

Declaration BR26/00000081

SGS

# Ligas de Alumínio S.A. – LIASA.

Avenida Doutor José Patrus de Sousa, 1.000, Distrito Industrial  
Zip Code 39274-012, Pirapora, Minas Gerais, Brazil.

The Greenhouse Gas Emissions Inventory for the year **2025** has been verified in accordance with the requirements of the

## ISO 14064-1:2018, Brazilian GHG Protocol Program.

For the following activities

Silicon Metal Production.

### Total Emissions

**Scope 1: 28,500.002** tons of CO<sub>2</sub> equivalent

**Scope 2 – location-based approach: 30,020.992** tons of CO<sub>2</sub> equivalent

**Scope 2 – purchase choice-based approach: 0.000** tons of CO<sub>2</sub> equivalent

**Scope 3: 0.000** tons of CO<sub>2</sub> equivalent

Lead Auditor: Luiz Gustavo Teixeira

Declaration Date: 03/26/2026

This declaration is valid from 27 March 2026 until and remains valid subject to satisfactory surveillance audits.

Issue 1. Certified since 27 March 2026



Authorised by  
Fabio Sianga

SGS DO BRASIL LTDA.

Av. Piracema, 1341 - Galpão Horizon - CEP 06460-030, Barueri/SP, Brasil  
t +55 11 2664-9595 - www.sgsgroup.com.br



This document is an authentic electronic certificate for Client' business purposes use only. Printed version of the electronic certificate are permitted and will be considered as a copy. This document is issued by the Company subject to SGS General Conditions of certification services available on [Terms and Conditions | SGS](#). Attention is drawn to the limitation of liability, indemnification and jurisdictional clauses contained therein. This document is copyright protected and any unauthorized alteration, forgery or falsification of the content or appearance of this document is unlawful.



SGS was hired by LIGAS DE ALUMÍNIO S/A – LIASA (hereinafter referred to as "client"), located at Avenida Doutor José Patrus de Sousa, 1.000, Distrito Industrial, Zip Code 39274-012, Pirapora, Minas Gerais, Brazil, for the verification of direct and indirect emissions of Greenhouse Gases (GHG) in accordance with the

### **ISO 14064-3: 2019**

According to the willing in the Declaration of Gases of Effect Greenhouse in form of the documented inventory covering GHG emissions for the period from January 01, 2025 to December 31, 2025.

### **Functions and Responsibilities**

The client is responsible for the organization's GHG information system, development and maintenance of records and reporting procedures in accordance with that system, including the calculations and determination of GHG emissions and the reporting of GHG emissions.

It is the responsibility of SGS to express an independent opinion on the verification of the emissions of GHG according to the willing in the declaration of GHG.

SGS conducted a Third Party verification of the GHG statement provided against the principles of ISO 14064-1:2018 and ISO 14064-3:2019 and the Brazilian GHG Protocol Program in the period from January 1, 2025 to December 31, 2025. The verification was based on the scope of verification, objectives and criteria as agreed between the client and SGS on March 18, 2026.

### **Confidence Level**

The agreed level of confidence is **reasonable**.

### **Scope**

The client requested an independent verification by SGS do Brasil LTDA of the GHG emissions report to establish compliance with the principles of ISO 14064 within the scope of verification as indicated below.

The data and information supporting the GHG declaration were calculated based on monitored and historical data.

This commitment includes the verification of emissions from anthropogenic sources of greenhouse gases included in organizational boundaries and is based on ISO 14064-3:2019.

- The organizational boundary was established following the operational control approach.
- Title or description of activities: Silicon Metal Production.
- Location/limits of the activities visited: Avenida Doutor José Patrus de Sousa, 1.000, Distrito Industrial, Zip Code 39274-012, Pirapora, Minas Gerais, Brazil.
- Physical infrastructure, activities, technologies and processes of the organization: Administrative areas, raw material storage areas, blast furnace, finished product storage areas, handling equipment, and substation.
- GHG sources, sinks and/or reservoir included: this inventory covers Scope 1 and 2 emissions.

**Scope 1:** Direct emissions: emissions from stationary sources, mobile sources, fugitive emissions, industrial processes, agricultural activities, and land use.

**Scope 2:** Indirect emissions: emissions derived from the consumption of electrical energy acquired from third parties and consumed in own operations.

- Type of GEEs considered: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFC, HCFC, PFC, SF<sub>6</sub> and NF<sub>3</sub>.
- Exclusions: Scope 3 is not reported because the company has not yet completed the Scope 3 quantification and reporting process.
- Removals: 554,484.149 tCO<sub>2</sub>e relating to the company's farms.
- Directed Actions: Not applicable.
- GHG information for the following period has been verified: January 01, 2025 to December 31, 2025.
- Intended users of the verification statement: LIGAS DE ALUMÍNIO S/A – LIASA and interested parties.

### Objective

The purpose of verification is the review of objective evidence, and an independent review to determine:

- Whether GHG emissions are, as stated by the organization's GHG statement.
- Whether the reported data is correct, complete, consistent, transparent, and free of errors or omissions.

### Criteria

Criteria according to which the verification is carried out are the principles of ISO 14064:2018 and the Brazilian GHG Protocol Program.

### Materiality

The materiality required for verification was considered by SGS to be 5%, in line with the need of the intended user of the GHG declaration.

### Conclusion

The client provided the GHG declaration based on the requirements of ISO14064-1:2018 and the GHG Protocol. The GHG information for the period of the year 2025, containing the emissions presented in the tables below, has been verified by SGS to a reasonable level of confidence, consistent with the agreed scope of verification, objectives and criteria.

### Total verified emissions across the organization

GHG	GHG emissions in tons of CO <sub>2</sub> equivalent (tCO <sub>2</sub> e)			
	Scope 1 (Category 1)	Scope 2 (Category 2) Location-based approach	Scope 2 (Category 2) Purchase Choice-Based Approach	Scope 3 (Category from 3 to 15) (If applicable)
CO <sub>2</sub>	28,326.545	30,020.992	-	-
CH <sub>4</sub>	6.975	-	-	-
N <sub>2</sub> O	13.660	-	-	-
HFCs	152.822	-	-	-
PFCs	-	-	-	-
SF <sub>6</sub>	-	-	-	-
NF <sub>3</sub>	-	-	-	-
<b>Total</b>	<b>28,500.002</b>	<b>30,020.992</b>	-	-
Biogenic CO <sub>2</sub>	231,786.357	-	-	-

**Total removal verified across the organization**

GHG	Biogenic CO <sub>2</sub> (tCO <sub>2</sub> e) removal			
	Scope 1 (Category 1)	Scope 2 (Category 2) Location-based approach	Scope 2 (Category 2) Purchase Choice-Based Approach	Scope 3 (Category from 3 to 15) (If applicable)
Biogenic CO <sub>2</sub>	554,484.149	-	-	-

**Other greenhouse gases not covered by the Kyoto Protocol (tCO<sub>2</sub>)**

GHG	Emissions (tCO <sub>2</sub> )
HCFC-22 (R22)	23.936

SGS's approach is based on understanding the risks associated with reporting GHG emissions information and the controls to mitigate them. Our analysis included the evaluation of relevant evidence, based on tests, related to the quantities and information of GHG emissions reported by the organization.

We have carried out our verification work to obtain the information, explanations and evidence deemed necessary to obtain a reasonable level of confidence that GHG emissions for the period of the year 2025 are reasonably declared.

We conduct our verification in accordance with the client's GHG declaration including GHG information system verification, monitoring and reporting. This verification included that the provisions of the reference protocol were consistently and properly applied.

In SGS's opinion, the GHG declaration presented:

- It is materially correct and is a fair representation of the GHG data and information, and
- It has been prepared in accordance with ISO14064-1:2018 in GHG quantification, monitoring and reporting.

This declaration should be interpreted with the customer's GHG statement together.