



COMMUNICATION AND SOCIAL ACCOUNTABILITY POLICY

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OBJECTIVE

The objective of this Policy is to establish the guidelines, values, and commitments of the company regarding the Corporate Communication (internal and external) and Social Accountability with all its Interested Parties.

REFERENCES

- Code of Ethics
- NBR ISO 26000 - Guidelines on Social Accountability
- SA 8000 Standard - Social Accountability International (SAI)

Note: Cited references must be used in their most recent version.

INTRODUCTION

The Communication and Social Accountability Policy establishes principles that govern the company's conduct in relation to its responsibility towards the community and its Interested Parties, as well as the form of communication to be adopted.

RESPONSIBILITIES

The responsibilities set forth in this Policy apply to:

Employee: Know and comply with the requirements established in this Policy and in the Code of Conduct. It is the responsibility of all employees, regardless of position or hierarchy, to ensure the good image of the company and respect all the premises stipulated in this Policy.

Communication and Social Accountability Area: Manage the communication channels (internal and external), mediate the relationship between Interested Parties, monitor and seek the necessary negotiations.



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DESCRIPTION OF ACTIVITIES**A. COMMUNICATION AND SOCIAL ACCOUNTABILITY POLICY GUIDELINES****1. Integrated Communication**

Considering the importance of the communication flow and the planning process, the company aims to continuously strengthen its image, brand, and positioning in the market before its diverse Interested Parties. In this way, it will be possible to integrate internal, administrative, institutional and marketing communication, aiming to:

- Establish reliable communication channels and vehicles, which are standardized and focused on the Interested Parties;
- Expand the dialogue of transparent communication, strengthening the relationship between Interested Parties (internal and external);
- Develop actions based on the dissemination of a consolidated institutional culture, without communication noise;
- Unify the institutional language, disseminating the company's values, policies, ethics channel and culture to all Interested Parties (internal or external);
- Maintain the communication standard (layout), following the guidelines of the Visual Identity and Signage Manual;
- Keep the Communication and Social Accountability Policy updated in accordance with applicable laws, regulations, national and international standards, business and professional ethics, prioritizing actions and commitments provided for in the Universal Declaration of Human Rights, in the Conventions of the World Labor Organization and in the NBR ISO 26000 standard - "Guidelines on Social Accountability".

2. Social Accountability

- Commit to the social development of the local community in all locations where the company develops its operations;
- Prioritize the hiring and training of local labor;
- Promote a culture of ethical behavior based on the values of honesty, integrity and transparency, as established in the Code of Conduct (available on the company's intranet and website), focusing on social, environmental, cultural and economic needs;
- Establish dialogue with the community through communication channels;
- Have a Social Performance Team (SPT) formed by the employees' representatives and by the senior management.



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- Provide Social Accountability Assistance to project employees, on days and times established by the Communication and Social Accountability area. The service must be recorded on the specific form (SQ-00-CRS-01-FOR-02);
- Carry out visits to the company's and subcontractors' accommodation, whose employees work directly on the Shipyard's premises, as required, and record the activity on the specific form (SQ-00-CRS-01-FOR-04);
- Apply Organizational Climate Survey in accordance with item 2.1 "Organizational Climate Survey".



2.1 Organizational Climate Survey

The organizational climate survey must be applied annually, between the months of October and December, considering the importance of the assessment, in addition to the treatments related to each area assessed.

To apply the survey, each project will establish its methodology, guaranteeing the smoothness of the process and the confidentiality of the attendees, with a form being applied per employee (SQ-00-CRS-01-FOR-03).

The Communication and Social Accountability area is responsible for applying the survey, properly compiling and disseminating results, monitoring negotiations and recording the report (SQ-00-CRS-01-PLA-01). For items where the average achieved is less than 5, the Communication and Social Accountability area, together with the company's senior management, will determine corrective actions with those responsible and the deadline to be carried out.

To apply the survey, the following will be used:

Target audience	Margin of error	Confidence Level	Population distribution
MOD and MOI (Direct and Indirect Manpower)	3%	99%	Homogeneous

After tabulating the surveys, they must be digitized and archived for auditing.

- Population (target audience) is the total set of individuals or parameters that must be investigated.
- Margin of error is the rate of variation in the results of a survey.
- Confidence level represents the probability that a survey would obtain the same results, if another group of individuals in the same population were interviewed.
- Population distribution is the degree of homogeneity of the public, considering relevant aspects such as sociocultural level, gender, age, among others.
- Sample is a subgroup of individuals selected within a population in order to represent and characterize the total population.



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2.2 Assessment and Qualification of Suppliers and Subcontractors

In order to comply with social accountability requirements, in accordance with SA 8000, the company monitors suppliers and subcontractors, classified into three levels of social risk:

- Low: third parties whose professionals do not work directly on the Shipyard's premises;
- Medium: third parties whose professionals work sporadically on the Shipyard's premises;
- High: third parties whose professionals work daily on the Shipyard's premises.

For all suppliers and subcontractors, (classified as low, medium and high risk), a social accountability Due Diligence (DD) is applied. Subcontractors classified as high risk will be visited at the premises of the evaluated company, to verify compliance with the requirements presented in the Due Diligence questionnaire.

Note: The selection, evaluation and registration of suppliers and subcontractors must follow the guidelines established in specific procedures for this purpose.

3. Interested Parties

- All Interested Parties (internal and external) involved directly or indirectly with the company.

4. Human Rights

In compliance with the requirements of SA 8000, the company:

- Rejects the practice of child and degrading labor in its business areas, including its suppliers and subcontractors;
- Establishes a healthy work environment, free from prejudice, discrimination, harassment and abuse of power;
- Preserves the freedom and right of its employees to join unions and collectively negotiate their interests with the organization;
- Respects the right of employees to a living wage and ensures wages paid meet minimum legal or industry standards. Wages must be sufficient to meet the basic needs of employees;
- Refrains from any act of discrimination, whether by race, gender, social class, nationality, regionality, religion, disability, sexual orientation, age, union or political association, among others;
- Treats all its employees and other Interested Parties with dignity and respect. No rude or inhumane treatment is allowed.
- Follows applicable laws and collective agreements regarding working hours, preserving the employee's right to weekly rest, periodic vacations and paid overtime;



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- Contributes to the prosperity and progress of the local community;
- Respects and values the history, diversity, opinion and cultural customs of the places where it operates;
- Promotes awareness campaigns and the fight against child labor, forced labor and all forms of discrimination.

5. Image and Brand

The organization's brand was built based on ethical concepts, capacity for renewal and constant growth. Its institutional identity sums up the results of experiences and activities generated with seriousness and solidity. Therefore, the company, its employees, suppliers and subcontractors must:

Ensure the integrity, preservation of the corporate identity and the use of the organization's brand.

6. Press Office

The area is responsible for servicing the press and should prioritize:

- the fulfillment of claims, without discrimination or distinction of subjects and type of vehicles;
- the updating of the press mailing, to make contact when deemed necessary;
- the archiving of all content about the company, disclosed in the communication vehicles (clipping), with the aim of analyzing and dealing with it institutionally.

7. Information Security

- Treat customer and partner information maintaining confidentiality and respect, as determined in the Code of Conduct and in contracts signed with third parties.

8. Official Contact

- Internal Communication - comunicacaocorporativa@toyosetal.com
- External Communication - www.ebrbrasil.com - Contact Us

9. Reporting Channels

Any violation of this policy must be reported to the Ethics Channel, via the website <http://www.canalconfidencial.com.br/abr> or by calling 0800 721 5951.



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APPLICABLE STANDARDS

SQ-00-CRS-01-FOR-01	Clipping Form
SQ-00-CRS-01-FOR-02	Social Accountability Service Form
SQ-00-CRS-01-FOR-03	Organizational Climate Survey Form - Works
SQ-00-CRS-01-FOR-04	Accommodation Monitoring Report Form
SQ-00-CRS-01-PLE-01	Electronic Spreadsheet for Tabulating and Reporting the Organizational Climate Survey