

## 1. OBJECTIVES

- To align the concepts of Corporate Social Responsibility and Private Social Investment within InterCement;
- To ensure a single and reproducible standard of Corporate Social Responsibility measures and governance for all InterCement operations, irrespective of the locality in which these are executed;
- To align the respective Corporate Social Responsibility actions and business objectives.
- To meet the expectations of the Camargo Corrêa Group Corporate Volunteer Standard, Group Camargo Corrêa Institute and Loma Negra Foundation Principles and Values, and InterCement Sustainability Policy.

## 2. DEFINITIONS AND ACRONYMS

CIVICO (Community Volunteer and Interaction Incentive Committee – Comitê de Incentivo ao Voluntariado e Interação com a Comunidade) – The Committee tasked with promoting ties between the company and the community and incentivizing and supporting the volunteer actions undertaken by company professionals. The Committee's activities must be in harmony with the Group Camargo Corrêa Group's social investment strategy.

CDCs (Community Development Committees – Comitês de Desenvolvimento Comunitário) –The Committees aimed at bringing together representatives and leaders of the community, social organizations, government, and the private sector to develop projects that contribute to the community's development in a manner consistent with the programs undertaken by the Camargo Corrêa Institute (Instituto Camargo Corrêa – ICC).

ICC –Camargo Corrêa Institute.

FLN –Loma Negra Foundation (Fundación Loma Negra)

GAIV (Ideal Volunteer Action Group – Grupo de Ação ideal Voluntário) – Groups composed of professional volunteers interested in taking direct part in the implementation of social initiatives. The groups develop and coordinate activities in accordance with the projects and measures underway in the community and those incorporated in the structural programs developed by the ICC and FLN.

#### GCC – Camargo Corrêa Group

Ideal Volunteer Program –Program designed to value, recognize, and support the volunteer initiatives of GCC professionals, creating opportunities that are fundamentally aligned to the programs undertaken by the Camargo Corrêa Institute, with a view to contributing to community development in participating municipalities. The program also provides for the participation of the family members of professional staff.

RSC – Corporate Social Responsibility means the continuing commitment in business activities to ethical conduct that contributes to economic, social, and environmental development, based on the adoption of corporate decisions arising from considered reflection on the impacts to the current and future quality of life of those affected by the company's operations.

Corporate Volunteerism – Means any form of formal and organized support provided by a company to those professionals, and their family members and friends, wishing to serve a community voluntarily by offering their time and skills to this end.

### 3. CRITERIA AND RULES

#### 3.1 OUR COMMITMENT

We, at InterCement, are committed to sustainable development and recognize our responsibility for the impacts caused to the lives of people and societies with which we interact, and pledge to act in a proactive manner to monitor and mitigate the respective negative impacts.

Corporate Social Responsibility is an integral part of our strategic objectives and will always be considered at the strategic and tactical levels, constituting a component of the decision-making processes and daily activities of our employees and collaborators.

We are committed to community development. Private social investment projects should generate shared value for all parties involved, based on the Camargo Corrêa Institute's model.

### 3.2 CORPORATE SOCIAL RESPONSIBILITY GOVERNANCE

#### 3.2.1 Corporate Social Responsibility Committee

InterCement Corporate CSR Committee has the following responsibilities:

- To approve InterCement CSR and Private Social Investment strategy;
- To ensure integration with the business strategy;
- To approve the CSR and Private Social Investment budget;
- To follow-up results and outcomes in each country.

The Corporate Committee is composed of the following members:

- Shareholder representatives;
- Camargo Corrêa Group Sustainability Director;
- Camargo Corrêa Institute Director;
- Chairman of the InterCement Board of Directors ;
- CEO of CIMPOR;
- Vice-President of the InterCement Organization Development;
- External Parties;
- General Directors of the InterCement Units (on rotation).

Decisions will be taken by consensus and should be widely disseminated to the Local Social Responsibility Committees. The Innovation and Sustainability Department exercises primary responsibility for the executive secretariat at meetings.

#### 3.2.2 Local Social Responsibility Committees

All countries in which InterCement maintains operations must formalize a Local Social Responsibility Committee. The Committee shall have the following responsibilities:

- To establish the CSR and Private Social Investment strategy for the respective country;
- To follow up investment outcomes through indicators;
- To ensure the implementation of initiatives and projects.

The Local Committee is composed of the following members:

- Shareholder Representative;
- Representative of the InterCement Executive Commission;
- General Director of the InterCement Unit;
- Executive Directors of the Unit;
- Business Unit Sustainability Focal Points;
- Innovation and Sustainability Department;
- External Participants;

Decisions will be taken by consensus and must be widely disseminated to the Unit's CIVICOs. The Sustainability Focal Point in the social policy section will serve as executive secretary at all meetings.

Considering the geographical distribution, the Brazilian Business may indicate regional focal points, from the Human Resources Department.

### 3.2.3 Community Volunteer and Interaction Incentive Committee (Comitê de Incentivo ao Voluntariado e Interação com a Comunidade – CIVICO)

InterCement CIVICOs have the following responsibilities:

- To support the Unit leader in institutional and community relations;
- To provide guidance for the determination and support the implementation of social projects and corporate volunteer initiatives in the respective localities.

#### 3.2.1.1 Constitution

CIVICOs must be constituted at all InterCement plants, operational centers, and central offices. The composition of the CIVICOs will remain stable to ensure their members are able to establish ties built on strong relationships and trust, underlying expectations for the performance of their duties.

CIVICOs will be composed of 3-6 professionals engaged, with preference, in the areas set forth below and by members who were either born or have lived for the past five years in the respective target city/region.

- Responsible officer at the Unit (Mandatory participation. CIVICO leader);
- Responsible officer for Human Resources;
- Responsible officer for Administrative/Communication activities;
- Responsible officer for Safety, Health and Environmental matters;
- Professionals engaged in and/or interested in engaging in activities in the community.

### 3.2.1.2 CIVICO Selection Process

The composition of the CIVICOs will be proposed by the responsible officer at the Unit based on the guidelines above, in accordance with the following requirements:

- Determination of the number of participants, based on planning of the related activities and projects;
- Evaluation of the profiles of the individuals discharging the positions in 3.2.1.1, in specific respect of the required skills for participation, especially – communication, interpersonal relations, initiative, and understanding of the process;
- Where possible, evaluation of the community relations network maintained by each professional, with a view to securing the widest spectrum of relationships possible;
- Consultations with each professional with regard to his or her interest and availability to take part on the local CIVICO, setting out in detail the responsibilities the respective CIVICO and the expected engagement of its members;
- Securing acceptance of the professional's designation to the CIVICO.

### 3.2.1.3 Validation of the CIVICO's Composition

- Upon securing the acceptance of the corresponding candidates, the responsible officer for the locality will provide an executive summary containing each professional's: name, position, time with the company, time of residency in the community, and abbreviated;
- The summary will be submitted to the Local Social Responsibility Committee and the Human Resources Office.

#### 3.2.1.4 Dissemination of the CIVICO's Composition

- Following approval of the CIVICO's composition, the Human Resources Office will disseminate the body's final composition internally throughout InterCement's Business Unit by means of all available channels;
- The Human Resources Office will, in addition, maintain an updated record of the respective responsibilities assigned to each professional.

#### 3.2.1.5 Review of the CIVICO's Composition

Every 3 (three) years or less, where requested by the responsible officer in the locality or, moreover, a committee member, the composition of the CIVICO will be reviewed, which will include an examination of all the applicable stages above.

### 3.2.4 Ideal Volunteer Action Group (Grupo de Ação Ideal Voluntário – GAIV)

#### 3.2.4.1 Constitution

- The GAIV model will be implemented in those localities in which the Ideal Volunteer Program is established. In other localities, the CIVICO will have discretion to create a standing GAIV specific working groups for each project undertaken. The GAIV is a volunteer body organized by determination of its members;
- The GAIV will be composed of professionals who are motivated to engage in volunteer work. The group will appoint a coordinator and choose the GAIV's name. Preferably, the activities undertaken by the GAIVs should be aligned with the social projects implemented by InterCement in the locality;

#### 3.2.4.2 Selection Process, Validation, Dissemination, and Review of the GAIVs

- The composition and names of the GAIVs must be approved by the CIVICO, which is responsible for tracking and ensuring their performance. GAIV coordinators may, where deemed necessary, submit proposed changes to the composition of the GAIVs to the CIVICO;
- The GAIVs will be composed of 3 members, a majority of which must be direct professional staff members of InterCement.

### 3.2.5 Community Development Committee (Comitê de Desenvolvimento Comunitário – CDC)

#### 3.2.5.1 Constitution

CDCs will be constituted in all localities in which InterCement maintains social programs.

The CDCs are composed of members of the CIVICO, representatives and leaders of the community, social organizations, and government engaged in matters relating to social development.

#### 3.2.5.2 Purpose

- To provide guidance to the development of operating plans for social projects, ensuring that the demands and true needs of the municipality are discussed and addressed, in accordance with InterCement CSR model;
- To identify existing public policies and the need to supplement these.

With respect to communities in which the formal establishment of CDCs is not permitted due to the maturity of their institutional framework, multi-stakeholder consulting groups should be formed.

### 3.3 INTERCEMENT CORPORATE VOLUNTEER

The spirit on which all InterCement Corporate Volunteer initiatives should be based is rooted in Principle No. 5 of the ICC: “Volunteer work should serve as an instrument for the exercise of citizenship and an opportunity for personal growth and realization; the employees of the business group’s companies share significant potential, constituting an important strength to be taken into consideration for the purposes of fostering social development.”

#### 3.3.1 Volunteer Actions

InterCement stimulates the participation of its professionals in volunteer initiatives, including those unrelated to the company.

#### 3.3.2 Internal Volunteer Initiatives

InterCement volunteer initiatives are those that:

- Are part of the ICC Ideal Volunteer Program calendar or are proposed and/or coordinated by the FLN;
- Are validated by the CIVICO in the locality in which they take place through the participation of a GAIV.

The execution of internal volunteer initiatives should be planned in order to ensure they take place after work hours. Volunteer hours involving planning of the respective activities may occur during work hours, provided the professionals involved receive authorization from their immediate superiors.

In cases in which execution of the internal volunteer initiatives must occur during work hours, the responsible officer at the Unit must be notified in advance of the date, duration, and number of volunteers required, for purposes of assessing the feasibility and impact of the activity. Each volunteer must negotiate his or her authorization to participate individually with the respective manager.

Company resources may be used for volunteer initiatives, provided authorization is secured for this purpose from the immediate superior and Unit CIVICO.

All internal volunteer initiatives must be formalized. The locality in which the volunteer initiative is to take place should enter the respective activities on the Volunteer Portal or in procedures determined by the Unit.

The Human Resources Office in the locality will be charged with maintaining a registry to record and value the volunteer work performed by company professionals and providing statistics and control indicators on the performance and progress of individual initiatives.

## 4 RESPONSIBILITIES

### 4.1 - ICC and FLN

- To offer methodological and technical support to the implementation of social projects;
- To provide support and capacity building for the performance of the CIVICO's functions and duties, as described in 3.2.3.
- To stimulate, contribute, and guide InterCement professionals to take action on behalf of community development;



#### 4.2 – Responsible Officers at InterCement Units

- To ensure proper operation of the CIVICO and CDCs in their localities;
- To submit, with the support of the Sustainability Focal Point, the proposed composition or review of composition of the CIVICO and CDCs to the Business Unit's Local Social Responsibility Committee;
- To maintain the Local Social Responsibility Committee and InterCement Innovation and Sustainability Department updated in regard to the projects and activities undertaken in their localities.

#### 4.3 – InterCement Corporate Human Resources Department

- To develop and implement initiatives capable of contributing to raising awareness of social responsibility and volunteerism among all company professionals;
- To develop among professionals discharging management positions skills and abilities to motivate their teams based on attitudes and approaches consistent with CSR principles;
- To maintain a record of volunteer participation in each InterCement professional's file;
- To value and recognize all participants.

#### 4.4 – InterCement Innovation and sustainability Department

- To consolidate the information received from the Business Units and maintain the Corporate Social Responsibility Committees and Business Unit General-Directors apprised of ongoing programs, activities and results;
- To support determination of the investments or expenditures allocated to social initiatives in current business activities and growth opportunities;
- To support the Human Resources and Corporate Communications Offices in their efforts to recognize and provide information on CSR;
- To coordinate the regular collection of CSR performance indicators, evaluating fulfillment of the related goals, and communicating these to the Corporate Social Responsibility Committee and the Executive Commission;
- To monitor and report to the InterCement Executive Commission on breaches of this Standard;
- To facilitate dissemination of the policy to the target audiences with which the company maintains relations, fostering community development practices.

## 5 RISKS

Fulfillment of the InterCement Corporate Social Responsibility Standard will serve to mitigate the following risks:

- Risks arising from social impacts;
- Risks in connection with the failure to meet internal and external social commitments;
- Risk of financial or production losses by virtue of social issues;
- Risks to the Company's reputation due to social issues.

## 6 DISPUTE SETTLEMENT

Any situation arising from the information in this Policy capable of generating internal and external disputes must be submitted to the InterCement Executive Committee, which will order adoption of the necessary corrective measures.