



# BIODIVERSITY GUIDELINES



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**T**his document establishes guidelines for the sustainable management of natural resources, biodiversity, and ecosystem services across all business areas of the CSN Group and CSN Mineração S.A. It covers both areas under direct control and their areas of influence, including terrestrial and aquatic ecosystems, such as water bodies adjacent to operations (rivers and marine environments). In addition to the direct management of ecosystems, the Guideline incorporates a systematic approach to the five direct drivers of biodiversity loss (land and sea use change, direct exploitation of organisms, climate change, pollution, and invasive alien species), ensuring a commitment to the protection and conservation of the genetic heritage of fauna and flora, as well as associated ecosystem services, through the integration of this topic into business strategies and corporate risk management.

The sustainable management of natural resources and biodiversity is based on internationally recognized methodologies and approaches for the assessment and management of environmental risks and impacts, aiming to ensure regulatory compliance, alignment with global best practices, and the generation of long-term sustainable value. In this context, the Company seeks to comply with the following principles:

- The Global Assessment Report on Biodiversity and Ecosystem Services, published by the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES), which provides a comprehensive assessment of the state of global biodiversity, its trends, the direct and indirect drivers of degradation, and their socioeconomic implications;
- The targets of the Kunming-Montreal Global Biodiversity Framework;
- The Universal Declaration of Human Rights, particularly with regard to the right to life and to a healthy environment;
- The Convention on Biological Diversity (CBD), which establishes commitments for conservation, the sustainable use of natural resources, and the fair and equitable sharing of benefits;
- The United Nations Sustainable Development Goals (SDGs), with emphasis on SDG 14 – Life Below Water and SDG 15 – Life on Land;
- The standards of the International Finance Corporation (IFC), which recognize biodiversity conservation and the maintenance of ecosystem services as essential elements for sustainable development;
- The Taskforce on Nature-related Financial Disclosures (TNFD), which provides guidance for reporting information related to the sustainable management of biodiversity and ecosystem services, in response to the growing need to consider nature-related risks and opportunities in financial and business decision-making.

This Guideline applies to all operations of the Company and its subsidiaries, as well as to partners and suppliers across the Steel, Mining, Cement, Logistics, and Energy segments. It establishes guidance for the rational use, monitoring, and reporting of resources related to biodiversity and ecosystem services, in alignment with the Company's Sustainability Policy.

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<sup>1</sup> More information at: The Global Assessment Report on Biodiversity and Ecosystem Services (2019) Intergovernmental Science Policy Platform on Biodiversity and Ecosystem Services (IPBES).

## CONTEXT

Biodiversity, with its richness and complex interactions, provides humans and other living organisms with a wide range of benefits, including genetic resource diversity, pollination of native and agricultural species, water production, mitigation of natural hazards, generation of formal and informal knowledge, nutrient cycling, climate regulation, recreational opportunities, and many other ecosystem services that sustain life on the planet.

Given its importance, biodiversity is considered a strategic topic for all operations of the Company and its subsidiaries, as its businesses depend, directly or indirectly, on the integrity and functionality of ecosystems. Accordingly, potential impacts on biodiversity are systematically identified, assessed, and managed, with the objective of mitigating and reducing risks that could compromise the provision of ecosystem services and affect surrounding communities.

CSN seeks to conduct its activities in a manner that supports the conservation, restoration, and enhancement of its natural assets (biodiversity repositories), promoting the maintenance and improvement of the quality and availability of ecosystem services used or affected by its operations, as well as those relied upon by stakeholders. This approach is implemented through practices of assessment, compensation, restoration, conservation, preservation, and monitoring, aiming to foster a responsible and balanced relationship between its operations, local communities, and the physical, biotic, and socioeconomic environments that enable its activities.

The identification of adverse effects on biodiversity within operations, and the adoption of appropriate mitigation measures, are based on established methodologies and guidelines for environmental risk and impact assessment and management.

In this context, CSN commits to:

- Engaging stakeholders, promoting structured and continuous dialogue with civil society and public authorities in order to contribute to the sustainable management of biodiversity in the regions where it operates, while encouraging participation, awareness, and engagement among internal and external audiences;
- Promoting sustainable development, actively and collaboratively considering the perspectives of communities surrounding its operations, particularly during the stages of assessment, planning, monitoring, and the sharing of results;
- Expanding and strengthening dialogue on biodiversity and ecosystem services, extending it to market stakeholders—including investors, clients, academia, civil society, and other institutions—through periodic reporting, communications, and standardized disclosures based on an integrated indicator system structured according to the specific characteristics of the Company's business segments;
- Ensuring the rehabilitation of areas impacted by mining activities, through the allocation of appropriate technical and financial resources, the implementation of mitigation and remediation measures for identified impacts, and the promotion of community participation in the planning and monitoring of mine closure processes. Managers of mining operations are responsible for ensuring compliance with the actions established in the Mine Closure Plans and Degraded Area Recovery Plans (PRAD), where applicable.

## OBJECTIVES

- Raise awareness, prevent, mitigate, manage, and compensate for impacts in priority areas for biodiversity conservation;
- Develop and maintain a Biodiversity Management Plan for all mining operations located in or near biodiversity-sensitive areas;
- Establish a monitoring and control system for information related to preserved, conserved, and recovering areas;
- Ensure the existence and implementation of Degraded Area Recovery Plans (PRAD) and Mine Closure Plans for all mining operations within the Group;
- Promote the maintenance and restoration of biodiversity, prioritizing bioindicators and threatened species, with the objective of achieving No Net Loss of biodiversity through restoration actions;
- Engage stakeholders on the importance of biodiversity and ecosystem services, as well as on the Company's conservation and restoration initiatives;
- Contribute to regional, national, and global biodiversity conservation targets;
- Systematize the sustainable management of biodiversity and ecosystem services, considering the specific characteristics of the Company's business segments and incorporating the guidelines of the Taskforce on Nature-related Financial Disclosures (TNFD), through the assessment of nature-related dependencies, impacts, risks, and opportunities;
- Ensure responsible and sustainable management of tailings storage facilities, promoting the protection of both human and natural capital;
- Be recognized as a benchmark in the management of biodiversity and ecosystem services-related risks and opportunities, sustainable growth, and respect for life on Earth.



Do well, do more, do forever