group’s HR practices are not only fair but also fully compliant with the International Labor Organization (ILO) and International Finance Corporation (IFC) standards. This Policy governs all key aspects of the employment lifecycle within our group of companies, encompassing talent attraction, employee development, compensation, training, people administration, culture and performance evaluation. Through these guidelines, we commit to fostering a supportive, ethical, and productive work environment that aligns with global best practices.

### 2. APPLICATION

This Policy is applicable to the entire Group and its employees.

### 3. DEFINITIONS

Term	Definition
<b>Board</b>	The Board of Directors of the Company.
<b>Budget</b>	A budget is a strategic financial plan that outlines expected income and allocates resources for expenditures over a specific period.
<b>CPO</b>	A Chief People Officer leads and strategizes the human resources function within a company, focusing on talent management, employee engagement, and organizational development. Aligning HR policies with business objectives and foster a positive company culture. Playing a critical role in executive decision-making, particularly regarding workforce planning and leadership development.
<b>CEO</b>	The Group's Chief Executive Officer
<b>Executive</b>	Collectively, the CEO, CPO and other senior executives of the Group direct reporting to the CEO
<b>People Committees</b>	A People Committee is a specialized group within the Group that oversees human resources policies and employee management, focusing on areas like hiring, compensation, and workplace culture. It serves as an advisory body to align HR strategies with organizational goals.
<b>Company</b>	Brazilian Nickel Limited, incorporated in England & Wales
<b>PNM</b>	Piauí Níquel Metais S.A., a subsidiary of the Company
<b>Group</b>	The Company and its subsidiaries
<b>Attraction and Retention</b>	Attraction and retention refer to one pillar in HR which cares about the strategies and practices the Group uses to attract top talent and keep them within the organization. Attraction involves promoting the Company as an appealing employer through branding, benefits, and culture to draw in candidates. Retention focuses on keeping employees satisfied and engaged through growth opportunities, positive work environments, and competitive compensation, thus reducing turnover.
<b>Labor Relations</b>	Labor relations in involve a strategic and tactical pillar in HR which cares about the interaction between employers, employees, and unions, governed by the Country Applicable Labor Laws. This framework ensures rights and duties for both parties, including fair wages, working hours, and safety conditions. Additionally, labor relations are influenced by collective bargaining and labor court decisions, which address conflicts and enforce labor and human rights.
<b>Organizational Climate Management</b>	A dedicated area in HR which monitors the underlying perceptions, attitudes, and behaviors that characterize a Group. It encompasses the overall atmosphere within the organization, including employee morale, work-life balance, and the level of support and recognition employees feel. This climate significantly impacts employee satisfaction, retention, and overall organizational effectiveness.

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<b>Employee Engagement</b>	Refers to the emotional commitment and involvement an employee has towards their organization and its goals. Highly engaged employees are motivated, committed, and proactive in their roles, often leading to higher productivity and better job performance.
<b>Performance &amp; Career Management</b>	Strategic pillar in HR which measures and manages a structured approach aimed at boosting organizational effectiveness by enhancing the performance of individuals and teams. It includes setting clear objectives, delivering ongoing feedback, and assessing employee performance against these goals. This pillar is crucial for aligning employee actions with strategic business objectives, encouraging continuous development, and maintaining high levels of motivation and accountability within the workforce
<b>Training &amp; Development</b>	Refers to the educational efforts made to enhance the skills, knowledge, and abilities of employees and also community. This aspect of HR focuses on preparing employees to perform their current jobs effectively and equipping them for potential future roles within the organization, also involving the local people readiness to maximize local workforce capability. Training can be job-specific, while development tends to be broader and future-focused.
<b>Corporate Competencies</b>	Refer to the set of skills, knowledge, and behaviors that are considered critical for achieving success within a particular company or industry. These competencies are defined by the organization and are intended to align the abilities and performance of its employees with its strategic objectives and culture. Corporate competencies typically include a mix of technical skills specific to the business and softer skills like communication, teamwork, leadership, and problem-solving.
<b>ESG Environmental, social and governance</b>	- It corresponds to an organization's environmental, social, and governance practices that aim to ensure an organization's sustainability in environmental, social, and governance aspects – in this Policy, those related to HR practices regarding ethics, sustainability and human rights.
<b>HSEC</b>	Health & Safety
<b>IR</b>	Institutional Relations
<b>Headcount</b>	Amount of workforce estimated for a given process and/or operation.

**4. HIERARCHY OF HR POLICIES**

To provide an overview of the Group’s structured approach to Human Resources management through the implementation of a Major HR Policy and its associated Subsidiary Policies. The following structure ensures comprehensive coverage of all aspects of Human Resources in alignment with the Group’s governance:

**Major HR Policy:** The Major HR Policy serves as the foundational framework governing all human resources activities across the Group. It establishes the core HR principles, ethical standards, and strategic directions that guide our human resources practices globally. This overarching policy ensures that every aspect of HR, from recruitment to retirement, adheres to consistent standards that support our business objectives and Group Values.

**Subsidiary HR Policies:** Derived from the Major HR Policy, these detailed policies cater to specific Human Resources pillars and operational requirements within the Group:

**Recruiting Policy:** Guides the process of attracting and selecting talent, ensuring a match with our Company’s culture and diversity goals.

**Performance Management Policy:** Establishes the processes for evaluating employee performance, setting measurable goals, and providing feedback to drive individual and organizational growth via development plans to be tracked in the Training & Development Policy.

**Training & Development Policy:** Provides employees with learning opportunities for personal and professional growth, which in turn supports the Company’s objectives and adapts to changing business requirements for the current positions and also

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further positions in an individual career. The Training & Development Policy will also cover the principles for HR development programs and training management to the entire Group.

**Compensation and Benefits Policy:** Ensures that all compensation and benefits practices are fair, competitive, equitable, and aligned with market trends, international labor organization, sustainability in terms of costing and strategic objectives, as well as adherence to the ILO conventions nº 131 “Minimum Wage Fixing”, nº 1 “Hours of working in industry” and IFC Standard 2.

**Labor Relations and Personnel Administration Policy:** Ensures strict adherence to applicable labor laws and regulations, the maintenance of comprehensive and up-to-date employee records, and the accurate and timely management of employee compensation.

**Employee Mobilization and Transfer Policy:** Outlines the process and standards of employees mobilized from other states and countries and also, employees transferred to another site.

**Employee Support Policy:** Outlines the effectively support to employees during critical life events, it is essential to establish corporate guidelines for sensitive situations such as childbirth, parental leaves, and family bereavements. Providing clear guidance and support demonstrates the Company’s commitment to employee well-being, fostering a supportive workplace culture.

### 5. POLICY INTEGRATION AND COMPLIANCE:

In accordance with the HR strategic framework, each subsidiary HR policy, as an extension of the Major HR Policy, references and adheres to the overarching principles and ethical standards set forth by the Major HR Policy. The Major HR Policy serves as the bedrock of our human resources philosophy, ensuring that every subsidiary policy enacts these core principles in detail across various functional domains within the HR spectrum.

Subsidiary policies encompass specific HR pillars, and they are designed to operationalize the comprehensive guidelines of the Major HR Policy by addressing the intricacies and operational requirements unique to each one.

By mandating that subsidiary policies refer back to the Major HR Policy, we maintain coherence and ensure that each policy is not only consistent with but also an embodiment of our organization’s values. This interlinked policy structure empowers subsidiary policies to be more responsive and specific, without deviating from the Group’s unified strategic vision.

The Group CEO, vested with the authority to maintain organizational direction and integrity, has the discretion to approve these subsidiary policies directly. This level of empowerment streamlines the policy implementation process, allowing for nimble and decisive action in HR management. It also underscores the CEO’s role in reinforcing the HR principles across the group, ensuring that the enactment of subsidiary policies aligns with the overarching strategic goals of the organization.

### 6. GOVERNANCE AND AUTHORITY IN MAJOR HR POLICY

This chapter of the Major HR Policy delineates the structure of authority and governance within the organization’s HR framework. By clearly defining roles, responsibilities, and levels, we ensure that our human resources management is effective, transparent, and aligned with our strategic objectives.

#### 6.1 Delegation of Authority

The Board shall be the body responsible for approval of HR strategy and policy.

This chapter of the Major HR Policy delineates the structure of authority and governance within the Group’s HR framework. By clearly defining roles, responsibilities, and procedures, we ensure that our human resources management is effective, transparent, and aligned with our strategic objectives.

The Board delegates the responsibility of overseeing strategic HR matters to the Remuneration Committee. The Remuneration Committee is responsible for review and recommendation to the Board of the HR strategy, ensuring alignment with the Board’s objectives, and with our organizational goals and compliance with all relevant standards.

##### 6.1.1 Approval and Implementation of Major HR Policy

The Board is body responsible for the approval of the Major HR Policy. This comprehensive policy sets the foundational principles governing all aspects of Human Resources management within the organization. Once reviewed and

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recommended by the Remuneration Committee, and approved by the Board, subordinate HR policies that reference and adhere to the principles laid out in the Major HR Policy will be proposed by the Chief People Officer (CPO) and approved by the Chief Executive Officer (CEO).

Additionally, a People Committee at Company’s level may be established to primarily oversee the implementation and governance of Human Resources practices and strategies across the organization in compliance with HR Major Policy. This committee will ensure that HR initiatives are aligned with the Company’s overall objectives and will monitor their effectiveness and compliance with Major HR Policy.

### 6.2 Responsibilities of the Remuneration Committee

The Remuneration Committee's responsibilities extend beyond the review and recommendation to the Board of the Major HR Policy. The Remuneration Committee is actively involved in consideration of high-impact HR strategy areas that may significantly affect the Group’s budget. This includes, but is not limited to, review of proposals relating to the remuneration structures across the organization, particularly those that may influence the financial performance and positioning of the Company.

**Salary Strategy Framework:** The Committee shall review and when satisfied recommend to the Board the Executive’s proposed Group salary strategy framework that ensures competitive, equitable, and sustainable compensation across all levels of the organization. This framework guides decisions on salary scales, pay increases cycle, and overall compensation policies that may be directly linked to market data, organizational performance, and individual contributions.

**Benefits Strategy:** The Remuneration Committee shall review and when satisfied recommend to the Board the Executive’s proposed Group comprehensive benefits strategy that aligns employee and employer interests and, where applicable, meet union requirements provided by HR. All new benefits plans, as well as material revisions to existing plans, require the recommendation of the Remuneration Committee. The Remuneration Committee must be satisfied that proposed benefits are competitive with market comparison, appropriate, financially sustainable, and compliant with current legislation.

**Senior Executive Compensation:** A critical function of the Remuneration Committee shall be to coordinate with the CEO and CPO the development and oversight of compensation packages for all senior executives and when satisfied make recommendation to the Board. This includes proposed base pay, short-term incentives, long-term incentives, and other benefits. The Remuneration Committee must be satisfied that these compensation packages are [affordable/budgeted,] competitive, reflect performance of the individual and the organization, align with the Company’s strategic objectives and shareholder interests and are compliant with regulatory requirements advised by HR.

**Monitoring and Evaluation:** The Remuneration Committee shall periodically review with the CEO and CPO the effectiveness of the implemented remuneration and benefits plans. This includes receiving analysis of leading indicators such as benefits utilization rates, employee satisfaction, impact on attendance and retention, and attractiveness to potential new hires. The Remuneration Committee may recommend to the Company changes viewed as necessary to ensure that the benefits continue to align with employer and employee needs, including to meet negotiated union requirements.

### 6.3 Responsibilities of the People Committee

The People Committee will be composed by senior leaders from various departments, including HR, Finance, Operations, and sometimes external advisors. This diverse membership ensures a holistic view of the organization's needs and challenges. Key members include the Chief People Officer (CPO) who chairs the committee, along with representatives from employee unions or employee resource groups to provide broader perspectives on employee-related issues. Its primary functions include:

**Policy Oversight:** Ensuring that HR policies align with organizational goals and comply with relevant laws and regulations.  
**Strategy Alignment:** Aligning HR strategies with business objectives to ensure that human capital effectively supports organizational growth.

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**Performance Monitoring:** Evaluating the effectiveness of HR initiatives and their impact on the organization's performance.

**Talent Development:** Overseeing talent management strategies to enhance recruitment, retention, and development of employees.

**Broader Responsibilities within HR Governance:** ensuring that all HR initiatives, from talent acquisition and development to performance management and succession planning, are in strict adherence to the strategic direction recommended by HR and the Remuneration Committee and approved by the Board. The People Committee's oversight is crucial in maintaining a holistic approach to HR governance, ensuring consistency and integrity across all practices.

**Ensuring Compliance and Ethical Standards:** It is imperative that the People Committee operates under the highest ethical standards. The committee must ensure that all HR policies and practices not only comply with applicable laws and regulations but also reflect the Group's commitment to fairness and ethical behavior. Regular audits and reviews will be conducted to uphold these standards, ensuring that our governance practices remain beyond reproach.

#### 6.4 Managerial Responsibilities

Managers play a pivotal role in fostering an environment that upholds our Company values and drives our collective success. This chapter outlines these responsibilities, providing a framework for managerial conduct and engagement in HR-related activities.

##### Educational Leadership and Team Development

Managers are expected to exercise educational leadership, focusing on the constant development of their teams. This involves:

- Identifying individual and team training needs and ensuring these needs are met.
- Encouraging continuous professional growth and learning opportunities.
- Providing regular feedback that supports and guides improvement.
- Cultivating a culture that values knowledge sharing and skill enhancement.

##### Empathy and Positive Influence

Maintaining a relationship of empathy and positive influence with employees is essential. Managers should:

- Develop and demonstrate empathy and understanding of individual employee circumstances.
- Act consistently with the Company's values, both inside and outside the workplace.
- Build trust through transparency, honesty, and integrity.
- Influence team dynamics positively to foster a supportive and inclusive atmosphere.

##### Engagement and Commitment to Work Environment

Managers must provide a work environment where employees feel deeply committed to their roles and engaged in the Company's success. This requires:

- Creating an atmosphere that motivates and inspires.
- Ensuring that workloads and responsibilities are fair and manageable.
- Recognizing and rewarding contributions and achievements.
- Addressing any issues that affect morale and work satisfaction promptly and effectively.

##### Implementation of People Management Programs

A critical responsibility of managers is to commit to the implementation of People Management programs and tools. Managers are expected to:

- Understand and utilize HR tools and resources to manage teams effectively.
- Ensure that HR policies and programs are implemented consistently within their teams.
- Collaborate with HR professionals to align team management with overall HR strategies.
- Provide feedback and insights to HR to help refine people management initiatives.

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### Engagement in HR Processes

Managers are also responsible for actively engaging in HR processes, adhering to established deadlines for each action related to their role within performance cycles. This includes:

- Participating promptly in performance reviews, appraisals, and planning sessions.
- Ensuring timely completion of all HR-related tasks and documentation.
- Maintaining proactive communication with HR to meet timelines and enhance process efficiency.
- Demonstrating accountability in all HR activities to ensure compliance and effectiveness.

The responsibilities outlined in this chapter are integral to our strategy of creating a supportive, engaging, and high-performing workplace. By fulfilling these roles, managers not only contribute to the personal and professional growth of their employees but also play a crucial role in the success and sustainability of the Company. Managers are encouraged to embrace these responsibilities with commitment and enthusiasm, as their leadership is vital to our collective achievement

### 6.5 Responsibilities of Human Resources

The Human Resources (HR) department plays a critical role in fostering a corporate culture that respects and values individuals holistically, aligning with the Company's Code of Ethics and Conduct and BRN's policies. This chapter details the responsibilities of the HR department, underscoring its pivotal role in shaping productive and ethical labor relations, leadership development, and strategic alignment within the organization.

#### Ethical and Respectful Work Environment

HR is tasked with creating and maintaining an environment that respects all human beings in a comprehensive manner. Responsibilities include:

- Establishing and promoting the highest standards of ethical relationships between PNM and its employees and work partners.
- Ensuring that all interactions and practices within the Company are in line with the Company's Code of Ethics and Conduct.

#### Compliance with Legal Standards

HR must ensure full compliance with all legal standards related to labor relations for all the companies, involving:

- Staying updated with and adhering to all applicable labor laws and regulations.
- Engaging leadership to foster a culture of compliance and ethical practices across all levels of the organization.

#### Leadership Engagement and Talent Management

It is essential for HR to engage leaders in creating a conducive environment for attracting, retaining, and developing talent. This involves:

- Providing training and capacity-building opportunities to enhance skill sets and competencies.
- Training leaders to act as agents of Educational Management, fostering continuous learning and professional growth within their teams.

#### Strategic Alignment and Support

HR contributes directly to the achievement of organizational strategic goals through:

- Aligning human capital with the Company's strategic objectives to drive high performance.
- Supporting leaders in a consultative manner to optimize employee performance and achieve business results.

#### Monitoring and Implementation of Strategic HR Goals

HR is responsible for the deployment, implementation, and monitoring of strategic People Management goals, ensuring:

- Effective execution of HR strategies and initiatives.
- Regular assessment and adjustment of strategies to align with changing organizational needs.

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**Advisory and Specialist Roles**

HR serves a dual role of advising managers on decision-making and specializing in the development of people management programs. Responsibilities include:

- Offering expert advice to managers to aid in informed decision-making and effective management practices.
- Playing a specialist role in developing and refining people management tools and programs that support organizational and employee needs.

**Policy Alignment**

Ensuring that all HR activities and the people management area are fully aligned with this HR policy is critical. HR must:

- Review and update HR policies regularly to reflect the current needs and goals of the organization.
- Ensure that HR practices are transparent, fair, and consistent across the organization.

The responsibilities outlined in this chapter position the HR department as a cornerstone of organizational integrity, effectiveness, and continuous improvement. By embracing these responsibilities, HR not only enhances the organizational climate but also drives the Company towards achieving its strategic objectives through effective people management.

**7. MANAGEMENT OF GROUP**

In the context of a corporate group, the role of Human Resources (HR) is pivotal in ensuring that organizational strategy and people management practices are consistent and effective across all entities. This is particularly critical during expansion phases, whether through the creation of new companies or via acquisitions.

Integrating the parent Company’s policies into new entities and acquisitions is essential for maintaining cohesion and aligning business objectives throughout the group. Therefore, all new companies and acquisitions must adopt the principles set forth in the Major HR Policy. This alignment helps ensure that talent management practices, corporate culture, and compensation policies are consistent, which in turn contributes to stability and predictability across all group operations.

Furthermore, any process of creating a new company within the group must actively involve the HR department from the pre-resource allocation phase. This involvement is crucial to ensure that union negotiation strategies are appropriately addressed. By participating from the outset, HR can plan and implement labor relations practices that not only comply with local regulations and legal requirements but also promote a fair and equitable work environment.

By ensuring that the HR policies of the parent company are consistently implemented in new entities and during acquisitions, HR facilitates the integration of new employees and the unification of teams. This is vital for the long-term success of expanded operations, as it promotes a unified culture and strengthens corporate identity across the group.

Therefore, HR's involvement is essential not only in managing current policies and practices but also in the planning and implementation phases during the group's expansion. This strategic approach ensures that people management decisions are aligned with the broader objectives of the group and that the Company is well-positioned to face future challenges.

**7.1 Organizational Structures**

The Human Resources (HR) department is pivotal in shaping the organizational structure of the Company. This document outlines the critical role HR plays in advising and approving changes to the organizational model, including reporting lines and structural adjustments. Our aim is to ensure that the Company maintains a coherent and efficient structure that supports our strategic objectives and operational needs.

HR’s Advisory Role in Organizational Structure: HR is tasked with the ongoing assessment and advisory responsibilities to ensure the organizational structure aligns with the Company’s goals and facilitates optimal performance. This includes:

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Evaluating the effectiveness of current organizational structures and reporting relationships: Advising on design and restructuring to enhance communication, operational efficiency, and resource allocation.

- Developing and implementing organizational designs that support strategic changes and business growth.
- Procedure for Structural Changes

To maintain organizational alignment and coherence, any proposed changes to the structure or reporting lines must involve HR in the following capacities:

**Initial Consultation:** Any department considering changes to its structure must first consult with HR to discuss the intended outcomes and implications of such changes.

**HR Assessment:** HR will evaluate the proposed changes considering current Company policies, strategic alignment, and best practices in organizational design.

**Guidance and Recommendations:** HR will provide recommendations and guidance on the proposed changes to ensure they are beneficial and seamlessly integrated into the existing organizational framework.

**Approval:** Final approval on any structural change, regardless of level, must be granted by CPO and CEO. This approval ensures that all changes are consistent with overall business objectives and HR strategies.

**Cost Provisioning:** HR will also be responsible for assessing the financial implications of any structural changes. This includes provisioning for costs associated with such changes—whether they be related to staffing, training, or other resources necessary to implement the new structure effectively. HR will work closely with the finance department to ensure that all financial aspects are considered and addressed before finalizing any changes.

HR's role in advising and approving organizational structure changes is critical to ensuring that the Company remains adaptable and effective in meeting its goals and aligned with organizational model.

## 8. EMPLOYEE EXPERIENCE AND EMPLOYEE ENGAGEMENT

This chapter outlines how Employee Experience (EX) and Employee Engagement (EE) serve as foundational pillars for the HR strategy and decision-making, ensuring the well-being and productivity of the workforce.

### Key Principles

**Employee Experience:** We aim to provide a positive employee experience throughout the entire employee lifecycle, from onboarding to departure, ensuring that all interactions with the organization are supportive and fulfilling.

**a. Onboarding:** A comprehensive onboarding program will ensure new hires are integrated smoothly into the Company, familiarizing them with its culture, policies, and objectives.

**b. Development:** Continuous learning and development opportunities will be offered, empowering employees to grow and advance in their careers.

**c. Work-Life Balance:** We will promote work-life balance initiatives, including flexible work arrangements, wellness programs, and supportive policies, fostering employee well-being.

**d. Recognition:** Employees will be recognized and rewarded for their contributions, reinforcing a culture of appreciation and loyalty.

**e. Exit:** A respectful and supportive exit process will be in place, ensuring departing employees are treated with dignity and provided with any necessary support.

**Employee Engagement:** Our strategy prioritizes employee engagement, fostering a motivated and productive workforce committed to the Company's goals.

**a. Communication:** Open communication channels will be established, allowing employees to share feedback and ideas, fostering a culture of transparency and collaboration.

**b. Involvement:** Employees will be involved in decision-making processes where applicable, empowering them to contribute

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to the Company's direction.

**c. Community:** We will cultivate a sense of community and belonging, encouraging team-building activities and social events that strengthen workplace relationships.

**d. Alignment:** HR will ensure that employee goals and objectives align with the Company's strategic vision, fostering a sense of purpose and engagement.

## 9. PRINCIPLES

### 9.1 MAJOR HR POLICY

The principles of a comprehensive Major HR Policy are essential for effectively managing people and aligning with a Group's strategic objectives. Key principles include:

**Strategic Alignment:** The HR will consider the Group's purpose, future vision, and comprehensive scope in all its decision-making processes. This philosophy of "starting with the end in mind" will enable HR to develop programs and policies that are sustainable throughout the project's lifecycle and during the operational phase.

**Equity and Fairness:** Treat all employees fairly and equitably, ensuring transparency in HR processes and equal opportunities / non-discrimination for everyone.

**Legal Compliance:** Ensure that all HR policies and practices comply with local, national, and international labor laws.

**Professional Development:** Promote continuous growth and development of employees through training, education, and career advancement opportunities.

**Safety and Well-being:** Commit to workplace safety and the overall well-being of employees, providing a healthy and safe working environment.

**Respect for Diversity and Inclusion:** Value and incorporate diversity within the workforce, creating an inclusive environment where all voices are heard and valued with non-discrimination.

**Fair Compensation and Benefits:** Offer competitive and market-aligned compensation and benefits packages that are fair and appropriate for the work performed.

**Transparency in Communications:** Maintain open and transparent communication with employees about policies, significant changes, and decisions that affect their work and environment. Programs and policies will be objective, easily communicated, and uncomplicated to administer, focusing on developing the basics and establishing a solid foundation of People Management.

**Corporate Responsibility and Ethics:** Foster a culture of integrity and ethics, ensuring that all employees, including senior leadership, align with the organization's ethical values. HR will support in the transparency channel providing guidance regarding to human relations matters.

**Adaptability and Flexibility:** Be adaptable to market changes and employee needs, adjusting policies and practices as necessary to maintain relevance and effectiveness.

**Employee Engagement and Satisfaction:** Actively engage employees and continuously strive to improve job satisfaction, recognizing that motivated and committed employees are crucial for organizational success.

**Strong Representativeness with the Unions:** The HR will maintain an open and partnership relationship with the category's union to mediate labor relations issues and establish mechanisms to ensure the freedom of association for the employees.

**Strengthen HR Capabilities:** The HR will be able to count on the support of specialized consultancies for disciplines such as training, selection, compensation.

**Accordance to Finance and Treasury Policy:** Whenever Group companies are linked to expenses, whether operational or investment-related, the FIN.01 policy must be applied to relevant aspects, such as approval tables based on the amount, representation rules, and other applicable guidelines. Except for approvals related to executive compensation, which must adhere to the HR Major Policy.

### 9.2 SUBSIDIARY HR POLICES PRINCIPLES

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### 9.2.1 RECRUITING POLICY

Our recruitment policy is designed to attract, select, and onboard the most qualified candidates in a manner that aligns with the Company’s values, ethics, and strategic objectives.

**Commitment to Diversity and Inclusion:** We are committed to creating a diverse workplace that includes a wide range of experiences, backgrounds, and perspectives. Our recruitment process strives to be inclusive, providing equal opportunities for all applicants without discrimination.

**Transparency:** We ensure transparency in our recruitment processes by clearly communicating job requirements, recruitment stages, and selection criteria to all candidates and stakeholders involved.

**Meritocracy and Fairness:** Selections are based on merit, qualifications, and abilities to perform job responsibilities. Our processes are designed to fairly assess and select candidates based on their suitability for the role without bias.

**Compliance and Ethics:** All recruitment activities must comply with relevant local, national, and international laws and regulations. We adhere to high ethical standards to avoid conflicts of interest and maintain confidentiality and integrity throughout the recruitment process.

**Strategic Alignment:** Recruitment efforts are closely aligned with the Company’s strategic goals. We focus on selecting candidates who not only fulfill job requirements but also demonstrate potential to contribute to our long-term objectives.

### RESPONSIBILITY CHART

Activity	Responsible Party
<b>Headcount Management</b>	
Approve headcount increases for General and Administrative Positions	CPO and CEO
Approve headcount for Operations	COO, CPO, and CEO
Approve headcount for Project	Director of Project, CPO and CEO
<b>Positions Management</b>	
Approve budgeted and replacement positions	Requested Managers + Head of Area
<b>Recruitment Process</b>	
Request selection for a position	Area Manager
Conduct recruiting process and its stages	Human Resources
Final decision on the candidate	Area Manager
<b>Compensation</b>	
Issuance of offer letter	Human Resources
Approve salary proposal within the remuneration procedure	Human Resources Management
Approve salary proposal outside the remuneration procedure	CPO
<b>Health and Safety</b>	
Decide on the list of exams for hiring and clinics for exams	Health and Safety area
Conduct Onboarding Programs and Trainings	Human Resources
<b>Community and Government Relations</b>	
Interact with the local community regarding employability in the Company	Community Relations / IR
Articulate actions with government agencies for the development of the local workforce	Human Resources and IR

Note: Any Executive position will undergo all necessary stages, from the approval of the position to the appointment of the candidate, with oversight and review by the Remuneration Committee throughout the process.

### 9.2.2 PERFORMANCE MANAGEMENT POLICY

The Performance Management Policy is integral to the strategic direction of the Group, ensuring alignment of employee

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performance with corporate and/or Group objectives and optimizing productivity. The following key premises and practices establish and guide this Policy:

**Strategic Alignment:** Employee goals and performance expectations are set to align with the organization's strategic objectives. This creates synergy between individual performance and the Company's success.

**Continuous Evaluation:** The policy implements a system of continuous feedback and review. This enables regular adjustments to goals and performance, enhancing progress towards objectives.

**What and How Culture:** Equally important to the 'what' is the 'how'; results must be achieved through strong interpersonal relationships and exemplary behavior.

**Professional Development:** The policy provides opportunities for training, coaching, and mentoring, enhancing employees' skills and facilitating career advancement.

**Transparency and Fairness:** The policy enforces that evaluation criteria are clear and fair. Transparency in the process prevents favoritism and misunderstandings.

**Recognition and Reward:** The policy recognizes and rewards good performance both tangibly and intangibly. Bonuses, promotions, and public recognition motivate employees and acknowledge their efforts.

**Meritocracy and Variable Compensation:** The policy bases meritocracy programs and variable compensation on performance, ensuring fair and performance-driven rewards.

**Culture of Continuous Improvement:** The policy fosters a culture where employees strive for improvement. A feedback-friendly environment supports growth and development.

**Succession Planning:** The policy maintains an updated succession map, identifying critical positions without successors. This ensures organizational continuity and readiness.

**Flexibility and Monitoring:** The policy allows for flexibility and regular review, permitting adjustments to keep it relevant and effective amid changes internally and externally.

**RESPONSIBILITY CHART**

Role	Responsibility
<b>HR Department</b>	Develop and implement the policy, provide support for professional development, monitor progress, and review the policy periodically. Start each phase of Performance Cycle with the properly information, providing guidance and training in the model. Facilitate the People's Performance Committees within the Group. Ensure the targets in employee's ratings according to their positioning in distribution curves Monitor and report the accomplishment of each stage of Performance Management Cycle. Provide training, coaching, and mentoring opportunities, facilitating professional growth according to the gaps presented in Performance Management and future growth needs.
<b>CPO</b>	Recommend the annual distribution curve according to the company achievements. Recommend the total incentive recognition and variable compensation based in the performance framework.
<b>Managers</b>	Set clear goals for their teams, provide continuous feedback, and identify development opportunities. Meet the deadlines of each step of Performance Management Cycle Ensure targets of employees positioning in distribution curves Participate actively in Talent Committees, providing constructive information Create and monitor individual development plan within manager's teams according to
<b>Employees</b>	Work towards goals aligned with the organization's objectives, seek feedback and development opportunities, and strive for continuous improvement. Build the Individual Development Plan and be accountable by the own career steps
<b>Executives</b>	Ensure strategic alignment of the policy, oversee its implementation, and support the HR efforts.

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	Monitor and ensure accomplishment of each stage of Performance Management Cycle in their areas Stimulate a feedback culture and performance-based decisions.
<b>Remuneration Committee</b>	Recommend the approval of annual distribution curve according to the company achievements for performance limits to the Board. Recommend the approval of executive’s performance (CEO direct reports) and recommend the proposed compensation and incentive recognition based on performance to the Board. Recommendation in nomination of executives, appointments, succession and promotion to executive level according to each performance cycle to the Board

### 9.2.3 TRAINING & DEVELOPMENT POLICY

This Policy outlines the Training and Development sub-policy, which is closely linked to employee performance evaluations and supports the creation and execution of Individual Development Plans (IDPs).

#### Key Principles

**Post-performance Process:** The Training and Development sub-policy is designed to follow up on performance evaluations, ensuring employees receive the necessary resources to address areas of improvement and capitalize on strengths.

**Individual Development Plans:** IDPs are central to the sub-policy, providing a personalized roadmap for each employee's growth, outlining specific goals, skills, and training opportunities.

**a. Skill Enhancement:** IDPs will identify key skills and competencies to be developed, aligning with both the employee's career goals and the Company’s strategic objectives.

**b. Training Opportunities:** HR will work with managers to identify suitable training programs, workshops, or courses to support IDPs, ensuring employees have access to learning resources.

**c. Continuous Monitoring:** Managers and HR will monitor progress on IDPs, providing feedback and adjusting plans as needed, ensuring sustained development.

**Training Programs:** Training and development programs will be reviewed annually and structured into packages that address similar needs at different levels within the Company, following the organization's training and development architecture, in line with the leadership pipeline. The training program will consider the following groups:

**Behavioral Trainings:** These trainings focus on developing soft skills and behavioral competencies that enhance interpersonal interactions, communication, and leadership abilities. They are provided by HR according to behavioral evaluation results, internal climate surveys and future stage view.

**Technical Trainings:** These trainings aim to enhance employees' technical skills, knowledge, and competencies relevant to their specific roles or departments. They cover areas such as specialization / degree, language, software proficiency, industry-specific knowledge, operational procedures, and technology advancements.

**Culture and Ways of Working Trainings:** These trainings introduce and reinforce the Company’s culture, values, and standard operating procedures, ensuring a unified approach to work. They cover the Company’s mission, vision, values, work processes, and policies, as well as practices such as communication styles, teamwork, and conflict resolution.

**Legal and mandatory Trainings:** These trainings ensure compliance with local, national, and industry-specific regulations, protecting both the organization and its employees. They cover topics such as workplace safety, anti-discrimination policies, data protection, and other legal obligations relevant to the Company’s operations.

**Career Advancement:** The Training and Development sub-policy supports career advancement by providing employees with opportunities to acquire new skills, take on new responsibilities, and progress in their roles.

**Learning Culture:** The sub-policy aims to foster a culture of continuous learning within the organization, encouraging employees to pursue development opportunities and managers to support their teams in their growth.

#### RESPONSIBILITY CHART

Role	Responsibilities
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<b>HR</b>	<ul style="list-style-type: none"> <li>- Works with managers to identify training opportunities for each employee, supporting IDPs.</li> <li>- Reviews and structures training programs into packages annually, ensuring alignment with the Company's training architecture and leadership pipeline.</li> <li>- Facilitates behavioral trainings, considering results from evaluations, internal climate surveys, and future stage views.</li> <li>- Ensures the KPI of training for the entire Group.</li> <li>- Manages the budget for training according to best practices.</li> </ul>
<b>Managers</b>	<ul style="list-style-type: none"> <li>- Collaborates with HR to create and implement IDPs, ensuring alignment with company objectives.</li> <li>- Monitors and provides feedback on IDPs, ensuring sustained development.</li> <li>- Supports the learning culture by encouraging team participation in training opportunities.</li> <li>- Complies the steps for training request and deadlines, informing the employees about eligibility in each program of Group.</li> </ul>
<b>Employees</b>	<ul style="list-style-type: none"> <li>- Implement their IDPs, pursuing development opportunities, and providing feedback to managers and HR.</li> <li>- Participate in training programs to enhance skills and progress in their roles.</li> </ul>
<b>HSEC</b>	<ul style="list-style-type: none"> <li>- Controls and executes legal and mandatory trainings, ensuring compliance with local, national, and industry-specific regulations.</li> <li>- Collaborates with HR to KPI of trainings control.</li> <li>- Manages and safeguard the documentation of training required for further labor audit in legal trainings.</li> <li>- Manages the legal and mandatory budget for legal trainings.</li> </ul>
<b>Executives</b>	<ul style="list-style-type: none"> <li>- Guides HR strategy, ensuring training and development initiatives align with the Company's strategic objectives.</li> <li>- Fosters a learning culture, ensuring continuous development opportunities for employees at all levels.</li> </ul>

#### 9.2.4 COMPENSATION AND BENEFITS POLICY

The Compensation and Benefits Policy is a fundamental pillar of our HR strategy. It will attract, retain, and motivate talent, ensuring that employees are fairly and competitively rewarded, aligned with the market and the organization's needs according to the principles below:

**Competitiveness:** Our policy will be based on market benchmarks, ensuring that our compensation and benefits packages remain competitive and reflect the realities of our industry.

**Equity:** Compensation will be adjusted according to each employee's experience, performance, and responsibilities, promoting internal equity and aligning rewards with individual contributions.

**Sustainability:** Compensation and benefits policies will be reviewed periodically to ensure financial sustainability for the Company, avoiding negative impacts on long-term financial health.

**Flexibility:** We understand that each employee has different needs. Therefore, we will offer a variety of benefits and variable compensation options that can be personalized to individual preferences.

**Transparency:** The policy will be communicated clearly and transparently to all stakeholders, fostering a culture of openness and trust.

**Performance Link:** Compensation will be tied to individual and team performance, ensuring that those who contribute significantly are rewarded proportionally. This link between compensation and performance will foster a culture of accountability and excellence.

**Meritocracy:** Rewards and benefits will reflect merit, promoting a culture where high performers and achievers are recognized and compensated accordingly. This encourages continuous improvement and alignment with organizational goals.

**Balanced Rewards:** The policy will aim to balance short-term incentives, such as bonuses and commissions, with long-term rewards, such as stock options and retirement benefits, to support sustained employee engagement and loyalty.

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**RESPONSIBILITY CHART**

Role	Responsibility
<b>CPO</b>	-Compensation: oversees all the compensation considering region, levels in organization and competitiveness. -Mass Salary Adjustments: Approves mass salary adjustments resulting from collective bargaining agreements or meritocracy/realignment since not exceeding budget premises. -Salary Review – Approves the salary review cycle by performance since within the available budget. -Benefits Package – approve new benefits package in Union Agreements and/or by company initiative since in the approved budgeted.
<b>CEO</b>	- Proposes to Remuneration Committee all salary reviews and total compensation for CEO direct reports.
<b>Remuneration Committee</b>	-Approval of Compensation Strategy: Approves the compensation strategy based on data and suggestions gathered from partner compensation research firms, covering significant territories where the Group operates. - Executive Compensation: Reviews and recommends to Board compensation for the senior executives. - Executive Appointments: nomination of executives, appointments, succession and promotion to executive level.
<b>HR Management</b>	- Annual Review of Salary Ranges: Reviews and manages KPIs inherent to the salary ranges. -Transparency Mechanisms: Presents mechanisms to monitor transparency criteria for gender pay equity and other necessary cross-sections, in compliance with local legislation, if applicable. -Semiannual Salary Review: Reviews salaries semiannually during salary administration cycles, based on performance management results to guide decision-making. -Budget Contingency: Provides a budget contingency to reduce the gap between salaries below the band, adhering to the compensation strategy and performance management policy. -Salary Information: Issuance of any offer letter, salary proposal or salary information

**9.2.5 LABOR RELATIONS & PERSONNEL ADMINISTRATION POLICY**

This chapter outlines the guiding principles for payroll and personnel administration within our organization, taking into account the standards set forth by the International Labor Organization (ILO), IFC (International Finance Corporation) and the Consolidation of Labor Laws (CLT), along with other key aspects relevant to effective personnel management.

**Key Principles**

**Compliance:** Our payroll and personnel administration practices will strictly follow ILO conventions, the Brazilian CLT, and other applicable local and international laws, ensuring that employee rights are protected.

**Payroll Closing:** Payroll will be closed on a monthly basis, following the established schedule, ensuring timely and accurate processing of salaries, benefits, and legal obligations such as taxes and social security contributions.

**New Hires and Onboarding:** All new hires will be accepted and onboarded according to payroll deadlines, ensuring compliance with labor laws and regulations in the proper timeframe.

**Time and attendance:** Where applicable, time and attendance mechanisms will be implemented to ensure accurate recording of working hours, overtime, and shift differentials, in compliance with labor laws and internal policies.

**Changes to the cost center:** Any changes to an employee's cost center will be made in accordance with the company's policies, ensuring accurate tracking of expenses and alignment with the Financial Policy.

**Employee movements:** Transfers, promotions, and dismissals will be managed in alignment with company policies, ensuring that they follow the compensation and benefits strategy and are communicated to relevant departments.

**Salary adjustments:** Salary adjustments will follow the Compensation and Benefits Policy, ensuring alignment with market

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benchmarks, internal assets and employee performance. They will have specific data to be carried out and managed by HR.

**Leave and Absence Management:** Requests for leave and absences, including vacation, sick leave and other absences, will be handled within the Group Systems and in accordance with applicable laws, ensuring minimal disruption to operations.

**Pays slip issuance:** Pay slips will be issued monthly, detailing salary, deductions, and other components, ensuring transparency and compliance with legal obligations.

**Legal Payments:** All legal and mandatory payments, such as 13th salary, severance pay, and other benefits, will be managed in compliance with applicable laws and regulations, ensuring that employees receive their entitlements.

**Work schedules:** work schedules, shifts, and rotations will be managed in a manner that aligns with company policies and processes, ensuring compliance with labor laws, operational needs, and employee well-being. Management and control will be carried out by system and may be monitored by the Ministry of Labor when necessary.

**Termination Requests:** Employee resignation requests will be processed in compliance with company policies and applicable laws, ensuring accurate severance calculations and smooth transitions (ILO convention nº 158 "Termination Employment and IFC Standard nº 2)..

**Union Association:** The company guarantees employees the freedom to join or participate in union associations without any restrictions or interference (ILO conventions nº 87 "Freedom of Association", nº 98 "Right to Organize and Collective Bargaining", IFC Standard nº 2 "Labor and Working Conditions").

**Forced Labour or Child Labour:** The company will implement robust mechanisms to monitor and prevent the occurrence of forced or child labour, both within its operations and in contracts with contractors and suppliers (ILO conventions nº 29 "Forced Labor", nº 105 "Abolition of Forced Labor", nº 138 "Minimum Age", nº 182 "Worst Forms of Child Labor", IFC Standard nº 2).

**Prevention of Harassment and Mistreatment:** The company provides mechanisms to prevent and address all forms of harassment and mistreatment, ensuring respect for workers' dignity (ILO conventions nº 190 "Violence and Harassment in Workplace" and IFC standard nº 2).

**Protection Against Retaliation:** The company ensures measures to protect workers who report rights violations or irregular practices from any form of retaliation (ILO convention nº 158 "Termination Employment and IFC Standard nº 2).

**Contractors Management:** The applicable laws, requirements, and management measures will be enforced for contractors during both the construction and operational phases, in alignment with the standards outlined in the "Labour Management Plan." This plan is rooted in the principles of this Policy and is thoroughly integrated into the company's management practices.

**RESPONSIBILITY CHART**

Role	Responsibilities
<b>HR</b>	<ul style="list-style-type: none"> <li>- Manages the labor relations and payroll process, ensuring accurate and timely processing of salaries, benefits, and legal obligations.</li> <li>- Monitors compliance with ILO conventions, CLT, and other applicable laws.</li> <li>- Facilitates employee hires, leaves and terminations ensuring adherence to labor laws and international standards.</li> <li>- Implements time tracking mechanisms and oversees their accuracy.</li> <li>- Establish and support grievance mechanisms to the employees.</li> </ul>
<b>Finance</b>	<ul style="list-style-type: none"> <li>- Audits payroll for accuracy, ensuring correct payments, deductions, and contributions.</li> <li>- Ensures timely disbursement of salaries, benefits, and other legal payments.</li> <li>- Monitors cost center allocations, ensuring expenses are accurately tracked.</li> <li>- Collaborates with HR on salary adjustments and bonuses, ensuring alignment with the compensation strategy.</li> </ul>
<b>Line Managers</b>	<ul style="list-style-type: none"> <li>- Manages the Timing Track of applicable employees, registering leaves, absences and managing the hour bank.</li> </ul>

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	- Communicates payroll changes to HR, including employee movements, transfers or demotions.
<b>Payroll Processing Team</b>	- Ensures timely and accurate processing of payroll, benefits, and legal obligations. - Generates and disponsible pays lips, providing transparency to employees. - Manages adjustments and corrections to payroll, ensuring alignment with Company policies.
<b>Legal Team</b>	- Ensures compliance with labor laws and regulations, including ILO conventions and CLT. - Provides legal guidance on payroll-related matters, including terminations, severance, and other benefits.

**9.2.6 EMPLOYEE MOBILIZATION AND TRANSFER POLICY**

This Policy outlines the premises guiding the mobilization and transfer of employees, including criteria for cost-of-living support, travel arrangements, and other forms of assistance. The policy ensures compliance with applicable local and international laws, including ILO conventions and CLT:

**Key Principles**

**Compliance:** All mobilization and transfer processes will adhere to ILO conventions, CLT, and other applicable local laws, ensuring that employees' rights are protected, and their well-being is considered.

**Cost-of-Living Support:** Employees transferred to a new location may be eligible for a cost-of-living adjustment or housing assistance, depending on the local cost of living compared to their previous location, ensuring equitable compensation.

**Relocation Assistance:** Employees relocating to a new location will receive assistance with moving expenses, including costs related to transportation, temporary housing, and settling-in expenses, ensuring a smooth transition.

**Travel Arrangements:** The Company will cover necessary travel expenses for employees' mobilization, including flights, train tickets, or other transportation modes, ensuring that employees can commute between work and home efficiently.

**Fly-in and Fly-out:** For employees on a fly-in and fly-out basis, travel expenses will be covered for scheduled commutes, ensuring their ability to work effectively in remote or distant locations.

**Workplace Transfers:** Employee transfers will be managed in accordance with Company policies, ensuring alignment with the compensation strategy, internal equity, and compliance with applicable labor laws.

**Compliance with Benefits Policy:** Salary adjustments and benefits for mobilized and transferred employees will adhere to the Company's Compensation and Benefits Policy, ensuring consistency and fairness.

**Family Support:** For employees relocating with families, additional support may be provided, including assistance with finding suitable schools, childcare, and other family-related expenses, facilitating a smooth transition.

**Communication:** Employees will be informed of their transfer details, including relocation support, allowances, and any other relevant information, ensuring clear and transparent communication throughout the process.

**RESPONSIBILITY CHART**

Role	Responsibilities
<b>HR</b>	- Establishes the benefits and cost-of-living support for each level and site, monitoring them annually. - Manages the mobilization and transfer processes, ensuring compliance with ILO conventions, CLT, and Group policies. - Provides assistance with relocation expenses, travel arrangements, and other support to ensure smooth transitions. - Ensures consistency with the Compensation and Benefits Policy, providing fair compensation adjustments and allowances.
<b>Line Manager</b>	- Communicates transfer decisions to employees, ensuring clear and respectful communication. - Provides context for the transfer, aligning it with business needs and employee development.

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	- Coordinates with HR to ensure smooth execution of the mobilization process.
<b>CEO</b>	- Reviews and approves transfer decisions for N-1, ensuring compliance with Company policies and strategic alignment.
<b>Remuneration Committee</b>	- Reviews and approves transfers for CEO, ensuring alignment with the Group's Compensation and Benefits Policy. - Ensures compliance with legal obligations and internal equity for executive-level mobilizations.

**9.2.7 EMPLOYEE SUPPORT POLICY**

This Policy outlines the guiding premises for the Group’s Employee Support providing direct, humane assistance to employees and establishing a support network.

**Maternal Bond:** This modality provides support for employees or their spouses during gestation, maternity, paternity, and upon returning from maternity leave, in three stages:

- a. **Pregnancy:** Covers prenatal care and support from conception to one month after birth.
- b. **Maternity and Paternity:** Offers support after the birth of the child, including communication and a "Welcome Baby" kit.
- c. **My Baby:** Provides direct support for the employee or spouse and their child, including regular check-ins and guidance on childcare.

**Grief Support:** This modality offers assistance in cases of the death of employees, their spouses, or first-degree relatives, providing communication, support, and a "Condolence" package.

**Key Principles**

**Compliance:** The support will adhere to applicable local laws, ILO conventions, and the Group's Code of Conduct, ensuring employees' rights and well-being are protected.

**Humanity:** Assistance will be provided in a humane and empathetic manner, addressing the personal needs of employees and their families, fostering a supportive workplace culture.

**Responsiveness:** The support will offer timely and relevant support for employees, addressing their needs during key life events, such as maternity, paternity, and bereavement.

**Sustainability:** The EAP will be reviewed periodically to ensure it remains relevant and effective, adapting to the evolving needs of employees and the organization.

**Privacy:** Employee information related to the EAP will be managed confidentially, ensuring protection against misuse or unauthorized access, and complying with data protection laws.

**RESPONSIBILITY CHART**


Role	Responsibilities
<b>Managers</b>	Align with HR to provide assistance for employees when necessary.
<b>CPO</b>	Approves the guidelines and any exceptions to the assistance program.
<b>HR</b>	Maintains and ensures compliance with the guidelines and norms of the policy. Lead and implement the stages of the assistance program, interface with Facilities, and ensure the program's effective execution.
<b>All Employees</b>	Manage documents associated with this policy, ensuring confidentiality and reporting any non-compliance to the HR.

**10 FINAL CONSIDERATIONS**


This Major HR Policy is effective immediately upon its dissemination, providing a comprehensive framework for managing the organization's human resources. Subsequent sub-policies will be implemented and become valid as they reference and align with the Major HR Policy, ensuring consistency and cohesion across the entire HR strategy.

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**Approval Signatures**

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Mark Travers  
Chief Executive Officer (CEO)  
On behalf of Board of Directors